CEDAR KEY WATER AND SEWER DISTRICT
NOTICE OF PUBLIC MEETING

Notice is hereby given that at 5:01PM on September 14, 2026, the Cedar Key Water and Sewer District ("District") will hold a public meeting at 510 THIRD STREET, CEDAR KEY FL 32625, for the purpose of conducting District business. All interested persons are invited to attend and participate in the meeting. 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 Moment of Silence
3. Public Hearing:

   Establishment of Tentative Millage Rate for Fiscal Year 2027

   Establishment of Tentative Budget for Fiscal Year 2027

   First Reading of a Resolution Establishing Water/Sewer Rates for FY 2027

3. Public Comment
4. Adoption of Agenda
5. Consent Agenda for:

   Minutes of the August 10th and 24th, 2026 Board Meetings
   Checkbook Activity
   Employee Leave

6. Presentation of FY2025 Audit Report – James Moore and Company
7. General Manager's Report:

   A. Property and Liability Insurance Renewal for FY2027

   B. Workers Compensation Insurance Renewal for FY2027

   C. Florida Commerce CDBG-DR Engineering Contracts

   D. Execution of CDBG-DR Grant Management Contract

   E. Lift Station #1 (Main Lift Station) Emergency Repair

   F. Wastewater Treatment Plant Clarifier #2 Emergency Repair

   G. FDEP Lift Station Rehabilitation Phase II

   H. CKWSD Charter Amendment Boundary Description

   I. Draft Domestic Wastewater Facility Permit

   J. FDEP L0380 Generator Grant Update

8. Waccasassa Water and Wastewater Cooperative Report

   A. Motion for Cedar Key Water and Sewer District, as a member of the Waccasassa Water & Wastewater Cooperative, (W3C), to authorize the Chair of W3C to submit a resolution of the W3C to the Levy County Local Management Strategy Plan Group adopting the County's LMS Plan.

   B. Motion for Cedar Key Water and Sewer District, as a member of the Waccasassa Water & Wastewater Cooperative, (W3C), to authorize the Chair of W3C to submit a State of Florida Local Mitigation Strategy Planning *Non-Participating Jurisdiction Adoption Addendum Form on behalf of the W3C.*

9. Financial Reports: Balance Sheet; Budget Report; Past Due Accounts Report

10. Bill Adjustment Requests

11. Commissioner Comments

12. Public Comment

13. 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.

CKWSD General Manager's Report 09.14.26

Establishment of Tentative Millage Rate for Fiscal Year 2027: The first item is a Public Hearing to address setting the tentative millage rate for FY27. I have attached the script language required for the hearing and a copy of the Resolution. The millage rate listed is 2.1250. This rate is just a place holder for your review. The Board may set any rate desired up to 3 mills. Please keep in mind, other millage rates listed in the tentative budget are the Roll-Back Rate (1.9318 mills) and the current rate (2.0063). Whichever millage rate the Board passes will not affect our FY27 operating budget, just our contingency. As a staff, we are prepared for any millage adopted. Once the tentative millage rate is set, it can be reduced at the final public hearing scheduled for September 28th, but it cannot be increased.

Establishment of Tentative Budget for Fiscal Year 2027: The attached tentative budget reflects the revenues and expenses forecast for FY27. Again, I do not recommend adjusting the budget total, but working through the contingency process if needed. I have attached the resolution.

First Reading of a Resolution Establishing Water/Sewer Rates for Fiscal Year 2027: I have attached a rate resolution setting the water and sewer rates for FY26-27. The recommended rate increases (water 8% and sewer 10%) are consistent with the recommendations in the Asset Management and Rate Study conducted through the Florida Rural Water Association. This is the first required reading of the rate resolution. The final reading and adoption of the rates will occur at a public hearing to be held at the Board meeting on Monday September 28th at 5:01 PM. The proposed rates have been posted in the Levy Citizen and were mailed to each of our customers. I highly recommend we adopt the rates as presented. I have attached the resolution.

Presentation of FY2025 Audit Report - James Moore and Company (JMCO): JMCO has completed our Audit for Fiscal Year 2025. As expected, JMCO has issued an unqualified opinion for FY25. Despite the negative connotation, an unqualified opinion is the best result we can achieve from an audit. JMCO found no large errors or missing data that would distort our financial picture. I have attached a copy of the Audit and Audit Checklist. I do want to draw your attention to the two findings listed on page 31 of the Audit: the overbilling of our Florida Wildlife Commission account and the reimbursement to the Florida Department of Emergency Management for a FEMA project we rejected. As a Board, you were made aware of these issues during FY25; but we can certainly discuss them in more detail Monday. I will recommend the Board accept the FY25 Audit as presented.

Property and Liability Insurance Renewal for Fiscal Year 2027: Egis Insurance has issued a proposal for our Property and Liability Insurance for FY27 through the Florida Insurance Alliance. The proposal contains a 14.9% reduction in premium. Our FY 2026 premium was $134,375.00 and the proposed premium for FY 2027 is $114,362.00. This was unexpected and pretty dang cool.

Workers Compensation Insurance Renewal for Fiscal Year 2027: Egis Insurance has also issued a proposal for our Workers Compensation Insurance for FY27 through the Florida Insurance Alliance. The proposal contains a 5.2% reduction in premium. Our FY 2026 premium was $3,498.97 and the proposed premium for FY 2027 is $3,316.76.

Florida Commerce CDBG-DR Engineering Contracts: CPH Consulting has submitted signed contracts for each of the two CDBG-DR Projects. The Price Proposals match the amount we submitted in our Grant Application. The Scope of Work listed in the contracts appears to address the engineering needs for these projects. I recommend we execute these two contracts.

Florida Commerce CDBG-DR Grant Management Contract: Fred Fox Enterprises has submitted a signed single contract which covers both of the CDBG-DR Projects. The Price Proposals are slightly less than amount we submitted in our Grant Application. The Scopes of Work listed in the contract appear to address the grant management needs for these projects. I recommend we execute this contract.

Lift Station #1 (Main Lift Station) Repair: The repair of the sewer supply line under the pavement on First Street is complete and both pumps are now back online. Paving and concrete replacement remains and will be addressed this week. Notably, I was able to convince Florida Commerce to accept this repair as a Change Order under Phase III. US Water did an outstanding job making this repair in such short order and maintained a professional staff and jobsite. A very successful project.

Wastewater Treatment Plant Clarifier #2: One of our two wastewater treatment plant clarifiers (#2) is no longer operating due to the bottom assembly collapsing and the top assembly gear becoming unaligned. These issues do not allow the paddles to sweep the tank, thus preventing solids removal and sludge collection. I have attached a proposal from US Water for the emergency repair. I also have attached an email from CROM Corporation turning down the opportunity to submit a proposal. The price of the US Water proposal is $46,876.04. I was expecting a proposal as high as $150,000.00. Due to the emergency nature of the repair, I signed the proposal so US Water may begin work Monday. I will ask the Board Monday to ratify my doing so.

FDEP Lift Station Rehabilitation Phase II: Construction has begun on three of the seven lift station locations (Sixth Street Park, Second Street by City Park, and Gulf Boulevard) in Phase II. Gabe and I are very impressed with US Water in the early stages of this phase.

CKWSD Charter Amendment Boundary Description: The Board will need to make a decision as to the expansion of the District's service area and just as importantly, will need to decide the extent of that expansion. Commissioner Ferguson will have some information relating to potential new service areas. I have attached a proposal from Dewberry Engineers to produce a Legal Description and Sketch.

Draft Domestic Wastewater Facility Permit: At long last, we have received the new Draft FDEP WWTF operating permit. CPH Consultants will review and compare against the old permit, note any changes, and provide comments. We have 30 days to provide comments or clarifications to FDEP.

FDEP L0380 Generator Grant Update: Tradewinds Power Corporation is building two mobile generators our Water and Wastewater Treatment Plants. According to Tradewinds' production schedule, one generator will be complete October 10th and the other will be ready October 16th.

Waccasassa Water and Wastewater Cooperative Report: The W3C is in the process of submitting an application for a BRIC (Building Resilient Infrastructure and Communities) Grant. In order to do so, the W3C must adopt the Levy County Local Mitigation Strategy Plan as its own. Thus, the two-member W3C Board needs their perspective entities to vote giving each representative permission to do so. The motions are listed in the agenda.

Financial Reports: August is the 91.783% point of the fiscal year. Water and sewer revenues are at 94.7%. Ad Valorem revenue for FY26 remains at 100.6% of budget. Total traditional revenue (non-grant) is at 94.3% of budget. Using our budget revenue numbers which include all Grants, we at 41.8% of budget. Total traditional expenses (non-grant) are 65.9% of budget. Again, using our budget expense numbers which include all Grants, we at 30.9% of budget. I am really pleased with our expense ledger this fiscal year.

Bill Adjustment Requests: As this time, we have one Bill Adjustment Request for the Board's consideration. The requester is asking for a second adjustment in the last twelve months. This request does not meet the District adjustment criteria.

Establishment of Tentative Millage Rate

for

Fiscal Year 2027

CEDAR KEY WATER AND SEWER DISTRICT
FIRST PUBLIC HEARING ON 26-27 FISCAL YEAR MILLAGE RATE AND BUDGET
September 14, 2026 – 5:01 P.M.
Cedar Key Water and Sewer District
501 3rd Street, Cedar Key, FL 32625
Public Hearing Script

CHAIRPERSON:
This is the first of two required public hearings on the Cedar Key Water and Sewer District Budget and Millage Rate for Fiscal Year 2026/2027. If you wish to speak during the public hearing portion of this meeting, please step forward at the appropriate time.

The District General Manager will now read the tentative millage rate into the public record.

GENERAL MANAGER:
The tentative districtwide operating millage rate for Fiscal Year 2026/2027 is 2.1250 mills, which is 10% greater than the rolled-back millage rate of 1.9318 mills.

The District is proposing to adopt a budget that totals $8,684,679 in appropriated expenditures and reserves.

CHAIRPERSON:
I'm now opening the public hearing. At this time, the individuals that wish to address the Board may do so upon being recognized.

(Public to speak upon being recognized)

CHAIRPERSON:

If there are no further public speakers, I am now closing the public hearing.

Florida Statutes require the Board to address the tentative millage rate before addressing the tentative budget. The Board must vote on the millage rate and the budget separately. I will now entertain the following motions (take each one separately):

1. A motion to Adopt the Resolution presented today, approving the Cedar Key Water and Sewer District FY2026/2027 tentative districtwide millage rate of 2.1250 mills.

(Call for Board Discussion and then Vote on the motion to approve the millage rate)

2. A motion to Adopt the Resolution presented today, approving the Cedar Key Water and Sewer District FY2026/2027 tentative budget as presented by the General Manager and attached to the Resolution before the Board, as amended through the agenda process today.

(Call for Board Discussion and then Vote on the motion to approve the tentative budget)

The 2nd and final public hearing for approval of the final millage rate and budget will be held on Monday, September 28, 2026 at 5:01 p.m., here at the District Office. All persons are invited to attend the public hearing and be heard regarding the final millage rate and budget at that time.

RESOLUTION NO. 2026-02

A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT ADOPTING THE TENTATIVE MILLAGE RATES FOR THE LEVY OF AD VALOREM TAXES WITHIN THE DISTRICT FOR FISCAL YEAR 2026-2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 14, 2026, the Cedar Key Water and Sewer District Board of Commissioners held a public hearing as required by Section 200.65, Florida Statutes, for the setting of the tentative millage rate for Fiscal Year 2026-2027; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the Cedar Key Water and Sewer District's boundaries has been certified by the Levy County Property Appraiser to the Cedar Key Water and Sewer District as $258,350,866.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CEDAR KEY WATER AND SEWER DISTRICT:

Section 1. The Fiscal Year 2026-2027 tentative operating millage rate shall be 2.1250 mills, which is greater than the rolled-back millage rate of 1.9138 mills by 10%.

Section 2. This Resolution shall take effect immediately upon its adoption.

Passed by a vote of ______ to ______ on the 14th day of September, 2026 at ______ p.m.

CEDAR KEY WATER AND SEWER DISTRICT

BY:______________________________

Michael Borelli, Chairman

ATTEST:

____

Leslie Sturmer, Secretary

Establishment of Tentative Budget

for

Fiscal Year 2027

RESOLUTION NO. 2026-04

A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2026-2027; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, on September 14, 2026, the Cedar Key Water and Sewer District Board of Commissioners adopted Fiscal Year Tentative Millage Rates as required by Section 200.065, Florida Statutes; and

WHEREAS, on September 14, 2026, the Cedar Key Water and Sewer District Board of Commissioners held a public hearing as required by Section 200.65, Florida Statutes, for the adoption of the Tentative Budget for Fiscal Year 2026-2026; and

WHEREAS, the Cedar Key Water and Sewer District Board of Commissioners set forth the appropriations and revenue estimate for the Budget for the Tentative Budget for Fiscal Year 2026-2027 in the amount of $8,684,679.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CEDAR KEY WATER AND SEWER DISTRICT:

Section 1. The Fiscal Year 2026-2027 Tentative Budget in the amount of $8,684,679, as shown by fund and set forth in the attached Exhibit "A," is hereby adopted.

Section 2. This Resolution shall take effect immediately upon its adoption.

Passed by a vote of ______ to ______ on the 14th day of September, 2026, at _____ p.m.

CEDAR KEY WATER AND SEWER DISTRICT

BY:______________________________
Michael Borelli, Chairman

ATTEST:

____
Leslie Sturmer, Secretary

Exhibit A

Tentative Budget for Fiscal Year 2026-2027

CKWSD 2025-2026 Preliminary Budget

	Oct '25 - July 26	Projected 09/30/26	Budget FY2026	Budget FY2027
300 - Income				
				FRWA 8%
305 - Water Revenue	$ 463,595.41	$ 556,314.49	$ 540,513.00	$ 600,820.00
	Small User Base Rate $314,160.00			
	Large User Base Rate $20,401.50			
	Base Rate Percentage 80.5%			
				FRWA 10%
310 - Sewer Revenues	$ 374,927.62	$ 449,913.14	$ 435,086.00	$ 494,905.00
	Small User Base Rate $283,836.00			
	Large User Base Rate $14,263.20			
	Base Rate Percentage 79.5%			
325 · Penalties	$ 6,281.97	$ 7,538.36	$ 6,500.00	$ 7,500.00
330 - Earned Interest	$ 6,700.27	$ 8,040.32	$ 7,000.00	$ 7,500.00
335 · New Meter Charges	$ 1,800.00	$ 2,160.00	$ 1,600.00	$ 2,500.00
350 - Misc Income	$ 610.63	$ 732.76	$ 1,600.00	$ 2,500.00
365 . Meter Installation Fee	$ 720.00	$ 864.00	$ 800.00	$ 1,000.00
383 - DEP/Commerce/CDBG Grants	$ 469,139.27	$ 800,000.00	$ 4,500,000.00	$ 5,500,000.00
384 · Insurance Proceeds	$ 1,864.26	$ 1,864.26	$ -	$ -
385 - FEMA Proceeds	$ 630,675.39	$ 630,675.39	$ 60,000.00	$ 1,500,000.00
Total 300 - Regular Income	$ 1,956,314.82	$ 2,458,102.72	$ 5,553,099.00	$ 8,116,725.00
			Current Rate 2.0063	$492,412.87
			2/3 Vote 2.1250	$ 521,454.00
315 - Ad Valorem Tax Income			Roll-Back 1.9318	$ 474,128.09
Total 315.100 · Ad Valorem	$ 462,490.04	$ 462,490.04	$ 459,674.00	$ 521,454.00
Total 315 - Ad Valorem Tax Income	$ 462,490.04	$ 462,490.04	$ 459,674.00	$521,454.00
Other Sources Of Income				
331 · City Contribution				
333 · Other Miscellaneous	$ -		$ 2,500.00	$ 2,500.00
340 · Rental Income	$ 19,707.72	$ 24,920.00	$ 24,000.00	$ 24,000.00
341 · City Portion of Leases	$ 6,458.06	$ 7,749.67	$ 7,500.00	$ 8,000.00
370 · Water Charge New Connection	$ -	$ 3,000.00	$ 12,000.00	$ 6,000.00
371 · Sewer Charge New Connectior	$ -	$ 3,000.00	$ 16,000.00	$ 6,000.00
Total Other Sources Of Income	$ 26,165.78	$ 38,669.67	$ 62,000.00	$ 46,500.00
Total Income	$ 2,444,970.64	$ 2,952,262.43	$ 6,074,773.00	$ 8,684,679.00
Gross Profit	$ 2,444,970.64	$ 2,952,262.43	$ 6,074,773.00	$ 8,684,679.00

Expense

500 · GENERAL AND ADMINISTRATIVE

CKWSD 2025-2026 Preliminary Budget

		Oct '25 - July 26		Projected 09/30/26		Budget FY2026		Budget FY2027
510 · Payroll								
510.01 · Salaries	$	291,156.57	$	349,387.88	$	310,000.00	$	373,000.00
510.02 · Social Security/Medicar	$	21,830.34	$	25,804.84	$	26,250.00	$	28,550.00
510.03 · Retirement	$	32,260.19	$	35,192.93	$	30,000.00	$	37,300.00
510.04 · Health, Dental & Life Ins	$	45,416.39	$	54,499.67	$	65,000.00	$	60,000.00
510.05 · Workers Comp.	$	3,422.97	$	3,422.97	$	6,000.00	$	5,000.00
510.07 · Uniform Service	$	4,970.15	$	5,964.18	$	4,000.00	$	4,000.00
Total 510 · Payroll	$	399,056.61	$	474,272.47	$	441,250.00	$	507,850.00
520 · Office								
520.01 · Supplies	$	1,535.20	$	1,842.24	$	3,150.00	$	3,000.00
520.02 · Postage & Shipping	$	5,337.92	$	6,405.50	$	8,400.00	$	6,500.00
520.03 · Copier, Computer, Billin	$	6,285.86	$	7,543.03	$	5,250.00	$	7,000.00
520.04 · Printing and Copying	$	1,890.41	$	2,268.49	$	2,625.00	$	2,000.00
520.05 · Web Portal/E-Billing	$	1,988.55	$	2,386.26	$	2,625.00	$	3,000.00
520.07 · Bank Service Charge	$	550.04	$	550.04	$	-	$	750.00
520.10 · Rents	$	-			$	1,890.00	$	-
Total 520 · Office	$	17,587.98	$	20,995.56	$	23,940.00	$	22,250.00
530 · Utilities								
530.01 · Fuel For Equipment	$	8,085.17	$	9,702.20	$	9,450.00	$	11,000.00
530.02 · Solid Waste Disposal	$	1,353.29	$	1,623.95	$	2,000.00	$	2,000.00
530.03 · Telephone	$	7,702.64	$	9,243.17	$	12,600.00	$	12,000.00
Total 530 · Utilities	$	17,141.10	$	20,569.32	$	24,050.00	$	25,000.00
540 · Professional Fees								
540.01 · Audit & Accounting	$	25,100.00	$	36,750.00	$	36,750.00	$	40,000.00
540.02 · Management/Legal	$	34,484.51	$	41,377.81	$	40,000.00	$	42,500.00
540.03 · Property Appaiser Fees	$	11,951.22	$	11,951.22	$	7,500.00	$	12,000.00
540.05 · Tax Collector Fees	$	-	$	9,500.00	$	9,500.00	$	10,000.00
540.06 · FEMA Engin/Admin Fee	$	34,532.80	$	50,000.00	$	48,000.00	$	100,000.00
Total 540 · Professional Fees	$	106,068.53	$	149,579.03	$	141,750.00	$	204,500.00
550 - General Repair & Maint								
550.01 · Vehicle	$	3,440.06	$	4,128.07	$	3,400.00	$	4,000.00
550.02 · Equipment and Tools	$	6,166.20	$	7,399.44	$	3,000.00	$	6,000.00
550.03 · Building	$	2,268.84	$	2,722.61	$	5,000.00	$	3,000.00
550.04 · Supplies	$	2,335.55 #	$	2,826.66	$	2,500.00	$	2,500.00
550.06 · FEMA Storm Repairs	$	294,625.95	$	294,625.95	$	25,000.00	$	1,400,000.00
Total 550 - General Repair & Maint	$	308,836.60	$	311,702.73	$	38,900.00	$	1,415,500.00
560 · Other								
560.01 · Property/Liability Ins.	$	-	$	140,000.00	$	150,000.00	$	150,000.00
560.02 · Election Expenses	$	-	$	-	$	1,500.00	$	1,600.00
560.03 · Continuing Education	$	1,546.38	$	1,855.66	$	2,500.00	$	2,500.00
560.04 · Annual Fees & Dues	$	6,046.00	$	7,255.20	$	12,000.00	$	12,000.00
560.05 · Ads and Publications	$	2,355.60	$	2,826.72	$	5,000.00	$	5,000.00
560.06 · Miscellanous	$	7,554.43	$	7,554.43	$	5,000.00	$	5,000.00

CKWSD 2025-2026 Preliminary Budget

	Oct '25 - July 26	Projected 09/30/26	Budget FY2026	Budget FY2027
560.07 · Contingency	$ -	$ 25,000.00	$ 25,000.00	$ 50,000.00
Total 560 · Other	$ 17,502.41	$ 184,492.01	$ 201,000.00	$ 226,100.00
570 · Capital Expense Backhoe	$ -		$ 50,000.00	$ 150,000.00
570 · Total Capital Expenditures			$ 50,000.00	$ 150,000.00
Total 500 · GENERAL AND ADMINISTRA	$ 854,485.85	$1,195,995.84	$ 918,265.00	$ 2,551,200.00
600 · DIRECT WATER EXPENSES				
610 · Chemicals and Filters				
610.01 · Chemicals	$ 74,559.31	$ 74,253.33	$ 100,000.00	$ 100,000.00
610.02 · Miex Resin	$ -	$ 25,000.00	$ 25,000.00	$ 50,000.00
610 · Chemicals and Filters - Oth	$ 10,230.00	$ 12,276.00	$ 15,000.00	$ 15,000.00
Total 610 · Chemicals and Filters	$ 84,789.31	$ 111,529.33	$ 140,000.00	$ 165,000.00
620 - Laboratory				
620.01 · In House Lab	$ -	$ 268.80	$ 1,000.00	$ 1,000.00
620.02 · Outside Lab	$ 1,105.00	$ 886.67	$ 2,200.00	$ 1,500.00
Total 620 - Laboratory	$ 1,105.00	$ 1,155.47	$ 3,200.00	$ 2,500.00
640 · Repairs and Maintenance				
640.01 · Piping and Distribution	$ 6,772.45	$ 7,662.40	$ 15,000.00	$ 15,000.00
640.02 · Equipment	$ 23,665.37	$ 25,000.00	$ 15,000.00	$ 23,000.00
640.03 · Building & Grounds	$ 2,073.04	$ 1,037.39	$ 5,000.00	$ 5,000.00
640.04 · Water Tower Maintenan	$ 20,421.44	$ 20,421.44	$ 22,000.00	$ 25,000.00
640.05 · Generators Annual Main	$ -	$ 2,000.00	$ 2,000.00	$ -
640.06 · Water Plant Maintenance		$ 7,500.00	$ 7,500.00	$ 7,500.00
640.07 · Water Meter Replaceme	$ 13,973.59	$ 15,000.00	$ 15,000.00	$ 1,000,000.00
Total 640 · Repairs and Maintenance	$ 66,905.89	$ 78,621.23	$ 81,500.00	$ 1,075,500.00
650 · Utilities				
650.01 · Electric	$ 22,311.09	$ 26,806.67	$ 26,000.00	$ 28,500.00
650.02 · Propane	$ -	$ 1,000.00	$ 1,000.00	$ -
650.03 · Telephone	$ 413.34	$ 551.12	$ 5,500.00	$ 1,000.00
Total 650 · Utilities	$ 22,724.43	$ 28,357.79	$ 32,500.00	$ 29,500.00
670 · Capital Expenditures				
680 · Loans				
680.05 · RD Interest	$ -	$ 27,913.00	$ 27,308.00	$ 26,629.00
680.06 · RD Principal	$ -	$ 22,000.00	$ 23,000.00	$ 24,000.00
Total 680 · Loans	$ -	$ 49,913.00	$ 50,308.00	$ 50,629.00
685.00 · Contingency		$ -	$ 50,000.00	$ 50,000.00
Total 600 · DIRECT WATER EXPENSES	$ 246,005.09	$ 308,441.82	$ 357,508.00	$ 1,373,129.00

700 · DIRECT WASTEWATER EXPENSES

CKWSD 2025-2026 Preliminary Budget

	Oct '25 - July 26	Projected 09/30/26	Budget FY2026	Budget FY2027
710 · Chemicals and Filters				
710.01 · Chemicals and Filters	$ 20,895.07	$ 23,024.59	$ 35,000.00	$ 30,000.00
Total 710 · Chemicals and Filters	$ 20,895.07	$ 30,699.45	$ 35,000.00	$ 30,000.00
720 · Laboratory				
720.01 · In House Lab	$ -		$ 1,000.00	$ 1,000.00
720.02 · Outside Lab	$ 12,150.00	$ 15,260.00	$ 20,000.00	$ 20,000.00
720.03 · Instrument Maintenance			$ 7,500.00	$ 7,500.00
Total 720 · Laboratory	$ 12,150.00	$ 15,260.00	$ 28,500.00	$ 28,500.00
730 · Regulatory				
730.01 · Permits	$ -	$ 1,000.00	$ 1,000.00	$ 1,000.00
730.02 · Biosolids Hauling	$ 38,840.00	$ 42,600.00	$ 65,000.00	$ 47,850.00
Total 730 · Regulatory	$ 38,840.00	$ 43,600.00	$ 66,000.00	$ 48,850.00
740 · Repairs Maintenance Other				
740.01 · Piping & Distribution	$ 2,660.32	$ 3,100.81	$ 30,000.00	$ 25,000.00
740.02 · Equipment	$ 18,821.86	$ 14,137.29	$ 34,000.00	$ 30,000.00
740.03 · Building and Grounds	$ 801.03	$ 1,037.39	$ 21,000.00	$ 20,000.00
740.04 · Generator - Maintenanc	$ 1,264.21	$ 1,535.09	$ 5,000.00	$ -
Total 740 · Repairs Maintenance Oth	$ 23,547.42	$ 19,810.58	$ 90,000.00	$ 75,000.00
750 · Utilities				
750.01 · Electric	$ 14,769.24	$ 17,721.28	$ 22,000.00	$ 20,000.00
750.02 · Propane	$ 516.30	$ 516.30	$ 7,500.00	
Total 750 · Utilities	$ 15,285.54	$ 18,237.58	$ 29,500.00	$ 20,000.00
760 · Other				
760.01 · Permit Fees	$ -	$ 8,000.00		$ 8,000.00
760.02 · Contingency			$ 50,000.00	$ 50,000.00
Total 760 · Other		$ 8,000.00	$ 50,000.00	$ 58,000.00
770 · DEP/Commerce/CDBG Grant Expenses				
770.100 · DEP Grant - Engineerir	$ 505,626.09	$ 657,931.95	$ 500,000.00	$ 500,000.00
770.100 · DEP Grant - Constructi	$ 108,680.80	$ 1,500,000.00	$ 4,000,000.00	$ 4,000,000.00
Total 770.000 · DEP Grant Expenses	$ 614,306.89	$ 2,157,931.95	$ 4,500,000.00	$ 4,500,000.00
Total 700 · DIRECT WASTEWATER EXPI	$ 720,484.24	$ 3,941,425.37	$ 4,799,000.00	$ 4,760,350.00
Net Total Expense	$ 1,820,975.18	$ 3,941,425.37	$ 6,074,773.00	$ 8,684,679.00
Net Income	$ 626,798.76	$ 524,131.10		
Net Ordinary Income	$ 626,798.76	$ 524,131.10		

First Reading of Resolution Establishing Water and Sewer Rates

for

Fiscal Year 2027

RESOLUTION NO. 2026-03

A RESOLUTION OF THE CEDAR KEY WATER AND SEWER DISTRICT AMENDING THE RATES FOR WATER AND SEWER CHARGES EFFECTIVE OCTOBER 1, 2026; PROVIDING FOR CODIFICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Cedar Key Water and Sewer District owns and operates a water and wastewater system as part of a combined and integrated water and wastewater system; and

WHEREAS, the District provides potable water and wastewater treatment services to customers within its geographical boundaries as established by the Legislature of the State of Florida; and,

WHEREAS, in order for the District to provide high-quality water and wastewater services, it is necessary that rates be charged for such services that are sufficient to meet all of the obligations of the District; and

WHEREAS, the District has an obligation to ensure that sufficient revenues are generated to cover all existing and anticipated expenditures for the water and wastewater system; and

WHEREAS, outstanding revenue bonds of the District require establishment of proper and adequate rates and charges for both water and wastewater services in order to pay for necessary operation, maintenance, expansion and debt service requirements of the district, all of which are proper and equitable, and necessary to avoid such expense having to be paid from other revenue or tax sources; and,

WHEREAS, it is incumbent upon the District to collect rates in as equitable a manner as possible; and

WHEREAS, the District Board of Commissioners finds that rate increases adopted by this resolution are fair, reasonable, equitable and necessary to carry out the responsibilities of the District.

NOW THEREFORE BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CEDAR KEY WATER AND SEWER DISTRICT:

Section 1. Water Rates.

Section 5.02 of the District's Codified Resolutions entitled "Water Rates" is hereby amended to read as follows:

5.02 Water Rates

Base Service Availability Charge:

Small User	$36.29
Large User:	$75.98

Plus the following usage charges:

Number of Gallons	Rate per 1,000 Gallons Used
0 to 3,000	$3.56 ($.00356/gallon)
3,001 to 6,000	$6.66 ($.00666/gallon)
6,001 to 9,000	$9.42 ($.00942/gallon)
9,001 and up	$12.17 ($.01217allon)

Section 2. Sewer Rates.

Section 5.03 of the District's Codified Resolutions entitled "Sewer Rates" is hereby amended to read as follows:

5.03 Sewer Rates.

Base Service Availability Charge:

Small User	$35.81
Large User:	$74.71

Plus the following usage charges:

Number of Gallons	Rate per 1,000 Gallons Used
0 to 3,000	$2.94 ($.00294/gallon)
3,001 to 6,000	$5.93 ($.00593/gallon)
6,001 to 9,000	$8.62 ($.00862/gallon)
9,001 and up	$11.29 ($.01129/gallon)

Section 3. Codification.

It is the intention of the Board and it is hereby ordained that the provisions of Sections 1 and 2 of this Ordinance shall be incorporated into the District's codified resolutions.

Section 4. Effective Date

This Resolution shall take effect upon final adoption, with the newly adopted rates to be applied as of October 1, 2026.

Passed and adopted by the Cedar Key Water and Sewer District Board of Directors by a vote of ______ to ____ on the ____ day of ______________________, 2026.

CEDAR KEY WATER AND SEWER DISTRICT

BY:_______________________________
Michael Borelli, Chairperson

ATTEST:

____
Leslie Sturmer, Secretary

Consent Agenda

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

Minutes of Regular Meeting
Board of Commissioners
August 10, 2026

Board Members Present: Leslie Sturmer, Joe Hand, Michael Borelli, Sue Colson, Johnathan Ferguson.

Other Presents: Evan Rosenthal, John Rittenhouse, Alicia Johns, Gabe Doty, Doris Hellerman, Stephen Rosenthal, Mandy Offerle, Frank Offerle, Greg Lang, Tim Norman, Mike Tribble, David Keough, Tyler Lee, Feddie Donovan.

1. Meeting called to order at 5:01 p.m. by Michael Borelli, Chair.

2. Pledge and Moment of Silence.

3. Public Comment. No Public Comment at this time.

4. Adoption of Agenda. **Motion** by Leslie Sturmer to accept tonight's agenda. **Second** by Joe Hand. Passed by vote 5-0.

5. Consent Agenda for: Minutes of the July 13th and 27nd Board Meetings; Checkbook Activity; Employee Leave. **Motion** by Sue Colson to accept the consent agenda. **Second** by Joe Hand. Passed by vote 5-0.

6. CDBG-DR Grant Oral Presentations. Two engineering firms; CPH (formally Mittauer & Associates) and DHG (formally Baskerville Donovan); submitted proposals for the CDBG-DR Grants and both were selected to present Oral Presentations. CPH presented first and DHG presented second. Both engineering groups have a positive record with CKWSD. The Board listend to both presentations and asked each of the presenters questions to help them make the best decision possible in selecting an Engineer for the CDBG-DR projects. The scores for each presenter are CPH 485 and DHG 418. Motion by Johnathan Ferguson to Approve the Award of Contract to CPH Engineers and to allow Evan and Mr. John to initiate the Contract between the CKWSD and CPH Engineers. **Second** by Sue Colson. Passed by vote 5-0.

7. General Manager's Report. Mr. John advised that Evan was working on the Contract between the District and Fred Fox to be reviewed to proceed with negotiations. Mr. John and the Board discussed the leak in the #1 Lift Station to be repaired. Mr. John and the Board discussed the letter that was sent to the Auditor General about the District's Audit James Moore & Company has yet to complete. Mr. Johnathan ask that Mr. John and Evan work together on what the District's next steps should be and possibly sending James Moore & Company a letter in regards to the Audit being late and they are in breach of the Audit Agreement. The Board and Mr. John discussed the Preliminary FY26-27 Budget with the Water Rates proposed at 8% increase and Sewer Rates at 10% increase at the recommendation of the FRWA Asset Management Study. Under Ad Valorem Taxes, the Board was given three different option to choose from. Mr. John recommended that the Board decide which option they would like by the August 27th Board Meeting to be finalized at the September Board Meetings. Salaries are set at 5% with an extra $1.00 bump for Alicia, Nick, and Gabe, with Billy and Mr. John only at 5%. Mr. John and the Board discussed all proposed options presented in the Preliminary FY26-27 Proposed Budget. Mr. Johnathan discussed with the Board the possibility of purchasing a home to provide housing for any future GM to use while working for the District and it can also be used as temporary office space in case another hurricane displaces the office staff. The Board decided to discuss the purchase of a home at the next Board Meeting. Mr. John let the Board know that the Ethics Training will be online and needs to be completed by December 31, 2026. The Board discussed the District's Charter Amendment and what items in the Charter will be changed and how it will affect the citizens in the Sumner/Rosewood area if approved.

8. Waccasassa Water and Wastewater Cooperative Report. Mrs. Sue let the Board know that Bronson will meet with W3C in Otter Creek on Tuesday, August 18th at 10:00 am to discuss some of the issues between the two parties. The W3C will meet at 1:00 pm the same day at the CKWSD Office for its regular meeting.

9. Financial Reports: Balance Sheet; Budget Report; Past Due Accounts Report. Mr. John and the Board discussed the Financial Reports. **Motion** by Leslie Sturmer to accept the Financial Reports as presented. **Second** by Sue Colson. Passed by vote 5-0.

10. Bill Adjustment Requests. **Motion** by Johnathan Ferguson to approve the Bill Adjustment for Billy Quinn. **Second** by Leslie Sturmer. Passed by vote 5-0.

11. Commissioner Comments. No Commissioner Comments.

12. Public Comment. Stephen Rosenthal discussed his understanding of the TRIM notice with the Board.

13. Adjourn. Meeting adjourned at 7:02 pm.

Michael Borelli, Chairperson

Leslie Sturmer, Commissioner &
Secretary of the Board

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

Minutes of Regular Meeting
Board of Commissioners
August 24, 2026

Board Members Present: Leslie Sturmer, Joe Hand, Michael Borelli, Sue Colson, Johnathan Ferguson.

Other Presents: Evan (phone), John Rittenhouse, Alicia Johns, Gabe Doty, Mandy Offerle, Frank Offerle, Doris Hellerman, Stephen Rosenthal, Darrell McCormick.

1. Meeting called to order at 5:01 p.m. by Michael Borelli, Chair.

2. Pledge and Moment of Silence.

3. Public Comment. No Public Comment at this time.

4. Adoption of Agenda. **Motion** by Joe Hand to accept tonight's agenda. **Second** by Leslie Sturmer. Passed by vote 5-0.

6. General Manager's Report. Florida Commerce approved the Contract for Fred Fox and has been sent out to him. Mr. John has received the price proposal from CPH that he will have at the next Board Meeting. Mr. John and the Board discussed the issues that have occurred at Lift Station #1. US Water has submitted a Quote to do the repairs to the broken pipe for Lift Station #1. **Motion** by Sue Colson to approve the US Water Proposal for emergency purposes and for Mr. John to approve and sign all documents necessary pertaining to repairs for Lift Station #1. **Second** by Joe Hand. Passed by vote 5-0. Mr. John and Gabe discussed with the Board the issues that Gabe has been having with one of the Clarifiers at the Sewer Plant. CROM will be coming to look at the Clarifier and put together a scope of work for repairs. Mr. John let the Board know that Evan has sent a Demand Letter to James Moore. Mr. John let the Board know that he will be attending a TEAMS meeting with James Moore & Company at 9:00 am tomorrow morning to to discuss the FY24-25 Audit. Mr. John told the Board that Beauchamp & Edwards will not help with the FY25-26 Pre-Audit. Mr. John and the Board discussed the FY26-27 Budget. The Board discussed the recommendations from FRWA on the Water & Sewer Rates which would raise the Water Rate by 8% and the Sewer Rate by 10%. **Motion** by Leslie Sturmer to accept the 8% Water Rate increase and the 10% Sewer Rate increase recommended by FRWA. **Second** by Sue Colson. Passed by vote 5-0. Mr. Johnathan discussed the Service Area Expansion -SR 24 information he researched using the Levy County Property Appraiser website to help with the Charter Amendment. After a lot of discussion it was decided that Evan and Mr. Johnathan are going to do more research to bring back to the Board. Mr. John and the Board discussed increasing the Bond Amount of the District's Charter.

7. Waccasassa Water & Wastewater Cooperative Report. Mr. Joe proposed a few options that will be discussed at the Conflict Resolution Meeting between W3C and Town of Bronson in Otter Creek at 10:00 am on August 25, 2026. Mrs. Sue let the Board know that directly after the Conflict Resolution Meeting there will be a Special W3C Meeting to discuss the results of the Conflict Resolution Meeting.

8. Bill Adjustment Requests.

9. Commissioner Comments.

10. Public Comment.

11. Adjourn. Meeting adjourned at 6:54 pm.

Michael Borelli, Chairperson

Leslie Sturmer, Commissioner &
Secretary of the Board

8:58 AM

09/08/26

Accrual Basis

Cedar Key Water & Sewer District
Monthly Checkbook Activity
As of August 31, 2026

Date	Num	Name	Memo	Amount
Unrestricted Cash Funds				
100 - Operating Account				
08/01/26		Deposit	Deposit	92.73
08/03/26		Deposit	Deposit	303.38
08/04/26		Deposit	Deposit	91.23
08/04/26		Bad Bank Draft	Thomas Wangelin	-73.13
08/04/26		Bad Bank Draft	Jeremy Hales	-74.21
08/04/26		Bad Bank Draft	Jeremy Hales	-78.87
08/05/26	Transfer	Seacoast Bank	Transfer to 4734 FEMA Account	-8,754.59
08/05/26		Deposit	Deposit	153.43
08/06/26	34136	Hensel, Nickolas S	Pay Check	-935.63
08/06/26		Deposit	Deposit	411.32
08/07/26	34137	Doty, Gabrial T	Pay Check	-878.45
08/07/26	34138	Johns, Alicia M.	Pay Check	-670.71
08/07/26	34139	Quinn, William M.	Pay Check	-968.15
08/07/26	34140	Rittenhouse, John	Pay Check	-1,373.60
08/07/26		Deposit	Deposit	1,382.67
08/08/26		Deposit	Deposit	133.44
08/10/26	34141	Borelli, Michael A	Pay Check	-269.40
08/10/26	34142	Colson, Sue	Pay Check	-369.40
08/10/26	34143	Ferguson, Johnathan A.	Pay Check	-369.40
08/10/26	34144	Hand, Joseph G.	Pay Check	-369.40
08/10/26	34145	Sturmer, Leslie N.	Pay Check	-369.40
08/10/26	E-pay	EFTPS	59-1156008 QB Tracking # -2134624474	-1,384.86
08/10/26	E-pay	EFTPS	59-1156008 QB Tracking # -2134607474	-406.00
08/10/26	34146	Aqua Pure Water & Sewerage S...	Invoice No: 88471	-3,330.00
08/10/26	Bankdr...	GRAYBAR FINANCIAL SERVIC...	Invoice No: YEALINK PHONE SYSTEM 7/2...	-202.07
08/10/26	Bankdr...	Fiber by Central Florida	Acct # 32177 7/2026	-179.98
08/10/26	Bankdr...	FMP,TF Pension Service	7/2026	-3,103.29
08/10/26		Deposit	Deposit	183.31
08/11/26	34147	AFLAC	ATF27	-535.95
08/11/26		Deposit	Deposit	944.89
08/11/26		Deposit	Deposit	427.88
08/12/26	34148	Marina Hardware At Cedar Key, I...	220 7/2025	-711.66
08/12/26	34149	Nabors Giblin & Nickerson	Invoice No: 1108 22064 7/2026	-3,782.41
08/12/26	34150	Levy County Property Appraiser	Fiscal Year 25-26	-11,951.22
08/12/26	34151	Central FL Electric	VOID: Electric Bills 06/2026	0.00
08/12/26	34152	Hawkins, Inc.	Invoice No: 7524751 & 7524747	-6,333.55
08/12/26	34153	Quill Corporation	Acct No: 3406032	-273.72
08/12/26	34154	Konica Minolta Business Solutions	Invoice No: 508089484 7/2026	-200.15
08/12/26	34155	UNIFIRST CORPORATION	Uniform 7/2026	-574.45
08/12/26	34156	Verizon # 2	Invoice No: 6149371829	-100.24
08/12/26	34157	Ellis Automated Corporation	Invoice No: 6417	-12.36
08/12/26	34158	AMERICAN PIPE & TANK, INC.	INVOICE NO: 105549	-3,695.00
08/12/26	34159	Ellis Automated Corporation	Invoice No: 6427	-1,450.36
08/12/26		Deposit	Deposit	6,963.82
08/12/26		Deposit	Deposit	73.55
08/12/26		Deposit	Deposit	93.77
08/13/26	34160	Quinn, William M.	Pay Check	-1,192.49
08/13/26	34161	Johns, Alicia M.	Pay Check	-721.43
08/14/26	34162	Doty, Gabrial T	Pay Check	-1,051.96
08/14/26	34163	Hensel, Nickolas S	Pay Check	-681.81
08/14/26	34164	Rittenhouse, John	Pay Check	-1,373.59
08/14/26	E-pay	EFTPS	59-1156008 QB Tracking # -1840304474	-1,523.22
08/14/26		Deposit	Nextower	1,013.55
08/14/26		Deposit	Sharon Shaw	420.00
08/14/26		Deposit	Deposit	8,846.14
08/14/26		Deposit	Deposit	100.00
08/14/26	Bankdr...	Wex Bank Marathon Fleet	07/2026	-955.28
08/15/26		Deposit	Deposit	223.89
08/16/26		Deposit	Deposit	132.30
08/17/26	34165	Central FL Electric	Electric Bills 07/2026	-3,399.29
08/17/26	34166	Donovan-Hill Group	Lift Station Rehab Phase II Invoice: 47773	-8,101.80
08/17/26		Deposit	Deposit	1,732.65
08/18/26		Deposit	Deposit	86.14
08/19/26		Deposit	Deposit	5,496.19
08/19/26		Deposit	Deposit	66.33
08/19/26	Bankdr...	GUARDIN (INSURANCE)		-520.90

Cedar Key Water & Sewer District
Monthly Checkbook Activity
As of August 31, 2026

Date	Num	Name	Memo	Amount
08/20/26	34167	Doty, Gabrial T	Pay Check	-1,051.95
08/20/26	34168	Hensel, Nickolas S	Pay Check	-681.82
08/20/26	34169	Johns, Alicia M.	Pay Check	-670.71
08/20/26	34170	Rittenhouse, John	Pay Check	-1,373.59
08/20/26	34171	Quinn, William M.	VOID:	0.00
08/20/26	34172	Quinn, William M.	Pay Check	-968.15
08/20/26	E-pay	EFTPS	59-1156008 QB Tracking # -1554938474	-1,386.70
08/20/26	Bankdr...	Blue Cross Blue Shield of FL	Group:90866 77794883 8/2026	-4,411.45
08/21/26		Deposit	Deposit	161.64
08/21/26		Deposit	Deposit	142,752.24
08/21/26	Bankdr...	US Water Service Corporation		-109,480.20
08/24/26	34173	Pat'sPump & Blower, LLC	Invoice No: 113034 4" Expansion Joint	-275.62
08/24/26		Deposit	Deposit	143.95
08/25/26		Deposit	Deposit	997.68
08/26/26	34174	Alicia Johns	Mileage 175 miles @ .725=$ 126.88	-126.88
08/26/26	34175	Ann Richburg	Ann work 8 hours	-178.24
08/26/26		Deposit	Deposit	44,399.25
08/26/26		Deposit	Deposit	890.83
08/27/26	34176	Quinn, William M.	Pay Check	-1,136.64
08/27/26	34177	Quinn, William M.	Vacation Cash In	-868.45
08/27/26	34178	Johns, Alicia M.	Pay Check	-670.72
08/27/26		Deposit	Deposit	152.06
08/28/26	34179	Hensel, Nickolas S	Pay Check	-784.34
08/28/26	34180	Rittenhouse, John	Pay Check	-1,373.59
08/28/26	34181	Doty, Gabrial T	Pay Check	-939.29
08/28/26		City Of Cedar Key	Garbage Pick up	-136.52
08/31/26	34182	US Postmaster	931 pieces @ $0.78 = $726.18	-726.18
08/31/26	34183	US Postmaster	779 pieces @ $0.65 = $506.35	-506.35
08/31/26		Deposit	Deposit	11,454.45
08/31/26	Bankdr...	Elan Financial Services	0230 07/2026	-1,324.93
08/31/26	Bankdr...	Elan Financial Services	0373 07/2026	-1,908.32
Total 100 - Operating Account				26,040.69
Total Unrestricted Cash Funds				26,040.69
TOTAL				**26,040.69**

CEDAR KEY WATER SEWER DISTRICT
POST OFFICE BOX 309
CEDAR KEY, FL 32625

Employee Time off Accrued and Used

01-Aug-2026 to 31-Aug-2026

Doty, Gabrial T

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
08/07/2026	34137	08/01/2026	08/07/2026	40.00	2.52	-	179.43	2.00	-	60.00
08/14/2026	34162	08/08/2026	08/14/2026	48.00	2.52	-	181.95	2.00	-	62.00
08/20/2026	34167	08/15/2026	08/21/2026	49.00	2.52	24.00	160.47	2.00	-	64.00
08/28/2026	34181	08/22/2026	08/28/2026	42.00	2.52	-	162.98	2.00	-	66.00
				179.00	**10.07**	**24.00**	**162.98**	**8.00**	**0.00**	**66.00**

Hensel, Nickolas S

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
08/06/2026	34136	08/01/2026	08/07/2026	55.00	1.90	-	61.07	2.00	-	533.50
08/14/2026	34163	08/08/2026	08/14/2026	40.00	1.90	-	62.97	2.00	-	535.50
08/20/2026	34168	08/15/2026	08/21/2026	40.00	1.90	2.00	62.87	2.00	-	537.50
08/28/2026	34179	08/22/2026	08/28/2026	46.00	1.90	-	64.77	2.00	14.00	525.50
				181.00	**7.60**	**2.00**	**64.77**	**8.00**	**14.00**	**525.50**

Johns, Alicia M.

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
08/07/2026	34138	08/01/2026	08/07/2026	40.00	3.13	-	182.72	2.00	5.00	110.95
08/13/2026	34161	08/10/2026	08/14/2026	42.00	3.13	-	185.85	2.00	-	112.95
08/20/2026	34169	08/15/2026	08/21/2026	40.00	3.13	8.00	180.98	2.00	-	114.95
08/27/2026	34178	08/22/2026	08/28/2026	40.00	3.13	-	184.12	2.00	1.00	115.95
				162.00	**12.53**	**8.00**	**184.12**	**8.00**	**6.00**	**115.95**

Quinn, William M.

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
08/07/2026	34139	08/01/2026	08/07/2026	46.00	3.13	-	386.63	2.00	-	501.00
08/13/2026	34160	08/08/2026	08/14/2026	57.00	3.13	-	389.77	2.00	8.00	495.00
08/20/2026	34171	08/15/2026	08/21/2026	-	-	-	389.77	-	-	495.00
08/20/2026	34172	08/15/2026	08/21/2026	46.00	3.13	-	392.90	2.00	-	497.00
08/27/2026	34176	08/22/2026	08/28/2026	55.00	3.13	-	396.03	2.00	8.00	491.00
08/27/2026	34177	08/22/2026	08/28/2026	40.00	3.13	-	399.17	2.00	-	493.00
				244.00	**15.67**	**0.00**	**399.17**	**10.00**	**16.00**	**493.00**

Rittenhouse, John

Date	Chk Num	Period Start	Period End	Hours	Vac Accrued	Vac Used	Vac Balance	Sick Accrued	Sick Used	Sick Balance
08/07/2026	34140	08/01/2026	08/07/2026	41.50	1.90	-	59.60	2.00	-	217.00
08/14/2026	34164	08/08/2026	08/14/2026	41.50	1.90	-	61.50	2.00	-	219.00
08/20/2026	34170	08/15/2026	08/21/2026	41.50	1.90	-	63.40	2.00	-	221.00
08/28/2026	34180	08/22/2026	08/28/2026	41.50	1.90	-	65.30	2.00	-	223.00
				166.00	**7.60**	**0.00**	**65.30**	**8.00**	**0.00**	**223.00**

FY25 Audit

LOCAL GOVERNMENTAL ENTITY AUDIT REPORT SUBMITTAL CHECKLIST

Entity Name: Cedar Key Water & Sewer District

Entity Address: P.O. Box 309, Cedar Key, FL 32625

Entity Contact Person:

Name: John Rittenhouse

Title: General Manager

Phone Number: 352-543-5285

E-mail Address: jrittenhouse@ckwater.org

CPA Firm Contact Person:

Name: Brendan McKitrick

Title: Partner

Phone Number: 352-378-1331

E-mail Address: Brendan.McKitrick@jmco.com

Fiscal Year Audited: September 30, 2025

Date the auditor delivered the audit report to the entity: September 9, 2026

Does the audit report include the following items required by Section 10.557(3), Rules of the Auditor General?

Required for municipalities, special districts, the county as a whole, and county agencies[1]

Yes	The financial statements described in Sections 10.556(3) and (4), Rules of the Auditor General, as applicable, together with related notes to financial statements?
Yes	Required supplementary information (RSI) such as the management's discussion and analysis (not required for county agencies), or the budgetary comparison schedule (required as RSI if not presented as part of the financial statements)?
Yes	The auditor's report on the financial statements?
Yes	The auditor's report on compliance and internal control?
Yes	The management letter2 defined in Section 10.554(1)(i), Rules of the Auditor General?

[1] Pursuant to Section 218.39(2), Florida Statutes, an audit of the board of county commissioners is not required. However, if the county report includes an audit of the board of county commissioners, it should, pursuant to Section 10.554(1)(e), Rules of the Auditor General, include the items required by Section 10.557(3), Rules of the Auditor General.

[2] If required reporting information for a dependent special district is fulfilled by inclusion in the primary local government audit report, a statement to that effect should be made in the dependent special districts' audit reports, and vice versa.

Yes — The written statement of explanation or rebuttal, including corrective action to be taken, required by Section 10.558(2), Rules of the Auditor General?

Yes — The auditor's report based on an examination conducted in accordance with *AICPA Professional Standards*, prepared in accordance with AT-C Section 315, promulgated by the American Institute of Certified Public Accountants, regarding the compliance requirements referenced in Section 10.556(10), Rules of the Auditor General?

Required for municipalities, special districts, and the county as a whole

n/a — If applicable, any other auditor's reports, related financial information, and auditee-prepared documents required pursuant to Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); or other applicable Federal law?

n/a — Any auditor's reports and related financial information required pursuant to the *Florida Single Audit Act* (see Section 10.557(3)(e), Rules of the Auditor General)?

n/a — For any fiscal year in which funds related to the Deepwater Horizon oil spill are received or expended, a schedule of receipts and expenditures of such funds required by Section 10.557(3)(m), Rules of the Auditor General?

n/a — For any fiscal year in which funds related to the Deepwater Horizon oil spill are received or expended, a report that includes an opinion (or disclaimer of opinion) as to whether the schedule of receipts and expenditures of such funds required by Section 10.557(3)(m), Rules of the Auditor General, is presented fairly in all material respects in relation to the financial statements taken as a whole? The report must be prepared in accordance with AICPA Professional Standards, AU-C Section 725, promulgated by the American Institute of Certified Public Accountants (see Section 10.557(3)(f), Rules of the Auditor General)?

In addition to the above, have the following requirements been complied with:

Yes — Are all the above elements of the audit report included in a ***single document*** as required by Section 10.557(3), Rules of the Auditor General?

Yes — Are ***one*** paper copy and ***one*** electronic copy of the audit report being submitted as required by Section 10.558(4), Rules of the Auditor General?

No — Is the audit report being submitted within 45 days after receipt of the audit report from the auditor, but no later than ***9 months*** after the end of the fiscal year? **NOTE**: There is no provision in law authorizing an extension for filing the audit report.

Yes — Is the electronic copy named using all lower-case letters as follows: [fiscal year] [name of entity].pdf? Counties should include the word "county" in the entity name; however, it is not necessary for municipalities to include "city of," "town of," etc. in the file name. For example, the converted document for the 2024-25 fiscal year for Alachua County should be named "2025 alachua county.pdf", while the converted document for the 2024-25 fiscal year for the City of Alachua should be named "2025 alachua.pdf".

n/a — For entities that have adopted an impact fee by ordinance or resolution, was the affidavit referred to in Section 10.558(1), Rules of the Auditor General, submitted with the audit report if not submitted with the annual financial report?

n/a If the audit report is for a county or municipality, and a dependent special district was audited as part of the county or municipality audit, did the notes to financial statements clearly indicate that the special district had been included as part of the county or municipality reporting entity? **NOTE**: Pursuant to Section 218.39(3), Florida Statutes, an independent special district may not be audited as part of a county or municipality audit. When a dependent special district is audited as part of the county or municipality audit, the county or municipality notes to financial statements should clearly disclose that the special district is a component unit included within the county or municipality reporting entity.

This checklist should accompany the audit report. It is suggested that you retain a copy of the checklist for your files. Do not hesitate to contact us if assistance or clarification is needed regarding reporting requirements. Our contact information is as follows:

Auditor General
Local Government Audits/251
Claude Pepper Building, Room
401 111 West Madison Street
Tallahassee, FL 32399-1450

Telephone: (850) 412-2892

E-mail Address: flaudgen_localgovt@aud.state.fl.us
Web Site Address: FLAuditor.gov

September 4, 2026

To the Board of Directors of,
Cedar Key Water & Sewer District:

We have audited the financial statements of Cedar Key Water & Sewer District (the District) as of and for the year ended September 30, 2025, and have issued our report thereon dated September 4, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 14, 2025, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings, if any, regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated September 4, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

We have applied safeguards related to our assistance related to the preparation of the District's financial statements, including, but not limited to, an assessment of management's skill, knowledge, and experience.

Significant Risks Identified

Professional standards require that we, as auditors, identify significant risks that impact the audit based upon the nature of the organization and design our audit procedures to adequately address those risks. As part of the audit process, we have identified the following significant risks, which are being communicated solely to comply with auditing standards and do not represent any specific finding and/or concerns related to the audit:

- Improper revenue recognition is considered an inherent risk according to GAAS
- Management override of controls is considered an inherent risk according to GAAS
- Improper use of restricted resources

Our audit was designed to adequately address the above risks and no issues were noted that impacted our ability to render an opinion on the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended September 30, 2025, exception for the implementation of Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, and GASB No. 102, *Certain Risk Disclosures.* No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. There are no sensitive accounting estimates affecting the financial statements to be communicated to you.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements relate to:

The Long-term Liabilities note summarizes the District's long-term debt obligations, including future debt service payments.

The Capital asset note summarized the District's capital asset activity, including depreciation expense.

Significant Unusual Transactions

There were no significant unusual transactions identified as a result of our audit procedures that were brought to the attention of management and required to be communicated to you.

Identified or Suspected Fraud

We have not identified nor have we obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. The list below summarizes uncorrected financial statement misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

- None noted.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The following material misstatements that we identified as a result of our audit procedures were brought to the attention of, and corrected by, management:

- $68,377 prior-period adjustment and $7,740 current year adjustment ($76,117 total) to correct excess utility billings to a customer in current and prior fiscal years. The error correction reduced current utility revenue by $7,740, increased the customer credit liability by $76,117 and decreased beginning net position by $68,377.

- $197,934 adjustment to record a liability to reflect amounts required to be repaid related to FEMA Public Assistance funds received by the District. The adjustment reduced grant revenue and increased liabilities as of September 30, 2025.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Circumstances that Affect the Form and Content of the Auditors' Report

For the purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditors' report. We identified no circumstances that affect the form and content of our auditors' report as a result of our audit procedures.

Representations Requested from Management

We have requested certain written representations from management that are included in the attached management representation letter dated September 4, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in whether financial or nonfinancial, included in the District's annual reports does not extend beyond the information identified in the audit report, and we are not required to perform any procedures obtain assurance about such other information. However, in accordance with such standards, with respect to the supplementary information accompanying the financial statements, we have: made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Modification of the Auditors' Report

We have made the following modification to our auditor's report

As discussed above, the District recorded a $68,377 prior-period adjustment to correct excess utility billings recognized in prior fiscal years. The auditors' report includes an Emphasis-of-Matter paragraph drawing attention to Note 10, which describes the restatement of beginning net position resulting from the correction of this error. Our opinion on the financial statements is not modified with respect to this matter.

This report is intended solely for the use of the Board of Directors and management of the Cedar Key Water & Sewer District and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

James Moore & Co., P.L.

JAMES MOORE & CO., P.L.

CEDAR KEY WATER & SEWER DISTRICT

FINANCIAL STATEMENTS

SEPTEMBER 30, 2025

CEDAR KEY WATER & SEWER DISTRICT
TABLE OF CONTENTS
SEPTEMBER 30, 2025

JAMESMOORE

INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Cedar Key Water & Sewer District:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Cedar Key Water & Sewer District (the District), as of and for the year ended September 30, 2025, 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 our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Cedar Key Water & Sewer District, as of September 30, 2025, and the changes in financial position and cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* (GAS), issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Restatement for Correction of Error

As discussed in Note (10) to the financial statements, the District restated its beginning net position to correct an error related to prior year excess billing. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate 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 twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives 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 GAAS and GAS will always detect a material misstatement when it exists. 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. Misstatements 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.

In performing an audit in accordance with GAAS and GAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- 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. Accordingly, no such opinion is expressed.
- 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.
- Conclude whether, in our judgment, 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.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by Section 215.97, Florida Statutes, *Florida Single Audit Act*, and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audits of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 4, 2026, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

James Moore & Co., P.L.

Gainesville, Florida
September 4, 2026

CEDAR KEY WATER AND SEWER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025

This discussion and analysis of the Cedar Key Water & Sewer District's (the "District") financial performance provides an overview of the District's financial activities for the fiscal year ended September 30, 2025. Please read it in conjunction with the District's financial statements, which follow this section.

The following are financial highlights for fiscal year 2025:

- The District's net position increased by $2,360,612 primarily due to capital grant revenue and insurance proceeds recognized during the year.

- Ending unrestricted net position was $1,110,503, an increase of $722,231 from the restated prior-year balance.

OVERVIEW OF THE BASIC FINANCIAL STATEMENTS

This annual report contains financial statements that report on the District, which is a proprietary fund-enterprise fund that provides the community with adequate water and wastewater treatment facilities. Enterprise funds are used to account for activities in a manner similar to private-sector business enterprises and use the accrual basis of accounting.

The first financial statement is the Statement of Net Position. This statement includes all of the District's assets and liabilities using the accrual basis of accounting. All of the current year transactions are recorded, regardless of when cash is received or paid. Net position – the difference between assets, liabilities, and deferred items – can be used to measure the District's financial position.

The second financial statement is the Statement of Revenues, Expenses and Changes in Net Position. This statement is also shown using the accrual basis of accounting. It shows the increases and decreases in net position during the fiscal year. Over time, the increases or decreases in net position are useful indicators of whether the District's financial health is improving or deteriorating. However, other non-financial factors must also be considered when assessing the overall health of the District.

The Statement of Cash Flows reports cash receipts and cash payments, and classifies the District's cash transactions in four categories: operating, noncapital financing, capital and related financing, or investing activities.

In these statements, all of the District's activities are considered to be business-type activities, which are generally financed in whole or in part by fees charged to external parties for goods or services. The District has no governmental activities.

CEDAR KEY WATER AND SEWER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2025
(Continued)

	2025	2024	Change	% Change
Assets:				
Non-capital assets	$ 1,535,325	$ 729,525	$ 805,800	110.5%
Capital assets	6,613,097	4,665,659	1,947,438	41.7%
Total assets	8,148,422	5,395,184	2,753,238	51.0%
Liabilities:				
Current liabilities	543,086	209,743	333,343	158.9%
Long-term liabilities	1,141,989	997,656	144,333	14.5%
Total liabilities	1,685,075	1,207,399	477,676	39.6%
Deferred Inflows of Resources:				
Deferred inflows related to leases	9,964	26,637	(16,673)	-62.6%
Net position:				
Net investment in capital assets	5,278,549	3,650,659	1,627,890	44.6%
Restricted	64,331	53,840	10,491	19.5%
Unrestricted	1,110,503	388,272	722,231	186.0%
Total net position	$ 6,453,383	$ 4,092,771	$ 2,360,612	57.7%
Operating revenues	$ 1,075,748	$ 990,787	$ 84,961	8.6%
Operating expenses	(1,832,585)	(1,813,419)	(19,166)	1.1%
Operating loss	(756,837)	(822,632)	65,795	-8.0%
Nonoperating revenues	1,061,850	622,678	439,172	70.5%
Nonoperating expenses	(194,165)	(28,490)	(165,675)	581.5%
Capital grants	2,249,764	209,668	2,040,096	973.0%
Net nonoperating revenues and capital grants	3,117,449	803,856	2,313,593	287.8%
Change in net position	2,360,612	(18,776)	2,379,388	n/a
Beginning net position, as restated*	4,092,771	4,111,547	(18,776)	-0.5%
Ending net position	$ 6,453,383	$ 4,092,771	$ 2,360,612	57.7%

*The fiscal year 2024 amounts presented above have been restated to reflect the correction of excess utility billings related to a customer account in prior years. The correction reduced fiscal year 2024 change in net position by $47,291 and reduced ending net position at September 30, 2024, by $68,377. Additional information regarding the correction is provided in Note 10 to the financial statements.

OVERALL FINANCIAL POSITION AND RESULTS OF OPERATIONS

The District's financial position improved during fiscal year 2025. Operating revenues were $1,075,748, an increase of $84,961, or 8.6%, from the prior year. Nonoperating revenues and capital grants totaled $3,311,614, compared with $832,346 in the prior year. The increase was primarily attributable to $2,249,764 in capital grant revenue and $641,402 of insurance proceeds recognized during fiscal year 2025.

Operating expenses were $1,832,585, an increase of $19,166 or 1.1% over the prior year. The District also recognized a nonoperating loss of $166,250 related to the abandonment of certain construction projects and incurred $27,915 of interest expense. Overall, the District's net position increased by $2,360,612 during fiscal year 2025.

The District's total assets increased by $2,753,238, primarily as a result of capital asset additions and increased cash associated with grant-funded capital projects and insurance proceeds. Total liabilities increased by $477,676, primarily due to amounts payable related to capital projects, the FEMA repayment obligation, and new borrowing during the year. Unrestricted net position increased by $722,231.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At September 30, 2025, the District had $6,613,097 invested in capital assets, net of accumulated depreciation, compared with $4,665,659 at September 30, 2024. During fiscal year 2025, the District incurred $2,385,394 of capital asset additions, primarily related to improvements to the District's water and wastewater systems. The District also wrote off $166,250 of construction in progress associated with abandoned projects. Additional information regarding the District's capital assets is presented in Note 4 to the financial statements.

Debt Administration

At September 30, 2025, the District had $1,084,102 of bonds and revolving credit debt outstanding, compared with $1,015,000 of bonds outstanding at September 30, 2024. During fiscal year 2025, the District issued a revolving credit bond with an authorized borrowing capacity of $1,500,000 to finance water and sewer system improvements. The outstanding balance of the revolving credit bond was $91,102 at September 30, 2025. The District also made scheduled principal payments on its outstanding bonds. Additional information regarding long-term liabilities is presented in Note 5.

ECONOMIC FACTORS

The District continues to undertake significant water and wastewater infrastructure projects funded in part through state and federal assistance. The timing and availability of grant reimbursements and the timing of related construction expenditures may significantly affect the District's cash flows and financial position in future periods.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the District at Post Office Box 309, Cedar Key, Florida 32625.

CEDAR KEY WATER & SEWER DISTRICT
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

ASSETS	
Current assets:	
Cash and cash equivalents	$ 945,657
Restricted assets:	
Cash and cash equivalents	66,501
Accounts receivable, net	124,679
Due from other governments	176,859
Leases receivable	10,613
Inventory	73,309
Prepaids	137,707
Total current assets	1,535,325
Noncurrent assets:	
Capital assets:	
Non-depreciable	403,583
Depreciable, net	6,209,514
Total noncurrent assets	6,613,097
Total assets	$ 8,148,422
LIABILITIES	
Current liabilities:	
Accounts payable	$ 274,698
Customer deposits	15,516
Unearned revenue	13,389
Due to other governments	197,934
Current portion of compensated absences	16,379
Payable from restricted assets:	
Accrued interest payable	2,170
Current maturities on long-term debt	23,000
Total current liabilities	543,086
Noncurrent liabilities:	
Revolving credit bond	91,102
Customer credit payable	76,117
Bonds payable	970,000
Compensated absences	4,770
Total noncurrent liabilities	1,141,989
Total liabilities	$ 1,685,075
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows related to leases	$ 9,964
NET POSITION	
Net investment in capital assets	$ 5,278,549
Restricted for debt service	64,331
Unrestricted	1,110,503
Total net position	$ 6,453,383

The accompanying notes to financial statements are an integral part of this statement.

CEDAR KEY WATER & SEWER DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Operating revenues	
Charges for services	$ 1,032,724
Other operating revenues	43,024
Total operating revenues	1,075,748
Operating expenses	
Personnel services	458,013
Operating expenses	1,102,866
Depreciation	271,706
Total operating expenses	1,832,585
Operating income (loss)	(756,837)
Nonoperating revenues (expenses)	
Insurance proceeds	641,402
Ad valorem taxes	412,341
Investment income (loss)	8,107
Gain (loss) on disposal of capital assets	(166,250)
Interest expense	(27,915)
Total nonoperating revenues (expenses)	867,685
Income (loss) before capital contributions	110,848
Capital contributions	
Capital grants	2,249,764
Change in net position	2,360,612
Net position, beginning of year, as previously reported	4,161,148
Adjustments to revenue for prior year excess billing	(68,377)
Net position, beginning of year, as restated	4,092,771
Net position, end of year	$ 6,453,383

The accompanying notes to financial statements are an integral part of this statement.

CEDAR KEY WATER & SEWER DISTRICT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Cash flows from operating activities	
Cash received from customers	$ 987,888
Cash payments to employees	(445,371)
Cash payments to suppliers	(985,480)
Net cash provided by (used in) operating activities	(442,963)
Cash flows from noncapital financing activities	
Taxes received	412,341
Insurance proceeds	641,402
Net cash provided by (used in) noncapital financing activities	1,053,743
Cash flows from capital and related financing activities	
Proceeds from revolving credit bond	141,103
Principal paid on bonds payable and revolving credit bond	(72,001)
Interest paid on bonds payable	(28,009)
Payments to acquire and construct plant property	(2,385,394)
Capital grants	2,447,698
Net cash provided by (used in) capital and related financing activities	103,397
Cash flows from investing activities	
Interest received	8,107
Net cash provided by (used in) investing activities	8,107
Net change in cash and cash equivalents	722,284
Cash and cash equivalents, beginning of year	289,874
Cash and cash equivalents, end of year	$ 1,012,158
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:	
Operating income (loss)	$ (756,837)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Depreciation expense	271,706
Changes in assets and liabilities	
Decrease (Increase) in accounts receivable	(84,484)
Decrease (Increase) in inventory and prepaid expenses	(16,202)
Decrease (Increase) in leases receivable	497
Increase (Decrease) in accounts payable and accrued expenses	133,588
Increase (Decrease) in customer deposits payable	800
Increase (Decrease) in unearned revenue	(4,673)
Increase (Decrease) in compensated absences	4,902
Increase (Decrease) in customer credit payable	7,740
Total adjustments	313,874
Net cash provided by (used in) operating activities	$ (442,963)
Cash and cash equivalents classified as:	
Unrestricted	$ 945,657
Restricted	66,501
Total cash and cash equivalents	$ 1,012,158

The accompanying notes to financial statements are an integral part of this statement.

CEDAR KEY WATER & SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

(1) Summary of Significant Accounting Policies:

The accounting policies of the Cedar Key Water & Sewer District (the District) conform to generally accepted accounting principles applicable to governmental units. The following is a summary of significant policies.

(a) **Reporting entity**—The District is a special-purpose local government operating pursuant to Chapter 98-473, Laws of Florida, to provide the community with adequate water and wastewater treatment facilities.

The District uses the criteria established in GASB Statement No. 14, as amended, to define the reporting entity and identify component units. Component units are entities for which the District is considered to be financially accountable or entities that would be misleading to exclude. There are no other entities that qualify for inclusion as a component unit within the District's reporting entity.

(b) **Basis of presentation**—The financial transactions of the District are reported as a proprietary fund type - Enterprise Fund. Enterprise Funds are used to account for activities in a manner similar to private-sector business enterprises. The District's operating revenues result from exchange transactions. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as investment earnings, result from nonexchange transactions or ancillary activities.

(c) **Measurement focus and basis of accounting**—The District utilizes the economic resources measurement focus and accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of the timing of the related cash flows.

(d) **Cash and cash equivalents**—The District's cash consists of legally authorized demand deposits. The institutions in which such deposits are kept are certified as Qualified Public Depositories under the Florida Public Deposits Act. Therefore, the total bank balances on deposit at September 30, 2025 are insured or collateralized pursuant to Chapter 280, Florida Statutes. For purposes of the statement of cash flows, the District considers only highly liquid investments with original maturities of less than three months to be cash equivalents.

(e) **Accounts receivable**—The District's accounts receivable are stated at net realizable value, reduced by an allowance for uncollectable accounts, where appropriate. Accounts receivable are net of a $21,309 allowance.

(f) **Leases receivable**— When engaged in long-term leasing activity as the Lessor, the District recognizes a lease receivable and a deferred inflow of resources in the financial statements. At the commencement of a lease, the District initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

(1) **Summary of Significant Accounting Policies:** (Continued)

Key estimates and judgments include how the District determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The District uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.
- The District monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

(g) **Inventories and prepaids**—The District's inventory consists of pumps, motors, and other supplies used for installations. Inventory is valued at cost, based on the first-in, first-out method.

Prepaid insurance consists of insurance premiums, which have been paid prior to the end of the fiscal year, but represent expenses which are applicable to future accounting periods. These amounts do not constitute available spendable resources even though they are a component of current assets.

(h) **Capital assets**—Capital assets are recorded at cost less accumulated depreciation, except contributed assets which are recorded at acquisition value on the date of contribution. Expenditures of $1,000 or more are capitalized. Depreciation, on a straight-line basis, is charged over estimated useful lives ranging from 3 to 40 years.

(i) **Compensated absences**—The District recognizes a liability for compensated absences for leave attributable to services already rendered that accumulates and is more likely than not to be used for time off or otherwise paid or settled. The liability is measured using employees' rates of pay as of the financial statement date and includes salary-related payments that are directly and incrementally associated with the leave payments. Annual leave and sick leave are recognized based on the District's leave policies and the estimated amount of accumulated leave expected to be used or paid. Amounts expected to be liquidated within one year are reported as current liabilities, with the remainder reported as noncurrent liabilities.

(j) **Impact fees**—The District has not adopted any ordinances or resolutions to levy impact fees in accordance with Section 163.31801, Florida Statutes.

(k) **Net position flow assumption**—Sometimes the District will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to determine amounts reported as restricted and unrestricted net position, it is the District's policy to consider restricted net position to have been used before unrestricted net position is applied.

(l) **Revenue recognition**—Operating revenue consists primarily of charges for services, which are billed to customers for water and wastewater. Billings are included in revenue as meters are read each month. Unbilled revenues are accrued based on estimated consumption of the most recent billing. Unearned revenue represents advance collections from customers.

(1) **Summary of Significant Accounting Policies:** (Continued)

(m) **Property taxes**—The Levy County Tax Collector bills and collects property taxes for the District. Details of the District's property tax calendar are presented below:

Lien Date	January 1
Levy Date	October 1
Discount Period	November - February
No Discount Period	March
Delinquent Date	April 1

(n) **Recently adopted accounting standards**—During fiscal year 2025, the District implemented GASB Statement No. 101, *Compensated Absences*, and GASB Statement No. 102, *Certain Risk Disclosures*. GASB Statement No. 101 establishes updated recognition and measurement requirements for compensated absences. GASB Statement No. 102 establishes disclosure requirements for certain concentrations and constraints that make a government vulnerable to a substantial impact. Implementation of GASB Statement No. 102 did not result in additional disclosures for the District.

(o) **Use of estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

(2) **Deposits and Investments:**

All deposits are placed in a bank that qualifies as a public depository, as required by law (Florida Security for Public Deposits Act). Accordingly, all deposits are insured by Federal depository insurance and/or entirely collateralized pursuant to Chapter 280, Florida Statutes. The District only invests excess public funds in certificates of deposit with qualified public depositories, which is an authorized form of investment pursuant to the provisions of Section 218.415, Florida Statutes. Such investments are stated at cost and are entirely insured or collateralized. The District does not have any investments recorded at fair value.

(3) **Leases Receivable:**

The District has one ongoing lease agreement with third parties related to rentals of assets owned by the District. The lease was entered into with 5-year terms, with rental receipts through June 30, 2026.

A summary of the District's activity surrounding leases receivable as of and for the year ended September 30, 2025, is as follows:

	Enterprise Fund
Lease Receivable	$ 10,613
Deferred Inflows	9,964

CEDAR KEY WATER & SEWER DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

(4) Capital Assets:

Changes in the District's capital assets for the year ended September 30, 2025, were as follows:

Business-type activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 125,196	$ -	$ -	$ 125,196
Construction in progress	589,924	278,387	(589,924)	278,387
Total assets not being depreciated	715,120	278,387	(589,924)	403,583
Capital assets being depreciated:				
Vehicles	205,824	-	-	205,824
Plant and equipment	10,396,627	2,516,348	-	12,912,975
Other equipment	112,435	14,333	-	126,768
Sewer machinery	130,629	-	-	130,629
Total assets being depreciated	10,845,515	2,530,681	-	13,376,196
Less accumulated depreciation for:				
Vehicles	(94,282)	(30,819)	-	(125,101)
Plant and equipment	(5,735,197)	(178,388)	-	(5,913,585)
Other equipment	(938,321)	(62,120)	-	(1,000,441)
Sewer machinery	(127,176)	(379)	-	(127,555)
Total accumulated depreciation	(6,894,976)	(271,706)	-	(7,166,682)
Total capital assets being depreciated, net	3,950,539	2,258,975	-	6,209,514
Business-type activities capital assets, net	$ 4,665,659	$ 2,537,362	$ (589,924)	$ 6,613,097

Depreciation expense for 2025 was $271,706.

Construction in progress decreases of $589,924 consisted of $423,674 transferred to completed capital assets and $166,250 of costs related to abandoned projects written off during the year.

(5) Long-Term Liabilities:

The following is a summary of changes in long-term liabilities for the year ended September 30, 2025:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Bond payable	$ 1,015,000	$ -	$ (22,000)	$ 993,000	$ 23,000
Revolving credit bond	-	141,103	(50,001)	91,102	-
Customer credit payable	68,377	7,740	-	76,117	-
Compensated absences, net	16,247	4,902	-	21,149	16,379
Total	$ 1,099,624	$ 153,745	$ (72,001)	$ 1,181,368	$ 39,379

(5) **Long-Term Liabilities:** (Continued)

The change in compensated absences is presented as a net change. Long-term debt at September 30, 2025, is comprised of the following:

Revolving Credit Bond – $1,500,000 authorized in 2025 to finance water and sewer improvements, bearing interest at 4.96% with monthly required interest payments. The outstanding principal and accrued unpaid interest are due March 6, 2029.	$	91,102
Bond Payable – $1,180,000 issued in 2013 to finance water system improvements. Payable each September starting September 1, 2015, of $12,000 to $50,000 through September 1, 2052; interest at 2.75%. Payable from the Pledged Revenues.	$	993,000

Aggregate maturities of the bond payable and revolving credit bond are as follows:

	Principal	Interest	Total
2026	$ 23,000	$ 31,889	$ 54,889
2027	24,000	31,256	55,256
2028	25,000	30,609	55,609
2029	117,102	27,299	144,401
2030	27,000	24,613	51,613
2031-2035	154,000	111,211	265,211
2036-2040	180,000	88,551	268,551
2041-2045	205,000	62,426	267,426
2046-2050	230,000	32,864	262,864
2051-2052	99,000	4,098	103,098
Total	$ 1,084,102	$ 444,816	$ 1,528,918

(6) **Defined Contribution Plan:**

The District provides pension benefits for all of its full-time employees through the Florida Municipal Pension Trust, a 401(a) defined contribution plan which is administered by the Florida League of Cities. The Plan was established by the Board of Commissioners, and any amendments can only be made by majority vote of the Board. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are able to participate from the date of employment. The District contributes an amount equal to 10% of the employee's regular salary each quarter for the first ten years of service and 15% for all years thereafter. Employee contributions are voluntary. The District's contributions for each employee (and interest allocated to the employee's account) are fully vested after ten years of continuous service. The District's contributions for employees who leave employment before ten years of service are used to reduce the District's current-period contribution requirement.

The District's contributions to the plan during the year ended September 30, 2025 were $31,314. Employees contributed approximately $3,000.

(7) Other Post-Employment Benefits (OPEB):

Retirees and their dependents are permitted to remain covered under the District's respective health care plans as long as they pay a full premium applicable to the coverage elected. This conforms to the minimum required of Florida governmental employers per Chapter 112.08 of Florida Statutes.

Based on the District's policies, the OPEB liability was actuarially determined to be zero. There have been no changes to the District's policies or state statutes since that time which management believes would impact this determination as of September 30, 2025. As such, no OPEB liability has been recorded.

(8) Risk Management:

The District is exposed to various risks of loss for which it carries commercial insurance. Settled claims have not exceeded insurance coverage in any of the past three years.

(9) Contingencies and Uncertainties:

The District is sometimes a party to lawsuits and claims arising out of the normal conduct of its activities. While the results of lawsuits or other proceedings against the District cannot be predicted with certainty, management does not expect that these matters will have a material adverse effect on the financial condition of the District.

(10) Correction of an Error:

During fiscal year 2025, the District identified excess utility billings related to a customer account in prior years. The financial statements have been restated to correct this error. The correction resulted in a $68,377 reduction in utility revenue recognized in prior years and a corresponding reduction in beginning net position. The correction decreased the District's previously reported change in net position for the fiscal year ended September 30, 2024, by $47,291. The effect of the correction on beginning net position was as follows:

	Balance
Net position, beginning of year, as previously reported	$ 4,161,148
Adjustment to revenue for prior year excess billing	(68,377)
Net position, beginning of year, as restated	$ 4,092,771

(11) **Recent Accounting Pronouncements:**

The Governmental Accounting Standards Board ("GASB") has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for subsequent fiscal years that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the District's financial statements:

(a) GASB issued Statement No. 103, *Financial Reporting Model Improvements*, in April 2024. The objective of GASB 103 is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The effective date for implementation is fiscal years beginning after June 15, 2025, and all reporting periods thereafter.

(b) GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, in September 2024. GASB Statement No. 104 requires governments to disclose separate information about specific types of capital assets and establishes criteria for identifying and reporting capital assets held for sale. The objective of GASB 104 is to enhance transparency and improve the usefulness of financial statements for stakeholders by providing more detailed information on these assets. The provisions are effective for fiscal years beginning after June 15, 2025.

(c) GASB issued Statement No. 105, *Subsequent Events*, in December 2025. GASB Statement No. 105 clarifies the subsequent events time frame and establishes accounting and disclosure requirements for recognized and nonrecognized subsequent events. The provisions of GASB Statement No. 105 are effective for fiscal years beginning after June 15, 2026, and all reporting periods thereafter.

SUPPLEMENTARY INFORMATION

CEDAR KEY WATER & SEWER DISTRICT
SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

State Grantor/ Pass-Through Grantor/Project Title	CSFA Number	Contract / Grant Number	Expenditures
State of Florida Department of Environmental Protection			
Direct Programs:			
Statewide Water Quality Restoration Projects	37.039	LPA0260	$ 2,216,536
Total Expenditures of State Financial Assistance			$ 2,216,536

Notes:

1) Basis of Presentation:

The accompanying Schedule of Expenditures includes state financial assistance activity of Cedar Key Water & Sewer District (the District) and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.550, Rules of the Florida Auditor General.

2) Subrecipients:

The District provided no state awards to subrecipients during the year ended September 30, 2025.

The accompanying notes to the schedule of expenditures of state financial assistance are an integral part of this schedule.

CEDAR KEY WATER & SEWER DISTRICT
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

A. Summary of Auditors' Results

Financial Statements:

Type of audit report issued on the financial statements:		*Unmodified*
Internal control over financial reporting:		
Material weakness(es) identified?	_X_ yes	_____ no
Significant deficiency(ies) identified?	_X_ yes	_____ none reported
Noncompliance material to financial statements noted?	_____ yes	_X_ no

State Financial Assistance:

Internal control over major state projects:		
Material weakness(es) identified?	_____ yes	_X_ no
Significant deficiency(ies) identified?	_____ yes	_X_ none reported
Type of auditors' report issued on compliance for major state projects		*Unmodified*
Any audit findings disclosed that are required to be reported for state financial assistance projects in accordance with Chapter 10.550?	_____ yes	_X_ none reported
Dollar threshold used to distinguish between type A and type B programs:		$664,961

Identification of major state projects:

CSFA Number	Project Name
37.039	Statewide Water Quality Restoration Projects

B. Financial Statement Findings:

2025-001 Material Weakness – Grant Reporting and Year-End Communication

Criteria: Significant grant-related information should be communicated timely and incorporated into the accounting records so revenues and liabilities are properly reported.

Condition and Context: The District did not record a $197,934 FEMA repayment obligation known prior to year-end, resulting in overstated grant revenue and understated liabilities.

Cause: Information regarding the FEMA project withdrawal and repayment requirement was not timely communicated through the District's year-end financial reporting process to be properly reported.

Effect: Grant revenue, liabilities, and net position were materially misstated prior to audit adjustment.

Recommendation: Implement a formal year-end process requiring significant grant correspondence, withdrawals, repayment requirements, and other funding developments to be communicated to the external accountant and evaluated for financial statement impact.

2025-002 Significant Deficiency – Utility Billing Controls

Criteria: Utility billing controls should ensure meter information and customer usage are accurately recorded and reviewed so billings are complete and accurate.

Condition and Context: An incorrect meter/register configuration resulted in one customer being overbilled over multiple years, requiring a $68,377 prior-period adjustment and a $7,740 reduction of FY2025 revenue.

Cause: The billing process did not include sufficient verification of meter/register configuration or monitoring for unusual changes in customer usage.

Effect: Utility revenue and related customer liabilities were misstated.

Recommendation: Require verification of meter/register configuration during meter readings and implement review procedures for significant or unusual changes in customer usage or billings.

C. State Financial Assistance Findings and Questioned Costs: None.

D. Summary Schedule of Prior Audit Findings:

2024-001 Significant Deficiency – Limited Segregation of Duties

Resolved. During FY2025, the District engaged an external accounting firm to provide accounting and financial reporting services, which improved segregation and independent review over the financial reporting process. The previous year's significant deficiency is considered remediated.

E. Corrective Action Plan: See Management's Response to Findings on page 31.

JAMESMOORE

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

To the Board of Directors,
Cedar Key Water & Sewer District:

Report on Compliance for Each Major State Project

Opinion on Each Major State Project

We have audited Cedar Key Water & Sewer District's (the District) compliance with the types of compliance requirements described in the Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the District's major state projects for the year ended September 30, 2025. The District's major state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major state projects for the year ended September 30, 2025.

Basis for Opinion on Each Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards and the Chapter 10.550, Rules of the Auditor General, are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state project. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's state projects.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our 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 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 referred to above 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 each major state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and Chapter 10.550, Rules of the Auditor General, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance 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 identified during the audit.

Report on Internal Control over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

James Moore & Co., P.L.

Gainesville, Florida
September 4, 2026

JAMESMOORE

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors,
Cedar Key Water & Sewer District:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States (Government Auditing Standards), the financial statements of Cedar Key Water & Sewer District (the District) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated September 4, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2025-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2025-002 to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The District's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The District's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

James Moore & Co., P.L.

Gainesville, Florida
September 4, 2026

INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA OFFICE OF THE AUDITOR GENERAL

To the Board of Directors,
Cedar Key Water & Sewer District:

Report on the Financial Statements

We have audited the basic financial statements of the Cedar Key Water & Sewer District (the District), as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated September 4, 2026.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountants' Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports, which are dated September 4, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. The following is a summary of all findings and recommendations reported in the preceding financial audit report. These were also included in the second and third preceding annual financial report.

2024-001 Significant Deficiency – Limited Segregation of Duties Previously recorded as 2023-001 and 2022-001 - Corrective action taken.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The Cedar Key Water & Sewer District was established by special act by the Florida Legislature. There are no component units related to the District.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audits, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we noted the following:

Utility Billing Review

During our testing of utility billings, we identified one instance in which a customer was underbilled due to an incorrect gallon amount being used in the billing calculation. We recommend that the District implement additional review procedures to verify meter usage and billing calculations for accuracy.

Property Assessed Clean Energy (PACE) Programs

The following items have been provided to us to comply with state reporting requirements and have not been audited by us. We did not audit the following information within this section, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this data.

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the District did not have a property assessed clean energy (PACE) program that finances qualifying improvements authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, operated within the District's geographical boundaries during the fiscal year under audit.

Special District Component Units

Section 10.554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Special District Information – Cedar Key Water & Sewer District

The following items have been provided to us to comply with state reporting requirements and have not been audited by us. We did not audit the following information within this section, nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any form of assurance on this data.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported the following unaudited data:

a) The total number of district employees compensated in the last pay period of the district's fiscal year: 5 employees.

b) The total number of independent contractors to whom nonemployee compensation was paid in the last month of the district's fiscal year: 1 independent contractor.

c) All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency: $453,499.

d) All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency: $15,960.

e) Each construction project with a total cost of at least $65,000 approved by the district that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as: Lift Station Rehabilitation – Phase III; total expenditures through September 30, 2025, of $110,759.

f) A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: there were no amendments between the original and final total district expenditure budget.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, Rules of the Auditor General, the District reported the following unaudited data:

a) The millage rate or rates imposed by the district: 2.000

b) The total amount of ad valorem taxes collected by or on behalf of the district: $412,341.

c) The total amount of outstanding bonds issued by the district and the terms of such bonds: $993,000, in the form of bonds payable from pledged revenues to finance water system improvements. In addition, $91,102 was outstanding under a revolving credit bond issued to finance water and sewer system improvements.

Additional Matters

Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management and the Board of Directors, and is not intended to be and should not be used by anyone other than these specified parties.

James Moore & Co., P.L.

Gainesville, Florida
September 4, 2026

JAMESMOORE

INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

To the Board of Directors,
Cedar Key Water & Sewer District:

We have examined the Cedar Key Water & Sewer District's (the District) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies* (the Statute), for the year ended September 30, 2025. The District's management is responsible for the District's compliance with those requirements. Our responsibility is to obtain reasonable assurance by evaluating against the requirements and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation based on our examination.

Our examination was conducted in accordance with the attestation standards for a direct examination engagement established by the American Institute of Certified Public Accountants (AICPA). Those standards require that we obtain reasonable assurance by evaluating whether the District complied with the Statute for the year ended September 30, 2025, and performing other procedures to obtain sufficient appropriate evidence to express an opinion that conveys the results of our evaluation of the District's compliance with the Statute based on our examination for the year ended September 30, 2025. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks that the District was not in compliance with the Statute, in all material respects, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our examination engagement.

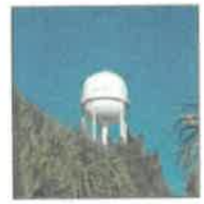
In our opinion, the District's compliance for the year ended September 30, 2025, was in accordance with the aforementioned requirements in all material respects.

James Moore & Co., P.L.

Gainesville, Florida
September 4, 2026

P.O. Box 309
510 3rd Street
Cedar Key, FL 32625
352-543-5285
ckwater.org

CEDAR KEY WATER & SEWER DISTRICT



MANAGEMENT'S RESPONSE TO FINDINGS
September 4, 2026

2025-001 Material Weakness – Grant Reporting and Year-End Communication

Management's Response: Management agrees with the finding. The District will implement a year-end review process to ensure significant grant-related correspondence, including project withdrawals, repayment requirements, and other changes affecting grant eligibility, is timely communicated and evaluated for appropriate financial reporting.

2025-002 Significant Deficiency – Utility Billing Controls

Management's Response: Management agrees with the finding. The District confirmed that no other water meters have the unique meter/register configuration that caused the billing error. Meter readers have been instructed to verify water meter register sizes during monthly readings. Management will also review unusual billing activity to identify potential billing errors on a timely basis.

Property and Liability Insurance Renewal for Fiscal Year 2027

Egis Insurance

2026-2027 Property and Liability Insurance Proposal

Exposure	Year 2025-26	Year 2026-27	Change in exposure	% of exposure change	Notes
Property TIV	$ 11,652,481	$ 11,943,792	$ 291,311	2.5%	Inflationary Adjustments Applied
Inland Marine TIV	$ 471,000	$ 471,000	$ -	0.0%	
Auto TIV	$ 227,195	$ 227,195	$ -	0.0%	
Vehicle Count	8	8	$ -	0.0%	

Coverage	Year 2025-26	Year 2026-27	Change in Premium	% of Premium Change	Notes
GL	$ 10,733	$ 11,538	$ 805	7.5%	
Property (incl Inland Marine)	$ 113,328	$ 91,872	$ (21,456)	-18.9%	
Crime	$ 333	$ 350	$ 17	5.1%	
Public Officials Liability & EPLI	$ 4,870	$ 5,235	$ 365	7.5%	
Auto Liability	$ 2,839	$ 2,981	$ 142	5.0%	
Auto PD	$ 2,272	$ 2,386	$ 114	5.0%	
Total	$ 134,375	$ 114,362	$ (20,013)	-14.9%	

2026-2027 Workers Compensation Insurance Proposal

Exposure	Year 2025-26	Year 2026-27	Change in exposure	% of exposure change	Notes
Total Payroll	$ 274,568	$ 274,568	$ -	0.0%	
Experience Mod	$ 1	$ 1	$ -	0.0%	

Coverage	Year 2025-26	Year 2026-27	Change in Premium	% of Premium Change	Notes
Workers Compensation	$ 3,498.97	$ 3,316.76	$ (182)	-5.2%	NCCI rate decrease for 2026

FLORIDA INSURANCE ALLIANCE

egis Insurance & Risk Advisors

Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

Cedar Key Water & Sewer District

Please review the proposed insurance coverage terms and conditions carefully.

Written request to bind must be received prior to the effective date of coverage.

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.

About FIA

Florida Insurance Alliance ("FIA"), authorized and regulated by the Florida Office of Insurance Regulation, is a non-assessable, governmental insurance Trust. FIA was created in September 2011 at a time when a large number of Special Taxing Districts were having difficulty obtaining insurance.
Primarily, this was due to financial stability concerns and a perception that these small to mid-sized Districts had a disproportionate exposure to claims. Even districts that were claims free for years could not obtain coverage. FIA was created to fill this void with the goal of providing affordable insurance coverage to Special Taxing Districts. Today, FIA proudly serves and protects over 1,000 public entity members.

Competitive Advantage
FIA allows qualifying Public Entities to achieve broad, tailored coverages with a cost-effective insurance program. Additional program benefits include:

- Insure-to-value property limits with no coinsurance penalties
- First dollar coverage for "alleged" public official ethics violations
- Proactive in-house claims management and loss control department
- Risk management services including on-site loss control, property schedule verification and contract reviews
- Complimentary Property Appraisals
- Online Risk Management Education & Training portal
- Online HR & Benefits Support portal
- HR Hotline
- Safety Partners Matching Grant Program

How are FIA Members Protected?
FIA employs a conservative approach to risk management. Liability risk retained by FIA is fully funded prior to the policy term through member premiums. The remainder of the risk is transferred to reinsurers. FIA's primary reinsurers, Lloyds of London and Hudson Insurance Company, both have AM Best A XV (Excellent) ratings and surplus of $2Billion or greater.

In the event of catastrophic property losses due to a Named Storm (i.e., hurricane), the program bears no risk as all losses are passed on to the reinsurers.

What Are Members Responsible For?
As a non-assessable Trust, our members are only responsible for two items:

- Annual Premiums
- Individual Member Deductibles

FIA Bylaws prohibit any assessments or other fees.

Additional information regarding FIA and our member services can be found at www.fia360.org.

Quotation being provided for:

Cedar Key Water & Sewer District
P.O. Box 309
Cedar Key, FL 32625

Term: October 1, 2026 to October 1, 2027

Quote Number: 100126692

PROPERTY COVERAGE

SCHEDULE OF COVERAGES AND LIMITS OF COVERAGE

COVERED PROPERTY	
Total Insured Values –Building and Contents – Per Schedule on file totalling	$11,943,792
Loss of Business Income	$1,000,000
Additional Expense	$1,000,000
Inland Marine	
Scheduled Inland Marine	$471,000

It is agreed to include automatically under this Insurance the interest of mortgagees and loss payees where applicable without advice.

	Valuation	Coinsurance
Property	Replacement Cost	None
Inland Marine	Actual Cash Value	None

DEDUCTIBLES:	$2,500	Per Occurrence, All other Perils, Building & Contents and Extensions of Coverage.
	5 %	Total Insured Values per building, including vehicle values, for "Named Storm" at each affected location throughout Florida subject to a minimum of $10,000 per occurrence, per Named Insured.
	Per Attached Schedule	Inland Marine
	Not Applicable	Golf Course Tees and Greens Deductible on all covered Perils if scheduled.

Special Property Coverages

Coverage	Deductibles	Limit
Earth Movement	$2,500	Included
Flood	$2,500 *	Included
Boiler & Machinery	$2,500	Included
TRIA		Included

*Except for Zones A & V (see Terms and Conditions) excess of NFIP, whether purchased or not

TOTAL PROPERTY PREMIUM **$91,872**

Extensions of Coverage

If marked with an "X" we will cover the following EXTENSIONS OF COVERAGE under this Agreement, These limits of liability do not increase any other applicable limit of liability.

(X)	Code	Extension of Coverage	Limit of Liability
X	A	Accounts Receivable	$500,000 in any one occurrence
X	B	Animals	$1,000 any one Animal $5,000 Annual Aggregate in any one agreement period
X	C	Buildings Under Construction	As declared on Property Schedule, except new buildings being erected at sites other than a covered location which is limited to $250,000 estimated final contract value any one construction project.
X	D	Debris Removal Expense	$250,000 per insured or 25% of loss, whichever is greater
X	E	Demolition Cost, Operation of Building Laws and Increased Cost of Construction	$1,250,000 in any one occurrence
X	F	Duty to Defend	$100,000 any one occurrence
X	G	Errors and Omissions	$250,000 in any one occurrence
X	H	Expediting Expenses	$250,000 in any one occurrence
X	I	Fire Department Charges	$50,000 in any one occurrence
X	J	Fungus Cleanup Expense	$50,000 in the annual aggregate in any one occurrence
X	K	Lawns, Plants, Trees and Shrubs	$50,000 in any one occurrence
X	L	Leasehold Interest	Included
X	M	Air Conditioning Systems	Included
X	N	New locations of current Insureds	$1,000,000 in any one occurrence for up to 90 days, except 60 days for Dade, Broward, Palm Beach from the date such new location(s) is first purchased, rented or occupied whichever is earlier. Monroe County on prior submit basis only
X	O	Personal property of Employees	$500,000 in any one occurrence
X	P	Pollution Cleanup Expense	$50,000 in any one occurrence
X	Q	Professional Fees	$50,000 in any one occurrence
X	R	Recertification of Equipment	Included
X	S	Service Interruption Coverage	$500,000 in any one occurrence
X	T	Transit	$1,000,000 in any one occurrence
X	U	Vehicles as Scheduled Property	Included
X	V	Preservation of Property	$250,000 in any one occurrence
X	W	Property at Miscellaneous Unnamed Locations	$250,000 in any one occurrence
X	X	Piers, docs and wharves as Scheduled Property	Included on a prior submit basis only

X	Y	Glass and Sanitary Fittings Extension	$25,000 any one occurrence
X	Z	Ingress / Egress	45 Consecutive Days
X	AA	Glass and Sanitary Fittings Extension	$25,000 in any one occurrence
X	BB	Awnings, Gutters and Downspouts	Included
X	CC	Lock and Key Replacement	$2,500 any one occurrence
X	DD	Tracks and fields (except Lawns, Plants, Trees and Srubs covered under code K)	$250,000 any one occurrence and $500,000 in the annual aggregate in any one coverage period. or Up to the declared value if it is specifically listed as "Tracks and Fields" in the schedule of values.
X	EE	Awnings, Gutters and Downspouts	Included
X	FF	Civil or Military Authority	45 consecutive days and one mile.

CRIME COVERAGE

Description	Limit	Deductible
Forgery and Alteration	$50,000	$1,000
Theft, Disappearance or Destruction	$50,000	$1,000
Computer Fraud including Funds Transfer Fraud	$50,000	$1,000
Employee Dishonesty, including faithful performance, per loss	$50,000	$1,000

Deadly Weapon Protection Coverage

Coverage	Limit	Deductible
Third Party Liability	$1,000,000	$0
Property Damage	$1,000,000	$0
Crisis Management Services	$250,000	$0

AUTOMOBILE COVERAGE

Coverages	Covered Autos	Limit	Premium
Covered Autos Liability	1	$1,000,000	Included
Personal Injury Protection	5	Separately Stated In Each Personal Injury Protection Endorsement	Included
Auto Medical Payments	2	$2,500 Each Insured	Included
Uninsured Motorists including Underinsured Motorists	2	$100,000	Included
Physical Damage Comprehensive Coverage	7,8	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto, But No Deductible Applies To Loss Caused By Fire or Lightning. See item Four for Hired or Borrowed Autos.	Included
Physical Damage Specified Causes of Loss Coverage	N/A	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto For Loss Caused By Mischief Or Vandalism See item Four for Hired or Borrowed Autos.	Not Included
Physical Damage Collision Coverage	7,8	Actual Cash Value Or Cost Of Repair, Whichever Is Less, Minus Applicable Deductible (See Attached Schedule) For Each Covered Auto See item Four for Hired or Borrowed Autos.	Included
Physical Damage Towing And Labor	7	$250 For Each Disablement Of A Private Passenger Auto	Included

GENERAL LIABILITY COVERAGE (Occurrence Basis)

Bodily Injury and Property Damage Limit	$2,000,000
Personal Injury and Advertising Injury	Included
Products & Completed Operations Aggregate Limit	Included
Employee Benefits Liability Limit, per person	$1,000,000
Abuse and Molestation Limit (Added by Claims Made Endorsement)	Not Included
Abuse and Molestation Aggregate Limit (Added by Claims Made Endorsement)	Not Included
Abuse and Molestation Retroactive Date	Not Included
Herbicide & Pesticide Aggregate Limit	$1,000,000
Medical Payments Limit	$5,000
Fire Damage Limit	Included
No fault Sewer Backup Limit	$25,000/$250,000
General Liability Deductible	$0

PUBLIC OFFICIALS AND EMPLOYMENT PRACTICES LIABILITY (Claims Made)

Public Officials and Employment Practices Liability Limit	Per Claim	$1,000,000
	Aggregate	$2,000,000
Public Officials and Employment Practices Liability Deductible		$0

Retroactive Date:

Supplemental Payments: Pre-termination $2,500 per employee - $5,000 annual aggregate.
Non-Monetary $100,000 aggregate.

Cyber Liability sublimit included under POL/EPLI

Media Content Services Liability
Network Security Liability
Privacy Liability
First Party Extortion Threat
First Party Crisis Management
First Party Business Interruption
Limit: $2,000,000 each claim/annual aggregate
Fraudulent Instruction: $500,000

FLORIDA INSURANCE ALLIANCE

PREMIUM SUMMARY

Cedar Key Water & Sewer District
P.O. Box 309
Cedar Key, FL 32625

Term: October 1, 2026 to October 1, 2027

Quote Number: 100126692

PREMIUM BREAKDOWN

Property (Including Scheduled Inland Marine)	$91,872
Crime	$350
Automobile Liability	$2,981
Hired Non-Owned Auto	Included
Auto Physical Damage	$2,386
General Liability	$11,538
Public Officials and Employment Practices Liability	$5,235
Deadly Weapon Protection Coverage	Included
TOTAL PREMIUM DUE	**$114,362**

IMPORTANT NOTE
Defense Cost - Outside of Limit, Does Not Erode the Limit for General Liability, Public Officials Liability, and Employment related Practices Liability.

Deductible does not apply to defense cost. Self-Insured Retention does apply to defense cost.

Additional Notes:

(None)

FLORIDA INSURANCE ALLIANCE

PARTICIPATION AGREEMENT

Application for Membership in the Florida Insurance Alliance

The undersigned local governmental entity, certifying itself to be a public agency of the State of Florida as defined in Section 163.01, Florida Statutes, hereby formally makes application with the Florida Insurance Alliance ("FIA") for continuing liability and/or casualty coverage through membership in FIA, to become effective 12:01 a.m., 10/01/2026, and if accepted by the FIA's duly authorized representative, does hereby agree as follows:

(a) That, by this reference, the terms and provisions of the Interlocal Agreement creating the Florida Insurance Alliance are hereby adopted, approved and ratified by the undersigned local governmental entity. The undersigned local governmental entity certifies that it has received a copy of the aforementioned Interlocal Agreement and further agrees to be bound by the provisions and obligations of the Interlocal Agreement as provided therein;

(b) To pay all premiums on or before the date the same shall become due and, in the event Applicant fails to do so, to pay any reasonable late penalties and charges arising therefrom, and all costs of collection thereof, including reasonable attorneys' fees;

(c) To abide by the rules and regulations adopted by the Board of Directors;

(d) That should the Applicant desire to cancel coverage; it will give not less than ninety (90) days prior written notice of cancellation;

(e) That if the Fund desire to cancel coverage; it will give not less than thirty (30) days prior written notice of cancellation;

(f) That all information contained in the underwriting application provided to FIA as a condition precedent to participation in FIA is true, correct and accurate in all respects.

Cedar Key Water & Sewer District

____

(Name of Local Governmental Entity)

By: ________________________________ ________________________________

Signature | Print Name

Witness By: ________________________________ ________________________________

Signature | Print Name

IS HEREBY APPROVED FOR MEMBERSHIP IN THIS FUND, AND COVERAGE IS EFFECTIVE October 1, 2026

By: ________________________________

Administrator

PROPERTY VALUATION AUTHORIZATION

Cedar Key Water & Sewer District
P.O. Box 309
Cedar Key, FL 32625

QUOTATIONS TERMS & CONDITIONS

1. Please review the quote carefully for coverage terms, conditions, and limits.
2. The coverage is subject to 25% minimum earned premium as of the first day of the "Coverage Period".
3. Total premium is late if not paid in full within 30 days of inception, unless otherwise stated.
4. Property designated as being within Flood Zone A or V (and any prefixes or suffixes thereof) by the Federal Emergency Management Agency (FEMA), or within a 100 Year Flood Plain as designated by the United States Army Corps of Engineers, will have a Special Flood Deductible equal to all flood insurance available for such property under the National Flood Insurance Program, whether purchased or not or 5% of the Total Insured Value at each affected location whichever the greater.
5. The Florida Insurance Alliance is a shared limit. The limits purchased are a per occurrence limit and in the event an occurrence exhaust the limit purchased by the Alliance on behalf of the members, payment to you for a covered loss will be reduced pro-rata based on the amounts of covered loss by all members affected by the occurrence. Property designated as being within.
6. Coverage is not bound until confirmation is received from a representative of Egis Insurance & Risk Advisors.

I give my authorization to bind coverage for property through the Florida Insurance Alliance as per limits and terms listed below.

☑	Building and Content TIV	$11,943,792	As per schedule attached
☑	Inland Marine	$471,000	As per schedule attached
☑	Auto Physical Damage	$227,195	As per schedule attached

Signature: ______________________ Date: ______________________

Name: ______________________

Title: ______________________

FLORIDA INSURANCE ALLIANCE

PUBLIC ENTITY

FLORIDA UNINSURED MOTORISTS COVERAGE SELECTION OF LOWER LIMITS OR REJECTION OF COVERAGE

YOU ARE ELECTING NOT TO PURCHASE CERTAIN VALUABLE COVERAGE WHICH PROTECTS YOU OR YOU ARE PURCHASING UNINSURED MOTORIST LIMITS LESS THAN YOUR LIABILITY LIMITS WHEN YOU SIGN THIS FORM. PLEASE READ CAREFULLY.

Quote Number: 100126692	Term: **October 1, 2026 to October 1, 2027**
Insurer: Florida Insurance Alliance	
Applicant/Named Insured: **Cedar Key Water & Sewer District**	

Florida law permits you to make certain decisions regarding Uninsured Motorists Coverage provided under your policy. This document describes this coverage and various options available.

You should read this document carefully and contact us or your agent if you have any questions regarding Uninsured Motorists Coverage and your options with respect to this coverage.

This document includes general descriptions of coverage. However, no coverage is provided by this document. You should read your policy and review your Declarations Page(s) and/or Schedule(s) for complete information on the coverages you are provided.

Uninsured Motorists Coverage provides for payment of certain benefits for damages caused by owners or operators of uninsured motor vehicles because of bodily injury or death resulting therefrom. Such benefits may include payments for certain medical expenses, lost wages, and pain and suffering, subject to limitations and conditions contained in the policy. For the purpose of this coverage, an uninsured motor vehicle may include a motor vehicle as to which the bodily injury limits are less than your damages.

Florida law requires that automobile liability policies include Uninsured Motorists Coverage at limits equal to the Liability Coverage in your policy, unless you select a lower limit offered by the company or reject Uninsured Motorists Coverage entirely.

Please indicate by initialing below whether you entirely reject Uninsured Motorists Coverage or whether you select this coverage at limits lower than the Liability Coverage of your policy.

__________ I reject Uninsured Motorists Coverage entirely.

____X____ I reject Combined Single Limit for Liability Coverage and I select a lower limit of $100,000.

I understand and agree that selection of any of the above options applies to my liability insurance policy and future renewals or replacements of such policy which are issued at the same Liability limits. If I decide to select another option at some future time, I must let the Insurer or my agent know in writing.

Applicant's/Named Insured's Signature

Applicant's/Named Insured's Printed Name

Date

Schedule Items Effective As of: 10/01/2026

FLORIDA INSURANCE ALLIANCE

Property Schedule

Cedar Key Water & Sewer District

Policy No.: 100126692
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description / Address	Roof Shape	Roof Pitch	Year Built / Const Type	Eff. Date / Term Date	Building Value / Contents Value	Roof Covering	Covering Replaced	Roof Yr Blt	Total Insured Value
1	WTP Main Office/Lab Building 10050 SW CR 347 Cedar Key FL 32625	Gable		1980 Joisted masonry	10/01/2026 10/01/2027	$322,912 $486,965	Asphalt shingles	1998	1998	$809,877
2	WTP Reservoir 10050 SW CR 347 Cedar Key FL 32625			1980 Elevated liquid storage tank	10/01/2026 10/01/2027	$74,614 $64,929				$139,543
3	WTP Filter #1 10050 SW CR 347 Cedar Key FL 32625			1980 Pump/Lift Station	10/01/2026 10/01/2027	$34,510 $9,847				$44,357
4	WTP Filter #2 10050 SW CR 347 Cedar Key FL 32625			1980 Pump/Lift Station	10/01/2026 10/01/2027	$34,510 $9,847				$44,357
5	WTP Trmt Tank 10050 SW CR 347 Cedar Key FL 32625			1980 Pump/Lift Station	10/01/2026 10/01/2027	$48,188 $18,072				$66,260
6	WTP MIEX PreTrmt w/Shelter 10050 SW CR 347 Cedar Key FL 32625	Gable		1998 Frame	10/01/2026 10/01/2027	$18,364 $522,708				$541,072
7	WTP Well #2 9470 SW CR 347 Cedar Key FL 32625			1980 Pump/Lift Station	10/01/2026 10/01/2027	$27,833 $0				$27,833

Sign: ______________________ Print Name: ______________________ Date: ______________

Schedule Items Effective As of: 10/01/2026

FLORIDA INSURANCE ALLIANCE

Property Schedule

Cedar Key Water & Sewer District

Policy No.: 100126692
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description	Address	Roof Shape	Roof Pitch	Year Built	Const Type	Eff. Date	Term Date	Building Value	Contents Value	Roof Covering	Covering Replaced	Roof Yr Blt	Total Insured Value
8	WTP Well #3	8591 SW CR 24 Cedar Key FL 32625			1980	Pump/Lift Station	10/01/2026	10/01/2027	$27,833	$0				$27,833
9	WTP Well #4	8591 SW CR 24 Cedar Key FL 32625			1980	Pump/Lift Station	10/01/2026	10/01/2027	$35,678	$0				$35,678
10	WTP Generator Bldg Well #4	8591 SW CR 24 Cedar Key FL 32625	Gable		1990	Pump/Lift Station	10/01/2026	10/01/2027	$43,286	$81,161				$124,447
11	Trmt Plant/24 Elevated Water Tank	931 Whiddon Ave. Cedar Key FL 32625			2003	Elevated liquid storage tank	10/01/2026	10/01/2027	$2,105,474	$0				$2,105,474
12	Trmt Plant/48C Pump/Lift Station	931 Whiddon Ave. Cedar Key FL 32625			1994	Pump/Lift Station	10/01/2026	10/01/2027	$54,108	$0				$54,108
13	WWTP Office	510 3rd St. Cedar Key FL 32625	Complex		1993	Joisted masonry	10/01/2026	10/01/2027	$539,341	$378,751				$918,092
14	WWTP Hdwrks Structure/Barscreen	510 3rd St. Cedar Key FL 32625			1991	Fire resistive	10/01/2026	10/01/2027	$340,118	$196,517				$536,635

Sign: ____________ Print Name: ____________ Date: ____________

Schedule Items Effective As of: 10/01/2026

FLORIDA INSURANCE ALLIANCE

Property Schedule

Cedar Key Water & Sewer District

Policy No.: 100126692
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description / Address	Roof Shape	Roof Pitch	Year Built / Const Type	Eff. Date / Term Date	Building Value / Contents Value	Roof Covering	Covering Replaced	Roof Yr Blt	Total Insured Value
15	WWTP Hdwrks Aerobic Digester 510 3rd St. Cedar Key FL 32625			1991 Fire resistive	10/01/2026 10/01/2027	$36,252				$36,252
16	WWTP Hdwrks Mechanical Room 510 3rd St. Cedar Key FL 32625			1991 Joisted masonry	10/01/2026 10/01/2027	$58,479 $111,028				$169,507
17	WWTP Hdwrks Aeration Basin #1 510 3rd St. Cedar Key FL 32625			1991 Fire resistive	10/01/2026 10/01/2027	$66,313 $10,822				$77,135
18	WWTP Hdwrks Aeration Basin #2 510 3rd St. Cedar Key FL 32625			1991 Fire resistive	10/01/2026 10/01/2027	$66,313 $10,822				$77,135
19	WWTP Clarifier #1 510 3rd St. Cedar Key FL 32625			1991 Pump/Lift Station	10/01/2026 10/01/2027	$88,736 $47,614				$136,350
20	WWTP Clarifier #2 510 3rd St. Cedar Key FL 32625			1991 Pump/Lift Station	10/01/2026 10/01/2027	$88,736 $48,047				$136,783
21	WWTP Polishing Filter #1 510 3rd St. Cedar Key FL 32625			1991 Pump/Lift Station	10/01/2026 10/01/2027	$54,108 $19,587				$73,695

Sign: ____________________ Print Name: ____________________ Date: ____________________

Schedule Items Effective As of: 10/01/2026

FLORIDA INSURANCE ALLIANCE

Property Schedule

Cedar Key Water & Sewer District

Policy No.: 100126692
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description	Address	Year Built	Const Type	Eff. Date	Term Date	Building Value	Contents Value	Total Insured Value	Roof Shape	Roof Pitch	Roof Covering	Covering Replaced	Roof Yr Blt
22	WWTP Polishing Filter #2	510 3rd St. Cedar Key FL 32625	1991	Pump/Lift Station	10/01/2026	10/01/2027	$54,108	$19,587	$73,695					
23	WWTP Chlorine Contact/Reclaimed Water Wetwell	510 3rd St. Cedar Key FL 32625	1991	Pump/Lift Station	10/01/2026	10/01/2027	$142,843	$10,605	$153,448					
24	Main Lift Station	1st and D St. Cedar Key FL 32625	1985	Pump/Lift Station	10/01/2026	10/01/2027	$340,086	$0	$340,086					
25	Lift Station	949 6th St. Cedar Key FL 32625	1985	Pump/Lift Station	10/01/2026	10/01/2027	$341,453	$0	$341,453					
26	Lift Station	190 2nd St. Cedar Key FL 32625	1985	Pump/Lift Station	10/01/2026	10/01/2027	$262,656	$0	$262,656					
27	Lift Station	Sunset Isl on SR 24 Cedar Key FL 32625	1985	Pump/Lift Station	10/01/2026	10/01/2027	$351,959	$0	$351,959					
28	Lift Station	Cedar St. and SR 24 Cedar Key FL 32625	1985	Pump/Lift Station	10/01/2026	10/01/2027	$351,959	$0	$351,959					

Sign: ______________________ Print Name: ______________________ Date: ______________

FLORIDA INSURANCE ALLIANCE

Schedule Items Effective As of: 10/01/2026

Property Schedule

Cedar Key Water & Sewer District

Policy No.: 100126692
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description / Address	Roof Shape	Roof Pitch	Year Built / Const Type	Eff. Date / Term Date	Building Value / Contents Value	Roof Covering	Covering Replaced	Roof Yr Blt	Total Insured Value
29	Lift Station Park St. and SR 24 Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$353,625 $0				$353,625
30	Lift Station 12820 Whiddon Ave. Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$391,397 $0				$391,397
31	Lift Station SR 24 and 6th St. Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$262,656 $0				$262,656
32	Lift Station Gulf Blvd. and Palmetto Dr. Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$361,710 $0				$361,710
33	Lift Station Gulf Blvd. and Hawthorne Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$390,237 $0				$390,237
34	Lift Station 1140 Shellcrest Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$262,656 $0				$262,656
35	Lift Station 1149 Parada Ave. Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$262,656 $0				$262,656

Sign: ______________ Print Name: ______________ Date: ______________

FLORIDA INSURANCE ALLIANCE

Schedule Items Effective As of: 10/01/2026

Property Schedule

Cedar Key Water & Sewer District

Policy No.: 100126692
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Description / Address	Roof Shape	Roof Pitch	Year Built / Const Type	Eff. Date / Term Date	Building Value / Contents Value	Roof Covering	Covering Replaced	Roof Yr Blt	Total Insured Value
36	Lift Station 1260 Indiana Ave. Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$262,656 $0				$262,656
37	Lift Station 16252 E. Point Rd. Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$262,656 $0				$262,656
38	Lift Station Gulf Blvd. and Hodges Ave. Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$351,959 $0				$351,959
39	Lift Station SW 165th Terr. Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$382,709 $0				$382,709
40	Lift Station SR 24 and 152rd Ct. Cedar Key FL 32625			1985 Pump/Lift Station	10/01/2026 10/01/2027	$262,656 $0				$262,656
41	G.A.C. Filtration/Equipment 10050 SW CR 347 Cedar Key FL 32625			2020 Non combustible	10/01/2026 10/01/2027	$78,540				$78,540

Total:	Building Value	Contents Value	Insured Value
	$9,896,883	$2,046,909	$11,943,792

Sign: ______________________ Print Name: ______________________ Date: ______________

Schedule Items Effective As of: 10/01/2026

FLORIDA INSURANCE ALLIANCE

Inland Marine Schedule

Cedar Key Water & Sewer District

Policy No.: 100126692
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Item #	Department / Description	Serial Number	Classification Code	Eff. date / Term Date	Value	Deductible
1	Blanket Unscheduled Inland Marine (Max $15,000 per item)		Other inland marine	10/01/2026 / 10/01/2027	$421,000	$1,000
2	New Portable Pump (Contractor's Equipment)		Mobile equipment	10/01/2026 / 10/01/2027	$50,000	$1,000
				Total	**$471,000**	

Sign: ____________________ Print Name: ____________________ Date: ____________________

FLORIDA INSURANCE ALLIANCE

Schedule Items Effective As of: 10/01/2026

Vehicle Schedule

Cedar Key Water & Sewer District

Policy No.: 100126692
Agent: Egis Insurance Advisors LLC (Boca Raton, FL)

Unit #	Make	Model-Description	Department	AL Eff	Comp Ded	Comp Eff	Term	VALUE	
Qty	**Year**	**VIN #**	**Vehicle Type**	**AL Term**	**Coll Ded**	**Coll Eff**	**Coll Term**	**Valuation Type**	**APD Rptd**
1	GMC	Pick Up		10/01/2026	$1,000	10/01/2026	10/01/2026	**$4,500**	
1	2004	1GTEC14X34Z296479	Light Truck	10/01/2027	$1,000	10/01/2026	10/01/2027	Actual cash value	$4,500
2	Loudo	20' Equipment Hauler Trailer		10/01/2026	$1,000	10/01/2026	10/01/2026	**$3,000**	
1	2009	1L9BU12229N383449	Trailer	10/01/2027	$1,000	10/01/2026	10/01/2027	Actual cash value	$3,000
3	Loudo	16' Utility Trailer		10/01/2026	$1,000	10/01/2026	10/01/2026	**$2,000**	
1	2009	1L9BU10119N383436	Trailer	10/01/2027	$1,000	10/01/2026	10/01/2027	Actual cash value	$2,000
4	Vactron	Trailer/Vacuum CV873SGT		10/01/2026	$1,000	10/01/2026	10/01/2026	**$57,000**	
1	2020	5HZD192Y7LK002103	Trailer	10/01/2027	$1,000	10/01/2026	10/01/2027	Actual cash value	$57,000
5	Godwin	Trailer/Pump N32-9232		10/01/2026	$1,000	10/01/2026	10/01/2026	**$40,000**	
1	2014	16MPF0810ED069094	Trailer	10/01/2027	$1,000	10/01/2026	10/01/2027	Actual cash value	$40,000
6	Ford	F-250		10/01/2026	$1,000	10/01/2026	10/01/2026	**$40,000**	
1	2020	1FD7X2A66LEE09874	Light Truck	10/01/2027	$1,000	10/01/2026	10/01/2027	Actual cash value	$40,000
7	Chevrolet	Silverado 4WS Crew Cab		10/01/2026	$1,000	10/01/2026	10/01/2026	**$41,830**	
1	2023	3GCUDAEDOPG120300	Light Truck	10/01/2027	$1,000	10/01/2026	10/01/2027	Actual cash value	$41,830
8	Ford	F150 XL		10/01/2026	$1,000	10/01/2026	10/01/2026	**$38,865**	
1	2024	1FTMF1KP2RKE29643	Light Truck	10/01/2027	$1,000	10/01/2026	10/01/2027	Actual cash value	$38,865

Total	**$227,195**
APD Rptd	**$227,195**

Sign: ____________________ Print Name: ____________________ Date: ____________________

Workers Compensation Insurance Renewal
for
Fiscal Year 2027

Egis Insurance & Risk Advisors

Is pleased to provide a

Proposal of Insurance Coverage for:

Workers Compensation

Cedar Key Water & Sewer District

Please review the proposed insurance coverage terms and conditions carefully.

Written request to bind must be received prior to the effective date of coverage.

The brief description of coverage contained in this document is being provided as an accommodation only and is not intended to cover or describe all Coverage Agreement terms. For more complete and detailed information relating to the scope and limits of coverage, please refer directly to the Coverage Agreement documents. Specimen forms are available upon request.

Quotation being provided for:

Cedar Key Water & Sewer District
P.O. Box 309
Cedar Key, FL 32625

Term: October 1, 2026 to October 1, 2027
Coverage Provided by: Florida Insurance Alliance
Quote Number: WC100126692

TYPE OF INSURANCE

Part A	**Workers Compensation** • **Benefits: FL Statutory (Medical, Disability, Death)**

Part B	**Employers Liability:** • **$1,000,000- Each Accident** • **$1,000,000- Disease- Policy Limit** • **$1,000,000- Disease- Each Employee**

Class Code	Description	Payroll	Rate	Premium
7520	Waterworks Operations	$176,000	1.78	$3,132.80
8810	Clerical	$98,568	0.11	$108.42
Total Manual Premium				$3,241.22
Increased ELL 1M/1M/1M				$120.00
				$3,361.22
Workplace Safety Credit – 2%				-$67.22
Drug Free Workplace Credit – 5%				-$164.70
Experience Modification				1.000000
Standard Premium				$3,129.30
Expense Constant				$160.00
Terrorism				$27.46
Policy Total				**$3,316.76**

Additional terms and conditions, including but not limited to:

1. Please review the quote carefully, as coverage terms and conditions may not encompass all requested coverages.
2. The Coverage Agreement premium shall be pro-rated as of the first day of coverage from the minimum policy premium.
3. Down payment is due at inception.
4. The Trust requires that the Member maintains valid and current certificates of workers' compensation insurance on all work performed by persons other than its employees.
5. If NCCI re-promulgates a mod, we will honor the mod as promulgated. If the mod changes during the fund year, we reserve the right to apply a correct mod back to the inception date of the Coverage Agreement.
6. Safety and Drug Free program credits (if applicable) are subject to program requirements.
7. Payrolls are subject to final audit.
8. Deletion of any coverage presented, Package and/or Workers' Compensation, will result in re-pricing of account.

Florida Commerce CDBG-DR
Engineering Contracts

580-1 Wells Road
Orange Park, FL 32073
Phone: 904.278.0030

August 18, 2026

John Rittenhouse, General Manager
Cedar Key Water & Sewer District
510 3rd Street
Cedar Key, FL 32625

RE: Engineering Services Agreement
CDBG-DR Wastewater Treatment Facility Resiliency & Hardening
Commerce Agreement No. MS027
Cedar Key Water & Sewer District
CPH Project No. 2600047 | Client No. 0605-33-1

Dear Mr. Rittenhouse:

We are pleased to present the following Engineering Services proposal in conjunction with the District's CDBG-DR Wastewater Treatment Facility Resiliency & Hardening project. These services are expected to be paid for out of the District's $4,124,017.00 grant, funded through the Florida Department of Commerce (Commerce) Community Development Block Grant Disaster Recovery (CDBG-DR) Infrastructure Repair Program (Grant Agreement No. MS027). CPH Consulting, LLC, hereinafter referred to as the Engineer, proposes to provide services as described in the Scope of Services to the Cedar Key Water & Sewer District, the Client, for the fees stipulated hereafter.

SCOPE OF SERVICES

The Engineer will provide the following engineering planning and design, topographic surveying, geotechnical investigation, and permitting services during the Design Phase, as well as bidding, construction administration, and related technical services during the Construction Phase of the District's CDBG-DR Wastewater Treatment Facility (WWTF) Resiliency & Hardening project. The project includes elevating and waterproofing electrical and control systems; installing a permanent standby generator and transfer switch; relocating the chlorination and dechlorination systems into a hardened, flood- and wind-resistant structure; and replacing vulnerable process equipment, including clarifier gearboxes, flowmeters, valves, yard piping, the headworks hoist, walkways, and stairs. The project also includes repairing storm-damaged concrete tanks and structural components, upgrading the Supervisory Control and Data Acquisition (SCADA) system, restoring disturbed areas, and completing inspections, testing, commissioning, as-built documentation, warranties, and project closeout.

More specifically this work will include the following:

ITEM A – ENGINEERING DESIGN SERVICES

1. Preliminary Engineering: The Engineer will provide preliminary engineering services, including preliminary planning of the project, review of available Wastewater Treatment Facility (WWTF) and wastewater collection system record drawings, Geographic Inform ation Systems (GIS) data, Discharge Monitoring Reports (DMRs), and FDEP Permit documentation, preparation of exhibits and conceptual cost estimates, and coordination with the District. Findings and recommendations will be summarized in a technical memorandum (TM), preliminary design report (PDR), and/or basis of design report (BODR).

2. Engineering Design: The Engineer will provide final design of the elements identified in the TM, PDR and/or BODR. This work shall include but not be limited to the following elements:
   a. Aeration System
   b. Clarifier Gear System
   c. SCADA
   d. Chlorination and Dechlorination System
   e. Sand Filter System
   f. Emergency Power
   g. Exterior Electrical Gear
   h. Primary Flowmeters
   i. Walkways
   j. Concrete Tanks
   k. Equipment Hoists
   l. Valves & Yard Piping

3. The Engineer will prepare construction drawings, bidding documents (Project Manual), and supporting technical specifications for the proposed WWTF Resiliency & Hardening project, as described above, including civil, mechanical, structural, and electrical work, as necessary for a complete and functioning system. The construction drawing and technical specification level of detail will be suitable for the permitting, bidding and construction of the proposed project and in a format that is acceptable to the funding agency.

4. Conduct 30%, 60% and 90% Design reviews with the Client.

5. The Engineer shall make himself available for up to four (4) design review meetings to discuss progress and design elements and one (1) presentation to the CKWSD Board to present the final design.

6. Provide the Client with two (2) copies of final plans and specifications.

7. Preparation of an Engineer's Opinion of Probable Construction Cost at milestone submittals.

8. The Engineer will coordinate with the Grant Administrator to maintain compliance with state and federal grant program requirements.

ITEM B – TOPOGRAPHIC SURVEYING

The Engineer will obtain on-site, above-ground field topographic survey information at the immediate area of WWTF improvements as necessary for the preparation of construction drawings and preparation of the permit applications. The survey will be prepared per Rule Chapter 5J-17 of the Florida Administrative Code in compliance with the Standards of Practice of Surveying and Mapping of the State of Florida. The project coordinate system will be based horizontally on the North American Datum 83 (1990) (NAD 83/90) and will be based vertically on the North American Vertical Datum of 1988 (NAVD 88). As it relates to subsurface utilities, the Engineer will perform a Quality Level C Investigation, in accordance with ASCE 38-22, Standard Guideline for Investigating and Documenting Existing Utilities.

ITEM C – GEOTECHNICAL INVESTIGATION

The Engineer will obtain limited geotechnical soil data consisting of soil borings and associated soil classification data and testing within the limits of the proposed work. This work does not include specialized field investigations, such as ground penetrating radar (GPR), Subsurface Utility Engineering (SUE) (Quality Level A or B), or other specialized studies.

ITEM D – PERMITTING

The Engineer will prepare a Florida Department of Environmental Protection (DEP) Permit Application for the construction of the WWTF improvements and will prepare timely responses to FDEP requests for additional information regarding said application.

ITEM E – CONSTRUCTION BIDDING & AWARD

The Engineer will assist the Client in advertising the project for construction bids, based upon award to a single contractor, by preparing an advertisement for bids; transmitting bid documents to prospective bidders; maintaining a record of prospective bidders to whom Bidding Documents have been issued; issuing addenda as appropriate to clarify, correct, or change the bid documents; preparing a tabulation of bids and preparing an Engineer's Recommendation of Award.

ITEM F – CONSTRUCTION ADMINISTRATION

The Engineer will provide standard Engineering Construction Administration Services, including the preparation of construction contract documents; attending a preconstruction conference; reviewing the Contractor's material shop drawings; making periodic visits to the site to observe the progress of the various aspects of the Contractor's work; reviewing and approval of the Contractor's applications for payment; processing change orders, if required; reviewing the Contractor's completion documents, testing results, and record drawings; and performing a final inspection of the work.

The project's budget includes reviewing up to 30 shop drawings, attending 15 on-site construction meetings, and responding up to 20 requests for additional information. Teleconference and virtual meetings are not limited and included in the scope of services. The Engineer may request additional compensation should additional reviews and/or site meetings be required during construction of the project.

ITEM G – RESIDENT PROJECT REPRESENTATIVE SERVICES

The Engineer will provide the services of a full-time Resident Project Representative (RPR) at the site to provide a more continuous observation of the Contractor's work. The RPR's time will be based on an average of 40 hours per week at an estimated 26 weeks of construction time. The RPR time will be used when the contractor is present and therefore may not be consecutive. Any requested RPR services beyond a full 26 weeks of actual time worked will be billed hourly at $140/hr plus applicable expenses. Should additional work be added to the project's scope requiring an increase in construction time beyond the estimated 26 weeks, additional fees will be requested and coordinated at that time.

ITEM H – O&M MANUALS, START-UP SERVICES, AND ENGINEERING CLOSEOUT

1. The Engineer will review, compile, and prepare O&M Manuals for the WWTF improvements and related facilities, incorporating selected manufacturer's information and meeting FDEP requirements for the equipment.

2. The Engineer will provide start-up service assistance for the various project components, which will include field time by the Engineer and assisting the Client's employees during the transition to the new facilities. The services are estimated to include three site visits.

3. The Engineer will assist with the appropriate construction closeout documents, including the required permit certifications of completion, review of Contractor's As-Builts and preparation of associated Record Drawings.

DEPARTMENT OF COMMERCE CONTRACT CONDITIONS

The Engineer shall comply with the Contract Conditions of the Client's Department of Commerce CDBG-DR Agreement (Grant Agreement No. MS027) as required for the Client's consultants. More specifically, this includes the following:

ITEM 1 – STATE AND FEDERAL REQUIREMENTS

The Engineer shall comply with all applicable State and Federal Regulations as they relate to this project, including the applicable portions of Appendix II to 2 CFR Part 200.

ITEM 2 – RETENTION OF RECORDS

The Engineer shall retain all records relating to this contract for six (6) years after the Client makes final payment and all other pending matters are closed.

ITEM 3 – ACCESS TO RECORDS

The Client, the Florida Department of Commerce, the Chief Financial Officer of the State of Florida, the Auditor General of the State of Florida, the Florida Office of Program Policy Analysis and Government Accountability, the U.S. Department of Housing and Urban Development, the Comptroller General of the United States, and any of their duly authorized representatives, shall have access to any books, documents, papers, and records, including electronic storage media, of the Administrator which are directly pertinent to this contract for the purpose of audit, examination, making excerpts, and transcriptions, as they may relate to this Agreement.

ITEM 4 – FEDERAL LOBBYING PROHIBITIONS

The Engineer certifies, to the best of his knowledge and belief, that no Federal funds have been paid or will be paid, by or on behalf of the undersigned, to any person or member of a Federal Agency related to this project.

ITEM 5 – PROHIBITION AGAINST CONTINGENT FEES

The Engineer warrants that he has not employed or retained any company or person, other than a bona fide employee working solely for the Engineer, to solicit or secure this agreement, and that he has not paid or agreed to pay any person, company, corporations, individual, or firm, other than a bona fide employee working solely for the Engineer any fee, commission, percentage, gift or other consideration, contingent upon or resulting from the award or making of this agreement.

ITEM 6 – CONTRACT AMENDMENT

The terms and conditions of this contract may be changed at any time by mutual agreement of the parties hereto. All such changes with associated costs shall be incorporated as written amendments to this contract and attached hereto.

ITEM 7 – FEDERAL PROVISIONS

The Engineer shall comply with the applicable portions of Attachment "A" Federal Provisions, Appendix II to 2 CFR Part 200, including the Debarment and Suspension provision (Executive Orders 12549 and 12689), and E-Verify.

ITEM 8 – TERMINATION (CAUSE AND/OR CONVENIENCE)

A. This contract may be terminated in whole, or in part, in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this contract through no fault of the terminating party, provided that no termination may be effected unless the other party is given (1) not less than ten (10) calendar days written notice (delivered by certified mail, return receipt requested) of intent to terminate and (2) an opportunity for consultation with the terminating party prior to termination.

B. This contract may be terminated in whole, or in part, in writing by either party for its convenience provided that the other party is afforded the same notice and consultation opportunity specified in Paragraph A above.

C. If termination for default is effected by the Client, an equitable adjustment in the price for this contract shall be made, but (1) no amount shall be allowed for anticipated profit on unperformed services or other work, and (2) any payment due to the Engineer at the time of termination may be adjusted to cover any additional costs to the Client because of the Engineer's default.

D. If termination for convenience is effected by the Client, the equitable adjustment shall include a reasonable profit for services or other work performed for which profit has not already been included in an invoice.

E. For any termination, the equitable adjustment shall provide for payment to the Engineer for services rendered and expenses incurred prior to receipt of the notice of intent to terminate, in addition to termination settlement costs reasonably incurred by the Engineer relating to commitments (e.g., suppliers, subcontractors) which had become firm prior to receipt of the notice of intent to terminate.

F. Upon receipt of a termination action under Paragraphs A or B above, the Engineer shall (1) promptly discontinue all affected work (unless the notice directs otherwise) and (2) upon payment for services, deliver or otherwise make available to the Client all data, drawings, reports, specifications, summaries and other such information, as may have been accumulated by the Engineer in performing this contract, whether completed or in process.

G. Upon termination, the Client may take over the work and may award another party a contract to complete the work described in this contract.

H. If, after termination for failure of the Engineer to fulfill contractual obligations, it is determined that the Engineer had not failed to fulfill contractual obligations, the termination shall be deemed to have been for the convenience of the Client. In such event, adjustment of the contract price shall be made as provided in the respective Paragraph D above.

ITEM 9 – REMEDIES

Unless otherwise provided in this contract, all claims, counter-claims, disputes, and other matters in question between the Client and the Engineer, arising out of or relating to this contract, or the breach of it, will be decided by arbitration if the parties mutually agree or in a Florida court of competent jurisdiction.

ITEM 10 – TERMS AND CONDITIONS

This contract contains all the terms and conditions agreed upon by both parties.

ITEM 11 – ADJUSTMENT OF CONTRACT PRICE

Truth-in-Negotiation Certification: In accordance with F.S. 287.055(5)(a) for contracts totaling over $195,000.00, the Engineer hereby certifies that the unit cost used in preparing our basis for the Lump Sum compensation in the Client's CDBG project are accurate, complete, and current at the time of contracting. We further agree that the original contract price and any additions thereto shall be adjusted to exclude any significant sums by which the Client determines the contract price was increased due to inaccurate, incomplete, or noncurrent unit cost. All such adjustments shall be made within one year following the end of the contract.

ITEM 12 – ENVIRONMENTAL COMPLIANCE

If the contract exceeds $150,000, the Engineer shall comply with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 U.S.C. 1857(h), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and the U.S. Environmental Protection Agency regulations (40 C.F.R. Part 15). The Engineer shall include this clause in any subcontracts over $150,000.

ITEM 13 – ENERGY EFFICIENCY

The Engineer shall comply with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163).

ITEM 14 – CONFLICTS WITH OTHER CLAUSES

If this contract contains any clauses which conflict with the above clauses, then this contract will be governed by the clause(s) in this section of the contract.

CONDITIONS AND EXCLUSIONS

The Client will provide copies of all available Client records, including pertinent studies and reports, record drawings, GIS mapping data, right-of-way and/or boundary surveys, and related available information pertaining to the project to the Engineer prior to the Engineer commencing work. The Client will provide all regulatory agency permit application fees and related items required by the agencies. Should land acquisition or easements be required for this project, the Client will provide services that may be required, such as property appraisals, legal surveys, easements, title searches, zoning changes, attorney fees, and recording fees.

The Engineer's scope of services does not include advertising costs, submittal of SERA invoice / reimbursement requests, fire flow testing, hydrogeologist services, zoning-related tasks, wetlands surveys, wetlands permitting and/or wetland mitigation, flood plain permitting and/or flood plain mitigation, tree surveys, boundary or easement surveys, landscape design, LEED Consultation/Design, or value engineering.

Grant Administration Services, including application preparation and submission, any application or contract revisions and amendments; preparing environmental review(s); seeking DOC opinions and interpretations and all other tasks required to manage, administer, and close out the grant while ensuring that Davis-Bacon and other applicable state and federal record keeping requirements are met, are the sole responsibility of the Grant Administrator procured by the Client.

PURSUANT TO FLORIDA STATUTES, SECTION 558.0035, AN INDIVIDUAL EMPLOYEE OR AGENT MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

SCHEDULE OF FEES

Item	Description	Lump Sum Fee
A	Engineering Design Services	$365,000
B	Topographic Surveying	$20,000
C	Geotechnical Investigation	$20,000
D	Permitting	$20,000
E	Construction Bidding & Award	$15,000
F	Construction Administration	$75,000
G	Resident Project Representative Services	$105,388
H	O&M Manuals, Start-Up Services and Engineering Closeout	$15,000
TOTAL ENGINEERING FEES (Items A through H)		**$635,388**

Additional Services or changes in the Scope of Work are not included within the above lump sum amount. No additional services will be performed unless authorized in writing by the Client through an amendment or other written authorization establishing the scope and compensation for such services. Any increase in the total lump sum amount will require a written amendment executed by both parties and Commerce approval, as required.

The Engineer will also make himself available to the Client at the Engineer's standard hourly rate for Additional Services, if requested and approved through separate written authorization.

Invoices for services in progress are prepared monthly and are due in accordance with Florida Statute 218, The Local Government Prompt Payment Act. Payments which are not received in accordance herewith are subject to late fees as outlined in the Act as well as collection fees and may cause the Engineer to stop work on the Client's projects. The fees listed above do not include state sales tax, federal sales tax, or value added tax (VAT) should they be required by law.

ACCEPTANCE

Acceptance of this proposal may be indicated by the signature of a duly authorized official of the Client in the space provided below. One signed copy of the proposal returned to the Engineer will serve as Notice-to-Proceed. Should this proposal not be accepted within a period of thirty (30) days, it will become null and void. This Agreement will run concurrently with the Client's CDBG-DR Agreement with Florida Department of Commerce.

Thank you for giving us the opportunity to serve the Cedar Key Water & Sewer District on this important endeavor.

Sincerely,
CPH Consulting, LLC

Jason R. Shepler, P.E.
VP – North Florida Infrastructure

Accepted by
Cedar Key Water & Sewer District

By:______________________________
Michael Borelli, Chairman

Date:____________________________

JRS/MPT/amb

Encl: Attachment A – Federal Provisions
Attachment B – CPH Standard Provisions
Attachment C – CPH Hourly Rate Schedule

ATTACHMENT A - FEDERAL PROVISIONS

Equal Employment Opportunity

During the performance of this Contract, the CONSULTANT agrees as follows:

A. The CONSULTANT will not discriminate against any employee or applicant for employment because of race, creed, sex, color, or national origin. The CONSULTANT will take affirmative action to ensure that applicants are employed and the employees are treated fairly during employment, without regard to their race, creed, sex, color, or national origin. Such action shall include, but not be limited to, the following: Employment, upgrading, demotion, transfer; recruitment or recruitment advertising; layoff or termination, rates of pay or other forms of compensation; and selection for training including apprenticeship. The CONSULTANT agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the CLIENT setting forth the provisions of this non-discrimination clause.

B. The CONSULTANT will cause the foregoing provisions to be inserted in all solicitation or advertisements for employees placed by or on behalf of the CONSULTANT, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, or national origin.

C. The CONSULTANT will cause the foregoing provisions to be inserted in all subcontracts for any work covered by this Contract so that such provisions will be binding upon each subcontractor, provided that the foregoing provisions shall not apply to contracts or subcontracts for standard commercial supplies or raw materials.

D. The CONSULTANT will comply with all provisions of Executive Order 11246 or September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

E. The CONSULTANT will furnish all information and reports required by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records and accounts by the CLIENT and the Florida or United States Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

F. In the event of the CONSULTANT's non-compliance with the equal opportunity clauses in this Agreement or with any of such rules, regulations or orders, this Agreement may be canceled, terminated or suspended in whole or in part and the CONSULTANT may be declared ineligible for further government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation or order of the Secretary of Labor, or as otherwise provided by law.

G. The CONSULTANT will include the provisions of paragraphs A. through G. in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The CONSULTANT will take such action with respect to any subcontract or purchase order as the local governing authority(s) representative may direct as a means of enforcing such provisions including sanction for non-compliance. Provided, however, that in the event the CONSULTANT becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the CLIENT, the CONSULTANT may request the United States to enter into such litigation to protect the interests of the United States.

Civil Rights Act of 1964

Under Title IV of the Civil Rights Act of 1964, no person shall, on the grounds of race, color, or national origin be excluded from participation in, be denied benefits or, or be subjected to discrimination under any program or activity receiving federal financial assistance.

Section 109 of Housing and Community Development Act of 1974

No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under Title I of the Housing and Community Development Act.

"Section 3" Compliance in the Provision of Training, Employment, and Business Opportunities

A. The work to be performed under this Contract is assisted by directed federal assistance from the U.S. Department of Housing and Urban Development and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 170. Section 3 requires that, to the greatest extent feasible, opportunities for training and employment be given to lower income residents of the project area and contracts for work in connection with the project be awarded to business concerns which are located in, or owned in substantial part by persons residing in the area of the project.

B. The parties to this Contract will comply with the provisions of said Section 3 and regulations issued pursuant thereto by the Secretary of Housing and Urban Development set forth in 24 CFR 75, and all applicable rules and orders of the Department issued thereunder prior to the execution of this Contract. The parties to this Contract certify and agree that they are under no contractual or other disability which would prevent them from complying with these requirements.

C. The CONSULTANT will send to each labor organization or representative of workers with which he has collective bargaining agreement or other contract or understanding, if any, a notice advising the said labor organization or worker's representative of his commitments under this Section 3 clause and shall post copies of the notice in conspicuous places available to employees and applicants for employment or training.

D. The CONSULTANT will include this Section 3 clause in every subcontract for work in connection with the project and will, at the direction of the applicant for or recipient of federal financial assistance, take appropriate action pursuant to the subcontract upon a finding that the subcontractor is in violation of regulations issued by the Secretary of Housing and Urban Development, CFR Part 75. The CONSULTANT will not subcontract with any subcontractor where it has notice or knowledge that the latter has been found in violation of regulations under CFR Part 75 and will not let any subcontract unless the subcontractor has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.

E. Compliance with the provisions of Section 3, the regulations set forth in 24 CFR Part 75, and all applicable rules and orders of the Department issued hereunder prior to the execution of this Contract, shall be a condition of the federal financial assistance provided to the project, binding upon the applicant or recipient for such assistance, its successors, and assigns. Failure to fulfill these requirements shall subject the applicant or recipient, its contractors and subcontractors, its successors and assigns to those sanctions specified by the grant or loan agreement or contract through which federal assistance is provided, and to such sanctions as are specified by 24 CFR Part 75.

Records and Audits

The CONSULTANT shall maintain accounts and records, including personnel, property, and financial records, adequate to identify and account for all costs pertaining to this Contract and such other records as may be deemed necessary by the CLIENT to assure properly accounting for project funds, both federal and non-federal shares. These records will be made available for audit purposes to the CLIENT or any authorized representative, and will be retained for six (6) years after the expiration of this Contract unless permission to destroy them is granted by the CLIENT.

ATTACHMENT B – CPH STANDARD PROVISIONS

CLIENT = Cedar Key Water & Sewer District
CPH = CONSULTANT, CPH Consulting, LLC.

Terms of Compensation and Dispute Resolution

1. Neither CLIENT nor CPH shall assign this Agreement, or any causes of action arising out of or relating to this Agreement, without the written consent of the other.

2. **Preferred payment method for CPH invoices is via ACH**. Please contact AR@cphcorp.com to arrange ACH set-up. If ACH is not elected, payment should be mailed to CPH Consulting, LLC. at 500 West Fulton Street, Sanford, FL 32771.

3. "Additional Service(s)" are services which are not part of the contracted basic services and are not included in the basic payment provisions of the Agreement. Additional Services shall only be performed upon receipt of written direction and authorization from CLIENT. Additional Services shall be provided and billed on an Hourly basis in accordance with the applicable Hourly Billing Rate unless an amendment to the Agreement with fee for the Additional Services has been executed and approved by the applicable funding agency. CPH may withhold performing Additional Services until an Agreement for Additional Services has been executed. CLIENT shall be obligated to pay for Additional Services it has directed/acknowledged in writing regardless of the execution of an amendment to the Agreement. CLIENT acknowledges that CPH shall be entitled to compensation for any Additional Services that may become necessary during the course of the project provided that the need for such Additional Service(s) are not caused by the fault of CPH.

4. No deductions shall be made from CPH's compensation on account of penalty, liquidated damages or other sums withheld from payments to contractors, or on account of the cost of changes in the Work other than those for which CPH has been adjudged to be liable or negligent.

5. This instrument is to be interpreted and construed according to the laws of the State of Florida. It is agreed between the parties to this contract that any litigation, lawsuit or court action of any character arising out of or related to this Agreement shall be brought solely and exclusively in Baker County, Florida. All parties under this contract hereby voluntarily submit to the exclusive jurisdiction of the Florida Courts and the exclusive venue in Baker County, Florida and do hereby waive any objections to either personal or subject matter jurisdiction of the Florida Courts or to said venue, and further waive their right to bring any such suit in any other venue.

6. CLIENT and CPH shall agree to negotiate in good faith any dispute between them for a period of thirty (30) days after notice to the other party prior to exercising any other rights available to them under the Agreement and the law. No such claim, nor the exercise of other rights, shall constitute a basis to withhold or delay payment to CPH for work performed.

7. In connection with any dispute arising out of or relating to this Agreement, each party shall be responsible for their own attorney's fees and costs incurred for services rendered in connection with such dispute, including appellate proceedings and post judgment proceedings.

8. The CLIENT and CPH agree to submit all claims and disputes arising out of this agreement to non-binding mediation prior to the initiation of legal proceedings. This provision shall survive completion or termination of this Agreement, but neither party shall seek mediation of any claim or dispute arising out of this Agreement beyond the period of time that would bar the initiation of legal proceedings to litigate such claim or dispute under the applicable law.

9. CLIENT and CPH hereby knowingly, irrevocably, voluntarily and intentionally waive any right either may have to a trial by jury in respect of any action, proceeding or counterclaim based upon this agreement, or arising out of, under, or in connection with the construction of the work or any course of conduct, course of dealing, statements (whether verbal or written) or actions of any party.

General Terms and Conditions

1. This Agreement is between the business entity CPH and the CLIENT. No individual agent or employee of CPH is party to this Agreement.

2. In recognition of the relative risks and benefits of the project to both the CLIENT and CPH, the CLIENT agrees, to the fullest extent permitted by law and notwithstanding any other provisions of this Agreement, to limit the total liability of CPH, its principals, directors, officers, employees, agents, consultants and servants to CLIENT and to anyone claiming by, through, or under CLIENT, for any and all injuries, claims, losses, costs, damages of any nature whatsoever or claims expenses from any cause or causes so that the total aggregate liability of CPH, its principals, directors, officers, employees, agents, consultants and servants shall not exceed the total compensation received by CPH under this Agreement. Such claims and causes include, but are not limited to, negligence, professional errors or omissions, strict liability, breach of contract or breach of warranty.

3. CPH shall perform its services in accordance with the laws, rules, regulations, and codes that are applicable to the project and in force at the time of this Agreement's execution.

4. No third party, including funding agencies or reviewing agencies, may expand Engineer's scope or impose additional services on Engineer without a written amendment or written authorization from CLIENT consistent with this Agreement and applicable grant requirements. Services required due to new or changed requirements imposed after execution of this Agreement shall be Additional Services unless expressly included in the Scope of Services.

5. Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the CLIENT or CPH. CPH's services hereunder are being performed solely for the benefit of the CLIENT and no other entity shall

have any claim against CPH because of this Agreement or CPH's performance of services here-under.

6. CLIENT and CPH agree to waive any and all incidental, indirect or consequential damages arising from disputes, claims, or other matters relating to this Agreement against each other and each other's respective officers, directors, and employees. This mutual waiver includes, but is not limited to, damages related to loss of use, loss of profits, delay, loss of income, loss of reputation, unrealized savings or diminution of property value and shall apply to any cause of action including negligence, strict liability, breach of agreement and breach of warranty.

7. CPH shall be entitled to include photographic or other representations of the project design in CPH's promotional materials unless CLIENT has provided written notice to CPH that such information is confidential or proprietary information of CLIENT.

8. If any provision of this Agreement is held to be unenforceable, illegal, or invalid, then that provision will be deemed amended to achieve as nearly as possible the same effect as the original provision and the legality, validity, and enforceability of the remaining provisions of this Agreement will not be affected or impaired thereby.

9. CPH shall not be considered a generator, transporter, or disposer of materials affected by regulated contaminants. Because involvement with CLIENT's contaminated substances can expose CPH to severe risks, CLIENT shall, to the fullest extent permitted by law, waive any claim against CPH, and indemnify, defend, and hold CPH harmless from any claim or liability for injury or loss allegedly arising from CPH's involvement with CLIENT's contaminated substances. CLIENT shall also compensate CPH for any time spent or expense incurred by CPH in defense of any such claim. Such compensation shall be based on CPH's prevailing fee schedule and expense reimbursement policy.

10. CLIENT's decision to proceed with various phases of design or construction prior to CPH's 100% completion of the proceeding phase shall relieve CPH of any responsibility for cost overruns or time extensions caused by CLIENT's decision to accelerate the phasing schedule.

11. While CPH acknowledges that bids may be sought and accepted before the completion of 100% Construction Documents, CLIENT also acknowledges the risk of accepting bids on less than 100% complete documents, including the risk of increased construction costs and time extensions, and hereby releases CPH from all fault and liability arising out of or related to accepting bids on less than 100% Construction Documents.

Performance of the Work

1. When entry to the property or properties is required for CPH and CPH's consultants to perform the services described here-in, the CLIENT agrees to obtain and make available legal right of entry to the property or properties.

2. Plans shall be prepared in a professional manner and endeavor to satisfy all applicable codes. CPH shall not be liable for costs or delays resulting from changes in codes following

execution of Agreement nor any questionable interpretation of the Codes by authorities having jurisdiction, nor any requests by CLIENT to pursue waivers/variances to applicable codes.

3. CLIENT will provide any required project information including, but not limited to, project/tenant requirements, due diligence documents, surveys, reports, entitlements, design and any other professional service to support the project that is not to be provided by CPH as defined in the scope of this Agreement. CPH shall be entitled to rely, without liability, on the accuracy and completeness of any and all information provided by the CLIENT, CLIENT's consultants and contractors, and information from public records without the need for independent verification.

4. CLIENT may provide additional or other Professional Services such as surveying, soils analysis, planning, civil, architecture, landscape architecture, legal, accounting, or construction inspection on this project and have the results furnished to CPH. As with all Owner-Furnished information, it is agreed that CPH may rely upon the accuracy and completeness of those services by others in performing its work without verification of same. CPH assumes no responsibility for the accuracy or technical adequacy of such professional services provided by others.

5. CLIENT shall provide CPH a certification of liability insurance for any independent design consultant, engineer or other professional hired by CLIENT whose documents are to be bound with the CPH set of Construction Documents, or otherwise utilized on the Project. The amount shall not be less than the amount required by CPH's CLIENT. If such certification is not furnished, CPH shall not bind the consultant's documents into CPH's Construction Documents. CLIENT shall indemnify, defend and hold CPH harmless against any liabilities, claims, damages, loss and expense (including reasonable attorneys' fees and cost of defense) arising out of the performance of consulting or engineering services by CLIENT's separate design consultants, and caused by any negligent act, error, omission or breach of contract (including, without limitation, breach of representation or warranty) by those persons or entities or for which CLIENT is liable, including, without limitation, any claim or action based upon violation of any statute, ordinance, building code or regulation. The foregoing indemnity shall survive the termination of this Agreement.

6. CPH's review of any drawings provided by the CLIENT's consultants shall not constitute an approval by CPH of any designs, equipment or materials used in the work that are not in accordance with CPH's drawings.

7. CLIENT shall immediately notify CPH in writing if CLIENT becomes aware of any defect in the project.

8. CPH shall not be held liable for the actions or inactions of any of the following which impede CPH's and/or CPH's subconsultants' ability to perform their work. Such impacts may require changes to the Agreement fee, terms and conditions:

   - The CLIENT's failure to satisfy their obligations under this Agreement including, but not limited to, providing information in a timely manner, providing access to the property, providing design criteria, and providing equipment specifications.

- Changes, details, shop drawings, submittals, inspections, or clarifications requested by the jurisdiction beyond what is typically provided by CPH and/or CPH's subconsultant and deemed reasonable.
- Changes to the design or design criteria by the CLIENT after the design's approval by the CLIENT, commencement of design by CPH or review by jurisdiction.

9. Neither CLIENT nor CPH shall be considered in default of this Agreement for delays in performance caused by circumstances beyond the reasonable control of the nonperforming party. Such circumstances shall include, but are not limited to, abnormal weather conditions, floods, earthquakes, fire, epidemics; war, riots, and other civil disturbances; strikes, lockouts, work slowdowns, and other labor disturbances; sabotage; judicial restraint; and delay in or inability to procure permits, licenses, and authorizations from any local, state or federal agency; for any supplies, materials, accesses, or services required to be provided by either CLIENT or CPH under this Agreement. A reasonable extension of time for delay in performance caused by any such circumstances shall be granted. Should such circumstances occur, the non-performing party shall within a reasonable time of being prevented from performing give written notice to the other party describing the circumstances preventing continued performance and efforts being made to resume performance under this Agreement.

10. CPH will, in the course of its work, attempt to generally identify issues that would adversely affect the project for use as proposed by CLIENT. However, CPH cannot control the regulatory process, actions of others, or unforeseen conditions and does not guarantee that the project can be developed for use as proposed, nor does CPH guarantee the timing of or ultimate regulatory approval for development as proposed.

11. The local, state, and federal entities and authorities ("Authorities") having jurisdiction over the project may or may not approve the proposed use of the project and may change their positions through the process, including disapproval of previously approved items. Additionally, it is uncertain how long those Authorities will take to consider and to take action on the applications for the proposed use of the project. Said decisions and approvals are subject to the decision-making process of those Authorities. Therefore, CPH cannot represent or guarantee that said Authorities will ultimately or finally approve, in whole or in part, the requested use or that the decision-making process will be timely for the project, or that the Authorities will grant variances applicable to the project. Therefore, CLIENT bears the risk of non-approval of the proposed use and the timing thereof. CLIENT should consider the ramifications to it if the project is not approved or only approved in part. Project denial or partial approval does not relieve CLIENT's obligation to pay CPH for services provided under this Agreement.

Documents and Deliverables

1. Drawings, specifications, reports, notes, data, calculations, and other documents, including those in electronic form, prepared by CPH and CPH's consultants are instruments of service for use solely with respect to this Project and shall remain CPH's property. CPH and its consultants shall be deemed the authors of their respective Instruments of service and shall retain all common law, statutory and other reserved rights, including copyrights.

Rights to use of the documents by CLIENT shall terminate in the event that CLIENT fails to pay invoices as outlined herein.

2. CLIENT, or any other receiving party, assumes all responsibility for the accuracy of digital documentation/information including CAD files provided by CPH. CLIENT releases CPH, its principals, directors, officers, employees, agents, consultants, and servants of any claims and/or liability related to said digital documentation/information or the accuracy of the digital documentation/information.

3. Drawings, specifications, reports, notes, data, calculations, and other documents, including those in electronic form, prepared by CPH and CPH's consultants are not intended to be suitable for reuse by the CLIENT or others on another project or any extension of this project, or for use by others on this project. Any reuse or distribution to third parties will be at the CLIENT's sole risk and without liability to CPH or its employees, subsidiaries, independent professional associates, subconsultants and subcontractors. The CLIENT shall, to the fullest extent permitted by law, defend, indemnify, and hold harmless CPH from and against any and all costs, expenses, fees, losses, claims, demands, liabilities, suits, actions, and damages whatsoever arising out of or resulting from such reuse or distribution.

4. The CLIENT accepts and acknowledges that any other party associated with this project that receives any associated documentation for the purpose of providing further documentation for the project assumes any and all liability for the accuracy of the provided documentation and releases CPH and its representatives of liability in that regard. All parties to this Agreement, their subsidiaries, parent companies, and affiliated parties further agree that CPH is not responsible for built conditions being reflected accurately in the documentation and that as participants in this project the other party(s) are responsible for the accuracy of their work.

Termination and Suspension of Services

1. The obligation to provide further services under this Agreement, may be terminated by either party upon fifteen (15) days written notice in the event of substantial failure by the other party to perform in accordance with the terms of the Agreement through no fault of the terminating party. If the Agreement is terminated during prosecution of the services and prior to the completion of services, CLIENT shall pay CPH for all services performed under this Agreement to the date of termination. In addition, CPH will be paid for all reasonable expenses resulting from such termination.

2. Notwithstanding any provision in this Agreement to the contrary, CPH retains the right, upon five (5) days written notice, to stop work or withhold its instruments of service where payment has not been received from CLIENT to CPH within forty-five (45) days of invoice issuance.

3. If the CLIENT fails to make payments to CPH in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at CPH's option, cause for suspension of services under this Agreement. If CPH elects to suspend services, CPH shall give five (5) days written notice to the CLIENT before suspending services.

4. In the event of termination not the fault of CPH or suspension by CPH or CLIENT, CPH shall be compensated for services performed, reimbursables incurred, and financial obligations made prior to termination and/or suspension. CPH may terminate this Agreement upon giving ten (10) days written notice if the project is suspended for more than ninety (90) days if the cause of the suspension is not attributable to CPH.

5. Should CLIENT exercise their right to terminate, CLIENT acknowledges that CPH will not have the opportunity to supervise or oversee its design to completion. Therefore, CLIENT agrees to indemnify, protect, defend, and to hold CPH harmless from any fault, error or omission or cause of action caused by CLIENT's use of CPH's documents post-termination. Any warranties or representations provided by CPH prior to termination shall not survive termination. The CLIENT agrees to indemnify and hold harmless CPH from any claim or liability resulting from suspension of work.

Additional Terms and Conditions for Specific Services

Underground Utility Location

1. The locations of all existing utilities shown on the drawings prepared by CPH will be based on visual surveys of at-grade or above grade physical structures or markers such as valve boxes, hydrants, utility poles, permanent markers, and temporary utility locate markings provided by the utility. CPH assumes no responsibility for the accuracy of utilities shown by temporary markings provided by the utility or the locations of utilities based on other non-physical features (such as plans prepared by others, including mark-ups of locations provided by the utility). CPH does not identify the below grade vertical and horizontal locations of utilities, and consequently, CPH assumes no responsibility for the location of below grade utilities. The CLIENT agrees to release CPH from any liability to CLIENT for the failure to locate any existing utility where its physical location could not have reasonably been determined from visual field review of the conditions noted.

Construction Services

1. CPH's site responsibilities are limited solely to the activities of CPH and CPH's employees on the site. These responsibilities shall not be inferred by any party to mean that CPH has responsibility for site safety for any reason. Safety in, on, or about the site is the sole and exclusive responsibility of the Contractor. The Contractor's methods of work performance, oversight of the contractor's employees and subcontractors, and sequencing of construction are also the sole and exclusive responsibility of the Contractor alone. CLIENT warrants that: 1) these responsibilities will be made clear in CLIENT's agreement with the Contractor; 2) CLIENT's agreement with the Contractor shall require the Contractor, to the extent of Contractor's negligence, to indemnify, defend, and hold CLIENT and CPH harmless up to a limit of $1,000,000 or the limits of available contractor insurance, whichever is greater from any fine, penalty, claim, or liability for injury or loss arising from CLIENT'S or CPH's alleged failure to exercise site safety responsibility; and 3) CLIENT's agreement with the Contractor shall require the Contractor to make CLIENT and CPH additional insureds under the Contractor's general liability insurance policy, which insurance protection shall be primary protection for CLIENT and CPH, and shall hold CLIENT and CPH harmless from claims, losses, and defense cost arising from the

negligence of contractor or subcontractor on any tier up to the limits of described herein of (2). CLIENT also shall compensate CPH for any time spent and attorney fees and expenses incurred by CPH in defense of any such claim. Such compensation shall be based upon CPH's prevailing fee schedule and expense reimbursement policy. (The term "any claim" above referenced shall include, but not limited to, any claim for breach of contract, tort, or statute alleging negligence, errors, omissions, strict liability, statutory liability, breach of warranty, negligent misrepresentation, or other acts giving rise to liability.)

2. When construction administration is provided as a part of the basic services as outlined in the Agreement, CPH shall not be required to make exhaustive or continuous on-site inspections or perform any destructive testing or remove existing work, but shall make periodic observations of readily-observable work as may be outlined in more detail in the basic Agreement. CPH shall not be responsible for the means, methods, techniques, procedures of construction, or schedules selected by the contractor or the safety precautions and programs incident to the work of the contractor. CPH will periodically visit the site at intervals outlined in the Agreement to become generally familiar with the progress of the readily-observable work to keep CLIENT advised of the progress. CPH will observe the work of the contractor to endeavor to determine if the work is in general conformance with the project documents. CPH shall not be responsible for the failure of the contractor to perform the construction work in accordance with the Documents. CPH shall provide CLIENT with written notice of any uncorrected defects or deficiencies coming to its attention in the course of its periodic visits. During such visits and on the basis of its on-site observations, CPH may recommend to CLIENT that the contractor's work be disapproved or rejected as failing to conform to the Documents. CPH shall not have the right or duty to stop the contractor's work.

3. CLIENT may choose to disregard the advice of CPH or may otherwise choose to deviate during construction from the Construction Documents prepared by CPH. Therefore, CLIENT hereby indemnifies and holds harmless CPH, its agents, employees and consultants from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees and economic damages, arising out of, in connection with, or resulting from the performance (or failure to perform) of any aspect of construction of the Project, where CLIENT has knowingly authorized or permitted a deviation from any document prepared by CPH which, over CPH's objection, has not been corrected or where CLIENT has elected not to follow any recommendation of CPH. In the event that CPH or any other party indemnified hereunder is required to bring an action to enforce the provisions of this indemnity, the indemnifying party shall pay the attorneys' fees and costs incurred by the indemnified party in bringing this action. CLIENT's indemnity obligations under this Section shall survive the termination of this Agreement.

4. Checking of shop drawings is only for general conformance with the design concept of the project and general compliance with the information given in the Contract Documents. Any action shown is subject to the requirements of the Plans and Specifications. It is the contractor's responsibility and not that of the CPH, to confirm and correlate dimensions and proper interfaces at the job site; fabrication processes and techniques of construction; coordination of contractor's work with that of all other trades and the satisfactory performance of contractor's work.

5. Approval of a contractor's application for payment is an expression of opinion by CPH and shall at no time be considered a legal or binding determination on the part of CPH, nor as an acceptance of any work or materials furnished. CPH's approval for payment is an expression of opinion by CPH that to the best of our knowledge, information and belief, the quality of the work included for payment is in general accordance with the Contract Documents (subject to an evaluation of the work as a functioning improvement upon substantial completion and to the results of any subsequent tests or inspection made). By approving an application for payment, CPH will not be deemed to have represented that it has made any examination of how or for what purpose any contractor has used the money paid on any of the contractor's work or that title to any of the contractor's work, materials or equipment has passed to CLIENT, free and clear of any liens, claims, security interests or encumbrances.

6. ANY CLAIMS FOR CONSTRUCTION DEFECTS ARE SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, FLORIDA STATUTES.

580-1 Wells Road
Orange Park, FL 32073
Phone: 904.278.0030

August 18, 2026

John Rittenhouse, General Manager
Cedar Key Water & Sewer District
510 3rd Street
Cedar Key, FL 32625

RE: Engineering Services Agreement
CDBG-DR Water Treatment Plant Resiliency & Hardening
Commerce Agreement No. MS029
Cedar Key Water & Sewer District
CPH Project No. 2600046 | Client No. 0605-29-1

Dear Mr. Rittenhouse:

We are pleased to present the following Engineering Services proposal in conjunction with the District's CDBG-DR Water Treatment Plant Resiliency & Hardening project. These services are expected to be paid for out of the District's $7,349,280.00 grant, funded through the Florida Department of Commerce (Commerce) Community Development Block Grant Disaster Recovery (CDBG-DR) Infrastructure Repair Program (Grant Agreement No. MS029). CPH Consulting, LLC, hereinafter referred to as the Engineer, proposes to provide services as described in the Scope of Services to the Cedar Key Water & Sewer District, the Client, for the fees stipulated hereafter.

SCOPE OF SERVICES

The Engineer will provide the following engineering planning and design, topographic surveying, geotechnical investigation, and permitting services during the Design Phase, as well as bidding, construction administration, and related technical services during the Construction Phase of the District's CDBG-DR Water Treatment Plant (WTP) Resiliency & Hardening project. The project includes constructing a hardened inland operations and laboratory building above FEMA flood elevations, waterproofing and elevating electrical systems, installing permanent standby power, protecting water-storage tanks, replacing vulnerable piping and related infrastructure, upgrading the SCADA system, and replacing water meters with saltwater-resistant automated units.

More specifically this work will include the following:

ITEM A – ENGINEERING DESIGN SERVICES

1. Preliminary Engineering: The Engineer will provide preliminary engineering services, including preliminary planning of the project, review of available Water Treatment Plant (WTP) and water distribution system record drawings, Geographic Information Systems (GIS) data, Monthly Operating Reports (MORs), and FDEP Permit documentation, preparation of exhibits and conceptual cost estimates, and coordination with the District.

Findings and recommendations will be summarized in a technical memorandum (TM), preliminary design report (PDR), and/or basis of design report (BODR).

2. Engineering Design: The Engineer will provide final design of the elements identified in the TM, PDR and/or BODR. This work will include, but not be limited to the following elements
    a. Existing Steel Tanks
    b. Stairs and Walkways
    c. Valves and Yard Piping
    d. SCADA
    e. Emergency Power
    f. Operations Center
    g. AMR Water Meters

3. The Engineer will prepare construction drawings, bidding documents (Project Manual), and supporting technical specifications for the proposed WTP Resiliency & Hardening project, as described above, including all required civil, mechanical, structural, and electrical work, as necessary for a complete and functioning system. The construction drawing and technical specification level of detail will be suitable for the permitting, bidding and construction of the proposed project and in a format that is acceptable to the funding agency.

4. Conduct 30%, 60% and 90% Design reviews with the Client.

5. The Engineer will make himself available for up to four (4) design review meetings to discuss progress and design elements and one (1) meeting to the CKWSD Board to present the final design

6. Provide the Client with two (2) copies of final plans and specifications.

7. Preparation of an Engineer's Opinion of Probable Construction Cost at milestone submittals.

ITEM B – TOPOGRAPHIC SURVEYING

The Engineer will obtain on-site, above-ground field topographic survey information at the immediate area of WTP improvements as necessary for the preparation of construction drawings and preparation of the permit applications. The survey will be prepared per Rule Chapter 5J-17 of the Florida Administrative Code in compliance with the Standards of Practice of Surveying and Mapping of the State of Florida. The project coordinate system will be based horizontally on the North American Datum 83 (1990) (NAD 83/90) and will be based vertically on the North American Vertical Datum of 1988 (NAVD 88). As it relates to subsurface utilities, the Engineer will perform a Quality Level C Investigation, in accordance with ASCE 38-22, Standard Guideline for Investigating and Documenting Existing Utilities.

ITEM C – GEOTECHNICAL INVESTIGATION

The Engineer will obtain limited geotechnical soil data consisting of soil borings and associated soil classification data and testing within the limits of the work. This work does not include specialized field investigations, such as ground penetrating radar (GPR), SUE (Quality Level A or B), or other specialized studies.

ITEM D – PERMITTING

The Engineer will prepare a Florida Department of Environmental Protection (DEP) Permit Application for the construction of the WTP improvements and will prepare timely responses to FDEP requests for additional information regarding said application.

ITEM E – CONSTRUCTION BIDDING & AWARD

The Engineer will assist the Client in advertising the project for construction bids, based upon award to a single contractor, by preparing an advertisement for bids; transmitting bid documents to prospective bidders; maintaining a record of prospective bidders to whom Bidding Documents have been issued; issuing addenda as appropriate to clarify, correct, or change the bid documents; preparing a tabulation of bids and preparing an Engineer's Recommendation of Award.

ITEM F – CONSTRUCTION ADMINISTRATION

The Engineer will provide standard Engineering Construction Administration Services, including the preparation of construction contract documents; attending a preconstruction conference; reviewing the Contractor's material shop drawings; making periodic visits to the site to observe the progress of the various aspects of the Contractor's work; reviewing and approval of the Contractor's applications for payment; processing change orders, if required; reviewing the Contractor's completion documents, testing results, and record drawings; and performing a final inspection of the work.

The project's budget includes reviewing up to 30 shop drawings, attending 20 on-site construction meetings, and responding up to 30 requests for additional information. Teleconference and virtual meetings are not limited and included in the scope of services. The Engineer may request additional compensation should additional reviews and/or site meetings be required during construction of the project.

ITEM G – RESIDENT PROJECT REPRESENTATIVE SERVICES

The Engineer will provide the services of a full-time Resident Project Representative (RPR) at the site to provide a more continuous observation of the Contractor's work. The RPR's time will be based on an average of 40 hours per week at an estimated 52 weeks of construction time. The RPR time will be used when the contractor is present and therefore may not be consecutive. Any requested RPR services beyond a full 52 weeks of actual time worked will be billed hourly at $140/hr plus applicable expenses. Should additional work be added to the project's scope requiring an increase in construction time beyond the estimated 52 weeks, additional fees will be requested and coordinated at that time.

ITEM H – O&M MANUALS, START-UP SERVICES, AND ENGINEERING CLOSEOUT

1. The Engineer will review, compile, and prepare O&M Manuals for the water storage and pumping components and related facilities, incorporating selected manufacturer's information and meeting FDEP requirements for the equipment.

2. The Engineer will provide start-up service assistance for the various project components, which will include field time by the Engineer and assisting the Client's employees during the transition to the new facilities. The services are estimated to include three site visits.

3. The Engineer will assist with the appropriate construction closeout documents, including the required permit certifications of completion, review of Contractor's As-Builts and preparation of associated Record Drawings.

DEPARTMENT OF COMMERCE CONTRACT CONDITIONS

The Engineer shall comply with the Contract Conditions of the Client's Department of Commerce CDBG-DR Agreement (Grant Agreement No. MS029) as required for the Client's consultants. More specifically, this includes the following:

ITEM 1 – STATE AND FEDERAL REQUIREMENTS

The Engineer shall comply with all applicable State and Federal Regulations as they relate to this project, including the applicable portions of Appendix II to 2 CFR Part 200.

ITEM 2 – RETENTION OF RECORDS

The Engineer shall retain all records relating to this contract for six (6) years after the Client makes final payment and all other pending matters are closed.

ITEM 3 – ACCESS TO RECORDS

The Client, the Florida Department of Commerce, the Chief Financial Officer of the State of Florida, the Auditor General of the State of Florida, the Florida Office of Program Policy Analysis and Government Accountability, the U.S. Department of Housing and Urban Development, the Comptroller General of the United States, and any of their duly authorized representatives, shall have access to any books, documents, papers, and records, including electronic storage media, of the Administrator which are directly pertinent to this contract for the purpose of audit, examination, making excerpts, and transcriptions, as they may relate to this Agreement.

ITEM 4 – FEDERAL LOBBYING PROHIBITIONS

The Engineer certifies, to the best of his knowledge and belief, that no Federal funds have been paid or will be paid, by or on behalf of the undersigned, to any person or member of a Federal Agency related to this project.

ITEM 5 – PROHIBITION AGAINST CONTINGENT FEES

The Engineer warrants that he has not employed or retained any company or person, other than a bona fide employee working solely for the Engineer, to solicit or secure this agreement, and that he has not paid or agreed to pay any person, company, corporations, individual, or firm, other than a bona fide employee working solely for the Engineer any fee, commission, percentage, gift or other consideration, contingent upon or resulting from the award or making of this agreement.

ITEM 6 – CONTRACT AMENDMENT

The terms and conditions of this contract may be changed at any time by mutual agreement of the parties hereto. All such changes with associated costs shall be incorporated as written amendments to this contract and attached hereto.

ITEM 7 – FEDERAL PROVISIONS

The Engineer shall comply with the applicable portions of Attachment "A" Federal Provisions, Appendix II to 2 CFR Part 200, including the Debarment and Suspension provision (Executive Orders 12549 and 12689), and E-Verify.

ITEM 8 – TERMINATION (CAUSE AND/OR CONVENIENCE)

A. This contract may be terminated in whole, or in part, in writing by either party in the event of substantial failure by the other party to fulfill its obligations under this contract through no fault of the terminating party, provided that no termination may be effected unless the other party is given (1) not less than ten (10) calendar days written notice (delivered by certified mail, return receipt requested) of intent to terminate and (2) an opportunity for consultation with the terminating party prior to termination.

B. This contract may be terminated in whole, or in part, in writing by either party for its convenience provided that the other party is afforded the same notice and consultation opportunity specified in Paragraph A above.

C. If termination for default is effected by the Client, an equitable adjustment in the price for this contract shall be made, but (1) no amount shall be allowed for anticipated profit on unperformed services or other work, and (2) any payment due to the Engineer at the time of termination may be adjusted to cover any additional costs to the Client because of the Engineer's default.

D. If termination for convenience is effected by the Client, the equitable adjustment shall include a reasonable profit for services or other work performed for which profit has not already been included in an invoice.

E. For any termination, the equitable adjustment shall provide for payment to the Engineer for services rendered and expenses incurred prior to receipt of the notice of intent to terminate, in addition to termination settlement costs reasonably incurred by the Engineer relating to commitments (e.g., suppliers, subcontractors) which had become firm prior to receipt of the notice of intent to terminate.

F. Upon receipt of a termination action under Paragraphs A or B above, the Engineer shall (1) promptly discontinue all affected work (unless the notice directs otherwise) and (2) upon payment for services, deliver or otherwise make available to the Client all data, drawings, reports, specifications, summaries and other such information, as may have been accumulated by the Engineer in performing this contract, whether completed or in process.

G. Upon termination, the Client may take over the work and may award another party a contract to complete the work described in this contract.

H. If, after termination for failure of the Engineer to fulfill contractual obligations, it is determined that the Engineer had not failed to fulfill contractual obligations, the termination shall be deemed to have been for the convenience of the Client. In such event, adjustment of the contract price shall be made as provided in the respective Paragraph D above.

ITEM 9 – REMEDIES

Unless otherwise provided in this contract, all claims, counter-claims, disputes, and other matters in question between the Client and the Engineer, arising out of or relating to this contract, or the breach of it, will be decided by arbitration if the parties mutually agree or in a Florida court of competent jurisdiction.

ITEM 10 – TERMS AND CONDITIONS

This contract contains all the terms and conditions agreed upon by both parties.

ITEM 11 – ADJUSTMENT OF CONTRACT PRICE

Truth-in-Negotiation Certification: In accordance with F.S. 287.055(5)(a) for contracts totaling over $195,000.00, the Engineer hereby certifies that the unit cost used in preparing our basis for the Lump Sum compensation in the Client's CDBG project are accurate, complete, and current at the time of contracting. We further agree that the original contract price and any additions thereto shall be adjusted to exclude any significant sums by which the Client determines the contract price was increased due to inaccurate, incomplete, or noncurrent unit cost. All such adjustments shall be made within one year following the end of the contract.

ITEM 12 – ENVIRONMENTAL COMPLIANCE

If the contract exceeds $150,000, the Engineer shall comply with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 U.S.C. 1857(h), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and the U.S. Environmental

Protection Agency regulations (40 C.F.R. Part 15). The Engineer shall include this clause in any subcontracts over $150,000.

ITEM 13 – ENERGY EFFICIENCY

The Engineer shall comply with mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Public Law 94-163).

ITEM 14 – CONFLICTS WITH OTHER CLAUSES

If this contract contains any clauses which conflict with the above clauses, then this contract will be governed by the clause(s) in this section of the contract.

CONDITIONS AND EXCLUSIONS

The Client will provide copies of all available Client records, including pertinent studies and reports, record drawings, GIS mapping data, right-of-way and/or boundary surveys, and related available information pertaining to the project to the Engineer prior to the Engineer commencing work. The Client will provide all regulatory agency permit application fees and related items required by the agencies. Should land acquisition or easements be required for this project, the Client will provide services that may be required, such as property appraisals, legal surveys, easements, title searches, zoning changes, attorney fees, and recording fees.

The Engineer's scope of services does not include advertising costs, submittal of SERA invoice / reimbursement requests, fire flow testing, hydrogeologist services, zoning-related tasks, wetlands surveys, wetlands permitting and/or wetland mitigation, flood plain permitting and/or flood plain mitigation, tree surveys, boundary or easement surveys, landscape design, LEED Consultation/Design, or value engineering.

Grant Administration Services, including application preparation and submission, any application or contract revisions and amendments; preparing environmental review(s); seeking DOC opinions and interpretations and all other tasks required to manage, administer, and close out the grant while ensuring that Davis-Bacon and other applicable state and federal record keeping requirements are met, are the sole responsibility of the Grant Administrator procured by the Client.

PURSUANT TO FLORIDA STATUTES, SECTION 558.0035, AN INDIVIDUAL EMPLOYEE OR AGENT MAY NOT BE HELD INDIVIDUALLY LIABLE FOR NEGLIGENCE.

SCHEDULE OF FEES

Item	Description	Lump Sum Not-to-Exceed (NTE) Fee
A	Engineering Design Services	$650,000
B	Topographic Surveying	$35,000
C	Geotechnical Investigation	$20,000
D	Permitting	$25,000
E	Construction Bidding & Award	$25,000
F	Construction Administration	$135,000
G	Resident Project Representative Services	$209,800
H	O&M Manuals, Start-Up Services and Engineering Closeout	$35000
TOTAL ENGINEERING FEES (Items A through H)		**$1,134,800**

Additional Services or changes in the Scope of Work are not included within the above lump sum amount. No additional services will be performed unless authorized in writing by the Client through an amendment or other written authorization establishing the scope and compensation for such services. Any increase in the total lump sum amount will require a written amendment executed by both parties and Commerce approval, as required.

The Engineer will also make himself available to the Client at the Engineer's standard hourly rate for Additional Services, if requested and approved through separate written authorization.

Invoices for services in progress are prepared monthly and are due in accordance with Florida Statute 218, The Local Government Prompt Payment Act. Payments which are not received in accordance herewith are subject to late fees as outlined in the Act as well as collection fees and may cause the Engineer to stop work on the Client's projects. The fees listed above do not include state sales tax, federal sales tax, or value added tax (VAT) should they be required by law.

ACCEPTANCE

Acceptance of this proposal may be indicated by the signature of a duly authorized official of the Client in the space provided below. One signed copy of the proposal returned to the Engineer will serve as Notice-to-Proceed. Should this proposal not be accepted within a period of thirty (30) days, it will become null and void. This Agreement will run concurrently with the Client's CDBG-DR Agreement with Florida Department of Commerce.

Thank you for giving us the opportunity to serve the Cedar Key Water & Sewer District on this important endeavor.

Sincerely,
CPH Consulting, LLC

Jason R. Shepler, P.E.
VP – North Florida Infrastructure

JRS/MPT/amb

Accepted by
Cedar Key Water & Sewer District

By:____________________________
Michael Borelli, Chairman

Date:___________________________

Encl: Attachment A – Federal Provisions
Attachment B – CPH Standard Provisions
Attachment C – CPH Hourly Rate Schedule

ATTACHMENT A - FEDERAL PROVISIONS

Equal Employment Opportunity

During the performance of this Contract, the CONSULTANT agrees as follows:

A. The CONSULTANT will not discriminate against any employee or applicant for employment because of race, creed, sex, color, or national origin. The CONSULTANT will take affirmative action to ensure that applicants are employed and the employees are treated fairly during employment, without regard to their race, creed, sex, color, or national origin. Such action shall include, but not be limited to, the following: Employment, upgrading, demotion, transfer; recruitment or recruitment advertising; layoff or termination, rates of pay or other forms of compensation; and selection for training including apprenticeship. The CONSULTANT agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the CLIENT setting forth the provisions of this non-discrimination clause.

B. The CONSULTANT will cause the foregoing provisions to be inserted in all solicitation or advertisements for employees placed by or on behalf of the CONSULTANT, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, or national origin.

C. The CONSULTANT will cause the foregoing provisions to be inserted in all subcontracts for any work covered by this Contract so that such provisions will be binding upon each subcontractor, provided that the foregoing provisions shall not apply to contracts or subcontracts for standard commercial supplies or raw materials.

D. The CONSULTANT will comply with all provisions of Executive Order 11246 or September 24, 1965, and of the rules, regulations, and relevant orders of the Secretary of Labor.

E. The CONSULTANT will furnish all information and reports required by the rules, regulations, and orders of the Secretary of Labor, or pursuant thereto, and will permit access to his books, records and accounts by the CLIENT and the Florida or United States Secretary of Labor for purposes of investigation to ascertain compliance with such rules, regulations, and orders.

F. In the event of the CONSULTANT's non-compliance with the equal opportunity clauses in this Agreement or with any of such rules, regulations or orders, this Agreement may be canceled, terminated or suspended in whole or in part and the CONSULTANT may be declared ineligible for further government contracts in accordance with procedures authorized in Executive Order 11246 of September 24, 1965, and such other sanctions may be imposed and remedies invoked as provided in Executive Order 11246 of September 24, 1965, or by rule, regulation or order of the Secretary of Labor, or as otherwise provided by law.

G. The CONSULTANT will include the provisions of paragraphs A. through G. in every subcontract or purchase order unless exempted by rules, regulations or orders of the Secretary of Labor issued pursuant to Section 204 of Executive Order 11246 of September 24, 1965, so that such provisions will be binding upon each subcontractor or vendor. The CONSULTANT will take such action with respect to any subcontract or purchase order as the local governing authority(s) representative may direct as a means of enforcing such provisions including sanction for non-compliance. Provided, however, that in the event the CONSULTANT becomes involved in, or is threatened with, litigation with a subcontractor or vendor as a result of such direction by the CLIENT, the CONSULTANT may request the United States to enter into such litigation to protect the interests of the United States.

Civil Rights Act of 1964

Under Title IV of the Civil Rights Act of 1964, no person shall, on the grounds of race, color, or national origin be excluded from participation in, be denied benefits or, or be subjected to discrimination under any program or activity receiving federal financial assistance.

Section 109 of Housing and Community Development Act of 1974

No person in the United States shall on the grounds of race, color, national origin, or sex be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity funded in whole or in part with funds made available under Title I of the Housing and Community Development Act.

"Section 3" Compliance in the Provision of Training, Employment, and Business Opportunities

A. The work to be performed under this Contract is assisted by directed federal assistance from the U.S. Department of Housing and Urban Development and is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 170. Section 3 requires that, to the greatest extent feasible, opportunities for training and employment be given to lower income residents of the project area and contracts for work in connection with the project be awarded to business concerns which are located in, or owned in substantial part by persons residing in the area of the project.

B. The parties to this Contract will comply with the provisions of said Section 3 and regulations issued pursuant thereto by the Secretary of Housing and Urban Development set forth in 24 CFR 75, and all applicable rules and orders of the Department issued thereunder prior to the execution of this Contract. The parties to this Contract certify and agree that they are under no contractual or other disability which would prevent them from complying with these requirements.

C. The CONSULTANT will send to each labor organization or representative of workers with which he has collective bargaining agreement or other contract or understanding, if any, a notice advising the said labor organization or worker's representative of his commitments under this Section 3 clause and shall post copies of the notice in conspicuous places available to employees and applicants for employment or training.

D. The CONSULTANT will include this Section 3 clause in every subcontract for work in connection with the project and will, at the direction of the applicant for or recipient of federal financial assistance, take appropriate action pursuant to the subcontract upon a finding that the subcontractor is in violation of regulations issued by the Secretary of Housing and Urban Development, CFR Part 75. The CONSULTANT will not subcontract with any subcontractor where it has notice or knowledge that the latter has been found in violation of regulations under CFR Part 75 and will not let any subcontract unless the subcontractor has first provided it with a preliminary statement of ability to comply with the requirements of these regulations.

E. Compliance with the provisions of Section 3, the regulations set forth in 24 CFR Part 75, and all applicable rules and orders of the Department issued hereunder prior to the execution of this Contract, shall be a condition of the federal financial assistance provided to the project, binding upon the applicant or recipient for such assistance, its successors, and assigns. Failure to fulfill these requirements shall subject the applicant or recipient, its contractors and subcontractors, its successors and assigns to those sanctions specified by the grant or loan agreement or contract through which federal assistance is provided, and to such sanctions as are specified by 24 CFR Part 75.

Records and Audits

The CONSULTANT shall maintain accounts and records, including personnel, property, and financial records, adequate to identify and account for all costs pertaining to this Contract and such other records as may be deemed necessary by the CLIENT to assure properly accounting for project funds, both federal and non-federal shares. These records will be made available for audit purposes to the CLIENT or any authorized representative, and will be retained for six (6) years after the expiration of this Contract unless permission to destroy them is granted by the CLIENT.

ATTACHMENT B – CPH STANDARD PROVISIONS

CLIENT = Cedar Key Water & Sewer District

CPH = CONSULTANT, CPH Consulting, LLC.

Terms of Compensation and Dispute Resolution

1. Neither CLIENT nor CPH shall assign this Agreement, or any causes of action arising out of or relating to this Agreement, without the written consent of the other.

2. **Preferred payment method for CPH invoices is via ACH**. Please contact AR@cphcorp.com to arrange ACH set-up. If ACH is not elected, payment should be mailed to CPH Consulting, LLC. at 500 West Fulton Street, Sanford, FL 32771.

3. "Additional Service(s)" are services which are not part of the contracted basic services and are not included in the basic payment provisions of the Agreement. Additional Services shall only be performed upon receipt of written direction and authorization from CLIENT. Additional Services shall be provided and billed on an Hourly basis in accordance with the applicable Hourly Billing Rate unless an amendment to the Agreement with fee for the Additional Services has been executed and approved by the applicable funding agency. CPH may withhold performing Additional Services until an Agreement for Additional Services has been executed. CLIENT shall be obligated to pay for Additional Services it has directed/acknowledged in writing regardless of the execution of an amendment to the Agreement. CLIENT acknowledges that CPH shall be entitled to compensation for any Additional Services that may become necessary during the course of the project provided that the need for such Additional Service(s) are not caused by the fault of CPH.

4. No deductions shall be made from CPH's compensation on account of penalty, liquidated damages or other sums withheld from payments to contractors, or on account of the cost of changes in the Work other than those for which CPH has been adjudged to be liable or negligent.

5. This instrument is to be interpreted and construed according to the laws of the State of Florida. It is agreed between the parties to this contract that any litigation, lawsuit or court action of any character arising out of or related to this Agreement shall be brought solely and exclusively in Baker County, Florida. All parties under this contract hereby voluntarily submit to the exclusive jurisdiction of the Florida Courts and the exclusive venue in Baker County, Florida and do hereby waive any objections to either personal or subject matter jurisdiction of the Florida Courts or to said venue, and further waive their right to bring any such suit in any other venue.

6. CLIENT and CPH shall agree to negotiate in good faith any dispute between them for a period of thirty (30) days after notice to the other party prior to exercising any other rights available to them under the Agreement and the law. No such claim, nor the exercise of other rights, shall constitute a basis to withhold or delay payment to CPH for work performed.

7. In connection with any dispute arising out of or relating to this Agreement, each party shall be responsible for their own attorney's fees and costs incurred for services rendered in connection with such dispute, including appellate proceedings and post judgment proceedings.

8. The CLIENT and CPH agree to submit all claims and disputes arising out of this agreement to non-binding mediation prior to the initiation of legal proceedings. This provision shall survive completion or termination of this Agreement, but neither party shall seek mediation of any claim or dispute arising out of this Agreement beyond the period of time that would bar the initiation of legal proceedings to litigate such claim or dispute under the applicable law.

9. CLIENT and CPH hereby knowingly, irrevocably, voluntarily and intentionally waive any right either may have to a trial by jury in respect of any action, proceeding or counterclaim based upon this agreement, or arising out of, under, or in connection with the construction of the work or any course of conduct, course of dealing, statements (whether verbal or written) or actions of any party.

General Terms and Conditions

1. This Agreement is between the business entity CPH and the CLIENT. No individual agent or employee of CPH is party to this Agreement.

2. In recognition of the relative risks and benefits of the project to both the CLIENT and CPH, the CLIENT agrees, to the fullest extent permitted by law and notwithstanding any other provisions of this Agreement, to limit the total liability of CPH, its principals, directors, officers, employees, agents, consultants and servants to CLIENT and to anyone claiming by, through, or under CLIENT, for any and all injuries, claims, losses, costs, damages of any nature whatsoever or claims expenses from any cause or causes so that the total aggregate liability of CPH, its principals, directors, officers, employees, agents, consultants and servants shall not exceed the total compensation received by CPH under this Agreement. Such claims and causes include, but are not limited to, negligence, professional errors or omissions, strict liability, breach of contract or breach of warranty.

3. CPH shall perform its services in accordance with the laws, rules, regulations, and codes that are applicable to the project and in force at the time of this Agreement's execution.

4. No third party, including funding agencies or reviewing agencies, may expand Engineer's scope or impose additional services on Engineer without a written amendment or written authorization from CLIENT consistent with this Agreement and applicable grant requirements. Services required due to new or changed requirements imposed after execution of this Agreement shall be Additional Services unless expressly included in the Scope of Services.

5. Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the CLIENT or CPH. CPH's services here-under are being performed solely for the benefit of the CLIENT and no other entity shall

have any claim against CPH because of this Agreement or CPH's performance of services here-under.

6. CLIENT and CPH agree to waive any and all incidental, indirect or consequential damages arising from disputes, claims, or other matters relating to this Agreement against each other and each other's respective officers, directors, and employees. This mutual waiver includes, but is not limited to, damages related to loss of use, loss of profits, delay, loss of income, loss of reputation, unrealized savings or diminution of property value and shall apply to any cause of action including negligence, strict liability, breach of agreement and breach of warranty.

7. CPH shall be entitled to include photographic or other representations of the project design in CPH's promotional materials unless CLIENT has provided written notice to CPH that such information is confidential or proprietary information of CLIENT.

8. If any provision of this Agreement is held to be unenforceable, illegal, or invalid, then that provision will be deemed amended to achieve as nearly as possible the same effect as the original provision and the legality, validity, and enforceability of the remaining provisions of this Agreement will not be affected or impaired thereby.

9. CPH shall not be considered a generator, transporter, or disposer of materials affected by regulated contaminants. Because involvement with CLIENT's contaminated substances can expose CPH to severe risks, CLIENT shall, to the fullest extent permitted by law, waive any claim against CPH, and indemnify, defend, and hold CPH harmless from any claim or liability for injury or loss allegedly arising from CPH's involvement with CLIENT's contaminated substances. CLIENT shall also compensate CPH for any time spent or expense incurred by CPH in defense of any such claim. Such compensation shall be based on CPH's prevailing fee schedule and expense reimbursement policy.

10. CLIENT's decision to proceed with various phases of design or construction prior to CPH's 100% completion of the proceeding phase shall relieve CPH of any responsibility for cost overruns or time extensions caused by CLIENT's decision to accelerate the phasing schedule.

11. While CPH acknowledges that bids may be sought and accepted before the completion of 100% Construction Documents, CLIENT also acknowledges the risk of accepting bids on less than 100% complete documents, including the risk of increased construction costs and time extensions, and hereby releases CPH from all fault and liability arising out of or related to accepting bids on less than 100% Construction Documents.

<u>Performance of the Work</u>

1. When entry to the property or properties is required for CPH and CPH's consultants to perform the services described here-in, the CLIENT agrees to obtain and make available legal right of entry to the property or properties.

2. Plans shall be prepared in a professional manner and endeavor to satisfy all applicable codes. CPH shall not be liable for costs or delays resulting from changes in codes following

execution of Agreement nor any questionable interpretation of the Codes by authorities having jurisdiction, nor any requests by CLIENT to pursue waivers/variances to applicable codes.

3. CLIENT will provide any required project information including, but not limited to, project/tenant requirements, due diligence documents, surveys, reports, entitlements, design and any other professional service to support the project that is not to be provided by CPH as defined in the scope of this Agreement. CPH shall be entitled to rely, without liability, on the accuracy and completeness of any and all information provided by the CLIENT, CLIENT's consultants and contractors, and information from public records without the need for independent verification.

4. CLIENT may provide additional or other Professional Services such as surveying, soils analysis, planning, civil, architecture, landscape architecture, legal, accounting, or construction inspection on this project and have the results furnished to CPH. As with all Owner-Furnished information, it is agreed that CPH may rely upon the accuracy and completeness of those services by others in performing its work without verification of same. CPH assumes no responsibility for the accuracy or technical adequacy of such professional services provided by others.

5. CLIENT shall provide CPH a certification of liability insurance for any independent design consultant, engineer or other professional hired by CLIENT whose documents are to be bound with the CPH set of Construction Documents, or otherwise utilized on the Project. The amount shall not be less than the amount required by CPH's CLIENT. If such certification is not furnished, CPH shall not bind the consultant's documents into CPH's Construction Documents. CLIENT shall indemnify, defend and hold CPH harmless against any liabilities, claims, damages, loss and expense (including reasonable attorneys' fees and cost of defense) arising out of the performance of consulting or engineering services by CLIENT's separate design consultants, and caused by any negligent act, error, omission or breach of contract (including, without limitation, breach of representation or warranty) by those persons or entities or for which CLIENT is liable, including, without limitation, any claim or action based upon violation of any statute, ordinance, building code or regulation. The foregoing indemnity shall survive the termination of this Agreement.

6. CPH's review of any drawings provided by the CLIENT's consultants shall not constitute an approval by CPH of any designs, equipment or materials used in the work that are not in accordance with CPH's drawings.

7. CLIENT shall immediately notify CPH in writing if CLIENT becomes aware of any defect in the project.

8. CPH shall not be held liable for the actions or inactions of any of the following which impede CPH's and/or CPH's subconsultants' ability to perform their work. Such impacts may require changes to the Agreement fee, terms and conditions:

   - The CLIENT's failure to satisfy their obligations under this Agreement including, but not limited to, providing information in a timely manner, providing access to the property, providing design criteria, and providing equipment specifications.

- Changes, details, shop drawings, submittals, inspections, or clarifications requested by the jurisdiction beyond what is typically provided by CPH and/or CPH's subconsultant and deemed reasonable.
- Changes to the design or design criteria by the CLIENT after the design's approval by the CLIENT, commencement of design by CPH or review by jurisdiction.

9. Neither CLIENT nor CPH shall be considered in default of this Agreement for delays in performance caused by circumstances beyond the reasonable control of the nonperforming party. Such circumstances shall include, but are not limited to, abnormal weather conditions, floods, earthquakes, fire, epidemics; war, riots, and other civil disturbances; strikes, lockouts, work slowdowns, and other labor disturbances; sabotage; judicial restraint; and delay in or inability to procure permits, licenses, and authorizations from any local, state or federal agency; for any supplies, materials, accesses, or services required to be provided by either CLIENT or CPH under this Agreement. A reasonable extension of time for delay in performance caused by any such circumstances shall be granted. Should such circumstances occur, the non-performing party shall within a reasonable time of being prevented from performing give written notice to the other party describing the circumstances preventing continued performance and efforts being made to resume performance under this Agreement.

10. CPH will, in the course of its work, attempt to generally identify issues that would adversely affect the project for use as proposed by CLIENT. However, CPH cannot control the regulatory process, actions of others, or unforeseen conditions and does not guarantee that the project can be developed for use as proposed, nor does CPH guarantee the timing of or ultimate regulatory approval for development as proposed.

11. The local, state, and federal entities and authorities ("Authorities") having jurisdiction over the project may or may not approve the proposed use of the project and may change their positions through the process, including disapproval of previously approved items. Additionally, it is uncertain how long those Authorities will take to consider and to take action on the applications for the proposed use of the project. Said decisions and approvals are subject to the decision-making process of those Authorities. Therefore, CPH cannot represent or guarantee that said Authorities will ultimately or finally approve, in whole or in part, the requested use or that the decision-making process will be timely for the project, or that the Authorities will grant variances applicable to the project. Therefore, CLIENT bears the risk of non-approval of the proposed use and the timing thereof. CLIENT should consider the ramifications to it if the project is not approved or only approved in part. Project denial or partial approval does not relieve CLIENT's obligation to pay CPH for services provided under this Agreement.

Documents and Deliverables

1. Drawings, specifications, reports, notes, data, calculations, and other documents, including those in electronic form, prepared by CPH and CPH's consultants are instruments of service for use solely with respect to this Project and shall remain CPH's property. CPH and its consultants shall be deemed the authors of their respective Instruments of service and shall retain all common law, statutory and other reserved rights, including copyrights.

Rights to use of the documents by CLIENT shall terminate in the event that CLIENT fails to pay invoices as outlined herein.

2. CLIENT, or any other receiving party, assumes all responsibility for the accuracy of digital documentation/information including CAD files provided by CPH. CLIENT releases CPH, its principals, directors, officers, employees, agents, consultants, and servants of any claims and/or liability related to said digital documentation/information or the accuracy of the digital documentation/information.

3. Drawings, specifications, reports, notes, data, calculations, and other documents, including those in electronic form, prepared by CPH and CPH's consultants are not intended to be suitable for reuse by the CLIENT or others on another project or any extension of this project, or for use by others on this project. Any reuse or distribution to third parties will be at the CLIENT's sole risk and without liability to CPH or its employees, subsidiaries, independent professional associates, subconsultants and subcontractors. The CLIENT shall, to the fullest extent permitted by law, defend, indemnify, and hold harmless CPH from and against any and all costs, expenses, fees, losses, claims, demands, liabilities, suits, actions, and damages whatsoever arising out of or resulting from such reuse or distribution.

4. The CLIENT accepts and acknowledges that any other party associated with this project that receives any associated documentation for the purpose of providing further documentation for the project assumes any and all liability for the accuracy of the provided documentation and releases CPH and its representatives of liability in that regard. All parties to this Agreement, their subsidiaries, parent companies, and affiliated parties further agree that CPH is not responsible for built conditions being reflected accurately in the documentation and that as participants in this project the other party(s) are responsible for the accuracy of their work.

Termination and Suspension of Services

1. The obligation to provide further services under this Agreement, may be terminated by either party upon fifteen (15) days written notice in the event of substantial failure by the other party to perform in accordance with the terms of the Agreement through no fault of the terminating party. If the Agreement is terminated during prosecution of the services and prior to the completion of services, CLIENT shall pay CPH for all services performed under this Agreement to the date of termination. In addition, CPH will be paid for all reasonable expenses resulting from such termination.

2. Notwithstanding any provision in this Agreement to the contrary, CPH retains the right, upon five (5) days written notice, to stop work or withhold its instruments of service where payment has not been received from CLIENT to CPH within forty-five (45) days of invoice issuance.

3. If the CLIENT fails to make payments to CPH in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at CPH's option, cause for suspension of services under this Agreement. If CPH elects to suspend services, CPH shall give five (5) days written notice to the CLIENT before suspending services.

4. In the event of termination not the fault of CPH or suspension by CPH or CLIENT, CPH shall be compensated for services performed, reimbursables incurred, and financial obligations made prior to termination and/or suspension. CPH may terminate this Agreement upon giving ten (10) days written notice if the project is suspended for more than ninety (90) days if the cause of the suspension is not attributable to CPH.

5. Should CLIENT exercise their right to terminate, CLIENT acknowledges that CPH will not have the opportunity to supervise or oversee its design to completion. Therefore, CLIENT agrees to indemnify, protect, defend, and to hold CPH harmless from any fault, error or omission or cause of action caused by CLIENT's use of CPH's documents post-termination. Any warranties or representations provided by CPH prior to termination shall not survive termination. The CLIENT agrees to indemnify and hold harmless CPH from any claim or liability resulting from suspension of work.

Additional Terms and Conditions for Specific Services

Underground Utility Location

1. The locations of all existing utilities shown on the drawings prepared by CPH will be based on visual surveys of at-grade or above grade physical structures or markers such as valve boxes, hydrants, utility poles, permanent markers, and temporary utility locate markings provided by the utility. CPH assumes no responsibility for the accuracy of utilities shown by temporary markings provided by the utility or the locations of utilities based on other non-physical features (such as plans prepared by others, including mark-ups of locations provided by the utility). CPH does not identify the below grade vertical and horizontal locations of utilities, and consequently, CPH assumes no responsibility for the location of below grade utilities. The CLIENT agrees to release CPH from any liability to CLIENT for the failure to locate any existing utility where its physical location could not have reasonably been determined from visual field review of the conditions noted.

Construction Services

1. CPH's site responsibilities are limited solely to the activities of CPH and CPH's employees on the site. These responsibilities shall not be inferred by any party to mean that CPH has responsibility for site safety for any reason. Safety in, on, or about the site is the sole and exclusive responsibility of the Contractor. The Contractor's methods of work performance, oversight of the contractor's employees and subcontractors, and sequencing of construction are also the sole and exclusive responsibility of the Contractor alone. CLIENT warrants that: 1) these responsibilities will be made clear in CLIENT's agreement with the Contractor; 2) CLIENT's agreement with the Contractor shall require the Contractor, to the extent of Contractor's negligence, to indemnify, defend, and hold CLIENT and CPH harmless up to a limit of $1,000,000 or the limits of available contractor insurance, whichever is greater from any fine, penalty, claim, or liability for injury or loss arising from CLIENT'S or CPH's alleged failure to exercise site safety responsibility; and 3) CLIENT's agreement with the Contractor shall require the Contractor to make CLIENT and CPH additional insureds under the Contractor's general liability insurance policy, which insurance protection shall be primary protection for CLIENT and CPH, and shall hold CLIENT and CPH harmless from claims, losses, and defense cost arising from the

negligence of contractor or subcontractor on any tier up to the limits of described herein of (2). CLIENT also shall compensate CPH for any time spent and attorney fees and expenses incurred by CPH in defense of any such claim. Such compensation shall be based upon CPH's prevailing fee schedule and expense reimbursement policy. (The term "any claim" above referenced shall include, but not limited to, any claim for breach of contract, tort, or statute alleging negligence, errors, omissions, strict liability, statutory liability, breach of warranty, negligent misrepresentation, or other acts giving rise to liability.)

2. When construction administration is provided as a part of the basic services as outlined in the Agreement, CPH shall not be required to make exhaustive or continuous on-site inspections or perform any destructive testing or remove existing work, but shall make periodic observations of readily-observable work as may be outlined in more detail in the basic Agreement. CPH shall not be responsible for the means, methods, techniques, procedures of construction, or schedules selected by the contractor or the safety precautions and programs incident to the work of the contractor. CPH will periodically visit the site at intervals outlined in the Agreement to become generally familiar with the progress of the readily-observable work to keep CLIENT advised of the progress. CPH will observe the work of the contractor to endeavor to determine if the work is in general conformance with the project documents. CPH shall not be responsible for the failure of the contractor to perform the construction work in accordance with the Documents. CPH shall provide CLIENT with written notice of any uncorrected defects or deficiencies coming to its attention in the course of its periodic visits. During such visits and on the basis of its on-site observations, CPH may recommend to CLIENT that the contractor's work be disapproved or rejected as failing to conform to the Documents. CPH shall not have the right or duty to stop the contractor's work.

3. CLIENT may choose to disregard the advice of CPH or may otherwise choose to deviate during construction from the Construction Documents prepared by CPH. Therefore, CLIENT hereby indemnifies and holds harmless CPH, its agents, employees and consultants from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees and economic damages, arising out of, in connection with, or resulting from the performance (or failure to perform) of any aspect of construction of the Project, where CLIENT has knowingly authorized or permitted a deviation from any document prepared by CPH which, over CPH's objection, has not been corrected or where CLIENT has elected not to follow any recommendation of CPH. In the event that CPH or any other party indemnified hereunder is required to bring an action to enforce the provisions of this indemnity, the indemnifying party shall pay the attorneys' fees and costs incurred by the indemnified party in bringing this action. CLIENT's indemnity obligations under this Section shall survive the termination of this Agreement.

4. Checking of shop drawings is only for general conformance with the design concept of the project and general compliance with the information given in the Contract Documents. Any action shown is subject to the requirements of the Plans and Specifications. It is the contractor's responsibility and not that of the CPH, to confirm and correlate dimensions and proper interfaces at the job site; fabrication processes and techniques of construction; coordination of contractor's work with that of all other trades and the satisfactory performance of contractor's work.

5. Approval of a contractor's application for payment is an expression of opinion by CPH and shall at no time be considered a legal or binding determination on the part of CPH, nor as an acceptance of any work or materials furnished. CPH's approval for payment is an expression of opinion by CPH that to the best of our knowledge, information and belief, the quality of the work included for payment is in general accordance with the Contract Documents (subject to an evaluation of the work as a functioning improvement upon substantial completion and to the results of any subsequent tests or inspection made). By approving an application for payment, CPH will not be deemed to have represented that it has made any examination of how or for what purpose any contractor has used the money paid on any of the contractor's work or that title to any of the contractor's work, materials or equipment has passed to CLIENT, free and clear of any liens, claims, security interests or encumbrances.

6. ANY CLAIMS FOR CONSTRUCTION DEFECTS ARE SUBJECT TO THE NOTICE AND CURE PROVISIONS OF CHAPTER 558, FLORIDA STATUTES.

Florida Commerce CDBG-DR

Grant Management Contract

CONTRACT FOR RFP 26-2
GRANT MANAGEMENT AND ADMINISTRATION SERVICES

This Contract for RFP26-2, Grant Management and Administration Services (hereinafter "Agreement" or "Contract") is made by and between Cedar Key Water and Sewer District, (hereinafter the "District"), whose principal address is 510 3rd Street, Cedar Key, FL 32625, and Fred Fox Enterprises, Inc., a Florida profit corporation, whose address is 4425 US 1 South, Suite 103, St. Augustine, FL 32086 (hereinafter the "Contractor"), which parties may hereinafter be referred to collectively as the "Parties" or individually as a "Party."

WITNESSETH:

WHEREAS, the District pursued a competitive process to seek interested firms for the provision of grant management and administration services (the "Services") through Request for Proposals No. 26-2 (the "RFP"); and

WHEREAS, Contractor submitted a Response to the RFP, was selected pursuant to the RFP, and represents that Contractor is capable, prepared, certified, and insured to provide such Services; and

WHEREAS, both the RFP, including any addenda thereto, and the Contractor's Response are incorporated herein by this reference and shall be binding upon both parties; and

WHEREAS, the District wishes to enter this Contract with Contractor to provide the Services on an as needed basis, in accordance with the RFP and the Response.

NOW, THERFORE, in consideration of the promises and mutual covenants and conditions contained in this Contract and other good and valuable consideration, the receipt, adequacy and sufficiency of which are hereby acknowledged, the parties agree as follows:

I. Incorporation of Documents

The following documents are incorporated by reference into this Contract:

1. Scope of Services (Exhibit A)
2. Request for Proposals (RFP) and Contractor's Acknowledgement, RFP 26-2, and any addenda thereto (Exhibit B); and
3. Contractor's Proposal Submitted in Response to the RFP (Exhibit C)
4. Fee Schedule (Exhibit D)
5. Federal Provisions Applicable to Contractor

All terms within the above referenced documents are in full force and effect and shall be binding upon both parties. Any changes to the Contract shall be by a contract amendment which must be agreed to and fully executed by both parties. The cost of a change, modification, or change order must be allowable, allocable, within the scope of any grant or cooperative agreement, and reasonable for the completion of the scope. A cost or price analysis shall be performed when making contract modifications and amendments if required by applicable federal regulations.

II. Scope of Services

2.1. The Contractor will provide comprehensive grant management and administration services, as further outlined in the RFP and Contractor's Acknowledgement and set forth in the Scope of Servies, attached hereto as Exhibit A. Any changes to the Scope of Services shall be made by a contract amendment, which must be agreed to in writing and fully executed by both parties.

2.2. The Services Contractor shall provide under this Agreement shall be those set forth in the Scope of Services, Exhibit A, and shall be those Services within a Task Order that the District shall issue periodically issue. A Task Order is a formal document that is dated; serially numbered; and executed by both the District and the Contractor by which District accepts Contractor's proposal for specific Services and Contractor agrees to perform such Services under the terms and conditions specified in the Task Order and this Agreement. Nothing contained in any Task Order shall conflict with the terms of this Agreement, and the terms of this Agreement shall be deemed to be incorporated in each individual Task Order as if fully set forth therein.

2.3. If the District issues a Task Order to Contractor, such Task Order shall contain the following information:

2.3.1. A description of the specific Services to be performed (the "Scope of Work"); a schedule of deliverables; completion date; liquidated damages (if applicable); basis of compensation; a Maximum Amount Not To Exceed; or any combination of the foregoing, each with reference to the appropriate sections of this Agreement;

2.3.2. A budget establishing the amount of compensation to be paid with sufficient detail so as to identify all of the various elements of costs: labor rates by classification (in accordance with rates established in the Fee Schedule set forth in Exhibit D hereto), hours for each classification, extended price, subcontracted labor, material, other direct costs, overhead rate, indirect rate, and profit/fee. The sufficiency of such budget detail is subject to the approval of the District; and

2.3.3. Any other additional instructions or provisions relating to the specific Services authorized pursuant to each Task Order that do not conflict with the terms of this Agreement.

2.4. When the Contractor and the District enter into a Task Order for which the term of the Task Order expires on a date that is later than the expiration of this Agreement, the Contractor and the District agree that the terms of this Agreement and any amendments, exhibits, or provisions thereof will automatically extend until the expiration or full completion of the requirements of the Task Order. In such circumstances, cancellation by the District of any remaining work prior to the full completion of work set forth in the Task Order shall cause this Agreement to terminate at the same time. This provision only applies when the expiration of the Task Order extends beyond the expiration of this Agreement. It does not apply when a Task Order expires or is cancelled prior to the expiration of this Agreement.

2.5. The District reserves the right to make changes to the Scope of Services of this Agreement, the Scope of Work of any Task Order, including alterations, reductions therein, or additions thereto. Upon receipt by the Contractor of the District's notification of a contemplated change, the Contractor shall, in writing: (1) provide a detailed estimate for the increase or decrease in cost due to the contemplated change, (2) notify the District of any estimated change in the completion date, and (3) advise the District if the contemplated change shall effect the Contractor's ability to meet the completion dates or schedules of Task Orders issued under this Agreement. If the District instructs in writing, the Contractor shall suspend work on that portion of the Scope of Work of a Task Order affected by a contemplated change, pending the District's decision to proceed with the change. Contractor shall be entitled to invoice District for that portion of the Scope of Work completed prior to receipt of the written notice. If the District elects to make the change, the District shall initiate a written amendment to the Task Order signed by both parties, and the Contractor shall not commence work on any such change until such written amendment is signed by the Contractor and the District.

2.6. Notice to Proceed. The Contractor is not authorized to provide any Services or materials to the District or undertake any project or work provided for in any Task Order prior to the District first issuing a written Notice to Proceed for that particular Task order. The Contractor shall commence work within ten (10) days after receiving the Notice to Proceed unless the notice indicates otherwise. Contractor recognizes that the District may contract with several other Contractors to perform work described and that Contractor has not been contracted as the exclusive agent to perform any such work.

2.7. Time. Should Contractor be obstructed or delayed in the prosecution or completion of its services as a result of unforeseeable causes beyond the control of Contractor, and not due to its own fault or neglect, including but not restricted to acts of God or of public enemy, acts of government or of the District, fires, floods, epidemics, quarantine regulations, strikes or lock-outs, then Contractor shall notify District in writing within five (5) working days after commencement of such delay, stating the cause or causes thereof, or be deemed to have waived any right which Contractor may have had to request a time extension.

2.7.1. No interruption, interference, inefficiency, suspension or delay in the commencement or progress of Contractor's services from any cause whatsoever, including those for which District may be responsible in whole or in part, shall relieve Contractor of its duty to perform or give rise to any right to damages or additional compensation from District. Contractor's sole remedy against District will be the right to seek an extension of time to its schedule. This article shall expressly apply to claims for early completion, as well as claims based on late completion. Provided, however, if through no fault or neglect of the Contractor, the services to be provided hereunder have not been completed within the schedule identified in a Task Order, the Contractor's compensation shall be equitably adjusted, with respect to those services that have not yet been performed, to reflect the incremental increase in costs experienced by Contractor.

2.7.2. Should the Contractor fail to commence, provide, perform, or complete any of the services to be provided hereunder in a timely and reasonable manner, in addition to any other rights or remedies available to the District hereunder, the District at its sole discretion and option may withhold any and all payments due and owing to the Contractor until such time as the Contractor resumes performance of its obligations hereunder in such a manner so as to reasonably establish to the District's satisfaction that the Contractor's performance is or will shortly be back on schedule.

III. Duration of Contract and Termination of the Contract

3.1. The Contract will be valid when fully executed by both parties.

3.2. The term of this Contract shall be from the date last signed below and continue for an initial term of three (3) years. The Parties may agree to up to two (2) additional one (1) year renewal periods in writing, with execution by both Parties, and upon advance notice of ninety (90) days.

3.3. The District may terminate this Contract for convenience at any time by providing ten (10) calendar days written notice to the Contractor. If terminated, Contractor shall be paid for work performed and accepted by the District up until the point of termination. Contractor shall not initiate any new or additional work subsequent to receipt of a notice of termination pursuant to this paragraph.

3.4. Contractor shall be considered in material default of this Agreement and such default will be considered cause for District to terminate this agreement, in whole or in part, for any of the following reasons: (a) failure to begin work under the Agreement within a reasonable time after issuance of the Notice(s) to Proceed for a Task Order; (b) failure to properly and timely perform the services to be provided hereunder or as directed by District pursuant to this Agreement; (c) the bankruptcy or insolvency or a general assignment for the benefit of creditors by Contractor or by any of Contractor's principals, officers or directors; (d) failure to obey laws, ordinances, regulations or other codes of conduct; (e) failure to perform or abide by the terms or spirit of this Agreement; or (f) for any other just cause.

3.5. If the District determines that the performance of the Contractor is not satisfactory, the District shall notify the Contractor of the deficiency in writing with a requirement that the deficiency be corrected within ten (10) days of such notice. Such notice shall provide reasonable specificity to the Contractor of the deficiency that requires correction. If the deficiency is not corrected within such time period, the District may either (1) immediately terminate the Agreement, or (2) take whatever action is deemed appropriate to correct the deficiency. In the event the District chooses to take action and not terminate the Agreement, the Contractor shall, upon demand, promptly reimburse the District for any and all costs and expenses incurred by the District in correcting the deficiency.

3.6. If the District terminates the Agreement, the District shall notify the Contractor of such termination in writing, with instruction to the effective date of termination or specify the stage of work at which the Agreement is to be terminated.

3.7. The District reserves the right to unilaterally cancel this Contract for refusal by the Contractor or any contractor, sub-contractor or materials vendor to allow public access to all documents, papers, letters or other material subject to the provisions of Chapter 119, Florida Statutes, and made or received in conjunction with this Contract unless the records are exempt.

3.8. Upon receipt of a final termination or suspension notice under this Article, the Contractor shall proceed promptly to carry out the actions required in such notice, which may include any or all of the following:

3.8.1. Necessary action to terminate or suspend, as the case may be, Project activities and contracts and such other action as may be required or desirable to keep to a minimum the costs upon the basis of which the financing is to computed; and

3.8.2. Furnish a statement of the activities and other undertakings the cost of which are otherwise includable as costs under this Contract. The termination or suspension shall be carried out in conformity with the latest schedule of costs as approved by the District. The closing out of federal financial participation in the services provided shall not constitute a waiver of any claim which the District may otherwise have arising out of this Contract.

IV. Mobilization

When a written Notice to Proceed has been received by the Contractor and/or the on-site Contractor Representative, he/she will make all necessary arrangements to mobilize a minimum of 25% of the required resources within 48 hours and 100 % within 7 days of commencement and conduct these contracted services.

V. Method of Payment

5.1. The Contractor will be paid for their services provided in accordance with the terms and conditions of this contract, the RFP and Contractor's Acknowledgement, the Response, and the related Task Order. The maximum contract sum payable by the District to Contractor for services performed under this Contract shall not exceed $1,500,000.

5.2. The Contractor fully acknowledges and agrees that if at any time it performs Services which have not been fully negotiated, reduced to writing and formally executed by both the District and Contractor, then the Contractor shall perform such Services without liability to the District, and at the Contractor's own risk.

5.3. Payments will be made for Services rendered in a manner consistent with Florida Statutes following receipt of Contractor's Invoice. In the event the Contractor falls behind schedule outlined in each Task Order, no further progress payments will be made until the Contractor brings the Project back on schedule or a revised schedule is submitted and approved by the District, or until all work has been completed and accepted by the District. Any portion of Contractor's Invoice that is objected to or questioned by the District shall not be considered due for the purposes of this Section. To the extent the District does not pay Contractor the total amount invoiced, the District shall provide the Contractor a written explanation of the objection along with any amount paid on that invoice or in lieu of payment if the objection is to the entire amount invoiced.

VI. Fees under options of renewal

If parties mutually agree to exercise the renewal option there will be no rate increase.

VII. Taxes and Assessments

Contractor agrees to pay all sales, use, or other taxes, assessments and other similar charges when due now or in the future, required by any local, state or federal law, including but not limited to such taxes and assessments as may from time to time be imposed by the District in accordance with this Contract. Contractor further agrees that it shall protect, reimburse and indemnify District from and assume all liability for its tax and assessment obligations under the terms of the Agreement.

The District is exempt from payment of Florida state sales and use taxes. The Contractor shall not be exempted from paying sales tax to its suppliers for materials used to fulfill contractual obligations with the District, nor is the Contractor authorized to use the District's tax exemption number in securing such materials.

The Contractor shall be responsible for payment of its own and its share of its employees' payroll, payroll taxes, and benefits with respect to this Contract.

VIII. Invoice Requirements

8.1. The Contractor shall request payment as set forth in the Request for Proposals (RFP) and Contractor's Acknowledgement.

8.2. Invoices. Invoices received by the County from the Contractor pursuant to this Agreement will be reviewed and approved in writing by the County's Representative, who shall confirm whether services have been rendered in conformity with the Agreement, and then send for processing payment. All invoices shall contain a detailed breakdown of the services provided for which payment is being requested. Invoices shall be paid within thirty (30) days following the County Representative's approval, who shall process all payments in accordance with the Florida Prompt Payment Act or advise Contractor in writing of reasons for not processing same. In addition to detailed invoices, upon request of the County's Representative, Contractor will provide County with detailed periodic Status Reports.

8.3. Final Invoice and Final Payment. In order for both parties herein to close their books and records, the Contractor will clearly state "final invoice" on the Contractor's final/last billing to the County for each Task Order. This final invoice shall also certify that all services provided by Contractor have been performed in accordance with the applicable Task Order and all charges and costs have been invoiced to the County. Because this account will thereupon be closed, any and other further charges not included on this final invoice are waived by the Contractor. The acceptance by the Contractor, its successors, or assigns, of any Final Payment due upon the termination of this Agreement, shall constitute a full and complete release of the County from any and all claims or demands regarding further compensation for authorized Services rendered prior to such Final Payment that the Contractor, its successors, or assigns have or may have against the County under the provisions of this Agreement. This Section does not affect any other portion of this Agreement that extends obligations of the parties beyond Final Payment.

IX. Waiver of Claims

Contractor's acceptance of final payment shall constitute a full waiver of any and all claims related to the obligation of payment by it against District arising out of this Contract or otherwise related to the Project, except those previously made in writing and identified by Contractor as unsettled at the time of the final payment. Neither the acceptance of Contractor's services nor payment by

District shall be deemed to be a waiver of any of District's rights against Contractor.

X. Nondiscrimination

The Contractor warrants and represents that all of its employees are treated equally during employment without regard to race, color, religion, disability, sex, age, national origin, ancestry, marital status, or sexual orientation. Additionally, per Executive Order 11246, Contractor may not discriminate against any employee or applicant for employment because of age, race, color, creed, sex, disability or national origin. Contractor agrees to take affirmative action to ensure that applicants are employed and that employees are treated during employment without regard to their age, race, color, creed, sex, disability or national origin. Such action shall include but not be limited to the following: employment, upgrading, demotion or transfer, recruitment advertising, layoff or termination, rates of pay or other forms of compensation and selection for training including apprenticeship.

XI. Subcontracting

Contractor shall not subcontract any services or work to be provided to District without the prior written approval of the District's Representative. The District reserves the right to accept the use of a subcontractor or to reject the selection of a particular subcontractor and to inspect all facilities of any subcontractors in order to make a determination as to the capability of the subcontractor to perform properly under this Contract. The District's acceptance of a subcontractor shall not be unreasonably withheld. The Contractor is encouraged to seek minority and women business enterprises for participation in subcontracting opportunities. Additionally, any subcontract entered into between the Contractor and subcontractor will need to be approved by the District prior to it being entered into, and said agreement shall incorporate in all required terms in accordance with local, state and Federal regulations.

XII. Indemnification and Hold Harmless

Contractor shall indemnify and hold harmless the District, its officers and employees from liabilities, damages, losses, and costs including but not limited to reasonable attorney fees, to the extent caused by the negligence, recklessness, or intentional wrongful conduct the Contractor and other persons employed or utilized by the Contractor in the performance of this Contract.

XIII. Insurance

13.1. During the life of the Contract the Contractor shall provide, pay for, and maintain, with companies satisfactory to the District, the types of insurance described herein. All insurance shall be from responsible companies duly authorized to do business in the State of Florida and/or responsible risk retention group insurance companies registered with the State of Florida. Prior to execution of this Contract by the District, the insurance coverages and limits required must be evidenced by properly executed Certificates of Insurance on forms which are acceptable to the

District. The Certificates must be personally, manually signed by the Authorized Representatives of the insurance company/companies shown on the Certificates with proof that he/she is an authorized representative thereof. In addition, certified, true and exact copies of all insurance policies required shall be provided to the District, on a timely basis, if required by the District. These Certificates and policies shall contain provisions that thirty (30) days' written notice by registered or certified mail shall be given the District of any cancellation, intent not to renew, or reduction in the policies' coverages, except in the application of the Aggregate Limits Provisions. In the event of a reduction in the Aggregate Limit of any policy, the Contractor shall immediately take steps to have the Aggregate Limit reinstated to the full extent permitted under such policy. All insurance coverages of the Contractor shall be primary to any insurance or self-insurance program carried by the District applicable to this Project.

13.2. The acceptance by the District of any Certificate of Insurance for this Project evidencing the insurance coverages and limits required in this Contract does not constitute approval or agreement by the District that the insurance requirements have been met or that the insurance policies shown on the Certificates of Insurance are in compliance with the requirements of this Contract.

13.3. Before starting and until acceptance of the work by the District, Contractor shall maintain insurance of the types and to the limits specified in paragraph 13.7 entitled "Required Insurance." Contractor shall require each of its subcontractors and subcontractors to procure and maintain, until the completion of that subcontractor's or subcontractor's work, insurance of the types and to the limits specified in paragraph 13.7, unless such insurance requirement for the subcontractor or subcontractor is expressly waived in writing by the District. Said waiver shall not be unreasonably withheld upon Contractor representing in writing to the District that Contractor's existing coverage includes and covers the subcontractors and subcontractors for which a waiver is sought, and that such coverage is in conformance with the types and limits of insurance specified in paragraph 13.7. All liability insurance policies, other than the Professional Liability, Worker's, Compensation and Employers' Liability policies, obtained by Contractor to meet the requirements of this Contract shall name the District as an additional insured as to the operations of the Contractor under this Contract and the Contract Documents and shall contain severability of interests provisions.

13.4. If any insurance provided pursuant to this Contract expires prior to the completion of the work, renewal Certificates of Insurance and, if requested by the District, certified, true copies of the renewal policies shall be furnished by Contractor thirty (30) days prior to the date of expiration. Should at any time the Contractor not maintain the insurance coverages required in this Contract, the District may cancel this Contract or at its sole discretion shall be authorized to purchase such coverages and charge the Contractor for such coverages purchased. The District shall be under no obligation to purchase such insurance, nor shall it be responsible for the coverages purchased or the insurance company or companies used. The decision of the District to purchase such insurance coverages shall in no way be construed to be a waiver of its rights under this Contract.

13.5. Certificates of insurance, reflecting evidence of the required insurance, shall be filed with the District's Representative prior to the commencement of the work. The Contractor shall not commence work under this Contract until it has obtained all insurance required under this paragraph and such insurance has been approved by the District's Representative, nor shall the

Contractor allow any subcontractor to commence work on its sub-contract until all similar such insurance required of the subcontractor has been obtained and approved.

13.6. Policies shall be issued by companies authorized to do business under the laws of the State of Florida and shall have adequate Policyholders and Financial ratings in the latest ratings of A.M. Best rating of A- or better.

13.7. Required Insurance

a. Workers' Compensation insurance as required by the State of Florida.

b. Employers Liability Insurance with limits of $1,000,000 per Accident, $1,000,000.00 Disease, policy limits, $1,000,000 Disease each employee.

c. Comprehensive business automobile and vehicle liability insurance covering claims for injuries to members of the public and/or damages to property of others arising from use of motor vehicles, including onsite and offsite operations, and owned, hired or non-owned vehicles, with minimum limits of $1,000,000 Combined Single Limit, and if split limits are provided, the minimum acceptable limits shall be $250,000 per person, $500,000 per occurrence, $250,000 property damage.

d. Commercial general liability covering claims for injuries to members of the public or damage to property of others arising out of any covered act or omission of Contractor or any of its employees, agents or subcontractors or sub Contractors, including Premises and/or Operations, Independent Contractors; Broad Form Property Damage and a Contractual Liability Endorsement with $1,000,000 Combined Single Limit, and if split limits are provided, the minimum acceptable limits shall be $250,000 per person, $500,000 per occurrence, $500,000 property damage.

e. Professional liability insurance of at least $1,000,000.00, exclusive of defense costs. Contractor shall be required to provide continuing Professional liability insurance to cover all Services provided by Contractor for a period of two (2) years after such Services are completed. The District may require the Contractor to provide a higher level of coverage for a specific project and time frame.

f. Contractor shall require its subcontractors to be adequately insured at least to the limits prescribed above, and to any increased limits of Contractor if so required by the District during the term of this Contract. The District will not pay for increased limits of insurance for subcontractors.

The District reserves the right to require any other insurance coverage it deems necessary depending upon the exposures.

13.8. The Contractor, and its insurance carrier, waives all subrogation rights against the District, their officials, employees, and agents for all losses or damages which occur during the contract and for any events occurring during the contract period, whether the suit is brought during the contract period or not. The District requires all policies to be endorsed with a Waiver of our Right to Recover from Others or equivalent.

XIV. Compliance with Laws

Contractor shall secure any and all permits, licenses and approvals that may be required in order to perform the Work, shall exercise full and complete authority over Contractor's personnel, shall comply with all workers' compensation, employer's liability and all other federal, state, county, and municipal laws, ordinances, rules and regulations required of an employer performing services such as the Work, and shall make all reports and remit all withholdings or other deductions from the compensation paid to Contractor's personnel as may be required by any federal, state, county, or municipal law, ordinance, rule, or regulation.

XV. Notice

All notices required by this Contract shall be in writing to the representatives listed below. All notices and written communication between the Parties shall be sent by electronic mail, U.S. Mail, a courier delivery service, or delivered in person. Notices shall be considered delivered two (2) days after transmission by electronic mail (or when receipt is otherwise acknowledged), on the date specified in a courier service delivery receipt or other mail service delivery receipt, or when receipt is acknowledged by recipient.

The authorized representative for the District shall be:

John Rittenhouse or current District Manager
510 3rd St
Cedar Key, FL 32625
Phone: (352) 543-5285
Email: jrittenhouse@ckwater.org (or current District General Manager email address)

Courtesy copy to:

Evan Rosenthal, Esq.
1500 Mahan Drive, Suite 200
Tallahassee, FL 32308
erosenthal@ngnlaw.com

The authorized representative for Contractor shall be:

Fred D. Fox
4425 US 1 South, Suite 103
St. Augustine, FL 32086
Fred.fox@fredfoxenterprises.com

Any party shall have the right, from time to time, to change the address to which notices shall be sent by giving the other party at least five (5) business days' prior notice of the address change.

XVI. Governing Law & Venue

This Contract shall be governed by and construed in accordance with the laws of the State of Florida, and the parties stipulate that venue shall lie in Levy County, Florida.

XVII. Public Records

Any record created by either party in accordance with this Contract shall be retained and maintained in accordance with the public records law, Florida Statutes, Chapter 119.

IF THE CONTRACTOR HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE CONTRACTOR'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT (352) 543-5285, ALICIA@CKWATER.ORG, ATTN: ALICIA JOHNS, 510 3RD STREET, CEDAR KEY, FLORIDA 32625.

Contractor must comply with the public records laws, Florida Statute chapter 119, specifically Contractor must:

1. Keep and maintain public records required by the District to perform the service.
2. Upon request from the District's custodian of public records, provide the District with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in chapter 119 Florida Statutes or as otherwise provided by law.
3. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the contract if the contractor does not transfer the records to the District.
4. Upon completion of the contract, transfer, at no cost, to the District all public records in possession of the contractor or keep and maintain public records required by the District to perform the service. If the contractor transfers all public records to the public agency upon completion of the contract, the contractor shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If the contractor keeps and maintains public records upon completion of the contract, the contractor shall meet all applicable requirements for retaining the public records. All records stored electronically must be provided to the public agency, upon the request from the public agency's custodian of public records, in a format that is compatible with the information technology systems of the public agency.

Further, the Contractor agrees to provide the FEMA Administrator or his/her authorized representatives access to records pertaining to work being performed and completed under this Contract.

XVIII. Audit

The District and/or its designee shall have the right from time to time at its sole expense to audit the compliance by the Contractor with the terms, conditions, obligations, limitations, restrictions, and requirements of this Contract and such right shall extend for a period of six (6) years after termination of this Contract.

The Contractor shall maintain accurate and complete financial records of its activities and operations relating to this Contract in accordance with generally accepted accounting principles. Contractor shall maintain adequate records to justify all charges and costs incurred in performing the services for at least six (6) years after completion of this Contract. Contractor shall also maintain accurate and complete employment and other records relating to its performance of this Contract. Contractor agrees that District, or its authorized representatives, the Government Accountability Office, the Comptroller General of the United State, FEMA or any of their duly authorized representatives, shall have access to and the right to examine, audit, excerpt, copy or transcribe any pertinent transaction, activity, or records relating to this Contract. All financial records, timecards and other employment records, and proprietary data and information shall be kept and maintained by Contractor and made available to the District during the terms of this Contract and for a period of six (6) years from the date set forth in 2 CFR §200.333. The District shall have access to such books, records, and documents as required in this section for the purpose of inspection or audit during normal working business hours at the Contractor's place of business.

In the event that an audit is conducted by Contractor specifically regarding this Contract by any Federal or State auditor, or by any auditor or accountant employed by Contractor, then Contractor shall file a copy of the audit report with the District's Auditor within thirty (30) days of Contractor's receipt thereof, unless otherwise provided by applicable Federal or State law. District shall make a reasonable effort to maintain the confidentiality of such audit report(s).

Failure on the part of Contractor to comply with the provisions of this Paragraph shall constitute a material breach upon which the District may terminate or suspend this Contract.

District Audit Settlements. If, at any time during or after the term of this Contract, representatives of the District conduct an audit of Contractor regarding the work performed under this Contract, and if such audit finds that District's dollar liability for any such work is less than payments made by District to Contractor, then the difference shall be either repaid by Contractor to District by cash payment upon demand or, at the sole option of District, deducted from any amounts due to Contractor from District. If such audit finds that District's dollar liability for such work is more than the payments made by District to Contractor, then the difference shall be paid to Contractor by cash payment.

XIX. Compliance with Other Federal Standards

19.1. General Federal Provisions. Work issued under this Contract may be fully or partially funded by a Federal Grant. Where applicable, in accordance with Federal law, Contractor shall comply with the provisions of this Article and comply with the authorities enumerated below, which are incorporated herein by reference.

19.1.1. 2 CFR Part 25.110

19.1.2. 2 CFR Part 170 (including Appendix A), 180, 200 (including Appendixes), and

3000

19.1.3. Executive Orders 12549 and 12689

19.1.4. 41 CFR Part 60-1(a) and (d)

19.1.5. Consolidated Appropriations Act, 2021, Public Law 116-260 related to salary limitations

Additionally, Contractor shall comply with the contractual provisions set forth in Exhibit C, Federal Provisions Applicable to Contractor. Provided, should any contractual provision set forth in Exhibit C be determined to be invalid, unenforceable, and/or inconsistent with Federal law, any such contractual provision(s) shall be deemed void and severed from Exhibit C, and such determination shall not affect the validity of the remainder of Exhibit C. Further, the Contractor acknowledges that the Federal government is not a party to this agreement and is not subject to any obligations or liabilities to the non-Federal entity, Contractor, or any other party pertaining to any matter resulting from this Contract.

XX. Assignment

Contractor shall not assign this Contract or any part thereof, without the prior consent in writing of the District. If Contractor does, with approval, assign this Contract or any part thereof, it shall require that its assignee be bound to it and to assume toward Contractor all of the obligations and responsibilities that Contractor has assumed toward the District.

XXI. Entire Contract. Amendment, & Waivers

This Contract (including all Schedules and Exhibits), as incorporated herein, contains the entire agreement between the parties and supersedes all prior oral or written agreements. Contractor acknowledges that it has not relied upon any statement, representation, prior or contemporaneous written or oral promises, agreements or warranties, except such as are expressed herein. The terms and conditions of this Contract can only be amended in writing upon mutual agreement of the parties and signed by both parties.

The waiver by a party of any breach or default in performance shall not be deemed to constitute a waiver of any other or succeeding breach or default. The failure of the District to enforce any of the provisions hereof shall not be construed to be a waiver of the right of the District thereafter to enforce such provisions.

XXII. Severability

If any term or condition of this Contract shall be deemed, by a court having appropriate jurisdiction, invalid or unenforceable, the remainder of the terms and conditions of this Contract shall remain in full force and effect. This Contract shall not be more strictly construed against either party hereto by reason of the fact that one party may have drafted or prepared any or all the terms and provisions hereof.

XXIII. Independent Contractor

Contractor enters into this Contract as, and shall continue to be, an independent contractor. All services shall be performed only by Contractor and Contractor's employees. Under no circumstances shall Contractor or any of Contractor's employees look to the District as his/her employer, or as partner, agent or principal. Neither Contractor, not any of Contractor's employees, shall be entitled to any benefits accorded to the District's employees, including without limitation worker's compensation, disability insurance, vacation or sick pay. Contractor shall be responsible for providing, at Contractor's expense, and in Contractor's name, unemployment, disability, worker's compensation and other insurance as well as licenses and permits usual and necessary for conducting the services to be provided under this Contract.

Contractor warrants that it fully complies with all Federal Executive Orders, statutes and regulations regarding the employment of undocumented workers and others and that all employees performing work under this Contract meet the citizenship or immigration status requirements set forth in Federal Executive Orders, statutes and regulations. Contractor shall indemnify, defend and hold harmless the District, its officers and employees from and against any sanctions and any other liability which may be assessed against the Contractor in connection with any alleged violation of any Federal statutes or regulations pertaining to the eligibility for employment of any persons performing work hereunder.

The employees and agents of each party, shall while on the premises of the other party, comply with all rules and regulations of the premises, including, but not limited to, security requirements.

XXIV. Third Party Beneficiaries

It is specifically agreed between the parties executing this Contract that it is not intended by any of the provisions of any part of the Contract to create in the public or any member thereof, a third party beneficiary under this Contract, or to authorize anyone not a party to this Contract to maintain a suit for personal injuries or property damage pursuant to the terms or provisions of this Contract.

XXV. Representation of Authority to Contractor/Signatory

The individual signing this Contract on behalf of [Contractor] represents and warrants that he or she is duly authorized and has legal capacity to execute and deliver this Contract. The signatory represents and warrants to the District that the execution and delivery of this Contract and the performance of Tetra Tech, Inc. obligations hereunder have been duly authorized and that the Agreement is a valid and legal agreement binding on the Contractor and enforceable in accordance with its terms.

XXVI. Order of Precedence

In the event of a conflict among or between the Agreement Documents, the documents shall control in the order of precedence set forth below:

1. Amendments to this Agreement
2. Task Orders
3 This Agreement, including exhibits (except as otherwise provided)

4. RFP 26-2
5. Contractor's Proposal Submitted in Response to RFP 26-2

XXVII. E-Verify Requirements

As a mandatory condition precedent to entering into this Contract and in compliance with Section 448.095, Florida Statutes, Contractor and its subcontractors shall register with and use the E-Verify system to verify work authorization status of all employees hired after January 1, 2021.

Contractor shall require each of its subcontractors to provide Contractor with an affidavit stating that the subcontractor does not employ, contract with, or subcontract with an unauthorized alien. Contractor shall maintain a copy of the subcontractor's affidavit as part of and pursuant to the records retention requirements of this Contract.

District, Contractor, or any subcontractor who has a good faith belief that a person or entity with which it is contracting has knowingly violated Section 448.09(1), Florida Statutes, or the provisions of this section shall terminate the Agreement with the person or entity.

District, upon good faith belief that a subcontractor knowingly violated the provisions of this section, but Contractor otherwise complied, shall promptly notify Contractor and Contractor shall immediately terminate the Agreement with the subcontractor.

A contract terminated under the provisions of this section is not a breach of contract and may not be considered such. Any contract termination under the provisions of this section may be challenged pursuant to Section 448.095(2)(d), Florida Statute, Contractor acknowledges that upon termination of this Contract by District for a violation of this section by Contractor, Contractor may not be awarded a public contract for at least one (1) year. Contractor further acknowledges that Contractor is liable for any costs incurred by District as a result of termination of any contract for a violation of this section.

Contractor or subcontractor shall insert in any subcontracts the clauses set forth in this section, including this subsection, requiring the subcontractors to include these clauses in any lower tier subcontracts. Contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in this section.

XXVIII. Prohibition Against Contracting with Scrutinized Companies

Pursuant to Section 287.135, Florida Statutes, contracting with any entity that is listed on the Scrutinized Companies or Other Entities that Boycott Israel List or that is engaged in the boycott of Israel, that is listed on the Scrutinized Companies with Activities in Sudan List, that is listed on the Scrutinized Companies with Activities in the Iran Petroleum Energy Sector List, the Scrutinized Companies with Activities in Iran Terrorism Sectors List, or is engaged in business operations in Cuba or Syria (collectively the "Scrutinized Companies' Lists") is prohibited. Contractor shall certify that the company is not on any of the Scrutinized Companies' Lists. If this Agreement is for One Million Dollars ($1,000,000) or more, it may be terminated at the District's option if it is discovered that the Contractor submitted false documents of certification or is listed on any of the Scrutinized Companies' Lists. If this Agreement is less than One Million Dollars ($1,000,000), this Agreement may also be terminated at the District's option if the company is listed on the Scrutinized Companies or Other Entities that Boycott Israel List or engaged in the boycott of Israel. By entering into this Agreement, Contractor is certifying that they are not on any of the Scrutinized Companies' Lists and are not participating in a boycott of Israel. Submitting a false certification shall be deemed a material breach of contract. The District shall provide notice, in writing, to Contractor of the District's determination concerning the false certification. Contractor shall have ninety (90) days following receipt of the notice to respond in writing and demonstrate that the determination was in error. If Contractor does not demonstrate that the District's determination of false certification was made in error, then the District shall have the right to terminate the contract and seek civil remedies.

XXIX. Public Entity Crimes

The Contractor understands and acknowledges that this Contract will be void, in the event the conditions under Section 287.133, Florida Statutes applies to the Contractor, relating to conviction for a public entity crime.

IN WITNESS WHEREOF, the parties hereto have made and executed this Agreement on the respective dates under each signature.

CEDAR KEY WATER AND SEWER DISTRICT

____
Michael Borelli, Chairman

Attest:__________________________

Print Name:______________________

DATE:______________________

CONTRACTOR
FRED FOX ENTERPRISES, INC.

By: Fred D. Fox

Fred D. Fox
[Print Name]

President
[Title]

DATE: 9/9/2026

ACKNOWLEDGEMENT OF FIRM, IF A CORPORATION

STATE OF FL COUNTY OF St. Johns

The foregoing instruments was acknowledged before me this

9/9/2026 By Fred D. Fox

(Date) (Name of officer or agent, title of officer or agent)

on behalf of the corporation, pursuant to the powers conferred upon said officer or agent by the corporation. He/she personally appeared before me at the time of notarization, and is personally known to me or has produced

_______________ as identification and did certify to have knowledge of the matters

(Type of Identification)

stated in the foregoing instrument and certified the same to be true in all respects.

Subscribed and sworn to (or affirmed) before me this 9/9/2026

(Date)

Tori D. Rowe Commission Number _______________

(Official Notary Signature and Notary Seal)

Tori D. Rowe Commission Expiration Date _______________

(Name of Notary typed, printed or stamped)

NOTARY PUBLIC STATE OF FLORIDA
TORI D ROWE
MY COMMISSION # HH 577366
EXPIRES: July 31, 2028

EXHIBIT A

SCOPE OF SERVICES

The District has been awarded the following federally funded grants from Florida Commerce ("Commerce"):

State of Florida Department of Commerce Federally Funded Community Development Block Grant Disaster Recovery (CDBG-DR) Rebuild Florida Infrastructure Repair Program Subrecipient Agreement, Commerce Agreement No. MS027 - Wastewater Treatment Facility Hardening Project (hereinafter the "Wastewater Grant," attached hereto as Appendix E).

State of Florida Department of Commerce Federally Funded Community Development Block Grant Disaster Recovery (CDBG-DR) Rebuild Florida Infrastructure Repair Program Subrecipient Agreement, Commerce Agreement No. MS029 - Potable Water System Hardening Project (hereinafter the "Water Grant," attached hereto as Appendix F).

<u>Contractor must thoroughly review and familiarize themselves with the terms, conditions, and scope of work included in the Water Grant and the Wastewater Grant.</u>

The District requires comprehensive grant management, administration, and compliance services associated with the Water Grant and the Wastewater Grant. Specific services to be performed by the Contractor include:

1) Environmental review administrative activities (Environmental Exemption, Public Notice Publication(s), etc.).
2) Draft specific policies required pursuant to the grants.
3) Prepared federally compliant procurement documents in conjunction with the District's general counsel
4) Prepare list of minority and women business enterprise (MBE/WBE) firms.
5) Prepare and submitted public notices for publications.
6) Maintain financial records related to project activities.
7) Conduct a Fair Housing activity and assist the District in affirmatively furthering fair housing and meeting all other Fair Housing Act requirements in the Water Grant and the Wastewater Grant
8) Attend pre-bid conference, bid opening, and/or preconstruction meeting as requested by the District
9) Maintain project files.
10) Attend project meetings and provided progress reports on project activities.
11) Prepare documentation for and/or participate in monitoring and/or site visits conducted by Commerce.
12) Prepare and submitted financial activity to Commerce.
13) Prepared and submitted detailed monthly and quarterly reports to Commerce.
14) Prepared and submit Section 3 reports to Commerce (in compliance with Section 3 of the HUD Act of 1968).
15) Respond to citizens' comments and complaints.
16) Prepare and submit agreement modification document for Commerce review and approval.

17) Prepare and submit responses to monitoring findings and concerns to Commerce or HUD.
18) Prepare Project Closeout and Grant Closeout Package for submittal to Commerce.
19) Comprehensive grant management and administration for the life of the Project
20) Tasks related to ensuring compliance with applicable federal laws, rules, and regulations applicable to the Project.
21) Work with the District and the District's Attorney to resolve disputes with Commerce or HUD including but not limited to the preparation of appeals
22) Provide the District with the education and training of staff that will or may be involved with the various aspects of administration of the Water Grant or the Wastewater Grant, including the any officials or employees of the District who would derive benefit from training.
23) Assist the District in ensuring Davis-Bacon Act compliance for the projects to be funded under the Water Grant and the Wastewater Grant.

EXHIBIT B

RFP 26-2, Grant Management and Administration Services

EXHIBIT C

Contractor Proposal

EXHIBIT D

Contractor Fee Schedule

EXHIBIT E

FEDERAL PROVISIONS APPLICABLE TO CONSULTANT

The Contractor acknowledges and agrees that certain work to be performed under this Agreement may be fully or partially funded by Federal grants and therefore, the Contractor shall comply with the following provisions in performance of such Federally grant funded work, as applicable:

1. **Contracting with small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms.** When possible, the Contractor should ensure that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms (See U.S. Department of Labor's list) are considered as set forth below. Such consideration means:

1. These business types are included on solicitation lists;
2. These business types are solicited whenever they are deemed eligible as potential sources;
3. Dividing procurement transactions into separate procurements to permit maximum participation by these business types;
4. Establishing delivery schedules (for example, the percentage of an order to be delivered by a given date of each month) that encourage participation by these business types;
5. Utilizing organizations such as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
6. Applying these requirements to subcontractors.
7. As used herein, the term "minority and women business enterprise" means a business at least fifty-one (51) percent owned and controlled by minority group members or women. Prior to award of any subcontract under this Agreement, Contractor shall document its efforts made to comply with the requirements of this paragraph. The Contractor shall state that it is an Equal Opportunity or Affirmative-Action employer in all solicitations or advertisements for subcontractors or employees who shall perform work under this Agreement.

2. **Equal Employment Opportunity (As per 2 CFR Part 200, Appendix II(C); 41 CFR § 61-1.4; 41 CFR § 61-4.3)** During the performance of this Agreement, the Contractor agrees as follows:

1. The Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. The Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment, without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following: Employment, upgrading, demotion, or transfer, recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Contractor agrees to post in conspicuous places, available

to employees and applicants for employment, notices to be provided by the contracting officer setting forth the provisions of this nondiscrimination clause.

2. The Contractor will, in all solicitations or advertisements for employees placed by or on behalf of the Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.

3. The Contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with the Contractor's legal duty to furnish information.

3. **Drug Free Workplace Requirements**: All Contractors and contractors entering into Federal funded contracts over the simplified acquisition threshold (as defined at 41 U.S.C. § 134) must comply with the Drug Free Workplace Act of 1988 (41 U.S.C. 8102), which requires the Contractor to take certain actions to provide a drug-free workplace.

4. **Davis-Bacon Act**: If applicable, the Contractor agrees to comply with all provisions of the Davis Bacon Act as amended (40 U.S.C. §§ 3141-3144 and 3136-3148), and to require all of its subcontractors performing work under this Agreement to adhere to same. The Contractor and its subcontractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, the Contractor and its subcontractors are required to pay wages not less than once a week. If the grant award contains Davis Bacon provisions, the Contractor shall place a copy of the current prevailing wage determination issued by the Department of Labor in the solicitation documents. The decision to award a contract shall be conditioned upon the acceptance of the wage determination. The Contractor shall must report all suspected or reported violations of the Davis-Bacon Act to the District.

5. **Copeland Anti Kick Back Act**: Contractor and its subcontractors shall comply with all the requirements of the Copeland Anti-Kickback Act (18 U.S.C. § 874 and 40 U.S.C. § 3145, as supplemented by Department of Labor regulations at 29 CFR Part 3), which are incorporated by reference to this Agreement. Contractor and its subcontractors are prohibited from inducing by any means any person employed in the construction, completion or repair of public work to give up any part of the compensation to which he or she is otherwise entitled.

6. **Contract Work Hours and Safety Standards Act (40 U.S.C. §§ 3701–3708)**: Where applicable, all contracts awarded in excess of $100,000 that involve the employment of mechanics or laborers must be in compliance with 40 U.S.C. §§ 3702 and 3704, as supplemented

by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. § 3702 of the Act, each contractor is required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. § 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

7. **Debarment and Suspension (Executive Orders 12549 and 12689)**: A contract award (see 2 CFR 180.220) must not be made under this Agreement to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR part 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), Debarment and Suspension. SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. The Contractor shall certify compliance. The Contractor further agrees to include a provision requiring such compliance in its lower tier covered transactions and subcontracts, which shall read as follows:

> Applicants or bidders for a lower tier covered transaction (except procurement contracts for goods and services under $25,000 not requiring the consent of a Council official) are subject to 2 C.F.R. Part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)." In addition, applicants or bidders for a lower tier covered transaction for a subaward, contract, or subcontract greater than $100,000 of Federal funds at any tier are subject to relevant statutes, including among others, the provisions of 31 U.S.C. 1352, as well as the common rule, "New Restrictions on Lobbying," published at 55 FR 6736 (February 26, 1990), including definitions, and the Office of Management and Budget "Governmentwide Guidance for New Restrictions on Lobbying," and notices published at 54 FR 52306 (December 20, 1989), 55 FR 24540 (June 15, 1990), 57 FR 1772 (January 15, 1992), and 61 FR 1412 (January 19, 1996)

8. **Byrd Anti-Lobbying Amendment (31 U.S.C. § 1352)**: Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. § 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award. The Contractor shall certify compliance.

9. **501(c)(4) Entities.** The Lobbying Disclosure Act of 1995, as amended (2 U.S.C. §1601 *et seq.),* prohibits any organization described in Section 501(c)(4) of the Internal Revenue Code that engages in lobbying activities, from receiving federal funds, including through an award, grant, and/or subgrant. Contractor shall ensure that its subcontractors and comply with this requirement.

10. **Federal Changes**: Contractor shall comply with all applicable Federal agency regulations, policies, procedures and directives, including without limitation those listed directly or by reference, as they may be amended or promulgated from time to time during the term of the contract.

11. **Safeguarding Personal Identifiable Information:** Contractor and its subcontractors will take reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive by the awarding agency or is considered sensitive consistent with applicable Federal, state and/or local laws regarding privacy and obligations of confidentiality.

12. **Energy Policy and Conservation Act (43 U.S.C. §6201):** Contracts shall comply with mandatory standards and policies relating to energy efficiency, stating in the state energy conservation plan issued in compliance with the Energy Policy and Conservation act. (Pub. L. 94-163, 89 Stat. 871) [53 FR 8078, 8087, Mar. 11, 1988, as amended at 60 FR 19639, 19645, Apr. 19, 1995].

13. **Right to Inventions Under Federal Grants.** If applicable, Contractor shall comply with the requirements of 37 C.F.R. part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

14. **Mandatory Disclosures (2 CFR 200.113).** The non-Federal entity or applicant for a Federal award must disclose, in a timely manner, in writing to the Federal awarding agency or pass-through entity all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the Federal award. Non-Federal entities that have received a Federal award including the term and condition outlined in appendix XII to this part are required to report certain civil, criminal, or administrative proceedings to SAM (currently FAPIIS). Failure to make required disclosures can result in any of the remedies described in § 200.339.

15. **Domestic preferences for procurements (2 CFR 200.322).**

(a) As appropriate and to the extent consistent with law, the Contractor should, to the greatest extent practicable under a Federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

(b) For purposes of this section:

(1) "Produced in the United States" means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

(2) "Manufactured products" means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

16. **Trafficking Victims Protection Act (2 CFR Part 175)**

The Contractor shall include adhere to the the following and shall include the following language in all subawards if funding could be provided to a private entity under such subaward, as defined below:

I. Trafficking in persons.

a. Provisions applicable to a recipient that is a private entity.

1. You as the recipient, your employees, Contractors under this award, and Contractors' employees may not -

i. Engage in severe forms of trafficking in persons during the period of time that the award is in effect;

ii. Procure a commercial sex act during the period of time that the award is in effect; or

iii. Use forced labor in the performance of the award or subawards under the award.

2. We as the awarding/subawarding agency may unilaterally terminate this award, without penalty, if you or a Contractor that is a private entity -

i. Is determined to have violated a prohibition in paragraph a.1 of this award term; or

ii. Has an employee who is determined by the agency official authorized to terminate the award to have violated a prohibition in paragraph a.1 of this award term through conduct that is either -

A. Associated with performance under this award; or

B. Imputed to you or the Contractor using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)," as implemented by our agency at [agency must insert reference here to its regulatory implementation of the OMB guidelines in 2 CFR part 180 (e.g., "2 CFR part XX")].

b. Provision applicable to a recipient other than a private entity. We as the Federal awarding agency may unilaterally terminate this award, without penalty, if a Contractor that is a private entity -

1. Is determined to have violated an applicable prohibition in paragraph a.1 of this award term; or

2. Has an employee who is determined by the agency official authorized to terminate the award to have violated an applicable prohibition in paragraph a.1 of this award term through conduct that is either -

i. Associated with performance under this award; or

ii. Imputed to the Contractor using the standards and due process for imputing the conduct of an individual to an organization that are provided in 2 CFR part 180, "OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement)," as implemented by our agency at [agency must insert reference here to its regulatory implementation of the OMB guidelines in 2 CFR part 180 (e.g., "2 CFR part XX")].

c. Provisions applicable to any recipient.

1. You must inform us immediately of any information you receive from any source alleging a violation of a prohibition in paragraph a.1 of this award term.

2. Our right to terminate unilaterally that is described in paragraph a.2 or b of this section:

i. Implements section 106(g) of the Trafficking Victims Protection Act of 2000 (TVPA), as amended (22 U.S.C. 7104(g)), and

ii. Is in addition to all other remedies for noncompliance that are available to us under this award.

3. You must include the requirements of paragraph a.1 of this award term in any subaward you make to a private entity.

d. Definitions. For purposes of this award term:

1. "Employee" means either:

i. An individual employed by you or a Contractor who is engaged in the performance of the project or program under this award; or

ii. Another person engaged in the performance of the project or program under this award and not compensated by you including, but not limited to, a volunteer or individual whose services are contributed by a third party as an in-kind contribution toward cost sharing or matching requirements.

2. "Forced labor" means labor obtained by any of the following methods: the recruitment, harboring, transportation, provision, or obtaining of a person for labor or services, through the use of force, fraud, or coercion for the purpose of subjection to involuntary servitude, peonage, debt bondage, or slavery.

3. "Private entity":

i. Means any entity other than a State, local government, Indian tribe, or foreign public entity, as those terms are defined in 2 CFR 175.25.

ii. Includes:

A. A nonprofit organization, including any nonprofit institution of higher education, hospital, or tribal organization other than one included in the definition of Indian tribe at 2 CFR 175.25(b).

B. A for-profit organization.

4. "Severe forms of trafficking in persons," "commercial sex act," and "coercion" have the meanings given at section 103 of the TVPA, as amended (22 U.S.C. 7102).

17. **No Obligation By Federal Government.** The Federal Government is not a party to this Agreement and is not subject to any obligations or liabilities to the District, Contractor, or any other party pertaining to any matter resulting from this Agreement.

18. **Federal Agency Seals, Logos and Flags.** The Contractor. shall not use any Federal Agency seal(s), logos, crests, or reproductions of flags or likenesses of any federal agency officials without specific federal agency pre-approval.

19. **Prohibition On Certain Telecommunications And Video Surveillance Services Or Equipment (2 CFR § 200.216)**: Contractor and any subcontractors are prohibited to obligate or spend grant funds to: (1) procure or obtain, (2) extend or renew a contract to procure or obtain; or (3) enter into a contract to procure or obtain equipment, services, or systems that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system. As described in Pub. L. 115-232, section 889, covered telecommunications equipment is telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation (or any subsidiary or affiliate of such entities). i. For the purpose of public safety, security of government facilities, physical security surveillance of

critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities). ii. Telecommunications or video surveillance services provided by such entities or using such equipment. iii. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of the National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise, connected to the government of a covered foreign country.

20. **Never Contract With The Enemy (2 CFR Part 183).** Contractor must exercise due diligence to ensure that none of the funds, including supplies and services, received are provided directly or indirectly (including through subawards or contracts) to a person or entity who is actively opposing the United States or coalition forces involved in a contingency operation in which members of the Armed Forces are actively engaged in hostilities, which must be completed through 2 CFR 180.300 prior to issuing a subcontract.

21. **Access to Records and Reports:** Applicability: All Contracts that received or may receive federal grant funding. Requirement: Contractor's will make available to the District's granting agency, the granting agency's Office of Inspector General, the Government Accountability Office, the Comptroller General of the United States, the District or any of their duly authorized representatives any books, documents, papers or other records, including electronic records, of the Contractor that are pertinent to the District's grant award, in order to make audits, investigations, examinations, excerpts, transcripts, and copies of such documents. The right also includes timely and reasonable access to the Contractor's personnel during normal business hours for the purpose of interview and discussion related to such documents. This right of access shall continue as long as records are retained.

22. **HUD Green Building Standards.**

a. *Green Building Standard for Replacement and New Construction of Residential Housing.* Consultant shall meet the Green Building Standard for: (i) All new construction of residential buildings and (ii) all replacement of substantially damaged residential buildings. Replacement of residential buildings may include reconstruction (*i.e.*, demolishing and rebuilding a housing unit on the same lot in substantially the same manner) and may include changes to structural elements such as flooring systems, columns, or load bearing interior or exterior walls.

b. *Meaning of Green Building Standard.* For purposes of this requirement, the "Green Building Standard" means the Consultant will require that all construction covered by subparagraph a, above, meet an industry-recognized standard that has achieved certification under at least one of the following programs: (i) ENERGY STAR (Certified Homes or Multifamily High-Rise), (ii) Enterprise Green Communities; (iii) LEED (New Construction, Homes, Midrise, Existing Buildings Operations and Maintenance, or Neighborhood Development), (iv) ICC-700 National Green Building Standard, (v) EPA Indoor AirPlus (ENERGY STAR a prerequisite), or (vi) any other equivalent comprehensive green building program acceptable to HUD.

c. *Standards for rehabilitation of nonsubstantially damaged residential buildings.* For rehabilitation other than that described in subparagraph (a), above, Consultants must follow the guidelines specified in the HUD CPD Green Building Retrofit Checklist, available at *https://www.hudexchange.info/resource/3684/guidance-on-the-cpd-green-building-checklist/*. Consultants must apply these guidelines to the extent applicable to the rehabilitation work undertaken, including the use of mold resistant products when replacing surfaces such as drywall. When older or obsolete products are replaced as part of the rehabilitation work, rehabilitation is required to use ENERGY STAR-labeled, WaterSense-labeled, or Federal Energy Management Program (FEMP)-designated products and appliances. For example, if the furnace, air conditioner, windows, and appliances are replaced, the replacements must be ENERGY STAR-labeled or FEMP-designated products; WaterSense-labeled products (*e.g.,* faucets, toilets, showerheads) must be used when water products are replaced. Rehabilitated housing may also implement measures recommended in a Physical Condition Assessment (PCA) or Green Physical Needs Assessment (GPNA).

d. *Implementation of green building standards.* (i) For construction projects completed, under construction, or under contract prior to the date that assistance is approved for the project, the Consultant is encouraged to apply the applicable standards to the extent feasible, but the Green Building Standard is not required; (ii) for specific required equipment or materials for which an ENERGY STAR- or WaterSense-labeled or FEMP-designated product does not exist, the requirement to use such products does not apply.

23. **Section 3 Clause**

a. The work to be performed under this Agreement is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. § 1701u (Section 3). The purpose of Section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD-assisted projects covered by Section 3, shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly persons who are Subrecipients of HUD assistance for housing.

b. The Parties to this Agreement agree to comply with HUD's regulations in 24 CFR part 75, which implement Section 3. As evidenced by their execution of this contract, the parties to this contract certify that they are under no contractual or other impediment that would prevent them from complying with part 75 regulations.

c. The Consultant agrees to send to each labor organization or representative of workers with which the Consultant has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of the Consultant's commitments under this Section 3 clause, and will post copies of the notice in conspicuous places at the work site where both employees and applicants for training and employment positions can see the notice. The notice shall describe the Section 3 preference, shall set forth minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each; and the name and location of the person(s) taking applications for each of the positions; and the anticipated date the work shall begin.

d. The Consultant agrees to include this Section 3 clause in every subcontract subject to compliance with regulations in 24 CFR part 75, and agrees to take appropriate action, as provided in an applicable provision of the subcontract or in this Section 3 clause, upon a finding that the subcontractor is in violation of the regulations in 24 CFR part 75. The Consultant will not subcontract with any subcontractor where the Consultant has notice or knowledge that the subcontractor has been found in violation of the regulations in 24 CFR part 75.

e. The Consultant will certify that any vacant employment positions, including training positions, that are filled (1) after the Consultant is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 CFR part 75 require employment opportunities to be directed, were not filled to circumvent the Consultant's obligations under 24 CFR part 75.

f. Noncompliance with HUD's regulations in 24 CFR part 75 may result in sanctions, termination of this contract for default and debarment or suspension from future HUD assisted contracts.

g. With respect to work performed in connection with Section 3 covered Indian housing assistance, Section 7(b) of the Indian Self-Determination and Education Assistance Act (25 U.S.C. § 450e) also applies to the work to be performed under this contract. Section 7(b) requires that to the greatest extent feasible (i) preference and opportunities for training and employment shall be given to Indians, and (ii) preference in the award of contracts and subcontracts shall be given to Indian organizations and Indian-owned Economic Enterprises. Parties to this contract that are subject to the provisions of Section 3 and Section 7(b) agree to comply with Section 3 to the maximum extent feasible, but not in derogation of compliance with Section 7(b).

24. **Build America Buy America Act**

a. The Build America Buy America Preference (BABA) applies to Federal awards where funds are appropriated or otherwise made available for infrastructure projects in the United States, regardless of whether infrastructure is the primary purpose of the Federal award. BABA requires the following: 1) All iron and steel used in the project funded by this Agreement are produced in the United States; 2) All listed manufactured products used in the project are produced in the United States; 3) All (listed and non-listed) construction materials are manufactured in the United States. The BABA Preference must be included in all solicitations, subawards, contracts, and purchase orders for the work performed, or products supplied under the Federal award. Contractors working on federally funded infrastructure projects for which BABA applies shall be required to submit a completed Buy American Certificate in substantially the following form:

> Buy American Certificate (FAR 52.225-2). Contractor certifies that each end product, except those listed in paragraph 25.28.2 of this provision, is a domestic end product. Contractor shall list as foreign end products in paragraph 25.28.2 those end products manufactured in the United States that do not qualify as domestic end products. The terms "domestic end product," "end product," and "foreign end product" are defined in FAR 52.225-1 entitled "Buy American-Supplies."

Foreign End Products:	Line Item No.	Country of Origin
____________________	____________________	
____________________	____________________	

EXHIBIT E-2

FEDERAL NON-DISCRIMINATION PROVISIONS

The Contractor acknowledges and agrees that certain work to be performed under this Agreement may be fully or partially funded by Federal grants and therefore, in performing such federally funded work, the Contractor shall comply with the following federally mandated non-discrimination requirements, as applicable:

1. Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq.)

2. Title IX of the Education Amendments of 1972 (20 U.S.C. §§ 1681 et seq.)

3. Americans with Disabilities Act of 1990 (ADA) (42 U.S.C. §§ 12101 et seq.)

4. Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. § 794)

5. Revised ADA Standards for Accessible Design for Construction Awards

   a. Title II of the Americans with Disabilities Act (ADA) (28 C.F.R. part 35; 75 FR 56164, as amended by 76 FR 13285)

   b. Title III of the ADA (28 C.F.R. part 36; 75 FR 56164, as amended by 76 FR 13286)

6. Age Discrimination Act of 1975, as amended (42 U.S.C. §§ 6101 et seq.)

7. EO 13166 (August 11, 2000), "Improving Access to Services for Persons With Limited English Proficiency"

8. Pilot Program for Enhancement of Employee Whistleblower Protections. The National Defense Authorization Act (NDAA) for Fiscal Year (FY) 2013 (Pub. L. No. 112-239, enacted January 2, 2013 and codified at 41 U.S.C. § 4712)

EXHIBIT E-3

ENVIRONMENTAL COMPLIANCE

The Contractor acknowledges and agrees that certain work to be performed under this Agreement may be fully or partially funded by Federal grants and therefore, in performing such federally funded work Contractor shall comply with all of the federal environmental statutes, regulations, and executive orders listed below, as applicable:

1. The National Environmental Policy Act (42 U.S.C. § 4321 et. seq.)

2. The Endangered Species Act (16 U.S.C. § 1531 et seq.)

3. Magnuson-Stevens Fishery Conservation and Management Act (16 U.S.C. § 1801 et seq.)

4. Clean Water Act Section 404 (33 U.S.C. § 1344 et seq.)

5. The Migratory Bird Treaty Act (16 U.S.C. §§ 703-712); Bald and Golden Eagle Protection Act (16 U.S.C. § 668 et seq.), and Executive Order No. 13186, Responsibilities of Federal Agencies to Protect Migratory Birds

6. National Historic Preservation Act (54 U.S.C. § 300101 et seq.) and the Advisory Council on Historic Preservation Guidelines (36 CFR part 800)

7. Clean Air Act (42 U.S.C. § 7401 et seq.), Federal Water Pollution Control Act (33 U.S.C. § 1251 et seq.) (Clean Water Act), and Executive Order 11738 ("Providing for administration of the Clean Air Act and the Federal Water Pollution Control Act with respect to Federal contracts, grants or loans")

8. The Flood Disaster Protection Act (42 U.S.C. § 4002 et seq.)

9. Executive Order 11988 ("Floodplain Management") and Executive Order 11990 ("Protection of Wetlands")

10. Executive Order 13112 ("Invasive Species")

11. The Coastal Zone Management Act (16 U.S.C. § 1451 et seq.)

12. The Coastal Barriers Resources Act (16 U.S.C. § 3501 et seq.)

13. The Wild and Scenic Rivers Act (16 U.S.C. § 1271 et seq.)

14. The Safe Drinking Water Act (42 U.S.C. § 300 et seq.)

15. The Resource Conservation and Recovery Act (42 U.S.C. § 6901 et seq.)

16. The Comprehensive Environmental Response, Compensation, and Liability Act (Superfund) (42 U.S.C. § 9601 et seq.)

17. Executive Order 12898 ("Environmental Justice in Minority Populations and Low Income Populations")

18. Rivers and Harbors Act (33 U.S.C. § 407)

19. Marine Protection, Research and Sanctuaries Act (Pub. L. 92-532, as amended), National Marine Sanctuaries Act (16 U.S.C. § 1431 et seq.), and Executive Order 13089 ("Coral Reef Protection")

20. Farmland Protection Policy Act (7 U.S.C. 4201 et seq.)

21. Fish and Wildlife Coordination Act (16 U.S.C. 661 et seq.)

22. Pursuant to 2 CFR §200.322, Contractor and its subcontractors must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR Part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds $10,000 or the value of the quantity acquired during the preceding fiscal year exceeded $1 0,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

EXHIBIT E-4
BYRD ANTI-LOBBYING AMENDMENT CERTIFICATION

On behalf of the Contractor, the undersigned certifies, to the best of his or her knowledge, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form - LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

3. The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all Contractors shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

The Contractor certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 *et seq*., apply to this certification and disclosure, if any.

Fred D. Fox

Signature of Contractor's Authorized Official

Fred D. Fox, President

Name and Title of Contractor's Authorized Official

9/9/2026

Date

Lift Station #1 (Main Lift Station)
Emergency Repair

U.S. Water®
Services Corporation

510 CR 466 Suite 104
Lady Lake, Fl. 32159

Proposal

Date	
Estimate #	J03279-2001
Account#	J03279
P.O. #	
Terms	Net 30
Fax#	352-805-4528
Phone#	352-630-2958
Toll Free#	866-753-8292

Name / Address

Cedar Key

Project

LS #1 under road discharge piping

Description	Item	Quantity
US Water will demolish and remove all existing asphalt and concrete between the wet well and valve vault at Lift Station No. 1. US Water will excavate to the existing 4-inch discharge piping and demolish and remove all existing piping between the wet well and valve vault. US Water will furnish and install new 4-inch ductile iron pipe, including all necessary mechanical-joint (MJ) ductile iron fittings, to reconnect the wet well to the valve vault. Upon completion of the piping installation, US Water will backfill and compact the excavated area to the required densities using lime rock. US Water will then restore all disturbed areas by installing new asphalt and concrete to match the existing conditions.	Mobilization	1
	piping and fittings	1
	Hines Elec.	1
	MOT	1
	Asphalt restore	1
	Concrete restore	1
	Equiment and operator	1
	Sod restore	1
		1
		1
		1
		1
		1
		1
		1
		1
	Freight	1
	Disposal Fee	1
	Shop Consumables	1
	Total Materials Cost	$84,368.67
	Shipping & Handling	
	Labor Total	$12,983.94

Price listed represents the specific scope of service stated above.
Proposal as quoted represents, labor, material and project management specific to the items listed.
With exception of emergency circumstances, should it become necessary to perform additional services due to unforeseen circumstances, a change order will be required and shall be executed by the owner prior to continuation of work.
Payment is expected with in 30 days from receipt of invoice(s) related to work.
Effective term is 30 days from date of proposal.

US Water Services reserves the right to apply "Price In Effect" at time of delivery due to shortages and/or further tariff declarations by state or federal agencies. US Water Services will not be responsible for industry price changes or shortages beyond our control as a result of changes to the current tariff law.

Thank You for allowing us to present this proposal. **$97,352.61**

Signature to begin work: Michael Borelli

Michael Borelli Chairman


LIFT STATION
81
10'
LOUISVILLE
BUILDERS
52-493-1463


AD
SED

Wastewater Treatment Plant Clarifier # 2 Emergency Repair

U.S. Water®
Services Corporation

510 CR 466 Suite 104
Lady Lake, Fl. 32159

Proposal

Date	
Estimate #	J03279
Account#	J03279
P.O. #	
Terms	Net 30
Fax#	352-805-4528
Phone#	352-630-2958
Toll Free#	866-753-8292

Name / Address

Cedar Key

Project

Clarifier Repair

Description	Item	Quantity
US Water will lift and adjust the clarifier paddles to approximately 1 inch above the concrete floor. US Water will install any necessary bushings, shims, or other components at the center bottom assembly to properly support and align the paddles. US Water will also install any necessary structural material at the top of the assembly to secure the paddles in place and maintain proper chain alignment with the gearing. Once the adjustments and repairs are complete, US Water will test the clarifier for proper operation and verify that the paddles, chain, and gearing are functioning correctly before placing the clarifier back online.	clarifier rehap	1
		1
		1
		1
		1
		1
		1
		1
		1
		1
		1
		1
		1
		1
		1
		1
	Freight	1
	Disposal Fee	1
	Shop Consumables	1
	Total Materials Cost	**$43,014.00**
	Shipping & Handling	
	Labor Total	$3,862.04

Price listed represents the specific scope of service stated above.
Proposal as quoted represents, labor, material and project management specific to the items listed.
With exception of emergency circumstances, should it become necessary to perform additional services due to unforeseen circumstances, a change order will be required and shall be executed by the owner prior to continuation of work.
Payment is expected with in 30 days from receipt of invoice(s) related to work.
Effective term is 30 days from date of proposal.

US Water Services reserves the right to apply "Price in Effect" at time of delivery due to shortages and/or further tariff declarations by state or federal agencies. US Water Services will not be responsible for industry price changes or shortages beyond our control as a result of changes to the current tariff law.

Thank You for allowing us to present this proposal.	**$46,876.04**

Signature to begin work: ______________________________

jrittenhouse@ckwater.org

From:	Zach Protas <zprotas@CromCorp.com>
Sent:	Wednesday, September 9, 2026 3:50 PM
To:	jrittenhouse@ckwater.org
Subject:	RE: [EXTERNAL] Estimate

John,

Thanks for sharing! This is helpful.

I spoke with several contractors, and the consistent feedback was that US Water will likely provide services at a lower cost than they can. I'll continue the conversations and see if anyone can provide preliminary pricing by the end of the week, but it seems unlikely that we will be able to provide a reliable number by Monday.

Have a great day,

Zach Protas, PE | Business Development Manager
(C) 352.681.6470 | www.cromcorp.com

From: jrittenhouse@ckwater.org <jrittenhouse@ckwater.org>
Sent: Wednesday, September 9, 2026 2:02 PM
To: Zach Protas <zprotas@CromCorp.com>
Subject: RE: [EXTERNAL] Estimate

Hey Zach, here is the scope of work proposed by US Water:

US Water will lift and adjust the clarifier paddles to approximately 1 inch above the concrete floor. US Water will install any necessary bushings, shims, or other components at the center bottom assembly to properly support and align the paddles.US Water will also install any necessary structural material at the top of the assembly to secure the paddles in place and maintain proper chain alignment with the gearing. Once the adjustments and repairs are complete, US Water will test the clarifier for proper operation and verify that the paddles, chain, and gearing are functioning correctly before placing the clarifier back online.

FYI. The proposal has a pretty decent price. I will present this to Board Monday unless I hear from you. I understand 3 days is a pretty short timeline. Thanks

John Rittenhouse
General Manager
Cedar Key Water and Sewer District
510 3rd Street
Cedar Key, Florida 32625
352-543-5285

Draft Domestic Wastewater

Facility Permit

September 2, 2026

In the Matter of an
Application for Permit by:

Cedar Key Water & Sewer District
John Rittenhouse, General Manager
Post Office Box 309
Cedar Key, Florida 32625-0309
jrittenhouse@ckwater.org

File Number FL0031216-017-DW2P
Levy County
Cedar Key WRF

NOTICE OF DRAFT PERMIT

The Department of Environmental Protection gives notice of its preparation of a draft permit (copy attached) for the proposed project as detailed in the application specified above, for the reasons stated below.

The applicant, Cedar Key Water & Sewer District, applied on May 29, 2024, to the Department of Environmental Protection for a permit to operate a 0.180 MGD domestic wastewater treatment facility which would discharge up to 0.166 MGD of effluent to Back Bayou; and/or land apply up to 0.166 MGD of reclaimed water to an absorption field system. The facility is located at latitude 29° 8' 12.84" N, longitude 83° 1' 58.01" W on 510 3rd St, Cedar Key, Florida 32625-5128 in Levy County.

The Department has permitting jurisdiction under Chapter 403, Florida Statutes (F.S.), and applicable rules of the Florida Administrative Code (F.A.C.). The project is not exempt from permitting procedures. The Department has determined that a wastewater permit is required for the proposed work.

Based upon the application and supplemental information, the Department has determined that the applicant has provided reasonable assurance that the above describe wastewater project complies with the applicable provisions of Chapter 403, F.S., and Title 62 of the F.A.C.

NOTICE OF RIGHTS

The Department intends to issue the permit with the attached conditions unless as a result of public comment appropriate changes are made.

Written Comments or Request for Public Meeting
Any interested person may submit written comments on the Department's draft permit or may submit a written request for a public meeting to Rodney Christensen, 8800 Baymeadows Way West, Suite 100, Jacksonville, Florida 32256-7577 in accordance with Rule 62-620.555, F.A.C. The comments or request for a public meeting must contain the information set forth below and must be received in the Department's Northeast District Office.

The comments or request for a public meeting must contain the following information:

(a) The commenter's name, address, and telephone number; the applicant's name and address; the Department permit file number; and the county in which the project is proposed;
(b) A statement of how and when notice of the Department's action or proposed action was received;
(c) A statement of the facts the Department should consider in making the final decision;
(d) A statement of which rules or statutes require reversal or modification of the Department's action or proposed action; and
(e) If desired, a request that a public meeting be scheduled including a statement of the nature of the issues proposed to be raised at the meeting.

If a public meeting is held, any person may submit oral or written statements and data at the public meeting on the Department's proposed action. As a result of significant public comment, the Department's final action may be different from the position taken by it in this draft permit.

Time Period for Submitting Written Comments or Requesting a Public Meeting
Comments from the permit applicant and persons entitled to notice under Rule 62-620.550, F.A.C., must be received within 30 days of receipt of this draft permit. Failure to submit comments or request a public meeting within this time period shall constitute a waiver of any right such person may have to submit comments or request a public meeting under Rule 62-620.555, F.A.C.

If a public meeting is scheduled, the public comment period is extended until the close of the public meeting. However, the Department may not always grant a request for a public meeting. Therefore, written comments should be submitted within 30 days of publication of this notice, even if a public meeting is requested.

EXECUTION AND CLERKING
Executed in Duval County, Florida.
STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION

Shannon Taylor

Signed on behalf of: Katie Sula Miller
Permitting Program Administrator

Attachment(s):

1. Draft Permit No. FL0031216
2. Fact Sheet
3. DMR

CERTIFICATE OF SERVICE

The undersigned duly designated deputy clerk hereby certifies that this document and all attachments were sent on the filing date below to the following listed persons:

Jarrod Petrohovich, P.E., Mittauer & Associates, jpetrohovich@mittauer.com
EPA – Region IV, r4npdespermits@epa.gov
U.S. Fish and Wildlife Service, FW4FLESRegs@fws.gov
Florida Fish and Wildlife Conservation Commission, fwcconservationplanningservices@myfwc.com
Commissioner, District 4, district4@levycounty.org
Levy County Health Department, webinfolevy@flhealth.gov
Monica Sudano, FDEP
Katie Miller, FDEP
D. Anh Vo, P.E., FDEP
Shannon Taylor, FDEP
Rodney Christensen, FDEP

FILING AND ACKNOWLEDGMENT

FILED, September 2, 2026, pursuant to Section 120.52, F.S., with the designated Department Clerk, receipt of which is hereby acknowledged.

Tiffany Bell	September 2, 2026
Clerk	**Date**

FLORIDA DEPARTMENT OF Environmental Protection

Northeast District Office
8800 Baymeadows Way West, Suite 100
Jacksonville, Florida 32256-7577

Ron DeSantis
Governor

Jay Collins
Lt. Governor

Alexis A. Lambert
Secretary

STATE OF FLORIDA
DOMESTIC WASTEWATER FACILITY PERMIT

PERMITTEE:
Cedar Key Water & Sewer District

RESPONSIBLE OFFICIAL:
John Rittenhouse, General Manager
Post Office Box 309
Cedar Key, Florida 32625- 0309
(352) 543-5285
jrittenhouse@ckwater.org

PERMIT NUMBER: FL0031216 (MI)
FILE NUMBER: FL0031216-017-DW2P
ISSUANCE DATE: Draft (017/NR)
EFFECTIVE DATE: Draft
EXPIRATION DATE: Draft

FACILITY:
Cedar Key WRF
510 3rd Street
Cedar Key, Florida 32625-5128
Levy County
Latitude: 29°8' 12.84" N Longitude: 83°1' 58.01" W

This permit is issued under the provisions of Chapter 403, Florida Statutes (F.S.), and applicable rules of the Florida Administrative Code (F.A.C.) and constitutes authorization to discharge to waters of the state under the National Pollutant Discharge Elimination System. This permit does not constitute authorization to discharge wastewater other than as expressly stated in this permit. The above-named permittee is hereby authorized to operate the facilities in accordance with the documents attached hereto and specifically described as follows:

WASTEWATER TREATMENT:

An existing 0.180 MGD annual average daily flow (AADF) permitted capacity cyclical nitrogen removal (CNR) extended aeration domestic wastewater treatment facility (WWTF) with tertiary filters and high-level disinfection. Individual unit processes consist of an influent bar screen, grit removal chamber, two aeration tanks (83,900 gallons each), two secondary clarifiers (363-square feet each), two tertiary filters (50-square foot each), two chlorine contact chambers (6,100 gallon each), and one aerobic digester (23,300 gallons). This facility meets Class I reliability criteria. The domestic wastewater residuals are treated to meet Class B residuals treatment requirements and land applied at an approved site or hauled to a DEP approved RMF for further treatment and final disposal. The primary method of disposal of the effluent is reuse of water via the public access irrigation system. The surface water discharge is used as the backup method of disposal.

REUSE OR DISPOSAL:

Surface Water Discharge D-001: An existing 0.166 MGD annual average daily flow discharge to Back Bayou, (Class III Marine Waters, WBID# 8037C). D-001 consists of an 8-inch diameter PVC pipe which discharges approximately 20 feet from shore at a depth of approximately 3 feet. The outfall is not equipped with a diffuser. The point of discharge is located approximately at latitude 29°8' 14.35" N, longitude 83°1' 57.84" W.

Land Application R-001: An existing 0.166 MGD annual average daily flow permitted capacity 1.148-acre subsurface high-rate drip absorption field (Irrigation) system occupying a full city block at 8th and "G" Streets and is located approximately at latitude 29°8' 20" N, longitude 83°2' 20" W.

IN ACCORDANCE WITH: The limitations, monitoring requirements, and other conditions set forth in this cover sheet and Part I through Part IX on pages 1 through 35 of this permit.

FDEP L0380 Generator Grant Update

TRADEWINDS®
POWER CORP Est. 1978
5820 NW 84th Avenue • Miami, Florida 33166
Ph. 305-592-9745 • 800-223-3289
www.tradewindspower.com

Engines
Pump Sets
Power Units
Transfer Switches
Parts and Service
Generator Systems

TO: CEDAR KEY WATER AND SEWER DISTRICT
510 3rd St Cedar Key, Fl. 32625
Attn: John Rittenhouse-General Manager
Phone: 352-543-5285
jrittenhouse@ckwater.org
SEWER PLANT

Quotation

TP55141RBR3
Thursday, April 2, 2026

Amount	Description	Each	Extended
1	**Model TP150 Base Awarded Tradewinds Mobile Generator Set under FSA contract No. FSA23-EQU21.1, Spec #162.**	162,283	162,283
1	**T100-M-FS** -Credit - Downgrade to a 100kW mobile generator package, current emission compliant 1800 rpm diesel engine; Aluminum sound insulated weather enclosure, powder coated; 120/240V 1 Ph, 120/240-120/208-277/480V 3 Ph, 3 position, single output changeover switch, single camlocks connection box; correctly sized UL breaker with shunt trip; DOT steel trailer with integrated 200 gal double wall fuel tank; electric brakes. Unit non-proprietary.	-34,778	-34,778
	100kW/125kVA EMERGENCY STANDBY 120/208 Volts, 60 Hz, Three Phase, 0.8 P.F. Amp Load Capacity: 347 Load Bank tested. 277/480 Volts, 60 Hz, Three Phase, 0.8 P.F. Amp Load Capacity: 150 Load Bank tested. 120/240 Volts, 60 Hz, Three Phase, 0.8 P.F. Amp Load Capacity: 301 Load Bank tested. 120/240 Volts, 60 Hz, Single Phase, 1.0 P.F. Amp Load Capacity: 417 Load Bank tested.		
•	Perkins diesel engine, Model 1204F-E44TTAG2 TIER 4 Final @ 1800 RPM, 4 cylinder, water cooled, 12 VDC.		
•	AC alternator, 4 Pole, brushless exciter, Single Bearing, insulation Class 'H' UL1446.		
•	Permanent Magnet (PMG) Excitation providing 300% short circuit support for ten seconds to support non-linear loads and start motors with minimal voltage dip. DR2400 voltage regulator. 0.25 % voltage regulation, (EMI) and RFI filtering. CAN Bus communication		
1	**TUPALT-FS** - Net Cost Adder - Upsized alternator.	1,667	1,667
•	Tradewinds Digital Control panel 2020 series, microprocessor-based controller, manual or remote start capability. Emergency stop push button. 0-60 min. timers for internal and external service lights. NEMA box customer interface panel for remote annunciator panel and shunt trip. Readings for low coolant and oil, fuel level indication and leak detection; Volts, Amps, Hz, Watts, VA, PF. Oil pressure, coolant temperature, RPM, DC volts, hourmeter. Generator set emergency protection shutdowns. Programmable for pre-alarms and alarms. Automatic transfer switch control (mains failure). USB port; ECU communication via SAE J1939. BESTCOMSPlus, MODBUS communication via RS485 port,		
	Detail of options included in above pricing:		
•	400A 3P 600V 250Vdc UL 489 circuit breaker, 80 percent rated. Installed shunt trip for remote controlled tripping. Cu/AL lugs rated up to 600V AWG wire range 14-1/0. The wire is EPDM insulated, 600V 150 degrees Celsius. A neutral to bonding conductor mounted on a standoff insulator.		
•	Three position,single output voltage change over switch mounted in the generator can		
•	Distribution panel to include Two (2) 20A GFI duplex receptacles, Two (2) 20A NGFI duplex receptacles, Three (3) 50amp, 240vac receptacle, all with breaker protection. 20A 120V N3R inlet for battery charger. 120V N3R inlet for remote start.		
•	The rear side docking station has a lockable lifting gate with snap acting disconnect protection, and LED service light.		
•	Weather protective marine grade aluminum enclosure sound insulated; white powder extra coat, electrostatically applied; 175 mph wind load certified in compliance to ASCE 7-08 Florida Building Code. Control panel door access with locks. Designed with removable doors to ease the generator maintenance; All doors are hinged and keyed alike. Weather protective seals around all doors. Rear removable plate for the maintenance of the AC alternator.External drain ports for coolant and oil with brass ball shut-off valves and SS bulkhead plugs. All stainless-steel hardware. Estimated noise reduction : 72 dBA @ 21 ft.		
•	Exhaust compartment enhanced with noise reduction and heat dissipation insulation. Installed SS Exhaust Flex with ceramic wrap, 25dBA exhaust muffler and cast aluminum rain cap.		
1	**T-SOLAR-FS** Net Cost Adder - Solar panel 140W 12V.	1,819	1,819
1	**TW4001-5-50L-FS** Net Cost Adder- For 400 A service, five 400 A rated, 60 ft length multistrand industrial grade cable, with pure soft-drawn electrolytic copper. Rope stranding for flexibility in varying temperatures, double insulation for greater durability and safety. Male-Female Camlock connector on both ends.	5,422	5,422
1	**TW4001-5-6L-FS** Net Cost Adder- For 400A service - five 400A rated, 6 ft length multistrand industrial grade cable, with pure soft-drawn electrolytic copper. Rope stranding for flexibility in varying temperatures, double insulation for greater durability and safety. One male camlock connector installed and bare end.	979	979
5	**CL40FB-OPP-FS** Net Cost Adder - Female inline camlock connector, 2/0 to 4/0, 400A, 600V, UL. Price per unit.	55	275
1	**T-TBX1-FS** Net Cost Adder - Tool box 19.5 cu.ft.(12 extensions of 50ft L) in diamond plated aluminum, reinforced beveled edge. B and C trailers.	1,792	1,792
•	12Vdc 31PMH series starting batteries installed on metal support, secured with j bolts and hold downs.		
•	Battery Charger 6 Amp, 12 VDC, 90-265A AC 50/60Hz 115 VAC, compact type, UL Listed.		
•	Provide loose two (2) standard 50' extension cords which will be used for 120vac power input and ATS control		
•	Factory tested at max. Amp rated load, transient load, block load, load rejection; voltage, frequency		
•	fluctuation; under/over frequency; safety shutdowns for high coolant temperature and low oil pressure.		
•	Two (2) years or 1500 hours standard warranty.		
•	Onsite Start-up and adjustments, fuel not included.		
	State & Local Tax as Applicable		
	Estimated Shipping date from receipt of order: 24-26 Weeks		
	TPRI-STBY-B-FS Net Cost Deduction - Change to Emergency Standby application, 100kw.	-23,712	-23,712
	T-ACCESSORIES-M-100-200G-FS Net cost Adder - Accessories kit for Emergency Standby Use only 60-100kw	18,211	18,211
	T-ACCESSORIES-AL-FS Net cost Adder - Accessories kit in aluminum for Emergency Standby Use only. 15% of the above ACCESSORIES option selected **$18211 X 15%**	2,732	2,732
	DAP, Florida		136,690

Prepared by Rob Buckner

* Quote good for 15 days. 50% Deposit required, 25% Cancellation Fee. 3.95% Credit Card fee
* $100 daily storage fee after 10 days of completion notification,
* Make checks payable to Tradewinds Power Corp.
* Wire Transfers to Tradewinds Power Corp, Division of Southeast Power Group, F/B/O Wells Fargo Bank, ABA 121000248 Account 4945741023.

TRADEWINDS®
POWER CORP Est. 1978
5820 NW 84th Avenue • Miami, Florida 33166
Ph. 305-592-9745 • 800-223-3289
www.tradewindspower.com

Engines
Pump Sets
Power Units
Transfer Switches
Parts and Service
Generator Systems

TO: CEDAR KEY WATER AND SEWER DISTRICT
510 3rd St Cedar Key, Fl. 32625
Attn: John Rittenhouse-General Manager
Phone: 352-543-5285
jrittenhouse@ckwater.org

Quotation

TP55141RBR3-SP ATS
Thursday, April 2, 2026

SEWER PLANT

Amount	Description	Each	Extended
1	**Model TT600 Automatic Transfer Switch was Awarded to Tradewinds under No. FSA23-EQU21.0 Spec. No. #496.**	**10,545**	
1	**TT400-FS**- Downgrade to 400A, 120/240VAC, 3PH, 60HZ, NEMA 3R enclosure.	-1,341	
		9,204	9,204
1	**Model TT600 Automatic Transfer Switch was Awarded to Tradewinds under No. FSA23-EQU21.0 Spec. No. #496.**	**10,545**	
1	TTSS-200-FS Credit-Downgrade 200A to NEMA 4x, 316 Stainless Steel enclosure by adding from Bid price	-6,151	
		4,394	4,394
	• **Enclosed Contact Power Switching Units:** 100% Continuous Current Rating for use with all load types Suitable for Copper and Aluminum power cable connections High short circuit withstand ratings when used with upstream molded case circuit breaker • **Reliable Motor-Operated Transfer Mechanism:** Fast Operation allows In-Phase Power Transfer Enclosed Power Contacts for safe operation and maintenance. • **Quality Assurance** ISO 9001 Registered Manufacturing Facilities Complies with: NEMA & UL 50, UL 508, IEEE C62.41, C37.90.1, FCC CFR 47 Part 15 Class B, Iec En 61000 Electromagnetic Capability • **Safety Standards** UL 1008 Listed Automatic Transfer Switch for use in standby systems. • **Control Features** TSC-7320 microprocessor base controller with features specifically designed for Residential and Light commercial ATS applications. User programmable timers, Simple LED interface. Outputs for Automatic Load Shed & Remote Alarming kW Load Shed Control (Optional) Reduces costs by sizing your standby power system for prioritized loads. Wireless Remote Alarm messaging module (Optional) Universal Generator Interface kit option allows TS 910 to be applied to multiple types of generator sets utilizing 240v remote starting control systems. Transfer Switches for use in Emergency Systems CSA C22.2 No. 178		
1	**Model TT600 Automatic Transfer Switch was Awarded to Tradewinds under No. FSA23-EQU21.0 Spec. No. #496.**	**10,545**	
	IT201-400-FS Credit - Downgrade for 201 - 400A, 1 Ph or 3 Ph, installation of transfer switch, mounted up to 15 ft away from main power source. Installation of generator power not to exceed 50 ft away. Obtain permit, pour pad, set and install generator, and transfer switch. Cost per amp.	-10394	
		151	
	Total cost for installation is determined by multiplying size of Service x cost per AMP. (400 x $151.00) = 60400 for install.	60,400	
	Cost deduct due to site-specific advantages for the installation .	-8,059	
		52,341	52,341
	One Complete Operation and Maintenance Manual Shipped with Unit. 2 years or 1500 hours standard warranty		
	Sub Total, FOB our warehouse, Miami, Florida		65,939
	Onsite Start-up and building load test	Inc.	Inc.
	Delivery to Fl. Curbside. Off-Loading by others	Inc.	Inc.
	Total		65,939
	State & Local Tax as Applicable Estimated Shipping date from receipt of order:		

Prepared by: *Rob Buckner*

* Quote good for 15 days. 50% Deposit required, 25% Cancellation Fee. 3.95% Credit Card fee
* $100 daily storage fee after 10 days of completion notification,
* Make checks payable to Tradewinds Power Corp.
* Wire Transfers to Tradewinds Power Corp, Division of Southeast Power Group, South State Bank N.A. ABA 063114030 Account 8010002336606

TRADEWINDS®
POWER CORP Est. 1978
5820 NW 84th Avenue • Miami, Florida 33166
Ph. 305-592-9745 • 800-223-3289
www.tradewindspower.com

Engines
Pump Sets
Power Units
Transfer Switches
Parts and Service
Generator Systems

TO: CEDAR KEY WATER AND SEWER DISTRICT
510 3rd St Cedar Key, Fl. 32625
Attn: John Rittenhouse-General Manager
Phone: 352-543-5285
jrittenhouse@ckwater.org

Quotation

TP55141RBR3-WP ATS
Thursday, April 2, 2026

WATER PLANT

Amount	Description	Each	Extended
1	**Model TT600 Automatic Transfer Switch was Awarded to Tradewinds under No. FSA23-EQU21.0 Spec. No. #496.**	**10,545**	
1	**TT200-FS-** Downgrade to 200A, 120/240VAC, 3PH, 60HZ, NEMA 3R enclosure.	-4,087	
		6,458	6,458
1	**Model TT600 Automatic Transfer Switch was Awarded to Tradewinds under No. FSA23-EQU21.0 Spec. No. #496.**	**10,545**	
1	TTSS-200-FSCredit-Downgrade 200A to NEMA 4x, 304 Stainless Steel enclosure by adding from Bid price	-6,151	
		4,394	4,394
	• **Enclosed Contact Power Switching Units:** 100% Continuous Current Rating for use with all load types Suitable for Copper and Aluminum power cable connections High short circuit withstand ratings when used with upstream molded case circuit breaker • **Reliable Motor-Operated Transfer Mechanism:** Fast Operation allows In-Phase Power Transfer Enclosed Power Contacts for safe operation and maintenance. • **Quality Assurance** ISO 9001 Registered Manufacturing Facilities Complies with: NEMA & UL 50, UL 508, IEEE C62.41, C37.90.1, FCC CFR 47 Part 15 Class B, Iec En 61000 Electromagnetic Capability • **Safety Standards** UL 1008 Listed Automatic Transfer Switch for use in standby systems. • **Control Features** TSC-7320 microprocessor base controller with features specifically designed for Residential and Light commercial ATS applications. User programmable timers, Simple LED interface. Outputs for Automatic Load Shed & Remote Alarming kW Load Shed Control (Optional) Reduces costs by sizing your standby power system for prioritized loads. Wireless Remote Alarm messaging module (Optional) Universal Generator Interface kit option allows TS 910 to be applied to multiple types of generator sets utilizing 240v remote starting control systems. Transfer Switches for use in Emergency Systems CSA C22.2 No. 178		
1	**Model TT600 Automatic Transfer Switch was Awarded to Tradewinds under No. FSA23-EQU21.0 Spec. No. #496.**	**10,545**	
	IT201-400-FS Credit - Downgrade for 201 - 400A, 1 Ph or 3 Ph, installation of transfer switch, mounted up to 15 ft away from main power source. Installation of generator power not to exceed 50 ft away. Obtain permit, pour pad, set and install generator, and transfer switch. Cost per amp.	-10394	
		151	
	Total cost for installation is determined by multiplying size of Service x cost per AMP. (400 x $151.00) = 60400 for install.	60,400	
	Cost deduct due to site-specific advantages for the installation .	-14,720	
		45,680	45,680
	One Complete Operation and Maintenance Manual Shipped with Unit. 2 years or 1500 hours standard warranty		
	Sub Total, FOB our warehouse, Miami, Florida		56,532
	Onsite Start-up and building load test	Inc.	Inc.
	Delivery to Fl. Curbside. Off-Loading by others	Inc.	Inc.
	Total		56,532
	State & Local Tax as Applicable Estimated Shipping date from receipt of order:		

Prepared by: *Rob Buckner*

* Quote good for 15 days. 50% Deposit required, 25% Cancellation Fee. 3.95% Credit Card fee
* $100 daily storage fee after 10 days of completion notification,
* Make checks payable to Tradewinds Power Corp.
* Wire Transfers to Tradewinds Power Corp, Division of Southeast Power Group, South State Bank N.A. ABA 063114030 Account 8010002336606

CKWSD Charter Amendment Boundary Description

Project: Cedar Key Water and Sewer District Expanded Service Area
Task: Sketch and Legal Description
By: William Hinkle
Date: 09/10/26

Sketch and Legal Description

We will prepare one (1) sketch and legal description for the proposed Cedar Key Water and Sewer District Expanded Service Area project of the following lands based your email request, dated September 1, 2026:

- Township 15 South, Range 13 East, Sections 1, 2, 3, 4, 9, 10, 16, and 17;
- Township 14 South, Range 13 East, Sections 24, 25, 26, 27, 28, 33, 34, 35, and 36; and
- Township 14 South, Range 14 East, Sections 4, 5, 7, 8, 17, 18, 19, 20, 21, 28, 29, 30, 31, and 32.

The sketch and legal description will include an aliquot parts legal description, qualifying calls along the section lines, surveyor's sketch, and site location map. This effort includes utilization of GIS line work which will be used to prepare the sketch. The sketch will be prepared in accordance with the Standards of Practice set forth in Chapter 5J17-052 of the Florida Administrative Code (FAC). The final deliverable will include two (2) electronically signed and sealed eight and one half (8 1/2) inch by eleven (11) inch sketch and legal descriptions, in PDF format: one (1) as a line map with the boundary delineated and one (1) as an aerial with the boundary delineated.

Our fee for this task will be a fixed fee of $5,214.00.

9:00 AM
09/08/26
Cash Basis

Cedar Key Water & Sewer District
Balance Sheet
As of August 31, 2026

	Aug 31, 26
ASSETS	
Current Assets	
Checking/Savings	
Restricted Cash Funds	
103.1 Security Deposit	15,378.96
114.00 RD Payment	51,595.00
114.02 RD RESERVE ACCOUNT	65,419.40
Total Restricted Cash Funds	132,393.36
Unrestricted Cash Funds	
100 - Operating Account	1,053,690.13
102 Petty Cash	175.00
113.3 Unrestricted Savings	103,203.34
Total Unrestricted Cash Funds	1,157,068.47
105 · FEMA 4828 Grant Funding Account	268,287.55
107 · FEMA 4734 Grant Funding Account	167,494.20
Total Checking/Savings	1,725,243.58
Other Current Assets	
134 - Accounts Receivable	120,239.26
135 - Allowance for A/R	-13,500.00
160 - Inventory & Materials	73,309.27
133 · Lease Receivable - ST	17,170.00
135.5 · Unbilled Receivables	25,748.51
Total Other Current Assets	222,967.04
Total Current Assets	1,948,210.62
Fixed Assets	
301 - Land	125,195.95
302 - Other Improvements	2,518,824.66
304 - Plant and Equipment	7,893,674.84
306 - Other Equipment	116,351.12
307 - Sewer Machinery	131,937.23
308 - Computer S/W	10,417.35
309 - Vehicles	205,823.96
311 - Less Accum Depreciation	-6,894,975.94
311.100 · WW Aeration Upgrade	15,800.00
Total Fixed Assets	4,123,049.17
Other Assets	
133.10 · Lease Receivable	10,613.00
170 · Utility Deposit	0.19
311 · Construction in Progress	
311.105 · CIP WW Plant Upgrades	237,188.83
311.107 · Rehab 5 Lift Stations - DEP	170,685.00
312 · CIP-SRF Project	140,250.00
313 · CIP - SRF District Match	26,000.00
313.60 · CIP -FDEP Sewer Grant Phase II	106,473.34
313.61 · CIP-FDEP Sewer Grant-Phase III	66,841.30
Total 311 · Construction in Progress	747,438.47
Total Other Assets	758,051.66
TOTAL ASSETS	**6,829,311.45**

Cedar Key Water & Sewer District
Balance Sheet
As of August 31, 2026

	Aug 31, 26
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
330 · Accounts Payable	50,669.76
Total Accounts Payable	50,669.76
Other Current Liabilities	
403- Emplo Ret Con Payabale	409.92
407-01 SS Tax Payable	1,069.20
411 - Unearned Revenues	13,388.72
482 - Accrued Int Pay	2,263.74
484 -Customer Deposits Payable	15,301.02
412 · Refundable Advance	26,637.00
450 · Fed. Income Taxes Payable	545.72
483 · Accrued Compensated Absences	11,591.00
485 · Note Payable -RD - Current	23,000.00
Total Other Current Liabilities	94,206.32
Total Current Liabilities	144,876.08
Long Term Liabilities	
445-SeaCoast Line Credit	135,019.62
500 - Accrd Compen Absences-LT	4,656.00
460 · N/P-Rural Development	970,000.00
Total Long Term Liabilities	1,109,675.62
Total Liabilities	1,254,551.70
Equity	
3900 · Retained Earnings	1,241,444.25
598 · Restricted for Debt Service	47,628.76
599 · Investment in Capital Assets -	3,624,062.43
Net Income	661,624.31
Total Equity	5,574,759.75
TOTAL LIABILITIES & EQUITY	**6,829,311.45**

9:01 AM
09/08/26
Cash Basis

Cedar Key Water & Sewer District
Profit & Loss Budget vs. Actual
October 2025 through August 2026

	Oct '25 - A...	Budget	$ Over Bud...	% of Bu...
Ordinary Income/Expense				
Income				
300 - Income				
305 - Water Revenue	510,527.92	540,513.00	-29,985.08	94.5%
310 - Sewer Revenues	413,084.04	435,086.00	-22,001.96	94.9%
330 - Earned Interest	7,645.16	7,000.00	645.16	109.2%
350 - Misc Income	2,343.28	1,600.00	743.28	146.5%
365. Meter Installation Fee	840.00	800.00	40.00	105.0%
383-FDEP/Commerce Grants	469,139.27	4,500,000.00	-4,030,860.73	10.4%
325 · Penalties	6,581.97	6,500.00	81.97	101.3%
335 · New Meter Charges	2,100.00	1,600.00	500.00	131.3%
384 · Insurance Proceeds	1,864.26			
385 · FEMA Proceeds	639,429.98	60,000.00	579,429.98	1,065.7%
Total 300 - Income	2,053,555.88	5,553,099.00	-3,499,543.12	37.0%
Other Sources Of Income				
315 - Ad Valorem Tax				
315.100 · Ad Valorem	462,490.04	459,674.00	2,816.04	100.6%
Total 315 - Ad Valorem Tax	462,490.04	459,674.00	2,816.04	100.6%
333 · Other Miscellaneous	0.00	2,500.00	-2,500.00	0.0%
340 · Rental Income	20,214.50	24,000.00	-3,785.50	84.2%
341 · City Portion of Leases	1,013.54	7,500.00	-6,486.46	13.5%
370 · Water Charge New Connection	0.00	12,000.00	-12,000.00	0.0%
371 · Sewer Charge New Connection	0.00	16,000.00	-16,000.00	0.0%
Total Other Sources Of Income	483,718.08	521,674.00	-37,955.92	92.7%
Total Income	2,537,273.96	6,074,773.00	-3,537,499.04	41.8%
Gross Profit	2,537,273.96	6,074,773.00	-3,537,499.04	41.8%
Expense				
500 · GENERAL AND ADMINISTRATIVE				
510 · Payroll				
510.01 · Salaries	318,277.17	310,000.00	8,277.17	102.7%
510.02 · Social Security/Medicare	23,864.83	26,250.00	-2,385.17	90.9%
510.03 · Retirement	35,363.48	30,000.00	5,363.48	117.9%
510.04 · Health, Dental & Life Ins	50,667.94	65,000.00	-14,332.06	78.0%
510.05 · Workers Comp.	0.00	6,000.00	-6,000.00	0.0%
510.07 · Uniform Service	5,544.60	4,000.00	1,544.60	138.6%
Total 510 · Payroll	433,718.02	441,250.00	-7,531.98	98.3%
520 · Office				
520.01 · Supplies	1,953.42	3,150.00	-1,196.58	62.0%
520.02 · Postage & Shipping	6,615.38	8,400.00	-1,784.62	78.8%
520.03 · Computer, Billing, Etc.	6,465.84	5,250.00	1,215.84	123.2%
520.04 · Printing and Copying	2,090.56	2,625.00	-534.44	79.6%
520.05 · Web Portal/E-Billing	2,278.35			
520.07 · Bank Service Charge	550.04			
520.10 · Rents	0.00	1,890.00	-1,890.00	0.0%
Total 520 · Office	19,953.59	21,315.00	-1,361.41	93.6%

Cedar Key Water & Sewer District
Profit & Loss Budget vs. Actual
October 2025 through August 2026

	Oct '25 - A...	Budget	$ Over Bud...	% of Bu...
530 · Utilities				
530.01 · Fuel For Equipment	9,040.45	9,450.00	-409.55	95.7%
530.02 · Solid Waste Disposal	1,489.81	2,000.00	-510.19	74.5%
530.03 · Telephone	8,004.95	12,600.00	-4,595.05	63.5%
Total 530 · Utilities	18,535.21	24,050.00	-5,514.79	77.1%
540 · Professional Fees				
540.01 · Audit & Accounting	25,100.00	36,750.00	-11,650.00	68.3%
540.02 · Management/Legal	38,266.92	40,000.00	-1,733.08	95.7%
540.03 · Property Appraiser's Fee	11,951.22	7,500.00	4,451.22	159.3%
540.05 · Tax Collector Fees	3,666.81	9,500.00	-5,833.19	38.6%
540.06 · FEMA Engineering Fees	34,532.80	48,000.00	-13,467.20	71.9%
Total 540 · Professional Fees	113,517.75	141,750.00	-28,232.25	80.1%
550 - General Repair & Maint				
550.01 · Vehicle	3,440.06	3,400.00	40.06	101.2%
550.02 · Equipment and Tools	6,886.92	3,000.00	3,886.92	229.6%
550.03 · Building	2,268.84	5,000.00	-2,731.16	45.4%
550.04 · Supplies	2,335.55	2,500.00	-164.45	93.4%
550.06 · Storm Repairs	296,894.89	25,000.00	271,894.89	1,187.6%
Total 550 - General Repair & Maint	311,826.26	38,900.00	272,926.26	801.6%
560 · Other				
560.01 · Property/Liability Ins.	0.00	150,000.00	-150,000.00	0.0%
560.02 · Election Expenses	0.00	1,500.00	-1,500.00	0.0%
560.03 · Continuing Education	1,546.38	2,500.00	-953.62	61.9%
560.04 · Annual Fees & Dues	6,046.00	12,000.00	-5,954.00	50.4%
560.05 · Ads and Publications	2,395.58	5,000.00	-2,604.42	47.9%
560.06 · Miscellanous	7,859.55	5,000.00	2,859.55	157.2%
560.07 · Contingency	0.00	25,000.00	-25,000.00	0.0%
Total 560 · Other	17,847.51	201,000.00	-183,152.49	8.9%
570 · Capital Expenditures	0.00	50,000.00	-50,000.00	0.0%
Total 500 · GENERAL AND ADMINISTRATIVE	915,398.34	918,265.00	-2,866.66	99.7%
600 · DIRECT WATER EXPENSES				
620 - Laboratory				
620.01 · In House Lab	0.00	1,000.00	-1,000.00	0.0%
620.02 · Outside Lab	1,715.00	2,200.00	-485.00	78.0%
Total 620 - Laboratory	1,715.00	3,200.00	-1,485.00	53.6%
610 · Chemicals and Filters				
610.01 · Chemicals	79,075.80	100,000.00	-20,924.20	79.1%
610.02 · Miex Resin	0.00	25,000.00	-25,000.00	0.0%
610.04 · Chemicals and Filters-Others	10,230.00	15,000.00	-4,770.00	68.2%
Total 610 · Chemicals and Filters	89,305.80	140,000.00	-50,694.20	63.8%

Cedar Key Water & Sewer District
Profit & Loss Budget vs. Actual
October 2025 through August 2026

	Oct '25 - A...	Budget	$ Over Bud...	% of Bu...
640 · Repairs and Maintenance				
640.01 · Piping and Distribution	15,498.59	15,000.00	498.59	103.3%
640.02 · Equipment	16,484.94	15,000.00	1,484.94	109.9%
640.03 · Building & Grounds	2,073.04	5,000.00	-2,926.96	41.5%
640.04 · Water Tower Maintenance	20,421.44	22,000.00	-1,578.56	92.8%
640.05 · Generators Annual Mainte	0.00	2,000.00	-2,000.00	0.0%
640.06 · Water Plant Maintenance	0.00	7,500.00	-7,500.00	0.0%
640.07 Water Meter Replacement	13,973.59	15,000.00	-1,026.41	93.2%
Total 640 · Repairs and Maintenance	68,451.60	81,500.00	-13,048.40	84.0%
650 · Utilities				
650.01 · Electric	24,320.55	26,000.00	-1,679.45	93.5%
650.02 · Propane	0.00	1,000.00	-1,000.00	0.0%
650.03 · Telephone	413.34	5,500.00	-5,086.66	7.5%
Total 650 · Utilities	24,733.89	32,500.00	-7,766.11	76.1%
660 · Other				
660.20 . Contingency	16,132.28			
Total 660 · Other	16,132.28			
680 · Loans				
680-05 · RD - Water System Interest	0.00	27,308.00	-27,308.00	0.0%
680.06 · RD-Water System Principal	50,307.50	23,000.00	27,307.50	218.7%
Total 680 · Loans	50,307.50	50,308.00	-0.50	100.0%
685.00 · Contingency	0.00	50,000.00	-50,000.00	0.0%
Total 600 · DIRECT WATER EXPENSES	250,646.07	357,508.00	-106,861.93	70.1%
700 · DIRECT WASTEWATER EXPENSES				
710 · Chemicals and Filters				
710.01 · Chemicals	21,099.64	35,000.00	-13,900.36	60.3%
710 · Chemicals and Filters - Other	1,612.49			
Total 710 · Chemicals and Filters	22,712.13	35,000.00	-12,287.87	64.9%
720 · Laboratory				
720.01 · In House Lab	0.00	1,000.00	-1,000.00	0.0%
720.02 · Outside Lab	14,870.00	20,000.00	-5,130.00	74.4%
720.03 · Instrument Maintenance	0.00	7,500.00	-7,500.00	0.0%
Total 720 · Laboratory	14,870.00	28,500.00	-13,630.00	52.2%
730 · Regulatory				
730.01 · Permits	0.00	1,000.00	-1,000.00	0.0%
730.02 · Biosolids Hauling	42,035.00	65,000.00	-22,965.00	64.7%
Total 730 · Regulatory	42,035.00	66,000.00	-23,965.00	63.7%
740 · Repairs Maintenace Other				
740.01 · Piping & Distribution	3,288.99	30,000.00	-26,711.01	11.0%
740.02 · Equipment	18,821.86	34,000.00	-15,178.14	55.4%
740.03 · Building and Grounds	801.03	21,000.00	-20,198.97	3.8%
740.04 · Generator-Annual Maintenance	1,264.21	5,000.00	-3,735.79	25.3%
Total 740 · Repairs Maintenace Other	24,176.09	90,000.00	-65,823.91	26.9%
750 · Utilities				
750.01 · Electric	16,159.07	22,000.00	-5,840.93	73.5%
750.02 · Propane	516.30	7,500.00	-6,983.70	6.9%
Total 750 · Utilities	16,675.37	29,500.00	-12,824.63	56.5%
760 · Other				
760.02 · Contingency	0.00	50,000.00	-50,000.00	0.0%
Total 760 · Other	0.00	50,000.00	-50,000.00	0.0%

Cedar Key Water & Sewer District
Profit & Loss Budget vs. Actual
October 2025 through August 2026

	Oct '25 - A...	Budget	$ Over Bud...	% of Bu...
770.000 · DEP Grant Expenses				
770.100 · DEP Sewer Grant - Engineering	480,455.85	500,000.00	-19,544.15	96.1%
770.200 · DEP - Sewer Grant Construction	108,680.80	4,000,000.00	-3,891,319.20	2.7%
Total 770.000 · DEP Grant Expenses	589,136.65	4,500,000.00	-3,910,863.35	13.1%
Total 700 · DIRECT WASTEWATER EXPENSES	709,605.24	4,799,000.00	-4,089,394.76	14.8%
Total Expense	1,875,649.65	6,074,773.00	-4,199,123.35	30.9%
Net Ordinary Income	661,624.31	0.00	661,624.31	100.0%
Net Income	**661,624.31**	**0.00**	**661,624.31**	**100.0%**

Cedar Key Water & Sewer District
Profit & Loss Prev Year Comparison
October 2025 through August 2026

	Oct '25 - A...	Oct '24 - A...	$ Change	% Change
Ordinary Income/Expense				
Income				
300 - Income				
305 - Water Revenue	510,527.92	498,003.47	12,524.45	2.5%
310 - Sewer Revenues	413,084.04	406,229.82	6,854.22	1.7%
330 - Earned Interest	7,645.16	6,868.59	776.57	11.3%
350 - Misc Income	2,343.28	3,246.15	-902.87	-27.8%
365. Meter Installation Fee	840.00	720.00	120.00	16.7%
383-FDEP/Commerce Grants	469,139.27	2,150,941.27	-1,681,802.00	-78.2%
325 · Penalties	6,581.97	5,806.64	775.33	13.4%
335 · New Meter Charges	2,100.00	1,400.00	700.00	50.0%
384 · Insurance Proceeds	1,864.26	641,402.18	-639,537.92	-99.7%
385 · FEMA Proceeds	639,429.98	10,219.26	629,210.72	6,157.1%
Total 300 - Income	2,053,555.88	3,724,837.38	-1,671,281.50	-44.9%
Other Sources Of Income				
315 - Ad Valorem Tax				
315.100 · Ad Valorem	462,490.04	412,341.01	50,149.03	12.2%
Total 315 - Ad Valorem Tax	462,490.04	412,341.01	50,149.03	12.2%
333 · Other Miscellaneous	0.00	1,329.11	-1,329.11	-100.0%
340 · Rental Income	20,214.50	19,366.90	847.60	4.4%
341 · City Portion of Leases	1,013.54	1,293.66	-280.12	-21.7%
370 · Water Charge New Connection	0.00	9,000.00	-9,000.00	-100.0%
371 · Sewer Charge New Connection	0.00	3,000.00	-3,000.00	-100.0%
Total Other Sources Of Income	483,718.08	446,330.68	37,387.40	8.4%
390 · Security Deposit				
390.01 · Security Deposit	0.00	300.00	-300.00	-100.0%
Total 390 · Security Deposit	0.00	300.00	-300.00	-100.0%
Total Income	2,537,273.96	4,171,468.06	-1,634,194.10	-39.2%
Gross Profit	2,537,273.96	4,171,468.06	-1,634,194.10	-39.2%
Expense				
500 · GENERAL AND ADMINISTRATIVE				
510 · Payroll				
510.01 · Salaries	318,277.17	307,013.35	11,263.82	3.7%
510.02 · Social Security/Medicare	23,864.83	23,096.49	768.34	3.3%
510.03 · Retirement	35,363.48	26,131.17	9,232.31	35.3%
510.04 · Health, Dental & Life Ins	50,667.94	52,956.65	-2,288.71	-4.3%
510.05 · Workers Comp.	0.00	2,001.00	-2,001.00	-100.0%
510.07 · Uniform Service	5,544.60	2,859.00	2,685.60	93.9%
Total 510 · Payroll	433,718.02	414,057.66	19,660.36	4.8%
520 · Office				
520.01 · Supplies	1,953.42	2,757.39	-803.97	-29.2%
520.02 · Postage & Shipping	6,615.38	6,306.44	308.94	4.9%
520.03 · Computer, Billing, Etc.	6,465.84	4,625.38	1,840.46	39.8%
520.04 · Printing and Copying	2,090.56	1,753.57	336.99	19.2%
520.05 · Web Portal/E-Billing	2,278.35	0.00	2,278.35	100.0%
520.07 · Bank Service Charge	550.04	7,505.00	-6,954.96	-92.7%
520.10 · Rents	0.00	218.72	-218.72	-100.0%
Total 520 · Office	19,953.59	23,166.50	-3,212.91	-13.9%

Cedar Key Water & Sewer District
Profit & Loss Prev Year Comparison
October 2025 through August 2026

	Oct '25 - A...	Oct '24 - A...	$ Change	% Change
530 · Utilities				
530.01 · Fuel For Equipment	9,040.45	8,579.43	461.02	5.4%
530.02 · Solid Waste Disposal	1,489.81	1,446.47	43.34	3.0%
530.03 · Telephone	8,004.95	10,360.28	-2,355.33	-22.7%
Total 530 · Utilities	18,535.21	20,386.18	-1,850.97	-9.1%
540 · Professional Fees				
540.01 · Audit & Accounting	25,100.00	33,080.00	-7,980.00	-24.1%
540.02 · Management/Legal	38,266.92	46,225.08	-7,958.16	-17.2%
540.03 · Property Appraiser's Fee	11,951.22	10,064.76	1,886.46	18.7%
540.05 · Tax Collector Fees	3,666.81	0.00	3,666.81	100.0%
540.06 · FEMA Engineering Fees	34,532.80	30,699.62	3,833.18	12.5%
Total 540 · Professional Fees	113,517.75	120,069.46	-6,551.71	-5.5%
550 - General Repair & Maint				
550.01 · Vehicle	3,440.06	2,119.37	1,320.69	62.3%
550.02 · Equipment and Tools	6,886.92	1,011.47	5,875.45	580.9%
550.03 · Building	2,268.84	253.54	2,015.30	794.9%
550.04 · Supplies	2,335.55	4,138.33	-1,802.78	-43.6%
550.05 · New Tools	0.00	524.74	-524.74	-100.0%
550.06 · Storm Repairs	296,894.89	321,539.88	-24,644.99	-7.7%
Total 550 - General Repair & Maint	311,826.26	329,587.33	-17,761.07	-5.4%
560 · Other				
560.01 · Property/Liability Ins.	0.00	136,191.00	-136,191.00	-100.0%
560.02 · Election Expenses	0.00	1,520.00	-1,520.00	-100.0%
560.03 · Continuing Education	1,546.38	338.00	1,208.38	357.5%
560.04 · Annual Fees & Dues	6,046.00	11,471.59	-5,425.59	-47.3%
560.05 · Ads and Publications	2,395.58	1,656.32	739.26	44.6%
560.06 · Miscellanous	7,859.55	10,162.63	-2,303.08	-22.7%
Total 560 · Other	17,847.51	161,339.54	-143,492.03	-88.9%
Total 500 · GENERAL AND ADMINISTRATIVE	915,398.34	1,068,606.67	-153,208.33	-14.3%
600 · DIRECT WATER EXPENSES				
620 - Laboratory				
620.01 · In House Lab	0.00	201.60	-201.60	-100.0%
620.02 · Outside Lab	1,715.00	1,752.08	-37.08	-2.1%
Total 620 - Laboratory	1,715.00	1,953.68	-238.68	-12.2%
630 - Regulatory				
630.01 · Permits	0.00	480.00	-480.00	-100.0%
Total 630 - Regulatory	0.00	480.00	-480.00	-100.0%
610 · Chemicals and Filters				
610.01 · Chemicals	79,075.80	84,734.07	-5,658.27	-6.7%
610.02 · Miex Resin	0.00	22,468.50	-22,468.50	-100.0%
610.04 · Chemicals and Filters-Others	10,230.00	10,230.00	0.00	0.0%
Total 610 · Chemicals and Filters	89,305.80	117,432.57	-28,126.77	-24.0%

Cedar Key Water & Sewer District
Profit & Loss Prev Year Comparison
October 2025 through August 2026

	Oct '25 - A...	Oct '24 - A...	$ Change	% Change
640 · Repairs and Maintenance				
640.01 · Piping and Distribution	15,498.59	18,558.64	-3,060.05	-16.5%
640.02 · Equipment	16,484.94	24,136.32	-7,651.38	-31.7%
640.03 · Building & Grounds	2,073.04	0.00	2,073.04	100.0%
640.04 · Water Tower Maintenance	20,421.44	14,098.29	6,323.15	44.9%
640.05 · Generators Annual Mainte	0.00	1,770.44	-1,770.44	-100.0%
640.07 Water Meter Replacement	13,973.59	10,569.42	3,404.17	32.2%
Total 640 · Repairs and Maintenance	68,451.60	69,133.11	-681.51	-1.0%
650 · Utilities				
650.01 · Electric	24,320.55	20,963.77	3,356.78	16.0%
650.03 · Telephone	413.34	4,614.13	-4,200.79	-91.0%
Total 650 · Utilities	24,733.89	25,577.90	-844.01	-3.3%
660 · Other				
660.20 . Contingency	16,132.28	0.00	16,132.28	100.0%
Total 660 · Other	16,132.28	0.00	16,132.28	100.0%
680 · Loans				
680.06 · RD-Water System Principal	50,307.50	0.00	50,307.50	100.0%
680.07 · DCB - LOC Interest	0.00	97.32	-97.32	-100.0%
Total 680 · Loans	50,307.50	97.32	50,210.18	51,592.9%
685.00 · Contingency	0.00	0.00	0.00	0.0%
Total 600 · DIRECT WATER EXPENSES	250,646.07	214,674.58	35,971.49	16.8%
700 · DIRECT WASTEWATER EXPENSES				
710 · Chemicals and Filters				
710.01 · Chemicals	21,099.64	34,216.34	-13,116.70	-38.3%
710 · Chemicals and Filters - Other	1,612.49	5,451.71	-3,839.22	-70.4%
Total 710 · Chemicals and Filters	22,712.13	39,668.05	-16,955.92	-42.7%
720 · Laboratory				
720.01 · In House Lab	0.00	1,056.74	-1,056.74	-100.0%
720.02 · Outside Lab	14,870.00	17,230.98	-2,360.98	-13.7%
720.03 · Instrument Maintenance	0.00	6,166.00	-6,166.00	-100.0%
Total 720 · Laboratory	14,870.00	24,453.72	-9,583.72	-39.2%
730 · Regulatory				
730.02 · Biosolids Hauling	42,035.00	51,120.00	-9,085.00	-17.8%
Total 730 · Regulatory	42,035.00	51,120.00	-9,085.00	-17.8%
740 · Repairs Maintenace Other				
740.01 · Piping & Distribution	3,288.99	13,819.14	-10,530.15	-76.2%
740.02 · Equipment	18,821.86	17,103.71	1,718.15	10.1%
740.03 · Building and Grounds	801.03	145.28	655.75	451.4%
740.04 · Generator-Annual Maintenance	1,264.21	1,151.32	112.89	9.8%
Total 740 · Repairs Maintenace Other	24,176.09	32,219.45	-8,043.36	-25.0%
750 · Utilities				
750.01 · Electric	16,159.07	15,234.14	924.93	6.1%
750.02 · Propane	516.30	6,741.05	-6,224.75	-92.3%
Total 750 · Utilities	16,675.37	21,975.19	-5,299.82	-24.1%
760 · Other				
760.01 · Professional Fees -WWTP Permit	0.00	5,660.00	-5,660.00	-100.0%
760.02 · Contingency	0.00	0.00	0.00	0.0%
Total 760 · Other	0.00	5,660.00	-5,660.00	-100.0%

Cedar Key Water & Sewer District
Profit & Loss Prev Year Comparison
October 2025 through August 2026

	Oct '25 - A...	Oct '24 - A...	$ Change	% Change
770.000 · DEP Grant Expenses				
770.100 · DEP Sewer Grant - Engineering	480,455.85	195,590.51	284,865.34	145.6%
770.200 · DEP - Sewer Grant Construction	108,680.80	1,829,525.15	-1,720,844.35	-94.1%
Total 770.000 · DEP Grant Expenses	589,136.65	2,025,115.66	-1,435,979.01	-70.9%
Total 700 · DIRECT WASTEWATER EXPENSES	709,605.24	2,200,212.07	-1,490,606.83	-67.8%
Total Expense	1,875,649.65	3,483,493.32	-1,607,843.67	-46.2%
Net Ordinary Income	661,624.31	687,974.74	-26,350.43	-3.8%
Net Income	**661,624.31**	**687,974.74**	**-26,350.43**	**-3.8%**

Adjusted Bill Calculation

Adjustment Information		Customer Name:	David Thomas Jr.
Date Requested:	9/10/2026	Account No.:	175001
Month of Service:	Aug-26	Service Address:	16350 SW Whiddon Aveni
Metered Usage:	42,180 Gal	*Previous 12 Months	
Am't Billed (W&S):	$882.79	Average W&S Usage:	8,650 gallons/Month

Justification: Unknown water usage. Customer does have people fixing sea wall.

	Water			**Sewer**
Base Charges:	$33.60			$32.55

Water Usage				**Adjusted Sewer Usage**			
Gallons:		**42,180**		Gallons*:		**8,650**	
0 to 3K	@	$3.30/K	$9.90	0 to 3K @	$2.67/K		$8.01
3 to 6 K	@	$6.17/K	$18.51	3 to 6 K @	$5.39/K		$16.17
6 to 9 K	@	$8.72/K	$26.16	6 to 9 K @	$7.84/K		$20.78
9K+	@	$11.27/K	$373.94	9K+ @	$10.26/K		$0.00
		Total:	$462.11			Total:	$77.51

Adjusted Water and Sewer, Total: $539.61

Cedar Key Water and Sewer District

Usage Report

From: 08/01/2025 Through: 09/10/2026

Sorted By: Account Number

For 175001

Location No / Meter No.	Acct No. / Change Out	Size	Name / Service	Tran Date	Measure	Act Usage	Bill Usage	Adj Usage	Route / Adj Amt	Charges	Prior Date	Prior Read	Current Date	Current Read
175001	**175001**		**DAVID THOMAS JR.**			**16350 SW WHIDDON AVENUE**			**07**					
2400025577		5/8" METER	WATER	08/29/2025	Gallons	900	900	0	0.00	34.83	07/21/2025	321	08/19/2025	411
2400025577		5/8" METER	WATER	09/29/2025	Gallons	690	690	0	0.00	34.17	08/19/2025	411	09/22/2025	480
2400025577		5/8" METER	WATER	10/31/2025	Gallons	0	0	0	0.00	33.60	09/22/2025	480	10/20/2025	480
2400025577		5/8" METER	WATER	12/01/2025	Gallons	2260	2260	0	0.00	41.06	10/20/2025	480	11/19/2025	706
2400025577		5/8" METER	WATER	12/31/2025	Gallons	2340	2340	0	0.00	41.32	11/19/2025	706	12/18/2025	940
2400025577		5/8" METER	WATER	01/30/2026	Gallons	1210	1210	0	0.00	37.59	12/18/2025	940	01/20/2026	1061
2400025577		5/8" METER	WATER	02/27/2026	Gallons	2700	2700	0	0.00	42.51	01/20/2026	1061	02/18/2026	1331
2400025577		5/8" METER	WATER	03/31/2026	Gallons	27750	27750	0	0.00	299.48	02/18/2026	1331	03/17/2026	4106
2400025577		5/8" METER	WATER	04/29/2026	Gallons	13380	13380	0	0.00	137.53	03/17/2026	4106	04/17/2026	5444
2400025577		5/8" METER	WATER	05/29/2026	Gallons	820	820	0	0.00	36.31	04/17/2026	5444	05/18/2026	5526
2400025577		5/8" METER	WATER	06/30/2026	Gallons	290	290	0	0.00	34.56	05/18/2026	5526	06/17/2026	5555
2400025577		5/8" METER	WATER	07/31/2026	Gallons	9280	9280	0	0.00	91.33	06/17/2026	5555	07/17/2026	6483
2400025577		5/8" METER	WATER	08/31/2026	Gallons	42180	42180	0	0.00	462.11	07/17/2026	6483	08/18/2026	10701
Totals for Customer/Location/Service: 175001 / 175001 / WATER						103,800	103,800	0						
Grand Totals														
			WATER		Gallons	103800	103800	0	0.00	1326.40				

Number of Accounts	1
Number of Locations	1
Account/Location Combinations	1

CEDAR KEY WATER AND SEWER DISTRICT

REQUEST FOR BILL ADJUSTMENT

Date: September 10, 2024

Name: David Thomas Jr

Name on Account if Different: ______

Physical Address of Account: 11350 SW Whiddon Avenue

Description of water loss including dates over which loss occurred:

Unknown water usage. Customer has not been at residence since May but has peoples repairing sea wall.

Have you requested another adjustment over the prior 3 years? Yes X No ______

Signature

Submit:

Mail: CKWSD, P.O. Box 309, Cedar Key, FL, 32625.
Email: alicia@ckwater.org
Hand: 510 3rd Street, Cedar Key.