

OKEECHOBEE UTILITY AUTHORITY

MEETING AGENDA

JUNE 16, 2026

8:00 A.M.

1. Call the Meeting to Order
 - Pledge of Allegiance
 - Determination of Voting Members
2. Agenda Additions or Deletions
3. Consent Agenda
 4. Invoice from Kimley-Horn and Associates Inc. – Treasure Island Septic to Sewer
 5. Invoice from Holtz Consulting Engineers, Inc. – State Road 78 Water Main
 6. Invoice from Holtz Consulting Engineers, Inc. – Mallard Landing Gravity Sewer Expansion
 7. Invoice from Holtz Consulting Engineers, Inc. – State Road 78 Water Main Phase III
 8. Invoice from Holtz Consulting Engineers, Inc. – State Road 78 Water Main Phase III Booster Pump Station
 9. Invoice from B & B Site Development Inc. – SR 78W Water Main Improvements, Phase 2
 10. Invoice from Andersen Andre Consulting Engineers, Inc. – SWSA Project 2 Vacuum Collection System
 11. Invoice from Hinterland Group, Inc. – SWSA Project 2
 12. Invoice from CHA Consulting Inc. – Vac Station #2 Generator Replacement
 13. Invoice from CHA Consulting Inc. – SWTP Ozone System Upgrades
 14. Invoice from Go Underground Utilities, LLC – Pine Ridge Park Expansion Project
 15. Invoice from PRP Construction, LLC – Mallard Landing Gravity Sewer Expansion
 16. Invoice from Sumner Engineering & Consulting, Inc. – NW15 Pump Station Rehabilitation
 17. Invoice from Sumner Engineering & Consulting, Inc. – NW15 FDACS Grant
 18. Invoice from Sumner Engineering & Consulting, Inc. – SW 5th Ave LPSS Design And Permitting
 19. Invoice from Sumner Engineering & Consulting, Inc. – SWSA Septic to Sewer Connections Phase III Lots (Groups D, E and F)
 20. Invoice from Sumner Engineering & Consulting, Inc. – SWSA Septic to Sewer Connections Phase III Lots (Groups J through AA)
 21. Invoice from Nason Yeager Gerson Harris & Fumero, P.A. – Legal Services
 22. Invoice from Conely and Conely, P.A. – Legal Services
 22. Invoice from Thorn Run Partners
 24. Invoice from MacVicar Consulting, Inc.
 25. Surplus Vehicle
 26. Operations Director Monthly Report
27. Meeting Minutes from April 21, 2026
28. Public Comments
29. Finance Report
30. FY27 Preliminary Budget Review

31. Presentation of FY25 Financial Statements Audit Report, Governance Letter and Annual Financial Report
32. Audited Contractual Service
33. UTV Purchase
34. Project 2 – Septic to Sewer Connection (Groups J, T & U)
35. Project 2 – Septic to Sewer Connection (Groups Z and AA)
36. Pine Ridge Park Water Main Improvements
37. Basswood Water Main Improvements
38. FDOT Taking of GWTP Property
39. Payment Plan
40. Attorney
41. Executive Director
42. Items from the Board

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 1

JUNE 16, 2026

Call Meeting to Order

Pledge of Allegiance
Determine Voting Members

	<u>Absent</u>	<u>Present</u>
<u>County Representatives</u>		
Steve Hargraves – Board Member	_____	_____
Tabitha Trent – Board Member	_____	_____
Glenn Sneider - Alternate	_____	_____
<u>City Representatives</u>		
John Gilliland – Board Member	_____	_____
Steven Nelson – Board Member	_____	_____
Jamie Gamiotea - Alternate	_____	_____
<u>Glades County Representatives</u>		
Harry Moldenhauer – Board Member	_____	_____
Melanie Anderson – Alternate	_____	_____

FUTURE MEETING OF OUA BOARD
July 21, 2026 – 8:00 A.M.

FUTURE HOLIDAYS FOR OUA STAFF
September 7, 2026 – Labor Day

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 2

JUNE 16, 2026

AGENDA ADDITION OR DELETIONS

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 3

JUNE 16, 2026

CONSENT AGENDA

1. Pull items for discussion from Consent Agenda.
2. Items pulled from Consent Agenda will be discussed at the end of Agenda.
3. Unless noted all Consent Agenda items are recommended for approval.
4. Motion to approve items on Consent Agenda as follows:
 4. Invoice from Kimley-Horn and Associates Inc. – Treasure Island Septic to Sewer
 5. Invoice from Holtz Consulting Engineers, Inc. – State Road 78 Water Main
 6. Invoice from Holtz Consulting Engineers, Inc. – Mallard Landing Gravity Sewer Expansion
 7. Invoice from Holtz Consulting Engineers, Inc. – State Road 78 Water Main Phase III
 8. Invoice from Holtz Consulting Engineers, Inc. – State Road 78 Water Main Phase III Booster Pump Station
 9. Invoice from B & B Site Development Inc. – SR 78W Water Main Improvements, Phase 2
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 22. Invoice from Conely and Conely, P.A. – Legal Services
 22. Invoice from Thorn Run Partners
 24. Invoice from MacVicar Consulting, Inc.
 25. Surplus Vehicle
 26. Operations Director Monthly Report

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 4

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM KIMLEY-HORN AND ASSOCIATES, INC. – TREASURE ISLAND SEPTIC TO SEWER PROJECT

Please find attached invoice in the amount of \$25,351.40 submitted by Kimley-Horn and Associates, Inc. Staff is aware of the work currently being done by Kimley Horn and Associates, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$3,180,385.00
June 2023-Dec 2023	Pay Requests 1-8			\$712,022.40	\$2,468,362.60
Jan 2024-Nov 2024	Pay requests 9-19			\$677,327.14	\$1,791,035.46
Jan-25	20	Jan-25		\$24,402.26	\$1,766,633.20
Mar-25	21	Mar-25		\$15,790.35	\$1,750,842.85
Apr-25	22	Apr-25		\$41,543.27	\$1,709,299.58
Apr-25	23	Apr-25		\$36,097.22	\$1,673,202.36
Jun-25	24	Jun-25		\$33,759.66	\$1,639,442.70
Jul-25	25	Jul-25		\$23,081.35	\$1,616,361.35
Aug-25	26	Aug-25		\$64,448.15	\$1,551,913.20
		Change Order	\$86,000.00		\$1,465,913.20
Sep-25	27	Sep-25		\$55,448.57	\$1,410,464.63
Oct-25	28	Oct-25		\$82,217.76	\$1,328,246.87
Oct-25	29	Oct-25		\$12,076.78	\$1,316,170.09
Dec-25	30	Dec-25		\$63,272.00	\$1,252,898.09
Dec-25	31	Dec-25		\$170,889.28	\$1,082,008.81
Feb-26	32	Feb-26		\$44,152.20	\$1,037,856.61
Mar-26	33	Mar-26		\$52,919.50	\$984,937.11
Apr-26	34	Apr-26		\$106,408.65	\$878,528.46
May-26	35	May-26		\$70,884.62	\$807,643.84
Jun-26	36		\$25,351.40		\$782,292.44

Staff recommends approval of this invoice in the amount of \$25,351.40 to Kimley-Horn and Associates, Inc.

<p>Please remit payment electronically to:</p> <p>Account Name: KIMLEY-HORN AND ASSOCIATES, INC. Bank Name and Address: WELLS FARGO BANK, N.A., SAN FRANCISCO, CA 94104 Account Number: 2073089159554 ABA#: 121000248 Please send remittance information to: payments@kimley-horn.com</p>	<p>If paying by check, please remit to:</p> <p>KIMLEY-HORN AND ASSOCIATES, INC. P.O. BOX 932520 ATLANTA, GA 31193-2520</p>
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OKEECHOBEE UTILITY AUTHORITY
 ATTN: JOHN HAYFORD
 OUA
 100 SW 5TH AVE
 OKEECHOBEE, FL 34974

Federal Tax Id: 56-0885615
 For Services Rendered through May 31, 2026

Invoice Amount: \$25,351.40

Invoice No: 35923190
 Invoice Date: Jun 4, 2026

Project No: 241093000.1
 Project Name: TREASURE ISLAND S2S
 Project Manager: VAN SICKLE, PETER

Client Reference: MSA180123
 PO# 0000011405

LUMP SUM

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
Task 1 - Project Validation and Kickoff Meeting	8,284.00	100.00%	8,284.00	8,284.00	0.00
Task 2 - Data Collection	13,891.00	100.00%	13,891.00	13,891.00	0.00
Task 3 - Model Development and Hydraulic Investigation	21,804.00	100.00%	21,804.00	21,804.00	0.00
Task 4 - Preliminary Design Report (PDR)	92,037.00	100.00%	92,037.00	92,037.00	0.00
Task 5 - Pre-Design Services					
i. Geotechnical Services	31,384.00	90.00%	28,245.60	28,245.60	0.00
ii. Site Survey	603,965.00	100.00%	603,965.00	603,965.00	0.00
iii. Environmental Services	24,257.00	70.00%	16,979.90	12,128.50	4,851.40
iv. Structural Services	95,413.00	70.00%	66,789.10	66,789.10	0.00
v. Electrical, Instrumentation, Controls, and MEP Services	74,642.00	70.00%	52,249.40	52,249.40	0.00
Task 6 - Permitting and Easement/ROW Acquisition Support	159,775.00	75.00%	119,831.25	119,831.25	0.00
Task 7 - Meetings	48,503.00	65.00%	31,526.95	31,526.95	0.00
Task 8 - Project Management	38,060.00	70.00%	26,642.00	26,642.00	0.00
Task 9 - 30% Preliminary Design	526,345.00	100.00%	526,345.00	526,345.00	0.00
Task 10 - 60% Design	620,228.00	67.00%	415,552.76	415,552.76	0.00
Task 11 - 90% Design	504,874.00	40.00%	201,949.60	201,949.60	0.00
Task 12 - Final Design	261,335.00	0.00%	0.00	0.00	0.00
Task 13 - Bidding Services	55,588.00	0.00%	0.00	0.00	0.00
Amendment #1					

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OKEECHOBEE UTILITY AUTHORITY
 ATTN: JOHN HAYFORD
 OUA
 100 SW 5TH AVE
 OKEECHOBEE, FL 34974

Federal Tax Id: 56-0885615
 For Services Rendered through May 31, 2026

Invoice Amount: \$25,351.40

Invoice No: 35923190
 Invoice Date: Jun 4, 2026

Project No: 241093000.1
 Project Name: TREASURE ISLAND S2S
 Project Manager: VAN SICKLE, PETER

Client Reference: MSA180123
 PO# 0000011405

Description	Contract Value	% Complete	Amount Earned to Date	Previous Amount Billed	Current Amount Due
Task 5 - Pre-Design Services					
ii. Site Survey	18,000.00	100.00%	18,000.00	18,000.00	0.00
Task 11 - 90% Design					
i. Phase 1 - Softdigs	8,000.00	100.00%	8,000.00	3,500.00	4,500.00
ii. Phase 2 - Softdigs	60,000.00	100.00%	60,000.00	44,000.00	16,000.00
Subtotal	3,266,385.00	70.78%	2,312,092.56	2,286,741.16	25,351.40
Total LUMP SUM					25,351.40

Total Invoice: \$25,351.40

OKEEHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 5

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM HOLTZ CONSULTING ENGINEERS, INC. – SR 78 WATERMAIN IMPROVEMENTS

Please find attached invoice in the amount of \$3,195.00 submitted by Holtz Consulting Engineers, Inc. Staff is aware of the work currently being done by Holtz Consulting Engineers, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$359,729.00
Feb-24	1	Feb-24		\$2,873.00	\$356,856.00
Mar-24	2	Mar-24		\$18,838.50	\$338,017.50
Apr-24	3	Apr-24		\$10,219.50	\$327,798.00
May-24	4	May-24		\$50,801.00	\$276,997.00
Jul-24	5	Jul-24		\$28,200.60	\$248,796.40
Jul-24	6	Jul-24		\$22,941.10	\$225,855.30
Aug-24	7	Aug-24		\$12,793.50	\$213,061.80
Sep-24	8	Sep-24		\$12,011.80	\$201,050.00
Oct-24	9	Oct-24		\$1,175.00	\$199,875.00
Nov-24	10	Nov-24		\$9,915.00	\$189,960.00
Dec-24	11	Dec-24		\$9,590.00	\$180,370.00
Jan-25	12	Jan-25		\$3,835.00	\$176,535.00
Apr-25	13	Apr-25		\$4,473.50	\$172,061.50
May-25	14	May-25		\$4,809.50	\$167,252.00
Jun-25	15	Jun-25		\$2,352.00	\$164,900.00
Jul-25	16	Jul-25		\$1,680.00	\$163,220.00
Aug-25	17	Aug-25		\$3,195.00	\$160,025.00
Sep-25	18	Sep-25		\$6,390.00	\$153,635.00
Oct-25	19	Oct-25		\$9,585.00	\$144,050.00
Nov-25	20	Nov-25		\$39,937.50	\$104,112.50
Dec-25	21	Dec-25		\$23,962.50	\$80,150.00
Jan-26	22	Jan-26		\$15,975.00	\$64,175.00
Feb-26	23	Feb-26		\$15,975.00	\$48,200.00
Mar-26	24	Mar-26		\$15,975.00	\$32,225.00
Apr-26	25	Apr-26		\$7,987.50	\$24,237.50
May-26	26	May-26		\$4,792.50	\$19,445.00
Jun-26	27		\$3,195.00		\$16,250.00

Staff recommends approval of this invoice in the amount of \$3,195.00 to Holtz Consulting Engineers, Inc.

Holtz Consulting Engineers, Inc.

INVOICE

270 South Central Boulevard, Suite 207
Jupiter, FL 33458
Phone: (561) 575-2005 Fax: (561) 575-2009

INVOICE DATE: May 15, 2026
INVOICE #: 11726-27- FINAL
CLIENT: OUA
PROJECT: State Rd. 78 West WM
Improvements
Purchase Order: 0000011726

Bill To:

Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974-4221

Lump Sum Contract Amount:	\$	359,729.00
Prior Invoices to Date:	\$	340,284.00
This Invoice Amount:	\$	3,195.00
Remaining Balance:	\$	16,250.00

THIS INVOICE AMOUNT: \$ 3,195.00

Please make checks payable to: **Holtz Consulting Engineers, Inc.**
270 South Central Boulevard, Suite 207
Jupiter, FL 33458

If you have any questions concerning this invoice, please contact Christine Miranda at (863) 824-7200
HCE will never communicate changes to invoicing, payment procedures, and/or account number information in an email. All financial communications will be in writing via certified mail.

OKEEHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 6

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM HOLTZ CONSULTING ENGINEERS, INC. – MALLARD LANDING GRAVITY SEWER EXPANSION

Please find attached invoice in the amount of \$1,190.00 submitted by Holtz Consulting Engineers, Inc. Staff is aware of the work currently being done by Holtz Consulting Engineers, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$59,760.00
Feb-25	1	Feb-25		\$16,465.00	\$43,295.00
Mar-25	2	Mar-25		\$8,865.00	\$34,430.00
Apr-25	3	Apr-25		\$1,970.00	\$32,460.00
Jun-25	4	Jun-25		\$3,086.00	\$29,374.00
Aug-25	5	Aug-25		\$2,454.00	\$26,920.00
Aug-25	6	Aug-25		\$1,560.00	\$25,360.00
Sep-25	7	Sep-25		\$1,560.00	\$23,800.00
Oct-25	8	Oct-25		\$1,190.00	\$22,610.00
Dec-25	9	Dec-25		\$3,570.00	\$19,040.00
Jan-26	10	Jan-26		\$1,190.00	\$17,850.00
Feb-26	11	Feb-26		\$3,570.00	\$14,280.00
Mar-26	12	Mar-26		\$3,570.00	\$10,710.00
Apr-26	13	Apr-26		\$5,950.00	\$4,760.00
May-26	14	May-26		\$2,380.00	\$2,380.00
Jun-26	15		\$1,190.00		\$1,190.00

Staff recommends approval of this invoice in the amount of \$1,190.00 to Holtz Consulting Engineers, Inc.

Holtz Consulting Engineers, Inc.

INVOICE

270 South Central Boulevard, Suite 207
Jupiter, FL 33458
Phone: (561) 575-2005 Fax: (561) 575-2009

INVOICE DATE: June 10, 2026
INVOICE #: 1092401-15
CLIENT: OUA
PROJECT: Mallard Landing Gravity
Sewer Expansion
Purchase Order: 0000012081

Bill To:

Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974-4221

Lump Sum Contract Amount:	\$	59,760.00
Prior Invoices to Date:	\$	57,380.00
This Invoice Amount:	\$	1,190.00
Remaining Balance:	\$	1,190.00

THIS INVOICE AMOUNT: \$ 1,190.00

Please make checks payable to: **Holtz Consulting Engineers, Inc.**
270 South Central Boulevard, Suite 207
Jupiter, FL 33458

If you have any questions concerning this invoice, please contact Christine Miranda at (863) 824-7200
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OKEEHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 7

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM HOLTZ CONSULTING ENGINEERS, INC. – SR 78 WATERMAIN IMPROVEMENTS PHASE 3

Please find attached invoice in the amount of \$8,931.00 submitted by Holtz Consulting Engineers, Inc. Staff is aware of the work currently being done by Holtz Consulting Engineers, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$399,895.00
Mar-26	1	Mar-26		\$53,586.00	\$346,309.00
Apr-26	2	Apr-26		\$35,724.00	\$310,585.00
May-26	3	May-26		\$17,862.00	\$292,723.00
Jun-26	4		\$8,931.00		\$283,792.00

Staff recommends approval of this invoice in the amount of \$8,931.00 to Holtz Consulting Engineers, Inc.

Holtz Consulting Engineers, Inc.

INVOICE

270 South Central Boulevard, Suite 207
Jupiter, FL 33458
Phone: (561) 575-2005 Fax: (561) 575-2009

INVOICE DATE: June 10, 2026
INVOICE #: 12709-4
CLIENT: OUA
PROJECT: State Rd. 78 West Phase III
WM Improvements

Purchase Order: 0000012709

Bill To:

Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974-4221

Lump Sum Contract Amount:	\$	399,895.00
Prior Invoices to Date:	\$	107,172.00
This Invoice Amount:	\$	8,931.00
Remaining Balance:	\$	283,792.00

THIS INVOICE AMOUNT: \$ 8,931.00

Please make checks payable to: **Holtz Consulting Engineers, Inc.**
270 South Central Boulevard, Suite 207
Jupiter, FL 33458

If you have any questions concerning this invoice, please contact Christine Miranda at (863) 824-7200

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Holtz Consulting Engineers, Inc.



Summary of Invoice by Task Amount

Billing Period Thru:

May 31, 2026

Invoice #:

12709-4

PROJECT:

State Rd. 78 West Phase III WM
Improvements

TASK	DESCRIPTION	FULL AMOUNT	PERCENT COMPLETE	TOTAL AMOUNT BILLED TO DATE	PREVIOUSLY BILLED	THIS INVOICE AMOUNT	BALANCE REMAINING
1	Engineering Design Services	\$ 178,620.00	65%	\$ 116,103.00	\$ 107,172.00	\$ 8,931.00	\$ 62,517.00
2	Permitting	\$ 5,510.00	0%	\$ -	\$ -	\$ -	\$ 5,510.00
3	Bidding	\$ 6,985.00	0%	\$ -	\$ -	\$ -	\$ 6,985.00
4	Engineering Services During Construction	\$ 208,780.00	0%	\$ -	\$ -	\$ -	\$ 208,780.00
		\$ 399,895.00		\$ 116,103.00	\$ 107,172.00	\$ 8,931.00	\$ 283,792.00

OKEEHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 8

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM HOLTZ CONSULTING ENGINEERS, INC. – SR 78 WATERMAIN IMPROVEMENTS PHASE 3 – BOOSTER PUMP STATION

Please find attached invoice in the amount of \$11,526.75 submitted by Holtz Consulting Engineers, Inc. Staff is aware of the work currently being done by Holtz Consulting Engineers, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$264,547.00
Jun-26	1		\$11,526.75		\$253,020.25

Staff recommends approval of this invoice in the amount of \$11,526.75 to Holtz Consulting Engineers, Inc.

Holtz Consulting Engineers, Inc.

INVOICE

270 South Central Boulevard, Suite 207
Jupiter, FL 33458
Phone: (561) 575-2005 Fax: (561) 575-2009

INVOICE DATE: June 10, 2026
INVOICE #: 1092402-1
CLIENT: OUA
PROJECT: State Rd. 78 West Phase III
WM Improvements Booster
Pump Station
Purchase Order: 0000012810

Bill To:

Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974-4221

Lump Sum Contract Amount:	\$	264,547.00
Prior Invoices to Date:	\$	-
This Invoice Amount:	\$	11,526.75
Remaining Balance:	\$	<u>253,020.25</u>

THIS INVOICE AMOUNT: \$ 11,526.75

Please make checks payable to: **Holtz Consulting Engineers, Inc.**
270 South Central Boulevard, Suite 207
Jupiter, FL 33458

If you have any questions concerning this invoice, please contact Christine Miranda at (863) 824-7200

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OKEEHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 9

JUNE 16, 2026

CONSENT AGENDA

**INVOICE FROM B & B SITE DEVELOPMENT, INC. – SR 78W WATER MAIN IMPROVEMENTS,
PHASE 2**

Please find attached invoice in the amount of \$41,220.85 submitted by B & B Site Development, Inc. Staff is aware of the work currently being done by B & B Site Development, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$419,358.50
Nov-25	1	Nov-25		\$99,489.83	\$319,868.67
Dec-25	2	Dec-25		\$57,690.00	\$262,178.67
Apr-26	3	Apr-26		\$195,807.82	\$66,370.85
Jun-26	4		\$41,220.85		\$25,150.00

Staff recommends approval of this invoice in the amount of \$41,220.85 to B & B Site Development, Inc.



HOLTZ CONSULTING ENGINEERS, INC

May 15, 2026

Mr. John Hayford, PE
Executive Director
Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974

Subject: **Okeechobee Utility Authority
State Route 78 West Water Main Improvements – Phase 2
B&B Site Development, Inc.
Application for Payment No. 4 – FINAL**

Dear Mr. Hayford,

Attached is Application for Payment No. 4 and supporting documents for the above-referenced project, as submitted by B&B Site Development, Inc. This requisition is for payment, for the record drawings and retainage held on the project. This project is now complete.


The amount of payment requested is **\$41,220.85**.

To the best of our knowledge, the work included in this pay request has been satisfactorily completed in accordance with the Contract Documents and the amounts requested are as outlined in the approved Schedule of Values. Holtz Consulting Engineers therefore recommends payment to be made in the amount requested.

If you should have any questions, please contact our office.

Sincerely,

HOLTZ CONSULTING ENGINEERS, INC.


Christine Miranda, PE
Vice President

Attachments – Signed copy of Application for Payment No. 4

cc: Michelle Baughman, B&B Site Development, Inc.
File

Okeechobee Utility Authority

100 Southwest 5th Avenue
Okeechobee, FL 34974

FROM(CONTRACTOR):

B & B Site Development Inc
1505-C South Parrot Avenue
Okeechobee, FL 34974

VIA (A/E):

State Route 78 West Water Main Improvements - Phase 2

HCE - Holtz Consulting Engineers, Inc
425 Southwest Park Street Suite 8
Okeechobee, FL 34972

APPLICATION NO: **4 - Final**

APPLICATION DATE: 5/8/2026

PERIOD TO: 5/8/2026

ENGINEERS

PROJECT NO:

Distribution to:

<input checked="" type="checkbox"/>	OWNER
<input checked="" type="checkbox"/>	ENGINEER
<input checked="" type="checkbox"/>	CONTRACTOR
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

CONTRACT FOR:

CONTRACT DATE: **6/19/2025**

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for Payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

CHANGE ORDER SUMMARY		
Change Orders approved in previous months by owner	ADDITIONS	DEDUCTIONS
TOTAL	\$0	\$0
Approved this Month		
Number	Date Approved	
TOTALS	\$0	\$0
Net change by Change Orders		\$0.00

1. ORIGINAL CONTRACT SUM	\$	419,358.50
2. Net change by Change Orders	\$	0.00
3. CONTRACT SUM TO DATE (Line 1+/-2)	\$	419,358.50
4. TOTAL COMPLETED & STORED TO DATE	\$	394,208.50

(Column G on G703)

5. RETAINAGE:

a. 0% of Completed Work \$ 0.00
(Column D+E on G703)

Total Retainage (Line 5a or

Total in Column I \$ 0.00

6. TOTAL EARNED LESS RETAINAGE \$ 394,208.50

(Line 4 less Line 5 Total)

7. LESS PREVIOUS CERTIFICATES FOR

PAYMENT(Line 6 from prior Certificate) \$ 352,987.65

8. CURRENT PAYMENT DUE \$ 41,220.85

9. BALANCE TO FINISH, PLUS RETAINAGE \$ 25,150.00

(Line 3 less Line 6)

The undersigned contractor certifies that, to the best of its knowledge, information and belief, the covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and Payments received from Owner, and that current payment shown here is now due. Further, Contractor states that as of the date of this application, it has no claims against the Owner, except as may be set forth in an attachment to this Certificate for Payment. Any claims accruing as of the date of this application which are not listed in an attachment hereto are waived.

CONTRACTOR: **B&B Site Development, Inc.**

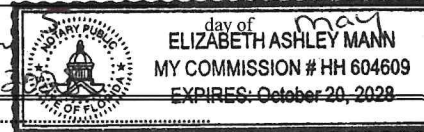
By: Michael H Baylora Date: 5-8-2026

State of: Florida County of: Okeechobee

Subscribed and sworn to before me this

Notary Public: Elizabeth Mann

My Commission expires: out 2028



, 20 26

AMOUNT CERTIFIED \$ \$41,220.85

(Attach explanation if amount certified differs from the amount applied for.)

ARCHITECT/ENGINEER:

By: Elizabeth Mann

Date: 5/15/26

ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents based on on-site observations and the data comprising the above application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

This certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

APPLICATION NO.: 4 - Final Retainage
 APPLICATION DATE: 5/8/2026
 PERIOD TO: 5/8/2026
 CONTRACT NO.:
 PROJECT NO.:

A ITEM NO.	B DESCRIPTION OF WORK	Unit	C			D		E		F N/A	G		H % (G / C)	I BALANCE TO FINISH (C - G)	J RETAINAGE (IF VARIABLE RATE)
			CONTRACT			PREVIOUS		CURRENT			TOTAL COMPLETED AND STORED TO DATE				
			QTY	Unit Price	Amount	QTY	Amount	QTY	Amount		QTY	Amount (D+E+F)			
GENERAL ITEMS															
1	MOBILIZATION/DEMObILIZATION (INC. GC'S, INSURANCE & BONDS, AND SAFETY)	LS	1	\$ 27,588.50	\$27,588.50	1.00	\$27,588.50	0.00	\$0.00		1.00	\$27,588.50	100%	\$0.00	\$2,758.85
2	MAINTENANCE OF TRAFFIC	LS	1	\$ 10,000.00	\$10,000.00	1.00	\$10,000.00	0.00	\$0.00		1.00	\$10,000.00	100%	\$0.00	\$1,000.00
3	PRECONSTRUCTION VIDEO DOCUMENTATION	LS	1	\$ 1,500.00	\$1,500.00	1.00	\$1,500.00	0.00	\$0.00		1.00	\$1,500.00	100%	\$0.00	\$150.00
4	RECORD DRAWINGS	LS	1	\$ 2,000.00	\$2,000.00	0.00	\$0.00	1.00	\$2,000.00		1.00	\$2,000.00	100%	\$0.00	\$200.00
5	6-INCH C-900 PVC WATER MAIN (OWNER WILL FURNISH C900 PVC, MEGALUG JOINT RESTRAINTS, MECHANICAL JOINT BOLT AND GASKET PACKS (LESS GLAND), AND BELL RESTRAINTS)	LF	15	\$ 75.00	\$1,125.00	15.00	\$1,125.00	0.00	\$0.00		15.00	\$1,125.00	100%	\$0.00	\$112.50
6	8-INCH C-900 PVC WATER MAIN (OWNER WILL FURNISH C900 PVC, MEGALUG JOINT RESTRAINTS, MECHANICAL JOINT BOLT AND GASKET PACKS (LESS GLAND), AND BELL RESTRAINTS)	LF	15	\$ 75.00	\$1,125.00	15.00	\$1,125.00	0.00	\$0.00		15.00	\$1,125.00	100%	\$0.00	\$112.50
7	16-INCH C-900 PVC WATER MAIN (OWNER WILL FURNISH C900 PVC, MEGALUG JOINT RESTRAINTS, MECHANICAL JOINT BOLT AND GASKET PACKS (LESS GLAND), AND BELL RESTRAINTS)	LF	3085	\$ 30.00	\$92,550.00	3045.00	\$91,350.00	0.00	\$0.00		3,045.00	\$91,350.00	99%	\$1,200.00	\$9,135.00
8	18-INCH C-900 PVC WATER MAIN (OWNER WILL FURNISH C900 PVC, MEGALUG JOINT RESTRAINTS, MECHANICAL JOINT BOLT AND GASKET PACKS (LESS GLAND), AND BELL RESTRAINTS)	LF	20	\$ 75.00	\$1,500.00	20.00	\$1,500.00	0.00	\$0.00		20.00	\$1,500.00	100%	\$0.00	\$150.00
9	6-INCH GATE VALVE WITH VALVE BOX (OWNER WILL FURNISH GATE VALVE AND VALVE BOX)	EA	1	\$ 500.00	\$500.00	1.00	\$500.00	0.00	\$0.00		1.00	\$500.00	100%	\$0.00	\$50.00
10	8-INCH GATE VALVE WITH VALVE BOX (OWNER WILL FURNISH GATE VALVE AND VALVE BOX)	EA	1	\$ 600.00	\$600.00	1.00	\$600.00	0.00	\$0.00		1.00	\$600.00	100%	\$0.00	\$60.00
11	16-INCH GATE VALVE WITH VALVE BOX (OWNER WILL FURNISH GATE VALVES AND VALVE BOXES)	EA	7	\$ 1,500.00	\$10,500.00	7.00	\$10,500.00	0.00	\$0.00		7.00	\$10,500.00	100%	\$0.00	\$1,050.00
12	PIGGING STATIONS	EA	2	\$ 10,000.00	\$20,000.00	2.00	\$20,000.00	0.00	\$0.00		2.00	\$20,000.00	100%	\$0.00	\$2,000.00
13	AIR RELEASE VALVE WITH MANHOLE (OWNER WILL FURNISH AIR RELEASE VALVE)	EA	1	\$ 10,000.00	\$10,000.00	1.00	\$10,000.00	0.00	\$0.00		1.00	\$10,000.00	100%	\$0.00	\$1,000.00
14	6-INCH 90 DEG MJ DI BEND (OWNER WILL FURNISH BEND)	EA	1	\$ 250.00	\$250.00	1.00	\$250.00	0.00	\$0.00		1.00	\$250.00	100%	\$0.00	\$25.00
15	6-INCH DI MJ LONG SLEEVE (OWNER WILL FURNISH SLEEVE)	EA	1	\$ 250.00	\$250.00	1.00	\$250.00	0.00	\$0.00		1.00	\$250.00	100%	\$0.00	\$25.00
16	16-INCH X 8-INCH MJ DI TEE (OWNER WILL FURNISH TEE)	EA	1	\$ 400.00	\$400.00	1.00	\$400.00	0.00	\$0.00		1.00	\$400.00	100%	\$0.00	\$40.00
17	16-INCH X 6-INCH MJ DI TEE (OWNER WILL FURNISH TEE)	EA	1	\$ 450.00	\$450.00	1.00	\$450.00	0.00	\$0.00		1.00	\$450.00	100%	\$0.00	\$45.00
18	16-INCH 45 DEG MJ DI BEND (OWNER WILL FURNISH BENDS)	EA	2	\$ 400.00	\$800.00	2.00	\$800.00	0.00	\$0.00		2.00	\$800.00	100%	\$0.00	\$80.00
19	16-INCH 11.25 DEG MJ DI BEND (OWNER WILL FURNISH BEND)	EA	1	\$ 400.00	\$400.00	1.00	\$400.00	0.00	\$0.00		1.00	\$400.00	100%	\$0.00	\$40.00
20	16-INCH DI MJ LONG SLEEVE (OWNER WILL FURNISH SLEEVE)	EA	2	\$ 400.00	\$800.00	2.00	\$800.00	0.00	\$0.00		2.00	\$800.00	100%	\$0.00	\$80.00
21	18-INCH X 16-INCH DI MJ REDUCER (OWNER WILL FURNISH REDUCERS)	EA	2	\$ 400.00	\$800.00	2.00	\$800.00	0.00	\$0.00		2.00	\$800.00	100%	\$0.00	\$80.00
22	18-INCH 11.25 DEG MJ DI BEND (OWNER WILL FURNISH BENDS)	EA	2	\$ 400.00	\$800.00	2.00	\$800.00	0.00	\$0.00		2.00	\$800.00	100%	\$0.00	\$80.00
23	16-INCH MJ DI CAP (OWNER WILL FURNISH CAP)	EA	1	\$ 350.00	\$350.00	1.00	\$350.00	0.00	\$0.00		1.00	\$350.00	100%	\$0.00	\$35.00
24	CONNECT NEW 6-INCH WATER MAIN TO EXISTING 6-INCH WATER MAIN	EA	1	\$ 2,000.00	\$2,000.00	1.00	\$2,000.00	0.00	\$0.00		1.00	\$2,000.00	100%	\$0.00	\$200.00
25	CONNECT NEW 8-INCH WATER MAIN TO EXISTING 8-INCH WATER MAIN	EA	1	\$ 3,000.00	\$3,000.00	1.00	\$3,000.00	0.00	\$0.00		1.00	\$3,000.00	100%	\$0.00	\$300.00
26	CONNECT NEW 16-INCH WATER MAIN TO EXISTING 16-INCH WATER MAIN	EA	1	\$ 5,000.00	\$5,000.00	1.00	\$5,000.00	0.00	\$0.00		1.00	\$5,000.00	100%	\$0.00	\$500.00

CONTINUATION SHEET

APPLICATION NO.: 4 - Final Retainage
 APPLICATION DATE: 5/8/2026
 PERIOD TO: 5/8/2026
 CONTRACT NO.:
 PROJECT NO.:

ITEM NO.	DESCRIPTION OF WORK	Unit	CONTRACT			PREVIOUS		CURRENT		F N/A	G TOTAL COMPLETED AND STORED TO DATE		H % (G / C)	I BALANCE TO FINISH (C - G)	J RETAINAGE (IF VARIABLE RATE)
			QTY	Unit Price	Amount	QTY	Amount	QTY	Amount		QTY	Amount			
											QTY	Amount (D+E+F)			
GENERAL ITEMS															
27	SAMPLE POINT W/ 6-INCH DOUBLE STRAP TAPPING SADDLE & CORP. STOP	EA	1	\$ 2,000.00	\$2,000.00	1.00	\$2,000.00	0.00	\$0.00		1.00	\$2,000.00	100%	\$0.00	\$200.00
28	SAMPLE POINT W/8-INCH DOUBLE STRAPP TAPPING SADDLE & CORP. STOP	EA	1	\$ 2,500.00	\$2,500.00	1.00	\$2,500.00	0.00	\$0.00		1.00	\$2,500.00	100%	\$0.00	\$250.00
29	SAMPLE POINT W/ 16-INCH DOUBLE STRAP TAPPING SADDLE & CORP. STOP	EA	5	\$ 3,500.00	\$17,500.00	5.00	\$17,500.00	0.00	\$0.00		5.00	\$17,500.00	100%	\$0.00	\$1,750.00
30	2" TERMINAL END BLOWOFF ASSEMBLY	EA	1	\$ 4,000.00	\$4,000.00	1.00	\$4,000.00	0.00	\$0.00		1.00	\$4,000.00	100%	\$0.00	\$400.00
31	18-INCH DR-11 HDPE INSTALLED VIA HDD (OWNER WILL FURNISH 18" DR11 HDPE)	LF	865	\$ 70.00	\$60,550.00	880.00	\$61,600.00	0.00	\$0.00		880.00	\$61,600.00	102%	-\$1,050.00	\$6,160.00
32	18-INCH HDPE x MJ ADAPTER (OWNER WILL FURNISH ADAPTERS)	EA	2	\$ 400.00	\$800.00	2.00	\$800.00	0.00	\$0.00		2.00	\$800.00	100%	\$0.00	\$80.00
33	REMOVAL OF 6-INCH CAST IRON PIPE FROM BRIDGE	LF	285	\$ 20.00	\$5,700.00	285.00	\$5,700.00	0.00	\$0.00		285.00	\$5,700.00	100%	\$0.00	\$570.00
34	REMOVAL OF 6-INCH CAST IRON PIPE	LF	3515	\$ 20.00	\$70,300.00	3515.00	\$70,300.00	0.00	\$0.00		3,515.00	\$70,300.00	100%	\$0.00	\$7,030.00
35	FILL & FLUSHING ASSEMBLY	EA	1	\$ 500.00	\$500.00	1.00	\$500.00	0.00	\$0.00		1.00	\$500.00	100%	\$0.00	\$50.00
36	CHLORINATING/TESTING	LF	3870	\$ 1.00	\$3,870.00	3870.00	\$3,870.00	0.00	\$0.00		3,870.00	\$3,870.00	100%	\$0.00	\$387.00
37	SODDING	LS	1	\$ 26,000.00	\$26,000.00	1.00	\$26,000.00	0.00	\$0.00		1.00	\$26,000.00	100%	\$0.00	\$2,600.00
38	GRAVEL DRIVEWAY REPLACEMENT	SY	75	\$ 18.00	\$1,350.00	75.00	\$1,350.00	0.00	\$0.00		75.00	\$1,350.00	100%	\$0.00	\$135.00
39	MISCELLANEOUS RESTORATION	LS	1	\$ 5,000.00	\$5,000.00	1.00	\$5,000.00	0.00	\$0.00		1.00	\$5,000.00	100%	\$0.00	\$500.00
40	CONTINGENCY	LS	1	\$ 25,000.00	\$25,000.00	0.00	\$0.00	0.00	\$0.00		0.00	\$0.00	0%	\$25,000.00	\$0.00
Total Bid					\$419,358.50		\$392,208.50		\$2,000.00	\$0.00		\$394,208.50		\$25,150.00	\$39,420.85
Additional Items by Change Order						PREVIOUS		CURRENT		COMPLETED AND STORED		%	BALANCE	RETAINAGE	
Ch. Order No.	Description of Item	Unit	QTY	Unit Price	Amount	QTY	Amount	QTY	Amount	QTY	Amount		TO FINISH		
		LS			\$0.00		\$0.00	0.00	\$0.00		\$0.00		\$0.00	\$0.00	
TOTAL CONSTRUCTION COSTS:					\$419,358.50		\$392,208.50		\$2,000.00	\$0.00		\$394,208.50		\$25,150.00	\$39,420.85

Approved By: _____

DATE: _____

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 10

JUNE 16, 2026

CONSENT AGENDA

**INVOICE FROM ANDERSON ANDRE CONSULTING ENGINEERS, INC. – SWSA PROJECT 2
VACUUM COLLECTION SYSTEM**

Please find attached the invoice in the amount of \$3,827.50 submitted by Anderson Andre consulting Engineers, Inc. Staff is aware of the work currently being done by Anderson Andre Consulting Engineers, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$37,985.00
Sep-23	1	Sep-23		\$3,735.50	\$34,249.50
Dec-23	2	Dec-23		\$12,052.00	\$22,197.50
Jan-24	3	Jan-24		\$15,804.00	\$6,393.50
Jan-24	Change Order #1		\$104,675.00		\$111,068.50
Feb-24	4	Feb-24		\$12,360.50	\$98,708.00
Mar-24	5	Mar-24		\$4,757.50	\$93,950.50
Apr-24	6	Apr-24		\$8,795.00	\$85,155.50
May-24	7	May-24		\$10,925.00	\$74,230.50
Jun-24	8	Jun-24		\$9,872.50	\$64,358.00
Aug-24	6	Aug-24		\$12,162.50	\$52,195.50
Sep-24	7	Sep-24		\$10,025.00	\$42,170.50
Oct-24	8	Oct-24		\$11,122.50	\$31,048.00
Dec-24	9	Dec-24		\$9,310.00	\$21,738.00
Jan-25	10	Jan-25		\$12,065.00	\$9,673.00
Feb-25	11	Feb-25		\$5,985.00	\$3,688.00
	Change Order #2		\$13,832.00		\$17,520.00
May-25	12	May-25		\$7,045.00	\$10,475.00
Jul-25	13	Jul-25		\$7,147.50	\$3,327.50
Sep-25	14	Sep-25		\$595.00	\$2,732.50
Mar-26	15	Mar-26		\$1,320.00	\$1,412.50
	Change Order #3		\$8,365.00		\$9,777.50
Jun-26	16		\$3,827.50		\$5,950.00

Staff recommends approval of this invoice in the amount of \$3,827.50 to Anderson Andre Consulting Engineers, Inc.



ANDERSEN ANDRE CONSULTING ENGINEERS, INC.

834 SW Swan Avenue
Port St. Lucie, Florida 34983

INVOICE

Invoice No: A26-5096
Invoice Date: May 21, 2026
AAACE Project No: 23-193

Bill To: Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, Florida 34974
Atten: Mr. John Hayford, P.E.

CONSTRUCTION MATERIALS TESTING SERVICES
OUA SWSA PROJECT 2 VACUUM COLLECTION SYSTEM
OKEECHOBEE COUNTY, FLORIDA

Invoice #19 - Services Provided from February 21, 2026 through May 15, 2026
P.O. No. 11548

Engineering Technician:

Table with 2 columns: Date/Hours and Amount. Rows include dates from 02/27/26 to 05/05/26 with corresponding hourly rates and totals. Subtotal: \$2,567.50

Trip Charges:

Table with 2 columns: Description and Amount. Row: 9 trip charges @ \$75.00/trip. Subtotal: \$675.00

Professional/Administrative Man-Hours:

Table with 2 columns: Description and Amount. Rows: Sr. Project Engineer; 3 hour @ \$145.00/hour (\$435.00); Technical Secretary; 3 hour @ \$50.00/hour (\$150.00). Subtotal: \$585.00

TOTAL INVOICE AMOUNT \$3,827.50

Summary table with 2 columns: Description and Amount. Rows: Original P.O. Amount (\$37,985.00), Change Order CO-1 Amount (\$104,675.00), Change Order CO-2 Amount (\$13,832.00), Previously Invoiced (<\$155,079.50>), Amount This Invoice (<\$3,827.50>), Budget Remaining (<-\$2,415.00>)

Please remit payment within 30 days to:
Andersen Andre Consulting Engineers, Inc.
834 SW Swan Avenue • Port St. Lucie, Florida 34983
Please call (772) 807-9191 with any questions concerning payment

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 11

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM HINTERLAND GROUP, INC. – SWSA PROJECT 2 VACUUM COLLECTION SYSTEM

Please find attached invoice in the amounts of \$251,403.25 submitted by Hinterland Group, Inc. Staff is aware of the work currently being done by Hinterland Group, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Retainage	Amount Paid	Remaining Balance
						\$11,954,105.00
Jun-23	1	Jun-23			\$302,829.81	\$11,651,275.19
Jul-23	2	Jul-23			\$559,224.46	\$11,092,050.73
Aug-23	3	Aug-23			\$1,064,874.13	\$10,027,176.60
Sep-23	4	Sep-23			\$882,815.44	\$9,144,361.16
Oct-23	5	Oct-23			\$590,564.39	\$8,553,796.77
Nov-23	6	Nov-23			\$372,055.78	\$8,181,740.99
Dec-23	7	Dec-23			\$242,146.59	\$7,939,594.40
Jan-24	8	Jan-24			\$404,627.44	\$7,534,966.96
Feb-24	9	Feb-24			\$369,339.17	\$7,165,627.79
Mar-24	10	Mar-24			\$391,876.52	\$6,773,751.27
	Change Order		\$12,020.90			\$6,785,772.17
Apr-24	11	Apr-24			\$507,927.60	\$6,277,844.57
May-24	12	May-24			\$625,894.94	\$5,651,949.63
Jun-24	13	Jun-24			\$469,525.56	\$5,182,424.07
	Change Order		\$201,090.97			\$5,383,515.04
Jul-24	14	Jul-24			\$335,745.20	\$5,047,769.84
	Change Order		\$27,914.60			\$5,075,684.44
Aug-24	15	Aug-24			\$303,710.80	\$4,771,973.64
Sep-24	16	Sep-24			\$387,166.25	\$4,384,807.39
	Change Order		-\$26,654.50			\$4,358,152.89
Oct-24	17	Oct-24			\$315,471.42	\$4,042,681.47
Nov-24	18	Nov-24			\$150,148.14	\$3,892,533.33
Dec-24	19	Dec-24			\$285,583.85	\$3,606,949.48
Feb-25	20	Feb-25			\$640,891.56	\$2,966,057.92
Mar-25	21	Mar-25			\$382,045.53	\$2,584,012.39
Dec-25	22	Dec-25			\$1,393,803.79	\$1,190,208.60
Jun-26	23		\$251,403.25	\$591,035.35		\$347,770.00

Staff recommends approval of this invoice in the amounts of \$251,403.25 to Hinterland Group, Inc.



Sumner Engineering & Consulting, Inc.
Agriculture, Civil, Land & Water Resources

410 NW 2nd Street
Okeechobee, FL 34972
863.763.9474

June 10, 2026

Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974

**RE: SWSA Project 2 – Vacuum Collection System
Hinterland Group, Inc. – Pay Application No. 23**

Mr. Hayford:

Please find attached Pay Application No. 23 for the above-referenced project, recommended for payment in the amount of \$251,403.25, which covers work confirmed to have been completed and materials stored for the period from November 1, 2025 through May 31, 2026, less the required 5% retainage.

I will provide a Summary Report and our daily RPR logs to you separately, along with other supporting documentation from the contractor as soon as it is available (consent of surety, lien releases, etc.).

If you have any questions, please do not hesitate to contact us.

Sincerely,
Sumner Engineering & Consulting, Inc.

Jeffrey M. Sumner, PE
President

Contractor's Application for Payment

Owner: <u>Okeechobee Utility Authority</u>	Owner's Project No.: _____
Engineer: <u>Sumner Engineering & Consulting, Inc.</u>	Engineer's Project No.: <u>19-04.E</u>
Contractor: <u>Hinterland Group, Inc.</u>	Contractor's Project No.: <u>22-0234-00</u>
Project: <u>Southwest Wastewater Service Area - Project 2</u>	
Contract: <u>235-006.03</u>	

Application No.: 23 **Application Date:** 6/1/2026
Application Period: **From** 11/1/2025 **to** 5/31/2026

1. Original Contract Price	\$ 11,954,105.00
2. Net change by Change Orders	\$ 214,371.97
3. Current Contract Price (Line 1 + Line 2)	\$ 12,168,476.97
4. Total Work completed and materials stored to date (Sum of Column G Lump Sum Total and Column J Unit Price Total)	\$ 11,820,706.97
5. Retainage	
a. <u>5%</u> X \$ 11,820,706.97 Work Completed	\$ 591,035.35
b. <u>5%</u> X \$ - Stored Materials	\$ -
c. Total Retainage (Line 5.a + Line 5.b)	\$ 591,035.35
6. Amount eligible to date (Line 4 - Line 5.c)	\$ 11,229,671.62
7. Less previous payments (Line 6 from prior application)	\$10,978,268.37
8. Amount due this application	\$ 251,403.25
9. Balance to finish, including retainage (Line 3 - Line 4)	\$ 347,770.00

Contractor's Certification
The undersigned Contractor certifies, to the best of its knowledge, the following:
(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;
(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such liens, security interest, or encumbrances); and
(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor: Hinterland Group, LLC
Signature: [Signature] **Date:** 6/9/2026

Recommended by Engineer: Jeffrey M Sumner	Approved by Owner: John Gilliland
By: <u>[Signature]</u>	By: _____
Title: <u>President</u>	Title: <u>Chairperson</u>
Date: <u>June 10, 2026</u>	Date: <u>June 16, 2026</u>
Approved by Funding Agency	
By: _____	By: _____
Title: _____	Title: _____
Date: _____	Date: _____

Progress Estimate - Lump Sum Work

Contractor's Application for Payment

Owner:	Okeechobee Utility Authority	Owner's Project No.:	
Engineer:	Summer Engineering & Consulting, Inc.	Engineer's Project No.:	19-04.E
Contractor:	Hinterland Group, Inc.	Contractor's Project No.:	22-0234-00
Project:	Southwest Wastewater Service Area - Project 2		
Contract:	235-006.03		

Application No.: 23 **Application Period:** From 11/01/25 to 05/31/26 **Application Date:** 06/01/26

A Item No.	B Description	C Scheduled Value (\$)	D + E Work Completed		F Materials Currently Stored (not in D or E) (\$)	G Work Completed and Materials Stored to Date (D + E + F) (\$)	H % of Scheduled Value (G / C) (%)	I Balance to Finish (C - G) (\$)
			(D + E) From Previous Application (\$)	This Period (\$)				
Original Contract								
General								
1	Mobilization	\$ 775,000.00	\$ 697,500.00	\$ 38,750.00		736,250.00	95%	38,750.00
2	Indemnification	\$ 214,000.00	\$ 214,000.00			214,000.00	100%	-
3	As-Built Record Drawings	\$ 100,000.00	\$ 30,000.00			30,000.00	30%	70,000.00
4	Maintenance of Traffic	\$ 105,000.00	\$ 105,000.00			105,000.00	100%	-
5	Existing Utility Location / Identification	\$ 30,000.00	\$ 30,000.00			30,000.00	100%	-
6	NPDES General Construction Permit Compliance	\$ 35,000.00	\$ 35,000.00			35,000.00	100%	-
Vacuum Pump Station No. 4								
10a	Excavation and Dewatering	\$ 80,000.00	\$ 80,000.00			80,000.00	100%	-
10b	Building Shell	\$ 365,000.00	\$ 364,450.00	\$ 550.00		365,000.00	100%	-
10c	Roof	\$ 45,000.00	\$ 43,100.00	\$ 1,900.00		45,000.00	100%	-
10d	Overhead Bridge Hoist	\$ 65,000.00	\$ 65,000.00			65,000.00	100%	-
10e	Miscellaneous (Gutters, Hose Bibs, Lights, etc)	\$ 45,000.00	\$ 45,000.00			45,000.00	100%	-
10f	Generator	\$ 200,000.00	\$ 200,000.00			200,000.00	100%	-
10g	Electrical (Equipment only)	\$ 65,000.00	\$ 65,000.00			65,000.00	100%	-
10h	Electrical (Conduits, Wire, Labor, etc.)	\$ 150,000.00	\$ 150,000.00			150,000.00	100%	-
10i	Vacuum Skids (Vacuum Pumps, Tank, and	\$ 525,000.00	\$ 525,000.00			525,000.00	100%	-
10j	Interior Piping	\$ 65,000.00	\$ 65,000.00			65,000.00	100%	-
10k	Yard Piping and Valves	\$ 25,000.00	\$ 25,000.00			25,000.00	100%	-
10l	Interior / Exterior Finishes	\$ 30,000.00	\$ 30,000.00			30,000.00	100%	-
10m	HVAC	\$ 40,000.00	\$ 40,000.00			40,000.00	100%	-
10n	Louvers and Metalwork	\$ 7,500.00	\$ 7,500.00			7,500.00	100%	-
10o	Odor Control	\$ 15,000.00	\$ 15,000.00			15,000.00	100%	-
10p	Plumbing	\$ 8,500.00	\$ 8,500.00			8,500.00	100%	-
10q	Bathroom	\$ 7,500.00	\$ 7,500.00			7,500.00	100%	-
10r	Doors	\$ 25,000.00	\$ 24,000.00	\$ 1,000.00		25,000.00	100%	-
10s	Concrete Drive	\$ 65,000.00	\$ 65,000.00			65,000.00	100%	-
10t	Underdrain	\$ 20,000.00	\$ 20,000.00			20,000.00	100%	-
10u	General Sitework (Clearing, Grading, etc.)	\$ 81,500.00	\$ 81,500.00			81,500.00	100%	-

Progress Estimate - Lump Sum Work

Contractor's Application for Payment

Owner:	Okeechobee Utility Authority	Owner's Project No.:	
Engineer:	Sumner Engineering & Consulting, Inc.	Engineer's Project No.:	19-04.E
Contractor:	Hinterland Group, Inc.	Contractor's Project No.:	22-0234-00
Project:	Southwest Wastewater Service Area - Project 2		
Contract:	235-006.03		

Application No.: 23 **Application Period:** From 11/01/25 to 05/31/26 **Application Date:** 06/01/26

A Item No.	B Description	C Scheduled Value (\$)	D + E Work Completed		F Materials Currently Stored (not in D or E) (\$)	G Work Completed and Materials Stored to Date (D + E + F) (\$)	H % of Scheduled Value (G / C) (%)	I Balance to Finish (C - G) (\$)
			(D + E) From Previous Application (\$)	This Period (\$)				
Vacuum Pump Station No. 5								
11a	Excavation and Dewatering	\$ 80,000.00	\$ 80,000.00			80,000.00	100%	-
11b	Building Shell	\$ 365,000.00	\$ 365,000.00			365,000.00	100%	-
11c	Roof	\$ 45,000.00	\$ 45,000.00			45,000.00	100%	-
11d	Overhead Bridge Hoist	\$ 65,000.00	\$ 65,000.00			65,000.00	100%	-
11e	Miscellaneous (Gutters, Hose Bibs, Lights, etc)	\$ 45,000.00	\$ 45,000.00			45,000.00	100%	-
11f	Generator	\$ 200,000.00	\$ 200,000.00			200,000.00	100%	-
11g	Electrical (Equipment only)	\$ 65,000.00	\$ 65,000.00			65,000.00	100%	-
11h	Electrical (Conduits, Wire, Labor, etc.)	\$ 150,000.00	\$ 150,000.00			150,000.00	100%	-
11i	Vacuum Skids (Vacuum Pumps, Tank, and	\$ 525,000.00	\$ 525,000.00			525,000.00	100%	-
11j	Interior Piping	\$ 65,000.00	\$ 63,250.00	\$ 1,750.00		65,000.00	100%	-
11k	Yard Piping and Valves	\$ 25,000.00	\$ 25,000.00			25,000.00	100%	-
11l	Interior / Exterior Finishes	\$ 30,000.00	\$ 30,000.00			30,000.00	100%	-
11m	HVAC	\$ 40,000.00	\$ 40,000.00			40,000.00	100%	-
11n	Louvers and Metalwork	\$ 7,500.00	\$ 7,500.00			7,500.00	100%	-
11o	Odor Control	\$ 15,000.00	\$ 15,000.00			15,000.00	100%	-
11p	Plumbing	\$ 8,500.00	\$ 8,500.00			8,500.00	100%	-
11q	Bathroom	\$ 7,500.00	\$ 7,500.00			7,500.00	100%	-
11r	Doors	\$ 25,000.00	\$ 24,000.00	1,000.00		25,000.00	100%	-
11s	Concrete Drive	\$ 65,000.00	\$ 65,000.00			65,000.00	100%	-
11t	Underdrain	\$ 20,000.00	\$ 20,000.00			20,000.00	100%	-
11u	General Sitework (Clearing, Grading, etc.)	\$ 81,500.00	\$ 81,500.00			81,500.00	100%	-
Restoration								
13	Pavement Markings	\$ 58,000.00	\$ -	17,400.00		17,400.00	30%	40,600.00
			\$ -			-		-
			\$ -			-		-
			\$ -			-		-
Original Contract Totals		\$ 5,177,000.00	\$ 4,965,300.00	\$ 62,350.00	\$ -	\$ 5,027,650.00	97%	\$ 149,350.00

Progress Estimate - Lump Sum Work

Contractor's Application for Payment

Owner: Okeechobee Utility Authority
 Engineer: Sumner Engineering & Consulting, Inc.
 Contractor: Hinterland Group, Inc.
 Project: Southwest Wastewater Service Area - Project 2
 Contract: 235-006.03

Owner's Project No.: _____
 Engineer's Project No.: 19-04.E
 Contractor's Project No.: 22-0234-00

Application No.: 23 Application Period: From 11/01/25 to 05/31/26 Application Date: 06/01/26

A Item No.	B Description	C Scheduled Value (\$)	D + E Work Completed		F Materials Currently Stored (not in D or E) (\$)	G Work Completed and Materials Stored to Date (D + E + F) (\$)	H % of Scheduled Value (G / C) (%)	I Balance to Finish (C - G) (\$)
			(D + E) From Previous Application (\$)	This Period (\$)				
Change Orders								
C.O. 001	Change Request 001, 002, and 004	\$12,020.90	12,020.90			12,020.90	100%	-
C.O. 002	Relocating Air Vent	\$3,180.97	3,180.97			3,180.97	100%	-
C.O. 003	Filter Fabric at VPS Underdrains	\$5,945.50	5,945.50			5,945.50	100%	-
C.O. 005	VPS 5 Culvert and 2151 SW 28th Pit	\$27,914.60	27,914.60			27,914.60	100%	-
						-		-
						-		-
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Change Order Totals		\$ 49,061.97	\$ 49,061.97	\$ -	\$ -	\$ 49,061.97	100%	\$ -
Original Contract and Change Orders								
Project Totals		\$ 5,226,061.97	\$ 5,014,361.97	\$ 62,350.00	\$ -	\$ 5,076,711.97	97%	\$ 149,350.00

Progress Estimate - Unit Price Work

Contractor's Application for Payment

Owner:	Okeechobee Utility Authority	Owner's Project No.:	
Engineer:	Sumner Engineering & Consulting, Inc.	Engineer's Project No.:	19-04.E
Contractor:	Hinterland Group, Inc.	Contractor's Project No.:	22-0234-00
Project:	Southwest Wastewater Service Area - Project 2		
Contract:	235-006.03		

Application No.: 23 **Application Period:** From 11/01/25 to 05/31/26 **Application Date:** 06/01/26

A Bid Item No.	B Description	C Contract Information				G Work Completed		I Materials Currently Stored (not in G) (\$)	J Work Completed and Materials Stored to Date (H + I) (\$)	K % of Value of Item (J / F) (%)	L Balance to Finish (F - J) (\$)
		C Item Quantity	D Units	E Unit Price (\$)	F Value of Bid Item (C X E) (\$)	G Estimated Quantity Incorporated in the Work	H Value of Work Completed to Date (E X G) (\$)				
		Original Contract									
Sanitary System											
7a	Furnish and install SDR 21 PVC Vacuum main, Complete - 4 inch	28500.00	LF	\$ 55.00	1,567,500.00	27,470.00	1,510,850.00	-	1,510,850.00	96%	56,650.00
7b	Furnish and install SDR 21 PVC Vacuum main, Complete - 6 inch	6100.00	LF	\$ 65.00	396,500.00	6,100.00	396,500.00	-	396,500.00	100%	-
7c	Furnish and install SDR 21 PVC Vacuum main, Complete - 8 inch	2200.00	LF	\$ 80.00	176,000.00	2,131.00	170,480.00	-	170,480.00	97%	5,520.00
7d	Furnish and install SDR 21 PVC Vacuum main, Complete - 10 inch	2900.00	LF	\$ 98.00	284,200.00	2,900.00	284,200.00	-	284,200.00	100%	-
8a	Furnish and install Resilient Wedge Gate Division Valves, complete - 4-inch	45.00	EA	\$ 2,800.00	126,000.00	45.00	126,000.00	-	126,000.00	100%	-
8b	Furnish and install Resilient Wedge Gate Division Valves, complete - 6-inch	12.00	EA	\$ 3,600.00	43,200.00	12.00	43,200.00	-	43,200.00	100%	-
8c	Furnish and install Resilient Wedge Gate Division Valves, complete - 8-inch	2.00	EA	\$ 3,800.00	7,600.00	2.00	7,600.00	-	7,600.00	100%	-
8d	Furnish and install Resilient Wedge Gate Division Valves, complete - 10-inch	3.00	EA	\$ 4,600.00	13,800.00	3.00	13,800.00	-	13,800.00	100%	-
9a	Furnish and install vacuum collection pit assemblies, complete - Type "A" Adjacent to main	70	EA	\$ 12,500.00	875,000.00	70.00	875,000.00	-	875,000.00	100%	-
9b	Furnish and install vacuum collection pit assemblies, complete - Type "A" Across from main	47	EA	\$ 14,200.00	667,400.00	47.00	667,400.00	-	667,400.00	100%	-
9c	Furnish and install vacuum collection pit assemblies, complete - Type "B" Adjacent to main	62	EA	\$ 13,000.00	806,000.00	62.00	806,000.00	-	806,000.00	100%	-
9d	Furnish and install vacuum collection pit assemblies, complete - Type "B" Across from main	18	EA	\$ 14,700.00	264,600.00	18.00	264,600.00	-	264,600.00	100%	-
Restoration											
12a	Bahia Sod	38,830	LF	\$ 8.50	330,055.00	38,830.00	330,055.00	-	330,055.00	100%	-
12b	Concrete Driveways	4,000	SY	\$ 95.00	380,000.00	2,912.00	276,640.00	-	276,640.00	73%	103,360.00
12c	Asphalt Driveways	1,500	SY	\$ 65.00	97,500.00	925.00	60,125.00	-	60,125.00	62%	37,375.00
12d	Gravel Driveways	1,400	SY	\$ 35.00	49,000.00	1,030.00	36,050.00	-	36,050.00	74%	12,950.00
12e	Asphalt Millings Driveway	120	SY	\$ 50.00	6,000.00	120.00	6,000.00	-	6,000.00	100%	-
12f	Brick Paver Driveway	50	SY	\$ 135.00	6,750.00	50.00	6,750.00	-	6,750.00	100%	-
12g	Type 3: Asphaltic Concrete Pavement Patch	8,000	SY	\$ 85.00	680,000.00	8,000.00	680,000.00	-	680,000.00	100%	-
					-		-		-		
Original Contract Totals					\$ 6,777,105.00		\$ 6,561,250.00	\$ -	\$ 6,561,250.00	97%	\$ 215,855.00

Stored Materials Summary

Contractor's Application for Payment

Owner:	Okeechobee Utility Authority	Owner's Project No.:	
Engineer:	Sumner Engineering & Consulting, Inc.	Engineer's Project No.:	19-04.E
Contractor:	Hinterland Group, Inc.	Contractor's Project No.:	22-0234-00
Project:	Southwest Wastewater Service Area - Project 2		
Contract:	235-006.03		

Application No.: 23 Application Period: From 11/01/25 to 05/31/26 Application Date: 06/01/26

A Item No. (Lump Sum Tab or Bid Item No. (Unit Price Tab)	B Supplier Invoice No.	C Submittal No. (with Specification Section No.)	D Description of Materials or Equipment Stored	E Storage Location	F Application No. When Materials Placed in Storage	G, H, I Materials Stored			J, K, L Incorporated in Work			M Materials Remaining in Storage (I-L) (\$)			
						G Previous Amount Stored (\$)	H Amount Stored this Period (\$)	I Amount Stored to Date (G+H) (\$)	J Amount Previously Incorporated in the Work (\$)	K Amount Incorporated in the Work this Period (\$)	L Total Amount Incorporated in the Work (J+K) (\$)				
7a	129713335-0013, 129713335-0014, 131061850-001,		4" SDR 21 Pipe	P.S. 5	3	128,830.03		128,830.03	128,830.03	-	128,830.03	-			
7b	129713335-001, 131061850-001, 132354976-001		6" SDR 21 Pipe	P.S. 5	1, 3	95,878.91		95,878.91	95,878.91		95,878.91	-			
7c	129713335-001, 13235716-001		8" SDR 21 Pipe	P.S. 5	1, 3	45,100.50		45,100.50	45,100.50		45,100.50	-			
7d	129713335-001, 129713335-0013		10" SDR 21 Pipe	P.S. 5	1, 3	96,100.91		96,100.91	96,100.91	-	96,100.91	-			
8a	7732618-000-000		4" Mega Lugs for GV	P.S. 5	3	22,507.56		22,507.56	22,507.56	-	22,507.56	-			
8b	7732618-000-000		6" Mega Lugs for GV	P.S. 5	3	2,179.70		2,179.70	2,179.70		2,179.70	-			
8c	7732618-000-000		8" Mega Lugs for GV	P.S. 5	3	1,204.88		1,204.88	1,204.88	-	1,204.88	-			
8d	7732618-000-000		10" Mega Lugs for GV	P.S. 5	3	1,355.44		1,355.44	1,355.44	-	1,355.44	-			
9a	129713335-001, INV-0718		3" SDR 21 Pipe, Pit Assemblies	P.S. 5	1, 3, 16	262,041.59		262,041.59	262,041.59	-	262,041.59	-			
9b	129713335-001, INV-0718		3" SDR 21 Pipe, Pit Assemblies	P.S. 5	1, 3	188,279.83		188,279.83	188,279.83	-	188,279.83	-			
9c	129713335-001, INV-0718		3" SDR 21 Pipe, Pit Assemblies	P.S. 5	1, 3, 16	268,493.98		268,493.98	268,493.98	-	268,493.98	-			
9d	129713335-001, INV-0718		3" SDR 21 Pipe, Pit Assemblies	P.S. 5	1, 3	67,382.12		67,382.12	67,382.12	-	67,382.12	-			
10d	INV104551		Single Girder Top Running Crane	J. Herbert Warehouse	5	14,868.00		14,868.00	14,868.00		14,868.00	-			
11d	INV104550		Single Girder Top Running Crane	J. Herbert Warehouse	5	14,868.00		14,868.00	14,868.00		14,868.00	-			
10i	Inv-0746		Pump Station Skid	Flovac Warehouse	5,16	356,250.00		356,250.00	356,250.00	-	356,250.00	-			
11i	Inv-0747		Pump Station Skid	Flovac Warehouse	11	237,500.00		237,500.00	237,500.00		237,500.00	-			
10h	S2713287.001		SPDS for P.S. 4	Hinterland Warehouse	6	6,867.30		6,867.30	6,867.30		6,867.30	-			
11h	S2713287.001		SPDS for P.S. 5	Hinterland Warehouse	6	6,867.30		6,867.30	6,867.30		6,867.30	-			
10e	3970		Aluminum Stairs and Landings with gratings	P.S. 4	16	10,549.74		10,549.74	10,549.74		10,549.74	-			
11e	3970		Aluminum Stairs and Landings with gratings	Hinterland Warehouse	16	10,549.74		10,549.74	10,549.74		10,549.74	-			
								-	-		-	-			
								-	-		-	-			
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								-	-		-	-			
Totals						\$	1,837,675.53	\$	-	\$	1,837,675.53	\$	1,837,675.53	\$	-

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 12

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM CHA CONSULTING, INC. – VAC STATION #2 GENERATOR REPLACEMENT

Please find attached invoice in the amount of \$850.50 submitted by CHA Consulting, Inc. Staff is aware of the work currently being done CHA Consulting, Inc. and is in agreement with this request.

Staff recommends approval of this invoice in the amount of \$850.50 to CHA Consulting, Inc.



John Hayford
 Okeechobee Utility Authority
 100 SW 5th Avenue
 Okeechobee, FL 34974

June 8, 2026
 Project No: 083820.000
 Invoice No: 83820-21
 PO#: 11562

Project 083820.000 Vac. PS #2 (Taylor Creek) Generator Replacement
Professional Services from May 2, 2026 to May 29, 2026

Phase	0001000	Design		
Total Current Billing	45,300.00			
Percent Complete	100.00	Total Earned	45,300.00	
		Previous Fee Billing	45,300.00	
		Current Fee Billing	0.00	
		Total Current Billing		0.00
Billing Limits		Current	Prior	To-Date
Total Billings		0.00	45,300.00	45,300.00
Limit				45,300.00

Phase	0002000	Services During Construction		
Professional Personnel				
		Hours	Rate	Amount
Engineer 2				
Mock, Ashlyn		2.50	92.00	230.00
Engineer 5				
Bortz, Stephanie		1.00	155.00	155.00
Hernandez, Ubaldo		1.50	155.00	232.50
Principal				
Hammann, Douglas		1.00	233.00	233.00
Totals		6.00		850.50
		Total Labor		850.50

PAYMENT IS DUE WITHIN 30 DAYS OF INVOICE DATE
 Bank Name: Citizens Bank NA - Account Name: CHA Consulting, Inc. | Account #: 4011254230 - ABA #: 021313103
 Supporting remittance information should be sent via email to remittances@chasolutions.com

PO BOX 845746 | Boston, MA 02284-5746 | Worksource - 845746 | T: (518) 453-4500 | F: (518) 458-1735
 CHASOLUTIONS.COM

Project	083820.000	Vac. PS #2 (Taylor Creek) Generator Repl	Invoice	83820-21
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Billing Limits	Current	Prior	To-Date	
Total Billings	850.50	9,225.00	10,075.50	
Limit			14,800.00	
Remaining			4,724.50	
		Total this Invoice		\$850.50

Billings to Date

	Current	Prior	Total
Fee	0.00	45,300.00	45,300.00
Labor	850.50	9,225.00	10,075.50
Totals	850.50	54,525.00	55,375.50

PAYMENT IS DUE WITHIN 30 DAYS OF INVOICE DATE
Bank Name: Citizens Bank NA - Account Name: CHA Consulting, Inc. | Account #: 4011254230 - ABA #: 021313103
Supporting remittance information should be sent via email to remittances@chasolutions.com

PO BOX 845746 | Boston, MA 02284-5746 | Worksource - 845746 | T: (518) 453-4500 | F: (518) 458-1735
CHASOLUTIONS.COM

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 13

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM CHA CONSULTING, INC. – SWTP OZONE SYSTEM UPGRADE

Please find attached invoice in the amount of \$14,460.00 submitted by CHA Consulting, Inc. Staff is aware of the work currently being done CHA Consulting, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$96,400.00
Apr-26	1	Apr-26		\$3,374.00	\$93,026.00
May-26	2	May-26		\$8,194.00	\$84,832.00
May-26	3	May-26		\$12,532.00	\$72,300.00
Jun-26	4		\$14,460.00		\$57,840.00

Staff recommends approval of this invoice in the amount of \$14,460.00 to CHA Consulting, Inc



John Hayford
 Okeechobee Utility Authority
 100 SW 5th Avenue
 Okeechobee, FL 34974

June 10, 2026
 Project No: 105011.000
 Invoice No: 105011-04
 PO#: 12753

Project 105011.000 OUA Surface WTP Exist Ozone Syst Upgd
Professional Services from May 2, 2026 to May 29, 2026

Phase 0000001 Preliminary Design Report

Contract Amount	96,400.00		
Percent Complete	40.00	Total Earned	38,560.00
		Previous Fee Billing	24,100.00
		Current Fee Billing	14,460.00
		Contract Amount	14,460.00
		Total this Invoice	\$14,460.00

Billings to Date

	Current	Prior	Total
Fee	14,460.00	24,100.00	38,560.00
Totals	14,460.00	24,100.00	38,560.00

PAYMENT IS DUE WITHIN 30 DAYS OF INVOICE DATE
 Bank Name: Citizens Bank NA - Account Name: CHA Consulting, Inc. | Account #: 4011254230 - ABA #: 021313103
 Supporting remittance information should be sent via email to remittances@chasolutions.com

PO BOX 845746 | Boston, MA 02284-5746 | Worksource - 845746 | T: (518) 453-4500 | F: (518) 458-1735
 CHASOLUTIONS.COM

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 14

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM GO UNDERGROUND UTILITIES, LLC – PINE RIDGE PARK EXPANSION PROJECT

Please find attached invoice in the amount of \$210,900.00 submitted by Go Underground Utilities, LLC. Staff is aware of the work currently being done by PRP Construction, LLC. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$308,820.00
Jun-26	1		\$210,900.00		\$97,920.00

Staff recommends approval of this invoice in the amount of \$210,900.00 to Go Underground Utilities, LLC



June 10th, 2026
192612.000

(Sent via email to jhayford@ouafl.com)

Mr. John Hayford, P.E.
Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974-4221

Dear Mr. Hayford:

Reference: Application and Certificate for Payment No. 1
Pine Ridge Park Expansion Project

Enclosed is Payment Application and Certificate No. 1 for the above-mentioned project from Go Underground Utilities, LLC. **We recommend funding the requested hard cost amount of \$210,900.00 as payment for work completed from May 1st, 2026, through May 31st, 2026.** The work for which payment is being requested includes:

1. Partial Payment of ~57% of Line Item 1 – Mobilization
2. Complete Payment of Line Item 2 – Indemnification
3. Partial Payment of 50% of Line Item 4 – Maintenance of Traffic
4. Complete Payment of Line Item 5 – Existing Utility Location
5. Partial Payment of 50% of Line Item 6 – NPDES General Construction Permit Compliance
6. Partial Payment of ~91% of Line Item 7 – Furnish and Install SDR 21 PVC Vacuum Main
7. Complete Payment of Line Item 8 – Furnish and Install Division Valves and Box 4”
8. Partial Payment of 80% of Line Item 9a – Furnish and Install Vacuum Collection Pit Assemblies Type A.
9. Complete Payment of Line Item 9b – Type B Adjacent to Main

Please review the enclosed documents and if they meet your approval, please forward the Payment Application and Certificate documents to your Board for approval. Following Board approval, provide notice and/or copy of the enclosed Payment Application and Certificate to Go Underground with their payment. If you have any questions or require additional information pertaining to the payment recommendation or the project status in general, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Stephanie Bortz', with a stylized flourish at the end.

Stephanie Bortz, P.E.

Encl.


V:\Projects\ANY\K7\192612.000\14_Construction\Payment_Apps\Pay App #1.docx

**PAYMENT APPLICATION AND CERTIFICATE
SIGNATURE PAGE**

APPLICATION NUMBER 1

DATE	<u>June 10th, 2026</u>	PROJECT NUMBER	<u>192612.000</u>
PERIOD FROM	<u>May 1st, 2026</u>	TO	<u>May 31st, 2026</u>
PROJECT NAME	<u>Pine Ridge Park Expansion Project</u>		
CONTRACTOR	<u>Go Underground Utilities, LLC.</u>		

The Contractor is due the payment in the amount shown on the succeeding pages as payment for work completed in accordance with the provisions of the contract.

CHA Consulting, Inc. <u></u>	Date <u>6/10/2026</u>
Owner _____	Date _____
_____	Date _____

ACKNOWLEDGMENT OF PAYMENT

We have received payment in the amount indicated on the Application and Certificate.

Contractor Go Underground Utilities, LLC.

Address 1055 County Road 621 East, Lake Placid, FL 33852

By Racheal Tillman

Title: Project Manager

PLEASE SIGN AND RETURN ONE COPY OF THIS ACKNOWLEDGMENT TO THE ENGINEER.

_____ Signature	Date _____
--------------------	------------

Contractor's Application for Payment No. 1

Application Period: May 1,2026-May 31,2026		Application Date: 5/31/2026
To (Owner): Okeechobee Utility Authority	From (Contractor): GO Underground Utilities, LLC	Via (Engineer): CHA Consulting, Inc.
Project: Pine Ridge Park Expansion	Contract:	
Owner's Contract No.:	Contractor's Project No.:	Engineer's Project No.: 192612.000

**Application For Payment
Change Order Summary**

Approved Change Orders				
Number	Additions	Deductions		
			1. ORIGINAL CONTRACT PRICE.....	\$ 308,820.00
			2. Net change by Change Orders.....	\$
			3. Current Contract Price (Line 1 ± 2).....	\$ 308,820.00
			4. TOTAL COMPLETED AND STORED TO DATE (Column F total on Progress Estimates).....	\$ 222,000.00
			5. RETAINAGE:	
			a. X 5% Work Completed.....	\$ 11,100.00
			b. X Stored Material.....	\$
			c. Total Retainage (Line 5.a + Line 5.b).....	\$ 11,100.00
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 210,900.00
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$
			8. AMOUNT DUE THIS APPLICATION.....	\$ 210,900.00
			9. BALANCE TO FINISH, PLUS RETAINAGE (Column G total on Progress Estimates + Line 5.c above).....	\$ 97,920.00
TOTALS				
NET CHANGE BY CHANGE ORDERS				


Contractor's Certification

The undersigned Contractor certifies, to the best of its knowledge, the following:

(1) All previous progress payments received from Owner on account of Work done under the Contract have been applied on account to discharge Contractor's legitimate obligations incurred in connection with the Work covered by prior Applications for Payment;


(2) Title to all Work, materials and equipment incorporated in said Work, or otherwise listed in or covered by this Application for Payment, will pass to Owner at time of payment free and clear of all Liens, security interests, and encumbrances (except such as are covered by a bond acceptable to Owner indemnifying Owner against any such Liens, security interest, or encumbrances); and

(3) All the Work covered by this Application for Payment is in accordance with the Contract Documents and is not defective.

Contractor Signature: 

By: Racheal Tillman Date: 6/9/26

Payment of: \$ 210,900.00
(Line 8 or other - attach explanation of the other amount)

is recommended by:  6/10/2026
(Engineer) (Date)

Payment of: \$ _____
(Line 8 or other - attach explanation of the other amount)

is approved by: _____
(Owner) (Date)

Approved by: _____
Funding or Financing Entity (if applicable) (Date)

#NAME?

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract): Pine Ridge Park Expansion						Application Number: 1					
Application Period: May 1,2026- May 31, 2026						Application Date: 5/31/2026					
A					B	C	D	E	F		
Bid Item No.	Item Description	Contract Information				Estimated Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date (D + E)	% (F / B)	Balance to Finish (B - F)
		Item Quantity	Units	Unit Price	Total Value of Item (\$)						
1	MOBILIZATION	1	LS	\$30,000.00	\$30,000.00	0.56	\$17,000.00		\$17,000.00	56.7%	\$13,000.00
2	INDEMNIFICATION	1	LS	\$10,500.00	\$10,500.00	1	\$10,500.00		\$10,500.00	100.0%	
3	AS BUILTS RECORD DRAWINGS	1	LS	\$5,000.00	\$5,000.00						\$5,000.00
4	MAINTENANCE OF TRAFFIC	1	LS	\$3,000.00	\$3,000.00	0.5	\$1,500.00		\$1,500.00	50.0%	\$1,500.00
5	EXISTING UTILITY LOCATION	1	LS	\$2,000.00	\$2,000.00	1	\$2,000.00		\$2,000.00	100.0%	
6	NPDES GENERAL CONSTRUCTION PERMIT COMPL.	1	LS	\$2,000.00	\$2,000.00	0.5	\$1,000.00		\$1,000.00	50.0%	\$1,000.00
7	FURNISH AND INSTALL SDR 21 PVC VACUUM MAIN 4"	1480	LF	\$80.00	\$118,400.00	1350	\$108,000.00		\$108,000.00	91.2%	\$10,400.00
8	FURNISH AND INSTALL DIVISION VALVES AND BOX 4"	4	EA	\$3,000.00	\$12,000.00	4	\$12,000.00		\$12,000.00	100.0%	
9A	FURNISH AND INSTALL VACUUM COLL.PIT ASS.TYPE A ADJ TO MAIN	5	EA	\$10,000.00	\$50,000.00	4	\$40,000.00		\$40,000.00	80.0%	\$10,000.00
9B	TYPE B ADJ. TO MAIN	3	EA	\$10,000.00	\$30,000.00	3	\$30,000.00		\$30,000.00	100.0%	
10A	FURNISH AND PLACE SOD	1280	LF	\$4.00	\$5,120.00						\$5,120.00
10B	CONCRETE DRIVEWAYS	70	SY	\$80.00	\$5,600.00						\$5,600.00
10C	ASPHALTIC DRIVEWAYS	10	SY	\$60.00	\$600.00						\$600.00
10D	GRAVEL DRIVEWAYS	40	SY	\$35.00	\$1,400.00						\$1,400.00
10E	TYPE 3:ASPHALTIC CONCRETE PAVEMENT PATCH	110	SY	\$70.00	\$7,700.00						\$7,700.00
11	PAVEMENT MARKINGS/RSTORATION ALLOWANCE	1	LS	\$500.00	\$500.00						\$500.00
12	MISCELLANEOUS WORK ALLOWANCE	1	LS	\$25,000.00	\$25,000.00						\$25,000.00
Totals					\$308,820.00		\$222,000.00		\$222,000.00	71.9%	\$86,820.00

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 15

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM PRP CONSTRUCTION, LLC – MALLARD LANDING GRAVITY SEWER EXPANSION

Please find attached invoice in the amount of \$75,019.50 submitted by PRP Construction, LLC. Staff is aware of the work currently being done by PRP Construction, LLC. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$807,190.00
Feb-26	1	Feb-26		\$66,798.00	\$740,392.00
Mar-26	2	Mar-26		\$257,922.00	\$482,470.00
Apr-26	3	Apr-26		\$33,975.00	\$448,495.00
May-26	4	May-26		\$176,278.50	\$272,216.50
Jun-26	5		\$75,019.50		\$197,197.00

Staff recommends approval of this invoice in the amount of \$75,019.50 to PRP Construction, LLC.



HOLTZ CONSULTING ENGINEERS, INC

June 9, 2026

Mr. John Hayford, PE
Executive Director
Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974

Subject: **Okeechobee Utility Authority
Mallard Landing Gravity Sewer Expansion
PRP Construction, LLC
Application for Payment No. 5**

Dear Mr. Hayford,

Attached is Application for Payment No. 5 and supporting documents for the above-referenced project, as submitted by PRP Construction, LLC. This requisition is for payment, less 10 percent retainage, for remaining gravity sewer and laterals installed, on site sanitary sewer connections, sodding and miscellaneous restoration associated with this project.

The amount of payment requested after deducting the required retainage and for work completed is **\$75,019.50**.

To the best of our knowledge, the work included in this pay request has been satisfactorily completed in accordance with the Contract Documents and the amounts requested are as outlined in the approved Schedule of Values. Holtz Consulting Engineers therefore recommends payment to be made in the amount requested.

If you should have any questions, please contact our office.

Sincerely,
HOLTZ CONSULTING ENGINEERS, INC.

A handwritten signature in black ink, appearing to read 'Christine Miranda', is written over the typed name.

Christine Miranda, PE
Vice President

Attachments – Signed copy of Application for Payment No. 5

cc: Peggy Sheltra, PRP Construction, LLC
File

TO (OWNER/REP):	OUA	PO 12727	APPLICATION NO.: 5.0
ADDRESS:	100 SW 5TH AVE , OKEECHOBEE, FL 34974		PERIOD FROM: 5/1/2026
FROM (CONTRACTOR):	PRP CONSTRUCTION, LLC 8300 SW SPRINGHAVEN AVE., INDIANTOWN, FL 34956		TO: 5/31/2026
	8300 SW SPRINGHAVEN AVE, INDIANTOWN, FL. 34956		CONTACTOR PROJECT NO.:
			CONTRACT DATE:
CONTRACT FOR:	MALLARD LANDING SANITARY SEWER GRAVITY SYSTEM EXT		

CHANGE ORDER SUMMARY			
CHANGE ORDERS APPROVED BY OWNER		ADDITIONS	DELETIONS
NO.	DESCRIPTION		
1		\$ -	\$ -
2		\$ -	\$ -
3		\$ -	\$ -
4		\$ -	\$ -
5		\$ -	\$ -
6		\$ -	\$ -
7		\$ -	\$ -
8		\$ -	\$ -
9		\$ -	\$ -
TOTALS		\$ -	\$ -
NET CHANGE BY CHANGE ORDERS		\$ -	\$ -

Application is made for payment, as shown below, according to the CONTRACT DOCUMENTS and Continuation Sheet (s) attached.

1. ORIGINAL CONTRACT SUM	***** \$ 807,190.00
2. Net change by Change Orders	***** \$ -
3. CONTRACT SUM TO DATE	***** \$ 807,190.00
4. TOTAL COMPLETED AND STORED TO DATE	***** \$ 677,770.00
(Column L on Continuatoin Sheet (s))	
5. RETAINAGE (10%)	***** \$ 67,777.00
6. TOTAL EARNED LESS RETAINAGE	***** \$ 609,993.00
(Line 4 less line 5)	
7. LESS PREVIOUS PAYMENTS	***** \$ 534,973.50
(Line 6 from prior Certificate)	
8. CURRENT PAYMENT DUE	***** \$ 75,019.50
9. BALANCE TO FINISH PLUS RETAINAGE	***** \$ 197,197.00
(Line 3 less line 6)	


CONTRACTOR'S CERTIFICATION

I hereby certify that the labor and materials listed on this request for payment have been used in the construction of this Work and payment received from the last request for payment has been used to make payment to all Subcontractors, laborers, materialmen and suppliers except as listed below

and

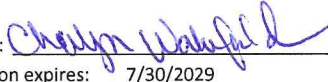
The undersigned Contractor certifies that Work covered by this Application for Payment has been completed according to the Contract Documents, that all amounts have been paid by the Contractor for Work done by any Subcontractor for Work for which previous Certifications of Payments were issued and payments received from Owner, and that current Payment is now due in accordance with the Contract Documents and all Federal, State and Local Laws.

CONTRACTOR:

BY:  DATE: 5/29/2026

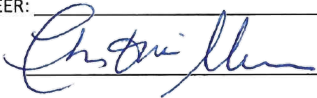
Peggy Sheltra

State of: FLORIDA COUNTY OF: MARTIN
 Subscribed and sworn to before me this 29 day of May, 2026.

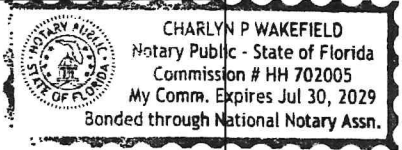
Notary Public: 
 My Commission expires: 7/30/2029

AMOUNT CERTIFIED: \$ 75,019.50

Holtz Consulting Engineers, Inc.

ENGINEER: _____
 BY:  DATE: 6/9/26

THE AMOUNT CERTIFIED PAYABLE ONLY TO CONTRACTOR NAMED HEREIN



PRP CONSTRUCTION, LLC 8300 SW SPRINGHAVEN AVE., INDIANTOWN, FL 34956		Page 1 of this Application and Certificate of Payment, containing Contractor's signed Certification is attached. In tabulations below, totals and sub-totals must coincide with updated Contract Amount.										APPLICATION NO.: 5.0 PERIOD FROM: 5/1/2026 TO: 5/31/2026		
PO12727 Project: MALLARDS LANDING SANITARY SEWER GRAVITY SYSTEM EXT														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Item No.	Item	CONTRACT				QUANTITIES			AMOUNT (\$)			Balance To Finish (F-L)	% Complete (L/F)	Retainage (\$) (L*10%)
		Quantity	Unit	Unit Price (\$)	Schedule of Values (\$)	Previous Invoices	Current Invoice	Total (G+H)	Previous Invoices	Current Invoice	Total (J+K)			
1	MOBILIZATION/ DEMOBILIZATION(INC, GC'S,MOT AND SAFETY)	1.00	LS	\$ 35,000.00	\$ 35,000.00	0.75		0.75	\$ 26,250.00	\$ -	\$ 26,250.00	\$ 8,750.00	75.0%	\$ 2,625.00
2	FURNISH AND INSTALL 10-INCH SDR-26PVC GRAVITY SEWER(0'-8')	1605	LF	\$96.00	\$ 154,080.00	1520	70	1590	\$ 145,920.00	\$ 6,720.00	\$ 152,640.00	\$ 1,440.00	99.1%	\$ 15,264.00
3	FURNISH AND INSTALL 4' MANHOLE(0'-8')	6	EA	\$9,150.00	\$ 54,900.00	6		6	\$ 54,900.00	\$ -	\$ 54,900.00	\$ -	100.0%	\$ 5,490.00
4	FURNISH AND INSTALL 6' SINGLES ERVICE LATERAL W/ CLEANOUT	23	EA	\$3,200.00	\$ 73,600.00	25	1	26	\$ 80,000.00	\$ 3,200.00	\$ 83,200.00	\$ (9,600.00)	113.0%	\$ 8,320.00
5	FURNISH AND INSTALL 6 INCH DOUBLE SERVICE LATERAL W/ CLEANOUT	8	EA	\$3,750.00	\$ 30,000.00	6	1	7	\$ 22,500.00	\$ 3,750.00	\$ 26,250.00	\$ 3,750.00	87.5%	\$ 2,625.00
6	CONNECT NEW 10 INCH SANITARY SEWER GRAVITY MAINTO EXISTING 8 INCH STUB OUT	2	EA	\$2,200.00	\$ 4,400.00	2		2	\$ 4,400.00	\$ -	\$ 4,400.00	\$ -	100.0%	\$ 440.00
7	CORE AND TIE IN PROPOSED 10 INCHSANITARY SEWER GRAVITY MAIN TO EXISTING MANHOLE	1	LS	\$6,580.00	\$ 6,580.00	1		1	\$ 6,580.00	\$ -	\$ 6,580.00	\$ -	100.0%	\$ 658.00
8	SODDING	1	LS	\$30,000.00	\$ 30,000.00	0	1	1	\$ -	\$ 30,000.00	\$ 30,000.00	\$ -	100.0%	\$ 3,000.00
9	202,204,& 206 NW 11TH ST SANITARY SEWER CONNECTION	1	LS	\$6,590.00	\$ 6,590.00	1		1	\$ 6,590.00	\$ -	\$ 6,590.00	\$ -	100.0%	\$ 659.00
10	1020,1024, & 1028 NW 3RD AVE SANITARY SEWER CONNECTION	1	LS	\$6,710.00	\$ 6,710.00	1		1	\$ 6,710.00	\$ -	\$ 6,710.00	\$ -	100.0%	\$ 671.00
11	116,118, & 120 NW 11TH STREET SANITARY SEWER CONNECTION	1	LS	\$6,580.00	\$ 6,580.00	1		1	\$ 6,580.00	\$ -	\$ 6,580.00	\$ -	100.0%	\$ 658.00
12	203.205 & 207 NW 11TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,740.00	\$ 7,740.00	1		1	\$ 7,740.00	\$ -	\$ 7,740.00	\$ -	100.0%	\$ 774.00
13	104,106 & 108 NW 11TH STREET SANITARY SEWER CONNECTION	1	LS	\$6,700.00	\$ 6,700.00	1		1	\$ 6,700.00	\$ -	\$ 6,700.00	\$ -	100.0%	\$ 670.00
14	100 & 102 NW 11TH STREET SANITARY SEWER CONNECTION	1	LS	\$6,190.00	\$ 6,190.00	1		1	\$ 6,190.00	\$ -	\$ 6,190.00	\$ -	100.0%	\$ 619.00
15	214 NW 12TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,160.00	\$ 7,160.00	1		1	\$ 7,160.00	\$ -	\$ 7,160.00	\$ -	100.0%	\$ 716.00
16	210 NW 12TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,280.00	\$ 7,280.00	1		1	\$ 7,280.00	\$ -	\$ 7,280.00	\$ -	100.0%	\$ 728.00
17	206 NW 12TH STREET SANITARY SEWER CONNECTION	1	LS	\$8,180.00	\$ 8,180.00	1		1	\$ 8,180.00	\$ -	\$ 8,180.00	\$ -	100.0%	\$ 818.00
18	205 NW 12TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,160.00	\$ 7,160.00	1		1	\$ 7,160.00	\$ -	\$ 7,160.00	\$ -	100.0%	\$ 716.00
19	202 NW 12TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,500.00	\$ 7,500.00	0.5	0.5	1	\$ 3,750.00	\$ 3,750.00	\$ 7,500.00	\$ -	100.0%	\$ 750.00
20	201 NW 12TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,100.00	\$ 7,100.00	1		1	\$ 7,100.00	\$ -	\$ 7,100.00	\$ -	100.0%	\$ 710.00
21	113 NW 12TH STREET SANITARY SEWER CONNECTION	1	LS	\$6,190.00	\$ 6,190.00	1		1	\$ 6,190.00	\$ -	\$ 6,190.00	\$ -	100.0%	\$ 619.00
22	112 NW 12TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,250.00	\$ 7,250.00	1		1	\$ 7,250.00	\$ -	\$ 7,250.00	\$ -	100.0%	\$ 725.00
23	105 NW 12TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,350.00	\$ 7,350.00	1		1	\$ 7,350.00	\$ -	\$ 7,350.00	\$ -	100.0%	\$ 735.00
24	214 NW 13TH STREET SANITARY SEWER CONNECTION	1	LS	\$6,350.00	\$ 6,350.00	0.5	0.5	1	\$ 3,175.00	\$ 3,175.00	\$ 6,350.00	\$ -	100.0%	\$ 635.00
25	213 NW 13TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,500.00	\$ 7,500.00	0.5	0.5	1	\$ 3,750.00	\$ 3,750.00	\$ 7,500.00	\$ -	100.0%	\$ 750.00
26	209 NW 13TH STREET SANITARY SEWER CONNECTION	1	LS	\$6,320.00	\$ 6,320.00	0.5	0.5	1	\$ 3,160.00	\$ 3,160.00	\$ 6,320.00	\$ -	100.0%	\$ 632.00
27	208 NW 13TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,670.00	\$ 7,670.00	0.5	0.5	1	\$ 3,835.00	\$ 3,835.00	\$ 7,670.00	\$ -	100.0%	\$ 767.00
28	207 NW 13TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,350.00	\$ 7,350.00	0.5	0.5	1	\$ 3,675.00	\$ 3,675.00	\$ 7,350.00	\$ -	100.0%	\$ 735.00
29	201 NW 13TH STREET SANITARY SEWER CONNECTION	1	LS	\$7,300.00	\$ 7,300.00	0.5	0.5	1	\$ 3,650.00	\$ 3,650.00	\$ 7,300.00	\$ -	100.0%	\$ 730.00
30	1301 N PARROTAVE SANITARY SEWER CONNECTION	1	LS	\$9,380.00	\$ 9,380.00	0.5	0.5	1	\$ 4,690.00	\$ 4,690.00	\$ 9,380.00	\$ -	100.0%	\$ 938.00
31	LANDSCAPING, DRIVEWAYAND MISC RESTORATION	1	LS	\$20,000.00	\$ 20,000.00	0.5	0.5	1	\$ 10,000.00	\$ 10,000.00	\$ 20,000.00	\$ -	100.0%	\$ 2,000.00
32	FURNISH AND PLACE ASPHALT CONCRETE TRENCH RESTORATION	2000	SY	\$58.00	\$ 116,000.00	2000		2000	\$ 116,000.00	\$ -	\$ 116,000.00	\$ -	100.0%	\$ 11,600.00
33	ASPHALT MILLING AND OVERLAY INCLUDING PAVEMENT MARKINGS	4170	SY	\$24.00	\$ 100,080.00	0	0	0	\$ -	\$ -	\$ -	\$ 100,080.00	0.0%	\$ -
34	CONTINGENCY	1	LS	\$25,000.00	\$ 25,000.00	0	0	0	\$ -	\$ -	\$ -	\$ 25,000.00	0.0%	\$ -
Sub-Total (Schedule I)					\$ 807,190.00				\$ 594,415.00	\$ 83,355.00	\$ 677,770.00	\$ 129,420.00	84.0%	\$ 67,777.00

PRP CONSTRUCTION, LLC
 8300 SW SPRINGHAVEN AVE., INDIANTOWN, FL 34956
 PO12727
 Project : MALLARDS LANDING SANITARY SEWER GRAVITY SYSTEM EXT

Page 1 of this Application and Certificate of Payment, containing
 Contractor's signed Certification is attached. In tabulations
 below, totals and sub-totals must coincide with updated Contract Amount.

APPLICATION NO.: 5.0
 PERIOD FROM: 5/1/2026
 TO: 5/31/2026

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Item No.	Item	Quantity	Unit	CONTRACT		QUANTITIES			AMOUNT (\$)			Balance To Finish (F-L)	% Comple te (L/F)	Retainage (\$) (L*10%)
				Unit Price (\$)	Schedule of Values (\$)	Previous Invoices	Current Invoice	Total (G+H)	Previous Invoices	Current Invoice	Total (J+K)			

PROJECT SUMMARY

Sub-Total (Schedule 1)				\$ 807,190.00		\$ 594,415.00	\$ 83,355.00	\$ 677,770.00	\$ 129,420.00	84%	\$ 67,777.00
Total Schedule 1				\$ 807,190.00		\$ 594,415.00	\$ 83,355.00	\$ 677,770.00	\$ 129,420.00	84.0%	\$ 67,777.00
Contract Totals				\$ 807,190.00		\$ 594,415.00	\$ 83,355.00	\$ 677,770.00	\$ 129,420.00	84.0%	\$ 67,777.00

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 16

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM SUMNER ENGINEERING & CONSULTING, INC – NW 15 REHABILITATION

Please find attached the invoice in the amount of \$4,535.74 submitted by Sumner Engineering & Consulting, Inc. Staff is aware of the work currently being done by Sumner Engineering & Consulting, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$189,600.00
Sep-25	1	Sep-25		\$36,810.00	\$152,790.00
Oct-25	2	Oct-25		\$30,160.00	\$122,630.00
Dec-25	3	Dec-25		\$8,430.00	\$114,200.00
Feb-26	4	Feb-26		\$4,488.00	\$109,712.00
Mar-26	5	Mar-26		\$23,407.00	\$86,305.00
Apr-26	6	Apr-26		\$9,387.00	\$76,918.00
May-26	7	May-26		\$4,594.00	\$72,324.00
Jun-26	8		\$4,535.74		\$67,788.26

Staff recommends approval of this invoice in the amount of \$4,535.74 to Sumner Engineering & Consulting, Inc.

Sumner Engineering & Consulting, Inc.

410 NW 2nd Street
Okeechobee, FL 34972 US
+18636349474
jeff@sumnerengineering.com



INVOICE

BILL TO

Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974

INVOICE # 1853

DATE 06/10/2026

DUE DATE 06/10/2026

TERMS Due on receipt

Invoice No. 1853
NW-15 Design, Bidding and Construction-phase Services (SEC Proj. No. 25-10)
OUA Purchase Order No. 12487

DATE	ACCOUNT SUMMARY	AMOUNT
05/12/2026	Balance Forward	4,594.00
	Other payments and credits after 05/12/2026 through 06/09/2026	-4,594.00
06/10/2026	Other invoices from this date	0.00
	New charges (details below)	4,535.74
	Total Amount Due	4,535.74

Task	Contract Amount	Percent Complete	Amount Complete	Previously Billed	Invoice Amount
A – Project Management	\$17,800	82%	\$14,596.00	\$14,596.00	\$0.00
B1 – 90% Design Documents	\$66,500	100%	\$66,500.00	\$66,500.00	\$0.00
B2 – Bid-Ready (100%) Design Documents	\$19,600	100%	\$19,600.00	\$19,600.00	\$0.00
C – Bidding Services	\$14,900	100%	\$14,900.00	\$14,900.00	\$0.00
D – Construction-Phase Services (T&M)	\$70,800	T&M (See below)	\$6,215.74	\$1,680.00	\$4,535.74
				TOTAL:	\$4,535.74

DATE	ACTIVITY	QTY	RATE	AMOUNT
05/17/2026	Principal Engineer 24 Compile conformed docs, print and bind.	2:00	210.00	420.00
05/19/2026	Principal Engineer 24 Pre-con setup; agreement signatures	0:30	210.00	105.00
05/27/2026	Principal Engineer 24 Prep for and attend pre-con meeting	2:00	210.00	420.00
05/27/2026	Hours - Field Inspector:Hours - Field Inspector Prep for and attend pre-con meeting	2:00	110.00	220.00

06/05/2026	Principal Engineer 24 Submittal processing	2:00	210.00	420.00
06/08/2026	NW-15 CA Services (JEA plus 10% markup per contract, see attached)			2,950.74

TOTAL OF NEW CHARGES	4,535.74
BALANCE DUE	\$4,535.74

Total Purchase Order Amount: \$189,600.00
Total Billed to Date: \$121,811.74
Total Billed this Invoice: \$ 4,535.74

For services rendered from May 10 – June 6, 2026.

Jeffrey Sumner
 Sumner Engineering & Consulting, Inc.
 410 NW 2nd Street
 Okeechobee, FL 34972

June 3, 2026
 Project No: 19775-005-02
 Invoice No: 0258958

Project 19775-005-02 NW-15 LS Design
 SEC PN: 19-04
 NW-15 LS Design

Summary of Services:

- Pre-Construction meeting
- Conformed Drawings and specifications

Professional Services from April 27, 2026 to May 24, 2026

Task 7000 CA Services (T&M)

Classification/Employee

	Hours	Rate	Amount	
- Senior Project Manager				
Lillo, Timothy	3.50	280.00	980.00	
Lynch, William	.50	280.00	140.00	
Seufert, Christopher	.50	280.00	140.00	
- Sr. Engineer				
Torres-Rivera, Jafet	2.25	280.00	630.00	
- Sr. Administrative Assistant				
Lentz, Caroline	.50	125.00	62.50	
Total This Task	7.25		1,952.50	1,952.50

Reimbursable Expenses

PRINTING & COPIES			729.99	
Total Reimbursables			729.99	729.99
		Total This Task		\$2,682.49

Billing Limits

	Current	Previously Billed	Billed To Date	
Total Billings	2,682.49	116,765.00	119,447.49	
Total Task Fee			159,655.00	
Remaining Fee			40,207.51	
		Total This Invoice		\$2,682.49

Authorized by:  Date: 6/3/2026
 Timothy Lillo

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 17

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM SUMNER ENGINEERING & CONSULTING, INC – NW 15 FDACS GRANT

Please find attached the invoice in the amount of \$2,750.00 submitted by Sumner Engineering & Consulting, Inc. Staff is aware of the work currently being done by Sumner Engineering & Consulting, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$60,000.00
Oct-25	1	Oct-25		\$20,000.00	\$40,000.00
Dec-25	2	Dec-25		\$27,250.00	\$12,750.00
May-26	3	May-26		\$10,000.00	\$2,750.00
Jun-26	4		\$2,750.00		\$0.00

Staff recommends approval of this invoice in the amount of \$2,750.00 to Sumner Engineering & Consulting, Inc.



Invoice

BILL TO

June 10, 2026

Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, Florida 34974

Invoice No. 1854

NW-15 FDACS Grant – Energy Efficiency Design and Grant Administration (SEC Proj. No. 25-11)

OUA Purchase Order No. 12488

Task	Contract Amount	Percent Complete	Amount Complete	Previously Billed	Invoice Amount
A1 – Prepare Technical Specifications	\$40,000	100%	\$40,000.00	\$40,000.00	\$0.00
A2 – Prepare Bid Documents	\$15,000	100%	\$15,000.00	\$15,000.00	\$0.00
A3 – Bidding	\$3,000	100%	\$3,000.00	\$2,250.00	\$750.00
A4 – Bid Award	\$2,000	100%	\$2,000.00	\$0.00	\$2,000.00
				TOTAL:	\$2,750.00

Total Purchase Order Amount: \$ 60,000.00

Total Billed to Date: \$ 60,000.00

Total Billed this Invoice: \$ 2,750.00

For services rendered from May 10 – June 6, 2026.

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 18

JUNE 16, 2026

CONSENT AGENDA

**INVOICE FROM SUMNER ENGINEERING & CONSULTING, INC – SW 5TH AVENUE LPSS
DESIGN AND PERMITTING**

Please find attached the invoice in the amount of \$5,340.57 submitted by Sumner Engineering & Consulting, Inc. Staff is aware of the work currently being done by Sumner Engineering & Consulting, Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$325,840.00
Nov-23	1	Nov-23		\$22,808.80	\$303,031.20
Jan-24	2	Jan-24		\$35,842.40	\$267,188.80
Feb-24	3	Feb-24		\$9,775.20	\$257,413.60
Mar-24	4	Mar-24		\$13,033.60	\$244,380.00
Apr-24	5	Apr-24		\$16,292.00	\$228,088.00
May-24	6	May-24		\$14,662.80	\$213,425.20
Aug-24	7	Aug-24		\$9,775.20	\$203,650.00
Sep-24	8	Sep-24		\$21,179.60	\$182,470.40
Dec-24	9	Dec-24		\$65,168.00	\$117,302.40
Mar-25	10	Mar-25		\$39,100.80	\$78,201.60
Apr-25	11	Apr-25		\$22,808.80	\$55,392.80
May-25	12	May-25		\$19,550.40	\$35,842.40
Jun-25	13	Jun-25		\$13,033.60	\$22,808.80
Sep-25	14	Sep-25		\$13,033.60	\$9,775.20
Oct-25	15	Oct-25		\$6,516.80	\$3,258.40
Dec-25	16	Dec-25		\$3,258.40	\$0.00
Jan-26	Change Order		\$292,700.00		\$292,700.00
Feb-26	17	Feb-26		\$13,986.00	\$278,714.00
Apr-26	18	Apr-26		\$5,994.00	\$272,720.00
May-26	19	May-26		\$4,621.83	\$268,098.17
Jun-26	20		\$5,340.57		\$262,757.60

Staff recommends approval of this invoice in the amount of \$5,340.57 to Sumner Engineering & Consulting, Inc.

Sumner Engineering & Consulting, Inc.

410 NW 2nd Street
 Okeechobee, FL 34972 US
 +18636349474
 jeff@sumnerengineering.com



INVOICE

BILL TO

Okeechobee Utility Authority
 100 SW 5th Avenue
 Okeechobee, FL 34974

INVOICE # 1850

DATE 06/10/2026

DUE DATE 06/10/2026

TERMS Due on receipt

Invoice No. 1850
 SW 5th Avenue Vacuum Sewer Project (SEC Proj. No. 20-10)
OUA Purchase Order No. 11129 / 11633 / 12732

DATE	ACCOUNT SUMMARY	AMOUNT
05/12/2026	Balance Forward	4,621.83
	Other payments and credits after 05/12/2026 through 06/09/2026	-4,621.83
06/10/2026	Other invoices from this date	0.00
	New charges (details below)	5,340.57
	Total Amount Due	5,340.57

Task	Contract Amount	Percent Complete	Amount Complete	Previously Billed	Invoice Amount
B1 – Design and Permitting (PO 11129)	\$198,500	93%	\$184,605.00	\$184,605.00	\$0.00
D1 – VSS Design & Permitting (PO 11633)	\$325,840	100%	\$325,840.00	\$325,840.00	\$0.00
B2 – Bidding Services Phase 1 (PO 12732)	\$22,200	100%	\$22,200.00	\$22,200.00	\$0.00
C – Construction Administration Services Phase 1 (PO 12732)	\$270,500	Time & Expense (See below)	\$7,742.40	\$2,401.83	\$5,340.57
				TOTAL:	\$5,340.57

DATE	ACTIVITY	QTY	RATE	AMOUNT
05/19/2026	Principal Engineer 24 Pre-con setup; agreement signatures	0:30	210.00	105.00
05/28/2026	Principal Engineer 24 Prep for and attend pre-con meeting	2:00	210.00	420.00
05/28/2026	Hours - Field Inspector:Hours - Field Inspector Prep for and attend pre-con meeting	2:00	110.00	220.00

06/01/2026	Hours - Field Inspector:Hours - Field Inspector Field review of Airvac procedures; inspector file setup	2:00	110.00	220.00
06/02/2026	Principal Engineer 24 Process submittals and RFIs	1:30	210.00	315.00
06/03/2026	Principal Engineer 24 Process submittals and RFIs	1:00	210.00	210.00
06/04/2026	Principal Engineer 24 Process submittals and RFIs	1:00	210.00	210.00
06/08/2026	SW 5th Ave SDC (CHA plus 10% markup per contract, see attached)			3,640.57

TOTAL OF NEW CHARGES	5,340.57
BALANCE DUE	\$5,340.57

Total Purchase Order Amount: \$817,040.00
Total Billed to Date: \$540,387.40
Total Billed this Invoice: \$ 5,340.57

For services rendered from May 10 – June 6, 2026.



Sumner Engineering & Consulting Inc.
 410 NW 2nd Street
 Okeechobee, FL 34972

June 8, 2026
 Project No: 081579.000
 Invoice No: 81579-18

Project 081579.000 SW 5th Ave Project Area-Vacuum System
Professional Services from May 2, 2026 to May 29, 2026

Phase	0001000	Design Services		
Total Current Billing		260,763.00		
Percent Complete	100.00	Total Earned	260,763.00	
		Previous Fee Billing	260,763.00	
		Current Fee Billing	0.00	
		Total Current Billing		0.00

Phase	0002000	Bidding Services		
Total Current Billing		14,299.00		
Percent Complete	100.00	Total Earned	14,299.00	
		Previous Fee Billing	14,299.00	
		Current Fee Billing	0.00	
		Total Current Billing		0.00

Phase	0003000	Engineering Serv. During Construction		
Professional Personnel				
			Hours	Rate
				Amount
Bortz, Stephanie	5/4/2026	282-005.03 Project Coordination Setup for Construction	.50	205.73
Bortz, Stephanie	5/5/2026	282-005.03 Project Coordination for Permit Set	1.00	205.73
Bortz, Stephanie	5/20/2026	282-005.03 Project Coordination & S&S Plan Coordination	2.50	205.73

PAYMENT IS DUE WITHIN 30 DAYS OF INVOICE DATE
 Bank Name: Citizens Bank NA - Account Name: CHA Consulting, Inc. | Account #: 4011254230 - ABA #: 021313103
 Supporting remittance information should be sent via email to remittances@chasolutions.com

PO BOX 845746 | Boston, MA 02284-5746 | Worksource - 845746 | T: (518) 453-4500 | F: (518) 458-1735
 CHASOLUTIONS.COM

Project	081579.000	SW 5th Ave Project Area-Vacuum System	Invoice	81579-18
Bortz, Stephanie	5/28/2026	1.50	205.73	308.60
282-005.03 Pre Construction Meeting & Office Coordination				
Hammann, Douglas	5/21/2026	2.00	332.80	665.60
sign and seal drawings and specifications for Building Permit Submittal				
Kaminski, Hunter	5/20/2026	.50	110.08	55.04
Putting order in with print shop.				
Kaminski, Hunter	5/21/2026	1.00	110.08	110.08
Picking up drawings and coordinating S&S.				
Kaminski, Hunter	5/22/2026	2.00	110.08	220.16
Coordinating S&S.				
Mock, Ashlyn	5/28/2026	4.50	104.44	469.98
Pre Construction Meeting at OUA				
Mock, Ashlyn	5/29/2026	3.00	104.44	313.32
Pre Construction Meeting Notes Preparation, CAD Release Coordination, Schedule Submittal Review				
Young, Christopher	5/28/2026	.50	115.75	57.88
081579.000 E-transmittal to Contractor				
Totals		19.00		3,023.59
Total Labor				3,023.59

Reimbursable Expenses

Direct Miscellaneous-Reimbursables		237.95	
Direct Miscellaneous - Mileage		48.07	
Total Reimbursables	1.0 times	286.02	286.02

Billing Limits

	Current	Prior	To-Date
Total Billings	3,309.61	275,846.81	279,156.42
Limit			391,362.00
Remaining			112,205.58

Total this Invoice \$3,309.61

Billings to Date

	Current	Prior	Total
Fee	0.00	275,062.00	275,062.00
Labor	3,023.59	656.17	3,679.76
Expense	286.02	128.64	414.66
Totals	3,309.61	275,846.81	279,156.42

PAYMENT IS DUE WITHIN 30 DAYS OF INVOICE DATE

Bank Name: Citizens Bank NA - Account Name: CHA Consulting, Inc. | Account #: 4011254230 - ABA #: 021313103
Supporting remittance information should be sent via email to remittances@chasolutions.com

PO BOX 845746 | Boston, MA 02284-5746 | Worksource - 845746 | T: (518) 453-4500 | F: (518) 458-1735
CHASOLUTIONS.COM

Billing Backup

Monday, June 8, 2026

CHA Consulting, Inc.

Invoice 81579-18 Dated 6/8/2026

4:45:23 PM

Project 081579.000 SW 5th Ave Project Area-Vacuum System


Phase 0003000 Engineering Serv. During Construction

Professional Personnel

			Hours	Rate	Amount
08531	Bortz, Stephanie	5/4/2026	.50	205.73	102.87
	282-005.03 Project Coordination Setup for Construction				
08531	Bortz, Stephanie	5/5/2026	1.00	205.73	205.73
	282-005.03 Project Coordination for Permit Set				
08531	Bortz, Stephanie	5/20/2026	2.50	205.73	514.33
	282-005.03 Project Coordination & S&S Plan Coordination				
08531	Bortz, Stephanie	5/28/2026	1.50	205.73	308.60
	282-005.03 Pre Construction Meeting & Office Coordination				
08425	Hammann, Douglas	5/21/2026	2.00	332.80	665.60
	sign and seal drawings and specifications for Building Permit Submittal				
09235	Kaminski, Hunter	5/20/2026	.50	110.08	55.04
	Putting order in with print shop.				
09235	Kaminski, Hunter	5/21/2026	1.00	110.08	110.08
	Picking up drawings and coordinating S&S.				
09235	Kaminski, Hunter	5/22/2026	2.00	110.08	220.16
	Coordinating S&S.				
09184	Mock, Ashlyn	5/28/2026	4.50	104.44	469.98
	Pre Construction Meeting at OUA				
09184	Mock, Ashlyn	5/29/2026	3.00	104.44	313.32
	Pre Construction Meeting Notes Preparation, CAD Release Coordination, Schedule Submittal Review				
09388	Young, Christopher	5/28/2026	.50	115.75	57.88
	081579.000 E-transmittal to Contractor				
	Totals		19.00		3,023.59
	Total Labor				3,023.59

Reimbursable Expenses

Direct Miscellaneous-Reimbursables

EX 0000113452 5/6/2026  Printing Drawings 237.95

Direct Miscellaneous - Mileage

EX 0000114353 5/28/2026  SW 5th Area Pre Con Meeting 48.07

Total Reimbursables 1.0 times 286.02 286.02

PAYMENT IS DUE WITHIN 30 DAYS OF INVOICE DATE

Bank Name: Citizens Bank NA - Account Name: CHA Consulting, Inc. | Account #: 4011254230 - ABA #: 021313103
Supporting remittance information should be sent via email to remittances@chasolutions.com

PO BOX 845746 | Boston, MA 02284-5746 | Worksource - 845746 | T: (518) 453-4500 | F: (518) 458-1735
CHASOLUTIONS.COM

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 19

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM SUMNER ENGINEERING & CONSULTING, INC. – SWSA SEPTIC TO SEWER CONNECTIONS - PHASE I LOTS (D, E AND F)

Please find attached the invoice in the amount of \$250.00 submitted by Sumner Engineering & Consulting, Inc. Staff is aware of the work currently being done by Sumner Engineering & Consulting, Inc. and is in agreement with this request.

Staff recommends approval of this invoice in the amount of \$250.00 to Sumner Engineering & Consulting, Inc.

Sumner Engineering & Consulting, Inc.

410 NW 2nd Street
Okeechobee, FL 34972 US
+18636349474
jeff@sumnerengineering.com



INVOICE

BILL TO

Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974

INVOICE # 1851
DATE 06/10/2026
DUE DATE 06/10/2026
TERMS Due on receipt

Invoice No. 1851
SWSA Septic to Sewer Connections
Lot Groups D, E and F (SEC Proj. No. 25-14)

OUA Purchase Order No. 12782

DATE	ACCOUNT SUMMARY	AMOUNT
05/12/2026	Balance Forward	2,300.00
	Other payments and credits after 05/12/2026 through 06/09/2026	-2,300.00
06/10/2026	Other invoices from this date	0.00
	New charges (details below)	250.00
	Total Amount Due	250.00

Task	Contract Amount	Percent Complete	Amount Complete	Previously Billed	Invoice Amount
C –Groups D, E & F Sketches	\$9,000	T&M (See below)	\$8,005.00	\$7,755.00	\$250.00
				TOTAL:	\$250.00

DATE	ACTIVITY	QTY	RATE	AMOUNT
05/13/2026	Principal Engineer 25 Coordinate missing data acquisition; sketch review	1:00	250.00	250.00

.....

TOTAL OF NEW CHARGES 250.00
BALANCE DUE **\$250.00**

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 20

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM SUMNER ENGINEERING & CONSULTING, INC. – SWSA SEPTIC TO SEWER CONNECTIONS - PHASE I LOTS (J THROUGH AA)

Please find attached the invoice in the amount of \$32,725.00 submitted by Sumner Engineering & Consulting, Inc. Staff is aware of the work currently being done by Sumner Engineering & Consulting, Inc. and is in agreement with this request.

Staff recommends approval of this invoice in the amount of \$32,725.00 to Sumner Engineering & Consulting, Inc.

Sumner Engineering & Consulting, Inc.

410 NW 2nd Street
 Okeechobee, FL 34972 US
 +18636349474
 jeff@sumnerengineering.com



INVOICE

BILL TO

Okeechobee Utility Authority
 100 SW 5th Avenue
 Okeechobee, FL 34974

INVOICE # 1852**DATE** 06/10/2026**DUE DATE** 06/10/2026**TERMS** Due on receipt

Invoice No. 1852

SWSA Septic to Sewer Connections

Lot Groups J through AA Lot Sketches (SEC Proj. No. 25-14)

OUA Purchase Order No. 12786

Task	Contract Amount	Percent Complete	Amount Complete	Previously Billed	Invoice Amount
D – Groups J, T and U	\$12,950	T&M (See below)	\$7,475.00	0.00	\$7,475.00
E – Groups Z and AA	\$15,200	T&M (See below)	\$7,575.00	0.00	\$7,575.00
F – Group Y	\$10,975	T&M (See below)	\$7,085.00	0.00	\$7,085.00
G – Groups Q, R and S	\$14,625	T&M (See below)	\$4,850.00	0.00	\$4,850.00
H – Groups W and X	\$13,800	T&M (See below)	\$3,585.00	0.00	\$3,585.00
I – Group V	\$7,875	T&M (See below)	\$2,425.00	0.00	\$2,425.00
J – Groups K, L and P	\$14,350	T&M (See below)	\$0.00	0.00	\$0.00
K – Groups M, N and O	\$14,625	T&M (See below)	\$0.00	0.00	\$0.00
				TOTAL:	\$32,725.00

DATE	ACTIVITY	QTY	RATE	AMOUNT
	25-14 - SWSA Septic to Sewer Connections:25-14.Task D - Groups J, T and U			
04/27/2026	Principal Engineer 25 Project setup	2:00	250.00	500.00
04/29/2026	Designer / Technician	4:30	110.00	495.00
04/30/2026	Principal Engineer 25 Review w/ Aspen	2:00	250.00	500.00
04/30/2026	Designer / Technician	4:00	110.00	440.00

05/01/2026	Principal Engineer 25 scope, project setup	1:00	250.00	250.00
05/04/2026	Principal Engineer 25 Map review, discussion w/ Greg K	1:30	250.00	375.00
05/04/2026	Hours - Field Inspector:Hours - Field Inspector Field review of survey data	1:00	110.00	110.00
05/04/2026	Designer / Technician	8:00	110.00	880.00
05/05/2026	Principal Engineer 25 Map review	2:00	250.00	500.00
05/05/2026	Designer / Technician	7:30	110.00	825.00
05/06/2026	Hours - Field Inspector:Hours - Field Inspector Field review of survey data, homeowner coordination	2:00	110.00	220.00
05/12/2026	Hours - Field Inspector:Hours - Field Inspector field data confirmation	1:30	110.00	165.00
05/12/2026	Designer / Technician	2:00	110.00	220.00
05/13/2026	Principal Engineer 25 Staff coordination, sketch review and submittal	2:00	250.00	500.00
05/13/2026	Hours - Field Inspector:Hours - Field Inspector field data confirmation	1:30	110.00	165.00
05/13/2026	Designer / Technician	1:00	110.00	110.00
05/14/2026	Designer / Technician	2:00	110.00	220.00
05/18/2026	Principal Engineer 25 Address plotting concerns, finalize drawings	4:00	250.00	1,000.00
	SUBTOTAL - 25-14 - SWSA Septic to Sewer Connections:25-14.Task D - Groups J, T and U			7,475.00

**25-14 - SWSA Septic to Sewer Connections:25-14.Task E -
Groups Z and AA**

05/05/2026	Principal Engineer 25 Review and map setup with Aspen	2:00	250.00	500.00
05/05/2026	Designer / Technician	1:00	110.00	110.00
05/06/2026	Designer / Technician	9:00	110.00	990.00
05/07/2026	Designer / Technician	5:00	110.00	550.00
05/12/2026	Principal Engineer 25 Review / mark-ups	3:00	250.00	750.00
05/12/2026	Designer / Technician	4:00	110.00	440.00
05/14/2026	Principal Engineer 25 Sketch review	2:00	250.00	500.00
05/14/2026	Hours - Field Inspector:Hours - Field Inspector field data confirmation	1:00	110.00	110.00
05/14/2026	Designer / Technician	1:00	110.00	110.00
05/15/2026	Principal Engineer 25 sketch review	2:00	250.00	500.00
05/18/2026	Principal Engineer 25 Sketch review and staff coordination	2:00	250.00	500.00
05/20/2026	Principal Engineer 25 Sketch review	2:30	250.00	625.00
05/21/2026	Principal Engineer 25 final sketch review / pdf manipulation for bid prints	2:30	250.00	625.00
05/21/2026	Hours - Field Inspector:Hours - Field Inspector	2:30	110.00	275.00
05/21/2026	Designer / Technician	7:00	110.00	770.00
05/27/2026	Hours - Field Inspector:Hours - Field Inspector	2:00	110.00	220.00
	SUBTOTAL - 25-14 - SWSA Septic to Sewer Connections:25-14.Task E - Groups Z and AA			7,575.00

**25-14 - SWSA Septic to Sewer Connections:25-14.Task F -
Group Y**

05/12/2026	Designer / Technician	1:00	110.00	110.00
05/14/2026	Principal Engineer 25	2:30	250.00	625.00

DATE	ACTIVITY	QTY	RATE	AMOUNT
	Setup w/ Aspen, survey coordination, review			
05/14/2026	Designer / Technician	6:00	110.00	660.00
05/15/2026	Designer / Technician	7:00	110.00	770.00
05/18/2026	Principal Engineer 25 Field data review	2:00	250.00	500.00
05/18/2026	Hours - Field Inspector:Hours - Field Inspector	2:30	110.00	275.00
05/18/2026	Designer / Technician	7:00	110.00	770.00
05/19/2026	Principal Engineer 25 Field data review, OUA coordination	1:00	250.00	250.00
05/19/2026	Hours - Field Inspector:Hours - Field Inspector	2:00	110.00	220.00
05/19/2026	Designer / Technician	3:00	110.00	330.00
05/20/2026	Principal Engineer 25 Sketch review	3:00	250.00	750.00
06/03/2026	Hours - Field Inspector:Hours - Field Inspector	2:00	110.00	220.00
06/03/2026	Designer / Technician	3:30	110.00	385.00
06/04/2026	Principal Engineer 25 Review	2:00	250.00	500.00
06/04/2026	Hours - Field Inspector:Hours - Field Inspector	1:00	110.00	110.00
06/04/2026	Designer / Technician	1:00	110.00	110.00
06/05/2026	Principal Engineer 25 Review	2:00	250.00	500.00
	SUBTOTAL - 25-14 - SWSA Septic to Sewer Connections:25-14.Task F - Group Y			7,085.00
	25-14 - SWSA Septic to Sewer Connections:25-14.Task G - Groups Q, R and S			
05/18/2026	Designer / Technician	1:00	110.00	110.00
05/19/2026	Designer / Technician	6:00	110.00	660.00
05/20/2026	Principal Engineer 25 Field data issues and review	2:00	250.00	500.00
05/20/2026	Designer / Technician	4:00	110.00	440.00
05/21/2026	Principal Engineer 25 Field data, draft sketch review	2:00	250.00	500.00
05/26/2026	Designer / Technician	8:00	110.00	880.00
05/27/2026	Designer / Technician	9:00	110.00	990.00
05/28/2026	Principal Engineer 25 File setup and sketch review	2:00	250.00	500.00
	SUBTOTAL - 25-14 - SWSA Septic to Sewer Connections:25-14.Task G - Groups Q, R and S			4,580.00
	25-14 - SWSA Septic to Sewer Connections:25-14.Task H - Groups W and X			
05/28/2026	Designer / Technician	8:00	110.00	880.00
05/29/2026	Principal Engineer 25 File setup and sketch review	2:00	250.00	500.00
05/29/2026	Designer / Technician	9:00	110.00	990.00

DATE	ACTIVITY	QTY	RATE	AMOUNT
06/01/2026	Designer / Technician	4:00	110.00	440.00
06/04/2026	Designer / Technician	2:00	110.00	220.00
06/05/2026	Principal Engineer 25 Review	2:00	250.00	500.00
06/05/2026	Designer / Technician	0:30	110.00	55.00
	SUBTOTAL - 25-14 - SWSA Septic to Sewer Connections:25-14.Task H - Groups W and X			3,585.00
	25-14 - SWSA Septic to Sewer Connections:25-14.Task I - Group V			
06/02/2026	Principal Engineer 25 Setup, review	2:00	250.00	500.00
06/02/2026	Designer / Technician	4:00	110.00	440.00
06/03/2026	Designer / Technician	3:00	110.00	330.00
06/04/2026	Designer / Technician	6:00	110.00	660.00
06/05/2026	Designer / Technician	4:30	110.00	495.00
	SUBTOTAL - 25-14 - SWSA Septic to Sewer Connections:25-14.Task I - Group V			2,425.00

TOTAL OF NEW CHARGES	32,725.00
BALANCE DUE	\$32,725.00

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 21

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM NASON YEAGER GERSON HARRIS & FUMERO, P.A. – LEGAL SERVICES

Please find attached invoice in the amount of \$8,909.00 submitted by Nason Yeager Gerson Harris & Fumero, P.A. for legal services. Staff is aware of the work currently being done by Nason Yeager Gerson Harris & Fumero, P.A. and is in agreement with this request.

Staff recommends approval of this invoice in the amount of \$8,909.00 to Nason Yeager Gerson Harris & Fumero, P.A.



3001 PGA Boulevard, Suite 305
Palm Beach Gardens, Florida 33410
Phone No.: (561) 686-3307
Fax: (561) 686-5442
Federal Tax ID: 59-1280063

Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974

Invoice No: 503982
Invoice Date: June 3, 2026
Client ID: 17894
Matter ID: 34709
Billing Attorney: JJF

Current Time and Disbursements:	6,409.00
Previous Balance:	0.00
Total Amount:	6,409.00
Amount Remitted: \$	_____
Retainer:	2,500.00
Total Now Due:	8,909.00



3001 PGA Boulevard, Suite 305
 Palm Beach Gardens, Florida 33410
 Phone No.: (561) 686-3307
 Fax: (561) 686-5442
 Federal Tax ID: 59-1280063

Okeechobee Utility Authority
 100 SW 5th Avenue
 Okeechobee, FL 34974

Billing Attorney JJF
Invoice No. 503982
Invoice Date June 3, 2026

Client ID: 17894 Matter ID: 34709
RE: LEGAL SERVICES REPRESENTATION

FOR PROFESSIONAL SERVICES RENDERED THROUGH May 31, 2026

Date	Professional	Narrative	Hours	Rate	Amount
05/04/26	SLC	Receipt and review of correspondence from PSO counsel to Executive Director following up on assignment of easement.	0.10	300.00	30.00
05/04/26	SLC	Receipt and review of correspondence from Finance Director providing pre-trial evaluation of Sabuda case.	0.40	300.00	120.00
05/04/26	SLC	Receipt and review of correspondence from Executive Director to former OUA attorney requesting input as to PSO assignment of easement from RaceTrac.	0.20	300.00	60.00
05/04/26	SLC	Preparation of correspondence to Executive Director providing Upham Settlement Agreement for review.	0.10	300.00	30.00
05/04/26	SLC	Preparation of correspondence to PSO counsel advising assignment of easement is in review with no EDD.	0.10	300.00	30.00
05/05/26	SLC	Receipt and review of correspondence from Executive Director relaying comments from Tom Conely in response to PSO attempt to assign RaceTrak easement. Telephone call with Executive Director to discuss details. Receipt and review of correspondence from Executive Director to PSO providing feedback per Tom Conely analysis. .	0.40	300.00	120.00
05/06/26	SLC	PSO/RaceTrak Assignment of Easement - telephone call with Executive Director to discuss phone call he received from PSO attorney Jeremy. Preparation of correspondence to Jeremy requesting final version of Assignment of Easement after RaceTrak comments. Begin partial review and analyze of Assignment of Easement based on Executive Director comments to Jeremy on 5/5. Preparation of correspondence to Executive Director providing comments and proposed language to Jeremy.	3.80	300.00	1,140.00

Date	Professional	Narrative	Hours	Rate	Amount
05/12/26	SLC	Receipt and review of correspondence from Jenna, Dean Mead, to Gary Ritter performing outreach re RaceTrac easement assignment. Preparation of correspondence to Jenna providing redline, blackline, and easement commentary. .	0.40	300.00	120.00
05/13/26	SLC	Receipt and review of correspondence from Jenna acknowledging receipt of markups and advising she will respond. Receipt and review of separate correspondence from Alex Van Heyde inquiring as to progress in resolution of easement issue based on communication among RaceTrac, OUA, and PSO. .	0.20	300.00	60.00
05/15/26	SLC	Receipt and review of correspondence from Executive Director requesting document to transfer OUA the ownership of the pump station property.	0.10	300.00	30.00
05/18/26	SLC	Review and analyze agenda for 5/19 meeting in preparation for attendance.	0.40	300.00	120.00
05/18/26	SLC	Begin preparation of Okee-Premiere pump station transfer documents.	2.50	300.00	750.00
05/19/26	SLC	Participation in monthly board meeting, including travel time.	4.50	300.00	1,350.00
05/20/26	SLC	Receipt and review of correspondence from Greg providing VPS #5 Group G contract documents from Meeks. Review and analyze documents. Preparation of correspondence to Greg confirming review.	0.50	300.00	150.00
05/22/26	SLC	Revise and finalize Executive Director Employment Agreement per Tabitha Trent comments and John H document backups. Preparation of correspondence to Tabitha providing revised contract in Greg Kennedy's name.	2.50	300.00	750.00
05/26/26	SLC	Okee-Premiere pump station transfer documents - Preparation of correspondence to Executive Director requesting confirmation of breakout of Easement B scope and providing drawing to attempt explanation. Telephone call from Executive Director to discuss new legal description to be prepared by surveyor.	0.20	300.00	60.00
05/29/26	SLC	Receipt and review of correspondence from PSO counsel following up on OUA review of updated assignment of easement for RaceTrac and Culvers. Review and analyze documents provided by PSO counsel compared with OUA prior edits and comments. Preparation of revisions and comparison redlines for reversion to PSO counsel. Preparation of correspondence to Executive Director providing revisions and coordinating call to discuss.	3.90	300.00	1,170.00
Total Fees:					6,090.00

DISBURSEMENTS

05/15/2026 Vendor: Stephen L. Conteaguero; Mileage to/from Board meeting for Okeechobee Utility Authority 4/21/26 159.50

DISBURSEMENTS

05/31/2026 Vendor: Stephen L. Conteaguero; mileage to/from Board meeting for 159.50
Okeechobee Utility Authority on 5/19/26

Sub-Total Disbursements: 319.00

TOTAL FEES AND DISBURSEMENTS: \$ **6,409.00**

Previous Balance: \$ **0.00**

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 22

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM CONELY AND CONELY, P.A. – LEGAL SERVICES

Please find attached invoice in the amount of \$3,118.75 submitted by Conely and Conely, P.A. for legal services. Staff is aware of the work currently being done Conely and Conely, P.A. and is in agreement with this request.

Staff recommends approval of this invoice in the amount of \$3,118.75 to Conely and Conely P.A.

CONELY & CONELY, P.A.

OFFICE LOCATION - 401 NORTHWEST SIXTH STREET, OKEECHOBEE, FLORIDA 34972

MAILING ADDRESS:
POST OFFICE DRAWER 1367
OKEECHOBEE, FLORIDA 34973-1367

T.W. CONELY, JR. 1892-1969
TOM W. CONELY, III
DEBORAH M. HOOKER

TELEPHONE - (863) 763-3825
FACSIMILE - (863) 763-6856

June 3, 2026

Okeechobee Utility Authority
Attn: Accounts Payable
100 SW 5th Avenue
Okeechobee, FL 34974

Invoice #11020 - In Reference To: May 2026

Professional Services:

		<u>Hours</u>	<u>Amount</u>
5/01/2026	Monthly Retainer		<u>\$2,500.00</u>
5/21/2026	Reviewed email from Jamie Mullis regarding surveys and legal descriptions for Wolff Brothers Dairy, Inc., and Cypress Point Land & Cattle, LLC; Reviewed surveys and legal descriptions; Searched for information on the two entities in order to prepare easements to OUA for existing 2" water line across the 2 properties.	1.00	\$275.00
5/21/2026	Made copies of records from Property Appraiser's Office and Department of State.	.25	\$ 68.75
5/26/2026	Prepared drafts of easements to OUA from Wolff Brothers Dairy and Cypress Point Land & Cattle.	<u>1.00</u>	<u>\$275.00</u>
	Total hours and amount due	2.25	\$618.75
	Total for professional services rendered and retainer		<u>\$3,118.75</u>
	Previous balance		\$2,706.25
5/26/2026	Payment - Thank you. Check No. 36250		<u>(\$2,706.25)</u>
	BALANCE DUE		\$3,118.75

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 23

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM THORN RUN PARTNERS

Please see attached the Thorn Run Partners monthly invoice.

Staff recommends approval of the monthly invoice from Thorn Run Partners in the amount of \$3,500.00.

INVOICE

Thorn Run Partners LLC
100 M St SE Ste 750
Washington, DC 20003-3798

trpadmin@thornrun.com
+1 (202) 641-0044
https://www.thornrun.com



Bill to

Okeechobee Utility
100 S.W. 5th Avenue
Okeechobee, FL 34974

Invoice details

Invoice no.: 26-001461
Terms: Net 30
Invoice date: 06/01/2026
Due date: 07/01/2026

For month: June 2026
Service: Government Relations Services

Product or service	Description	Total
Services	June 2026	\$3,500.00

Ways to pay

BANK

Thorn Run Partners LLC
ACH Payment Information:
PNC Bank
Routing # 054000030
Account # 5313630938
Please include invoice number with payment.

Note to customer

We accept ACH or Wire payment.
For information email trpadmin@thornrun.com
Checks are payable to:
Thorn Run Partners, LLC
Please include the invoice number with your payment.

[View and pay](#)

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 24

JUNE 16, 2026

CONSENT AGENDA

INVOICE FROM MACVICAR CONSULTING, INC.

Please see attached the MacVicar Consulting Inc. invoice.

Staff recommends approval of the monthly invoice from MacVicar Consulting Inc. in the amount of \$250.00.



MACVICAR CONSULTING, INC.
4524 Gun Club Road, Suite 201
West Palm Beach, FL 33415-2815

Invoice

Okeechobee Utility Authority
Attn:John Hayford, Exec Director
100 SW 5th Avenue
Okeechobee, FL 34974
PO No:12037

DATE	INVOICE #
6/1/2026	202606013

PROJECT
540.01-LOSOM Support

DESCRIPTION	AMOUNT
Support for the month of May2026	250.00
Total	\$250.00

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 25

JUNE 16, 2026

CONSENT AGENDA

SURPLUS VEHICLE

Recently the OUA Board approved the purchase of a new maintenance vehicle. We have received that vehicle and would like to surplus the following vehicle:

Unit # 435 2000 CK 2500 vin # (1GCGK29R7YF516385) 170,000 miles

OUA Staff recommends approval of this 2000 CK 2500 to be deemed surplus and to list on the Gov. Deals website and sold to the highest bidder.

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 26

JUNE 16, 2026

CONSENT AGENDA

OPERATIONS DIRECTOR MONTHLY REPORT

Site Visits 4-23-2026 thru 5-14-2026

SWTP: General Maintenance/ Normal Operations
Group of students from Mrs. Dobbs class Okeechobee County School, approximately 40 – 4th & 5th graders visited the Surface Water Treatment Plant last Tuesday June 9th and got a tour of the plant and the daily operations.
Sampling complete at the GWTP and sent off to FDEP waiting on their response.

Maintenance: General Maintenance
Normal operations: leaks, complaints, new services
Finishing up on Basswood Water Main Extensions
Couple new maintenance trainees on board.

WWTP: General Maintenance / Normal Operations
Mole is in, not in operation yet.
Disc filter pump is out, waiting on final pump quote.

*The above Operations Director report is presented for informational purposes. If there are any questions, I would be happy to answer them.

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 27

JUNE 16, 2026

MEETING MINUTES

Attached are copies of the minutes from the meeting held on May 19, 2026.

Unless the Board determines a correction is required to the minutes, Staff recommends the approval of the meeting minutes from May 19, 2026 as presented.

**OKEECHOBEE UTILITY AUTHORITY
MEETING MINUTES**

Tuesday, May 19, 2026 8:00 A.M.

Okeechobee Utility Authority

100 SW 5th Avenue

Okeechobee, Florida

Chairperson Gilliland called the meeting to order at 8:00 A.M.

Chairperson Gilliland led all participating attendees and visitors in the Pledge of Allegiance.

Chairperson Gilliland addressed Agenda Item No. 1 and determined the voting members. The following Okeechobee Utility Authority Board Members were present:

Board Members:

John Gilliland*

Harry Moldenhauer*

Steven Nelson*

Alternates:

Melanie Anderson

Jamie Gamiotea

Glenn Sneider**

Absent:

Steve Hargraves

Tabitha Trent

*Voting Board Members

** Voting in Tabitha Trent's absence

OUA Members:

John Hayford

Greg Kennedy

Lauriston Hamilton

Jamie Mullis

Steve Conteaguero

Michelle Willoughby

Chairperson Gilliland addressed Agenda Item No. 2 ‘Agenda Additions and Deletions’ Executive Director Hayford discussed that there were four additions to the agenda; Item No. 2A. ‘Okeechobee County Fire Station’, Item No. 2B. ‘NE 16th Avenue Engineering RFP’, Item No. 2C. ‘Project 2 Septic to Sewer Connections’, and Item No. 2D. ‘Invoice from PRP Construction, LLC – Mallard Landing Gravity Sewer Expansion’.

Chairperson Gilliland addressed Agenda Item No. 2A ‘Okeechobee County Fire Station’ Executive Director Hayford discussed that Assistant County Administrator, Justin Nelson was present to discuss the property for the proposed Fire Station on SR78 West. Mr. Nelson discussed issues with the terms of the property transfer for the OUA property. Mr. Nelson discussed that the Reverter Clause would not align with the terms of their grant. Mr. Nelson reviewed the need for the entire 5-acre parcel. Board Member Nelson asked Mr. Nelson about the timeline for the grant. Mr. Nelson informed the board that the grant requires land acquisition with 18 months. County Commissioner Hazellief addressed the board explaining that there was a possibility of a Sheriff Substation on the same property. There was a brief discussion. Motion by Steven Nelson to approve the removal of Section 2, change the property donation from 3 to 5 acres, a 10-year reverter clause, demolition of structures and legal fees to be paid by the county. Second by Jamie Gamiotea. Vote unanimous (4-0), motion carried.

Chairperson Gilliland advised that Agenda Item No. 26 would be discussed after Agenda Item 2A. to allow for the employee to report to work.

Chairperson Gilliland addressed Agenda Item No. 26 ‘Employee Recognition’ Chairperson Gilliland recognized Clint Mehrer for his 25 years of service to the OUA.

Chairperson Gilliland addressed Agenda Item No. 2B ‘NE 16th Avenue Engineering RFP’ Executive Director Hayford discussed that at the April meeting board action directed staff to work with Craig A. Smith & Associates, Inc. to develop a scope of work and fee schedule for the NE 16th Avenue Improvements Project. Executive Director Hayford reviewed the project with the board. Operations Director Muliis advised that the project timeline for construction was 6-9 month once permit is issued. There was a brief discussion. **Motion by Steven Nelson to accept the proposal from Craig A. Smith & Associates, Inc. in the amount of \$379,899. Second by Harry Moldenhauer. Vote unanimous (4-0), motion carried.**

Chairperson Gilliland addressed Agenda Item No. 2C ‘Project 2 Septic to Sewer Connections’ Executive Director Hayford discussed that on May 14th, bids were received and opened for three (D, E, and F) groups within VPS #4 and two (H & I) groups within VPS #5. Executive Director Hayford discussed that for VPS #4 Group D three bids were received, and they ranged from a low of \$66,828.00 up to \$98,825.00. Executive Director Hayford discussed that it would appear that a math error in the Fehl Safe Water Systems resulted from them not adding in several driveway repairs. Regardless, their revised bids are still the low bid. There was a brief discussion. **Motion by Harry Moldenhauer to approve the bid from Fehl Safe Water Systems bid in the amount of \$68,298.00 for the VPS #4 Group D Septic to Sewer Project. Second by Steven Nelson. Vote unanimous (4-0), motion carried.**

Executive Director Hayford discussed that for VPS #4 Group E three bids were received, and they ranged from a low of \$66,283.00 up to \$117,300.00. Executive Director Hayford discussed that it would appear that a math error in the Fehl Safe Water Systems resulted from them not adding in several driveway repairs. Regardless, their revised bids are still the low bid. There was a brief discussion. **Motion by Jamie Gamiotea to approve the bid from Fehl Safe Water Systems bid in the amount of \$70,282.96 for the VPS #4 Group E Septic to Sewer Project. Second by Steven Nelson. Vote unanimous (4-0), motion carried.**

Executive Director Hayford discussed that for VPS #4 Group F three bids were received, and they ranged from a low of \$94,753.00 up to \$162,720.00. Executive Director Hayford discussed that it would appear that a math error in the Fehl Safe Water Systems resulted from them not adding in several driveway repairs. Regardless, their revised bids are still the low bid. There was a brief discussion. **Motion by Steven Nelson to approve the bid from Fehl Safe Water Systems bid in the amount of \$95,241.02 for the VPS #4 Group F Septic to Sewer Project. Second by Harry Moldenhauer. Vote unanimous (4-0), motion carried.**

Executive Director Hayford discussed that for VPS #5 Group H three bids were received, and they ranged from a low of \$84,147.00 up to \$143,945.00. Executive Director Hayford discussed that it would appear that a math error in the Fehl Safe Water Systems resulted from them not adding in several driveway repairs. Regardless, their revised bids are still the low bid. There was a brief discussion. **Motion by Steven Nelson to approve the bid from Fehl Safe Water Systems bid in the amount of \$84,567.00 for the VPS #5 Group H Septic to Sewer Project. Second by Jamie Gamiotea. Vote unanimous (4-0), motion carried.**

Executive Director Hayford discussed that for VPS #5 Group I three bids were received, and they ranged from a low of \$72,242.00 up to \$121,820.00. Executive Director Hayford discussed that it would appear that a math error in the Fehl Safe Water Systems resulted from them not adding in several driveway repairs. Regardless, their revised bids are still the low bid. There was a brief discussion. **Motion by Steven Nelson to approve the bid from Fehl Safe Water Systems bid in the amount of \$73,712.00 for**

the VPS #5 Group I Septic to Sewer Project. Second by Harry Moldenhauer. Vote unanimous (4-0), motion carried.

Chairperson Gilliland addressed Agenda Item No. 2D ‘Invoice from PRP Construction, LLC – Mallard Landing Gravity Sewer Expansion’ Executive Director Hayford discussed that PRP Construction, LLC had submitted the invoice on Monday, May 18, 2026; therefore, it did not make the board package before it was distributed. There was a brief discussion. **Motion by Steven Nelson to approve payment of the invoice from PRP Construction, LLC in the amount of \$176,278.50. Second by Harry Moldenhauer. Vote unanimous (4-0), motion carried.**

Chairperson Gilliland addressed Agenda Item No. 3 ‘Preliminary Budget – FY27’
Motion by Steven Nelson to open the Public Hearing at 8:46A.M. Second by Harry Moldenhauer. Vote unanimous (4-0), motion carried.

Finance Director Hamilton gave a brief presentation of the FY27 Preliminary Budget.

Chairperson Gilliland called for comments from the Public. There were none.

Chairperson Gilliland called for comments from the Board. There was a brief discussion concerning the insurance cost increases.

Motion by Steven Nelson to close the Public Hearing at 8:59 A.M. Second by Glenn Sneider. Vote unanimous (4-0).

Executive Director Hayford read Resolution 26-02 by title only.

Motion by Steven Nelson to adopt the FY27 Preliminary Budget and Resolution 26-02 as presented. Second by Glenn Sneider. Vote unanimous (4-0), motion carried.

Chairperson Gilliland addressed Agenda Item No. 4 ‘Operations of the Okeechobee Utility Authority’

Motion by Steven Nelson to open the Public Hearing at 9:02 A.M. Second by Glenn Sneider. Vote unanimous (4-0), motion carried.

Presentation of the General Policy and Procedures of the Okeechobee Utility Authority, Resolution 26-03 by Executive Director Hayford. Executive Director Hayford discussed the proposed changes to the resolution.

Chairperson Gilliland called for comments from the Public. There were none.

Chairperson Gilliland called for comments from the Board. There were none.

Motion by Steven Nelson to close the Public Hearing at 9:04 A.M. Second by Glenn Sneider. Vote unanimous (4-0).

Executive Director Hayford discussed that the Loan Processing Fee of \$75.00 was omitted from Section 8(c) of the Resolution and it would need to be brought back after corrections have been made.

Motion by Glenn Sneider table this agenda item. Second by Steven Nelson. Vote unanimous (4-0), motion carried.

Chairperson Gilliland addressed Agenda Item No. 5 ‘Consent Agenda’ Motion by Steven Nelson to accept the Consent Agenda as presented:

Consent Agenda Item No. 6 ‘Invoice from CHA Solutions – Vacuum Station #2 Generator Replacement in the amount of \$678.00’

Consent Agenda Item No. 7 ‘Invoices from CHA Solutions – Pine Ridge Park Expansion Project in the amount of \$5,675.75 and \$3,161.36’

Consent Agenda Item No. 8 ‘Invoices from CHA Solutions – SWTP Ozone System Upgrade in the amount of \$8,194.00 and \$12,532.00’

Consent Agenda Item No. 9 ‘Invoice from Kimley-Horn and Associates, Inc. Treasure Island Septic to Sewer Project in the amount of \$70,884.62’

Consent Agenda Item No. 10 ‘Invoice from Sumner Engineering & Consulting, Inc. – NW 15 Rehabilitation in the amount of \$4,594.00’

- Consent Agenda Item No. 11** ‘Invoice from Sumner Engineering & Consulting, Inc. – NW 15 FDACS Grant in the amount of \$10,000.00’
- Consent Agenda Item No. 12** ‘Invoice from Sumner Engineering & Consulting, Inc. – SW 5th Avenue LPSS Design & Permitting in the amount of \$4,621.83’
- Consent Agenda Item No. 13** ‘Invoice from Sumner Engineering & Consulting, Inc. – Okee-Tantie Utility System Improvements in the amount of \$8,631.88’
- Consent Agenda Item No. 14** ‘Invoice from Sumner Engineering & Consulting, Inc. – SWSA Septic to Sewer Connections Phase III Lots (Groups D, E and F) in the amount of \$2,300.00’
- Consent Agenda Item No. 15** ‘Invoice from Sumner Engineering & Consulting, Inc. – SWSA Septic to Sewer Connections Phase III Lots (Groups G, H, and I) in the amount of \$1,940.00’
- Consent Agenda Item No. 16** ‘Invoice from Holtz Consulting Engineers, Inc. - Mallard Landing Gravity Sewer Expansion in the amount of \$2,380.00’
- Consent Agenda Item No. 17** ‘Invoice from Holtz Consulting Engineers, Inc. - State Road 78 Water Main the amount of \$4,792.50’
- Consent Agenda Item No. 18** ‘Invoice from Holtz Consulting Engineers, Inc. – State Road 78 Water Main Phase III in the amount of \$17,862.00’
- Consent Agenda Item No. 19** ‘Invoice from Nason Yeager Harris & Fumero, P.A. – Legal Services in the amount of \$11,365.87’
- Consent Agenda Item No. 20** ‘Invoice form Conely and Conely, P.A. – Legal Services in the amount of \$2,706.25’
- Consent Agenda Item No. 21** ‘Invoice from Thorn Run Partners in the amount of \$3,500’
- Consent Agenda Item No. 22** ‘Invoice from MacVicar in the amount of \$250.00’
- Consent Agenda Item No. 23** ‘Minor Project Updates’
- Consent Agenda Item No. 24** ‘Operations Director Monthly Report’

Second by Glenn Sneider. Vote unanimous (4-0), motion carried.

Chairperson Gilliland addressed Agenda Item No. 25 ‘Meeting Minutes from April 21, 2026’ Motion by Steven Nelson to approve the meeting minutes from April 21, 2026 as presented. Second by Harry Moldenhauer. Vote unanimous (4-0), motion carried.

Chairperson Gilliland addressed Agenda Item No. 27 ‘Public Comments’ Jeff Sumner with Sumner Engineering & Consulting, Inc. provided the board with an update on the Southwest Service Area Project 3. He advised the board that he would be providing updates at each meeting moving forward.

Chairperson Gilliland addressed Agenda Item No. 28 ‘Finance Report’ Finance Director Hamilton reviewed the Finance Report for period ending April 30, 2026. **Motion by Glenn Sneider to approve the Finance Report as presented. Second by Steven Nelson. Vote unanimous (4-0), motion carried.**

Chairperson Gilliland addressed Agenda Item No. 29 ‘Southwest Service Area Project 2 Septic to Sewer Connections Groups J through AA, Individual Map Sheets’ Executive Director Hayford discussed that as part of SWSA Septic to Sewer Project over 500 homes are to be connected to the new centralized sewer collection system. This project area was divided in the 27 manageable sized groups of homes. Bid packages are being developed for each of these groups, which include individual map sheets of each property that details points of elevation, septic tank locations, points of connection and suggested piping routes. Nine groups, that include 135 homes have had bid packages developed with 18 groups, including 371 homes that still need to be put out for bid. Executive Director Hayford discussed that Consulting Services Agreement from Sumner Engineering & Consulting to complete the remaining 371 individual map sheets necessary to develop the remaining bid packages. Sumner Engineering & Consulting was selected for this task based on their detailed knowledge of the project area and

infrastructure. There was a brief discussion. **Motion by Glenn Sneider to accept the proposal from Sumner Engineering and Consulting, Inc. to complete all remaining individual map sheets in the amount of \$104,400.00. Second by Steven Nelson. Vote unanimous (4-0), motion carried.**

Chairperson Gilliland addressed Agenda Item No. 30 ‘VPS 4 Group A Bid’ Executive Director Hayford discussed that five bids were received for VPS #4 Group A. Quality Plumbing of Sarasota LLC submitted the low bid. Executive Director Hayford discussed that the bidder qualifications, licensing and reference were verified. There was a brief discussion. **Motion by Steven Nelson to approve the bid from Quality Plumbing of Sarasota LLC for VPS #4 Group A Septic to Sewer Project in the amount of \$120,066.94. Second by Harry Moldenhauer. Vote unanimous (4-0), motion carried.**

Chairperson Gilliland addressed Agenda Item No. 31 ‘VPS 4 Group B Bid’ Executive Director Hayford discussed that five bids were received for VPS #4 Group B with Quality Plumbing of Sarasota LLC submitting the low bid. Executive Director Hayford discussed that the bidder qualifications, licensing and reference were verified. There was a brief discussion. **Motion by Harry Moldenhauer to approve the bid from Quality Plumbing of Sarasota LLC for VPS #4 Group B Septic to Sewer Project in the amount of \$109,701.954. Second by Steven Nelson. Vote unanimous (4-0), motion carried.**

Chairperson Gilliland addressed Agenda Item No. 32 ‘Pine Ridge Park Expansion’ Executive Director Hayford discussed that the property owners at 2685 NE 6th Court contacted the OUA concerning construction work by an OUA contractor in their neighborhood. Executive Director Hayford discussed that the Moore’s purchased that referenced property in April of 2026. With the purchase of the new home, a septic tank drain field was required and permitted through the Building/Health Department. Prior to the sale of the home, the title company contacted the OUA requesting whether or not any fees, liens or fines were placed on the property. The OUA responded that there were none. Executive Director Hayford discussed the Capital Connection and Installation fees that are due for the property and explained that the homeowners will still need to connect from the house to the OUA system located out in the right-of-way. Executive Director Hayford discussed that had the estoppel asked about proposed utility construction that was known and that should have been revealed to the seller, buyer & title company, a different sales contract or conditions may have been drawn up. Executive Director Hayford discussed that the OUA has a project underway, the owner needs to connect, they have a new drain field, and fees are due. Executive Director Hayford asked if the board would waive all connection fees due while the homeowner is responsible for connecting the home to the OUA system and signing up for OUA service. There was a brief discussion. **Motion by Steven Nelson to waive connections fees in the amount of \$10,500.00 for the property at 2685 NE 6th Court.**

Harry Moldenhauer requested that we exclude the Water Meter Installation fee of \$1,399.00 from the waiver.

Steven Nelson revised motion to waive the \$7,113.00 sewer fees and \$1,988.00 water fees for a total of \$9,101.00, Second by Harry Moldenhauer. Vote unanimous (4-0), motion carried.

Chairperson Gilliland addressed Agenda Item No. 33 ‘185 CFM Trailer Mounted Air Compressor’ Executive Director Hayford discussed that included in the FY26 budget is the replacement of a trailer mounted air compressor for the Maintenance Barn. The current unit is a 1990 unit which was purchased used in 2012 and has required repeated repair. Executive Director Hayford reviewed the bids received. United Rental was the apparent low bidder at a cost of \$26,533.00. Chairperson Gilliland asked staff if this purchase was a capital budget item. Executive Director Hayford discussed that this item was a capital budget item for FY26. There was a brief discussion. **Motion by Steven Nelson to approve the purchase a Airman Trailer Mounted 185 CFM Compressor from United Rentals in the amount of \$26,533.00 Second by Glenn Sneider. Vote unanimous (4-0), motion carried.**

Chairperson Gilliland addressed Agenda Item No. 34 ‘Vehicle Purchase’ Executive Director Hayford discussed that in the FY26 budget staff had listed Unit #407 a 2002 F-350 with 1414,324 miles for replacement at \$66,000.00. Staff has decided the replacement unit will be a ¾ (2500 model) instead of a 1-ton (3500 model). This decision was based on the duties & expectations of this unit. This unit will be used by a vacuum sewer crew to conduct the day-to-day operation & maintenance of the vacuum systems. Since there will be minimal trailer hauling with this unit it was determined that the 2500 model would be sufficient. Executive Director Hayford reviewed the quotes received for various dealerships. There was a brief discussion. **Motion by Steven Nelson to approve the purchase of a 2025 Chevrolet Silverado 2500 HD Regular Cab from Ferman Chevrolet in the amount of \$58,015.45. Second by Harry Moldebhauer. Vote unanimous (4-0), motion carried.**

Chairperson Gilliland addressed Agenda Item No. 35 ‘Proposed Drop Provision’ Pension Board Chairman Mullis discussed that the OUA Pension Board Trustees at their May 4, 2026 meeting voted to recommend to the OUA Board of Directors their consideration for revisions to the Deferred Retirement Option Plan (DROP). The DROP plan now is currently 60 months (5 years), the new proposal is to extend to 96 months (8 years). It is the opinion of GRS (Pension Actuary) that there will be no actuarial impact on the cost of the Pension Fund. There was a brief discussion. **Motion by Steven Nelson to approve the Resolution adopting the proposed amendments to the Retirement System revising the DROP provisions from 5 years to 8 years at no cost to the OUA. Second by Glenn Sneider. Vote unanimous (4-0), motion carried.**

Chairperson Gilliland addressed Agenda Item No. 36 ‘Changes to the Employee Handbook’ Executive Director Hayford discussed that

Executive Director Hayford Executive Director Hayford reviewed the changes to the Employee Handbook to include Section 1-7 OUA Departments, Section 5-31 reemployment of Non-Retiree and Section 5-32 Reemployment after Retirement. There was a brief discussion. **Motion by Steven Nelson to approve the changes to the Employee Handbook as presented. Second by Harry Moldenhauer. Vote unanimous (4-0), motion carried.**

Chairperson Gilliland addressed Agenda Item No. 37 ‘Attorney’ Attorney Conteaguero provided the board with updates on Big Cedar, Park Street Okeechobee, Kyle Upham Civil Case.

Chairperson Gilliland addressed Agenda Item No. 38 ‘Executive Director’ Executive Director Hayford gave an update on current projects.

Chairperson Gilliland addressed Agenda Item No. 39 ‘Items from the Board’ There were none.

There being no other business, meeting adjourned at 9:56 A.M.

PLEASE TAKE NOTICE AND BE ADVISED that if a person decided to appeal any decision made by the Okeechobee Utility Authority with respect to any matter considered at this meeting, he/she may need to ensure that verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. A video recording of this meeting is on file in the Executive Director’s office.

Chairperson

Executive Director (Secretary)

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 28

JUNE 16, 2026

PUBLIC COMMENTS

OKEEHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 29

JUNE 16, 2026

FINANCE REPORT

At the end of the May 2026, YTD revenue was \$9,926,866 compare to budget of \$9,752,145 resulting in the achievement of 101.8% of budget or a favorable variance of \$174,720.

A comparison between current YTD achievements and prior year's result at May 2025 shows:

- a) YTD water & sewer (2026) revenue yield a 105.2% and 107.2% growth over prior YTD result (May 2025).
- b) Prior year's amount of other revenue in the sum of \$1,122,914 was due to the large signup by sewer customer before the expiration of 75% discount fee on capital connection and installation charges.

YTD operating expenses at the end of May 2026 stood at \$6,510,800 compare with YTD budget of \$7,371,850 yielding a positive variance of \$861,050 or 11.7%. Compared against FY25 YTD figures, total overhead has increased from \$6,378,552 to its current level of \$6,510,800. A detail analysis was presented last month on the factors accounting for this year's variance.

Restricted revenue which comprises of: fire hydrant fee, interest revenue and capital connection fees, generated \$1,967,930 compare to YTD budget of \$403,718 which produced a variance of \$1,564,212 which is mainly due to capital connection charge revenue from Lakefront Estate, SFWMD and S. Holding LLC.

Non-operating expenses which include depreciation and loan interest expenses were \$2,237,918 compared to YTD budget of \$2,216,071 which was in line with budget.

Number of Accounts – 05.31.26

At May 31, 2026, the number of customers served by the Authority was:

Water	-	10,317
Sewer	-	4,747

After review and discussion, the Board is asked to move a motion accepting April's Finance Report.

Okeechobee Utility Authority

Finance Report

Fiscal Year 2026

As of The Period Ending May 31, 2026

Okeechobee Utility Authority
 Executive Summary
 Prepared by Finance Director

OKEECHOBEE UTILITY AUTHORITY
 FINANCIAL SUMMARY COMPARISON

	Operating Revenues				Operating Expenses				Restricted Revenues				Cumulative YTD Restricted Budget Variance			
	Actual FY25	YTD FY26	Actual YTD FY26	Budget YTD FY26	% Variance (FY 26 vs Bud. FY26)	Actual YTD FY25	Actual YTD FY26	Budget YTD FY26	% Variance (FY26 vs Bud FY26)	Actual FY 25	YTD FY 26	Actual YTD FY26		Budget YTD FY26	% Variance (FY 26 vs Bud FY 26)	
Oct-25	1,055,766	1,105,934	1,171,003		-5.6%	701,456	847,120	747,810		-13.3%	53,124	63,181	50,465		25.2%	12,716
Nov-25	2,181,922	2,267,995	2,355,235		-3.7%	1,482,624	1,574,920	1,656,361		4.9%	113,231	189,022	100,930		87.3%	88,092
Dec-25	3,735,245	3,546,970	3,505,819		1.2%	2,336,647	2,415,349	2,627,313		8.1%	821,785	332,792	151,394		119.8%	181,398
Jan-26	4,986,951	4,780,355	4,772,831		0.2%	3,120,490	3,239,806	3,512,316		7.8%	861,752	839,016	201,859		315.6%	637,157
Feb-26	6,146,606	6,083,941	6,032,291		0.9%	3,927,631	4,022,170	4,416,034		8.9%	901,278	1,012,271	252,324		301.2%	759,947
Mar-26	7,459,616	7,545,117	7,260,818		3.9%	4,589,315	4,751,215	5,395,084		11.9%	1,144,279	1,300,274	302,789		329.4%	997,485
Apr-26	8,898,778	8,868,755	8,519,538		4.1%	5,366,347	5,678,203	6,299,522		9.9%	1,639,195	1,885,374	353,253		433.7%	1,532,121
May-26	10,096,800	9,926,866	9,752,143		1.8%	6,378,552	6,510,800	7,371,850		11.7%	1,750,429	1,967,930	403,718		387.5%	1,564,212
Jun-26																
Jul-26																
Aug-26																
Sep-26																

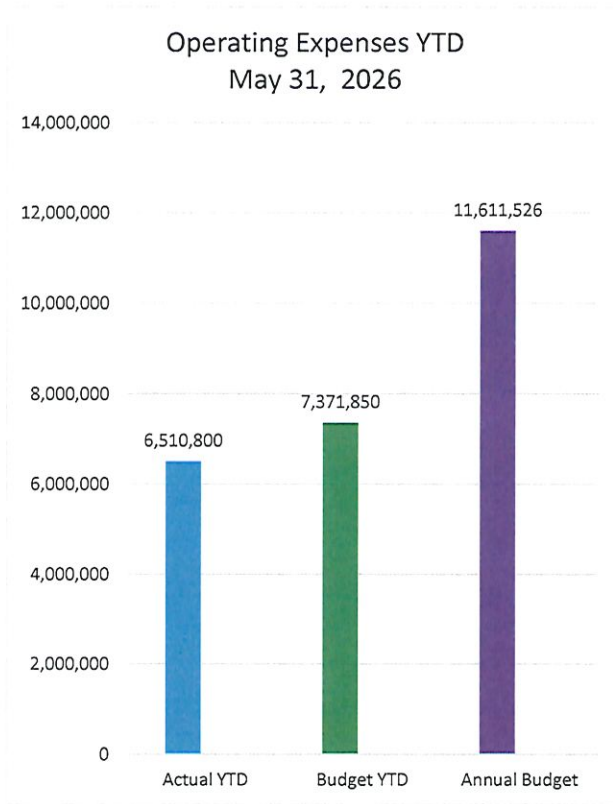
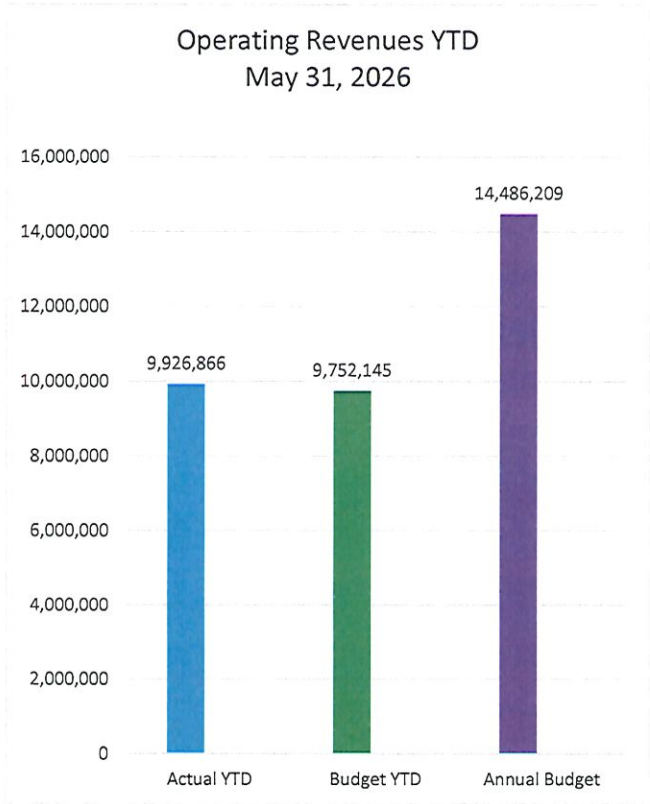
Respectfully,

Lauriston Hamilton

Okeechobee Utility Authority
FY 2026 Finance Report for May 31, 2026
The Period Ending

OPERATING REVENUE FUND	Actual YTD	Budget YTD	Current YTD \$ Variance	Current YTD % Variance	May-25 Actual
OPERATING REVENUE:					
Water	\$ 6,024,056	\$ 5,876,085	\$ 147,971	2.5%	5,586,447
Sewer	\$ 3,655,033	3,632,657	22,376	0.6%	3,387,440
Other Operating Revenue (see detail on page 16)	\$ 247,777	243,403	4,374	1.8%	1,122,914
Total Operating Revenue Received	<u>\$ 9,926,866</u>	<u>\$ 9,752,145</u>	<u>\$ 174,720</u>	<u>1.8%</u>	<u>10,096,801</u>
OPERATING EXPENSES:					
Water	\$ 1,462,840	\$ 1,613,654	\$ 150,814	9.3%	1,432,092
Wastewater	\$ 918,588	\$ 1,104,820	186,232	16.9%	1,015,964
Meter Readers	\$ 244,795	\$ 263,837	19,042	7.2%	211,961
Maintenance	\$ 2,000,450	\$ 2,059,570	59,120	2.9%	1,927,840
Administration Operating	\$ 1,114,154	\$ 1,267,244	153,090	12.1%	1,132,521
General & Admin.	\$ 769,972	\$ 967,493	197,521	20.4%	658,174
Contingency Expense	\$ -	\$ 95,231	95,231	100.0%	0
Total Operating Expenses Paid (3) (4) (5) (6)	<u>\$ 6,510,800</u>	<u>\$ 7,371,850</u>	<u>\$ 861,050</u>	<u>11.7%</u>	<u>6,378,552</u>
Net Operating Income	<u>\$ 3,416,066</u>	<u>\$ 2,380,296</u>	<u>\$ 1,035,770</u>	<u>43.5%</u>	<u>3,718,249</u>
RESTRICTED REVENUE FUNDS					
RESTRICTED REVENUE FUNDS RECEIVED:					
Fire Hydrant Fund Fee	\$ 145,095	\$ 71,213	\$ 73,882	103.7%	71,412
Water CC Fees (infill)	\$ 1,134,398	31,850	1,102,548	3461.7%	146,687
WW CC Fees (infill)	\$ 402,421	54,251	348,170	641.8%	1,239,538
Operating Account Interest	\$ 207,175	191,615	15,559	8.1%	216,797
Payroll Account Interest	\$ 2,854	3,095	(241)	-7.8%	3,487
Restricted Interest Income	\$ 75,989	51,694	24,295	47.0%	72,507
TOTAL RESTRICTED REVENUE (1) (2)	<u>\$ 1,967,930</u>	<u>\$ 403,718</u>	<u>\$ 1,564,212</u>	<u>387.5%</u>	<u>1,750,428</u>
NON-OPERATING EXPENSES:					
Debt service interest expense	\$205,028	\$201,423	(3,606)	-1.8%	347,143
Non-cash depreciation & amortization	\$2,032,889	\$2,014,649	(18,241)	-0.9%	1,964,829
Non-Operating Expenses	<u>\$2,237,918</u>	<u>\$2,216,071</u>	<u>(21,846)</u>	<u>-2.7%</u>	<u>2,311,972</u>
NET REVENUE BEFORE ITEMS BELOW	<u>\$ 3,146,078</u>	<u>\$ 567,942</u>	<u>\$ 2,578,136</u>	<u>453.9%</u>	<u>3,156,705</u>

NOTES: Above Revenue and Expense does not include the following:	Actual YTD	Annual Budget	Variance
(1) Grant funds & state appropriations of:	\$1,501,341	\$10,945,116	
(2) Contributed capital of:	\$149,960	\$0	
(3) Debt service principal payments of:	\$1,085,008	\$2,182,993	
(4) Net Construction in Progress (CIP) Expenditures of:	\$3,627,615	\$11,548,847	



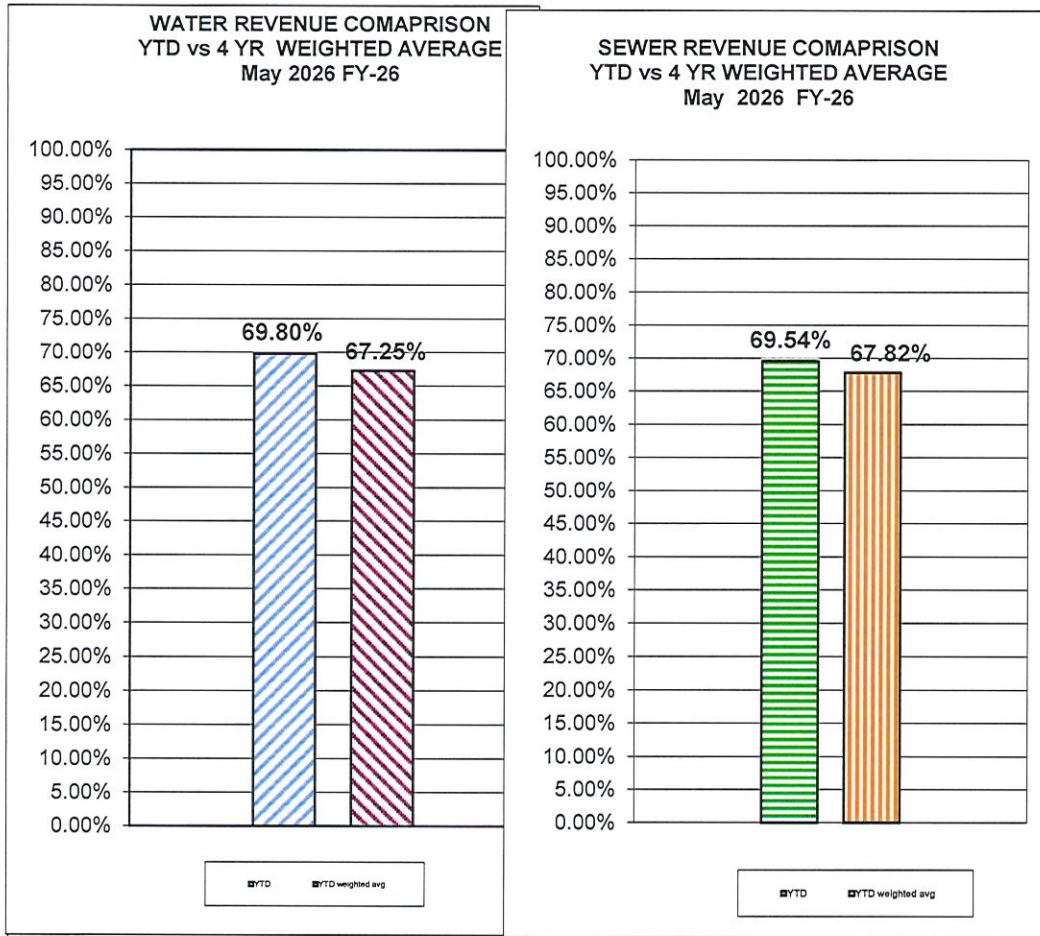
Current FY-26 Water and Sewer Utility Revenue
Monthly & YTD Revenue and Difference from 4Yr Weighted Average (in \$)

WATER UTILITY REVENUE:				Monthly \$ Difference From 4 Year Weighted Average of	% Current YTD Budget Water Revenue	4 Yr Weighted Average %
Period	YTD		\$ 7,398,385			
Oct.	\$ 667,715	667,715	\$ 77,653	7.74%	7.99%	
Nov.	\$ 689,906	1,357,621	\$ 65,570	15.73%	16.43%	
Dec.	\$ 757,942	2,115,563	\$ 185,716	24.51%	24.15%	
Jan.	\$ 722,696	2,838,259	\$ 79,928	32.89%	32.85%	
Feb.	\$ 759,146	3,597,405	\$ 112,176	41.69%	41.60%	
Mar.	\$ 762,393	4,359,798	\$ 142,578	50.52%	49.98%	
Apr.	\$ 753,034	5,112,832	\$ 111,100	59.25%	58.65%	
May	\$ 911,224	6,024,056	\$ 275,191	69.80%	67.25%	
Jun.	\$ -	-	\$ -	0.00%	0.00%	
Jul.	\$ -	-	\$ -	0.00%	0.00%	
Aug.	\$ -	-	\$ -	0.00%	0.00%	
Sep.	\$ -	-	\$ -	0.00%	100.00%	

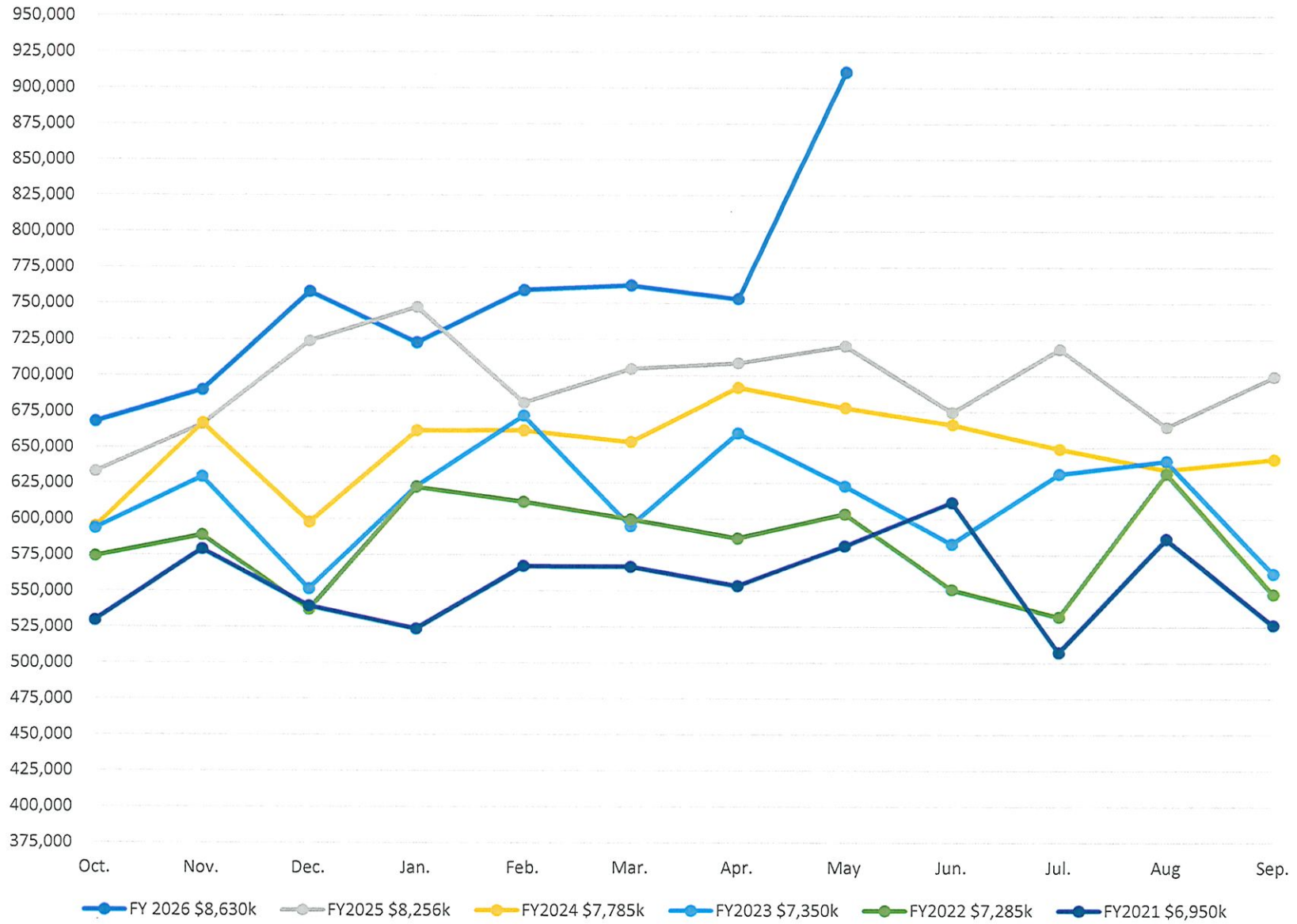
SEWER UTILITY REVENUE:				Monthly \$ Difference From 4 Year Weighted Average of	% Current YTD To Budgeted Sewer Revenue	4 Yr Weighted Average %
Period	YTD		\$ 4,515,449			
Oct.	\$ 408,018	\$ 408,018	\$ 48,755	7.76%	7.96%	
Nov.	\$ 426,258	\$ 834,276	\$ 42,577	15.87%	16.46%	
Dec.	\$ 455,937	\$ 1,290,213	\$ 101,255	24.55%	24.31%	
Jan.	\$ 441,772	\$ 1,731,985	\$ 42,505	32.95%	33.16%	
Feb.	\$ 468,584	\$ 2,200,569	\$ 61,757	41.87%	42.18%	
Mar.	\$ 469,171	\$ 2,669,740	\$ 77,543	50.79%	50.86%	
Apr.	\$ 474,968	\$ 3,144,708	\$ 84,019	59.83%	59.51%	
May	\$ 510,325	\$ 3,655,033	\$ 134,591	69.54%	67.82%	
Jun.	\$ -	-	\$ -	0.00%	0.00%	
Jul.	\$ -	-	\$ -	0.00%	0.00%	
Aug.	\$ -	-	\$ -	0.00%	0.00%	
Sep.	\$ -	-	\$ -	0.00%	100.00%	

WATER AND SEWER REVENUE COMPARISON

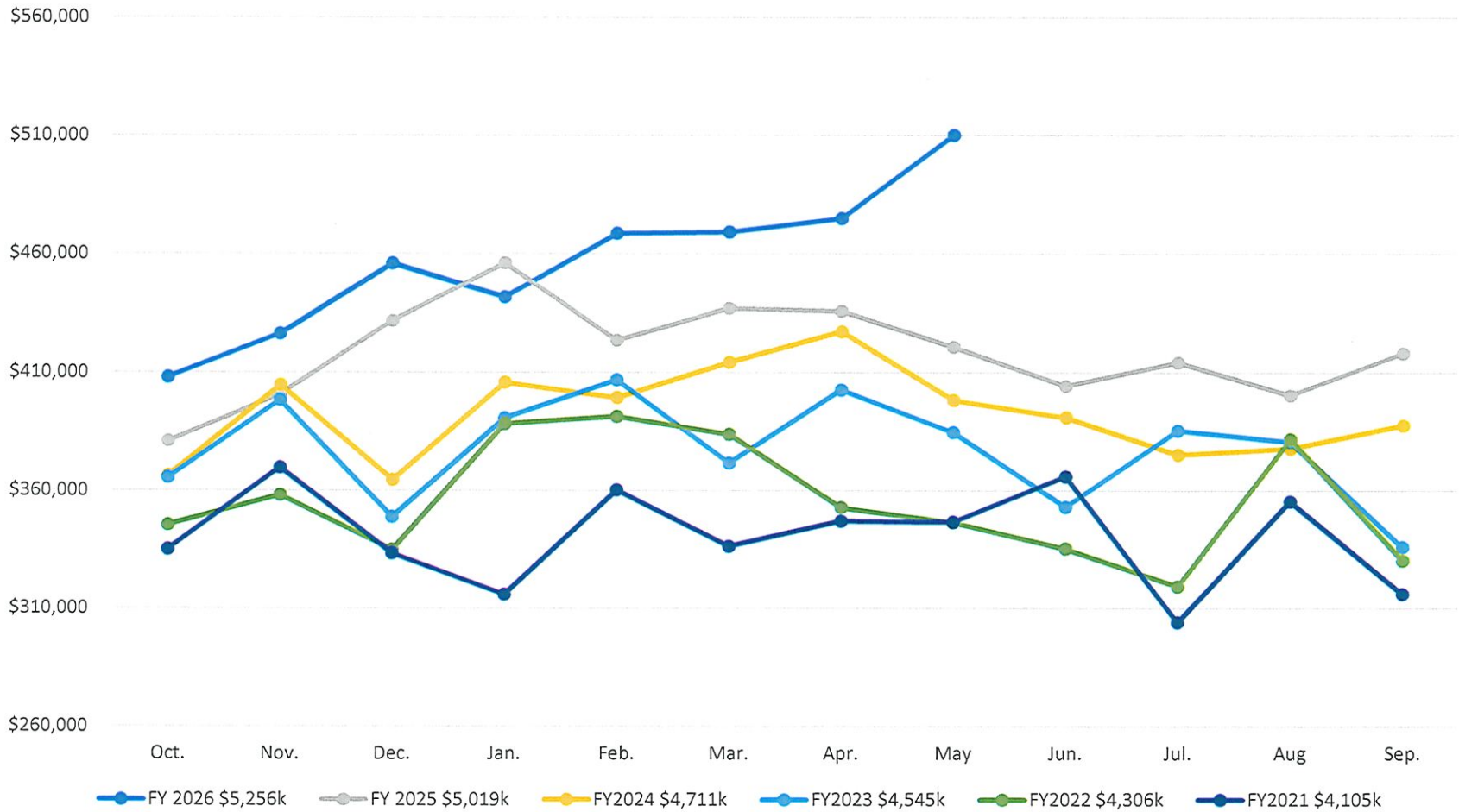
YEAR TO DATE vs 4 YEAR WEIGHTED AVERAGE YEAR TO DATE



Actual Water Revenue Comparison



Actual Wastewater Revenue Comparison

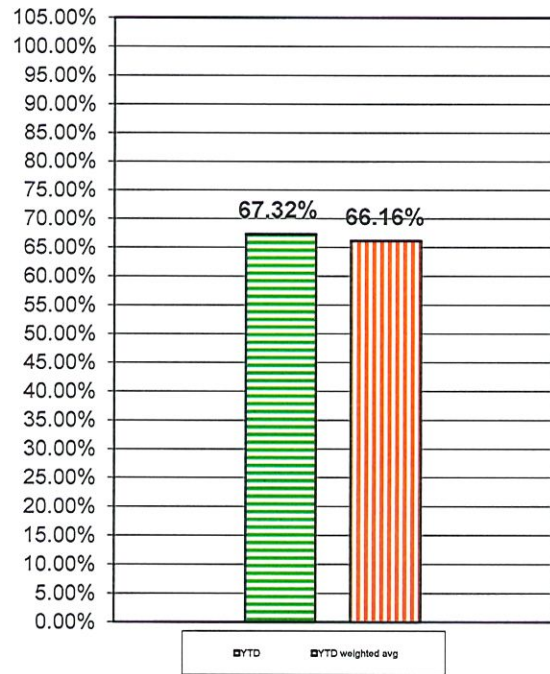


**Current FY-26 Operating & Non-Operating Expenses,
Monthly & YTD Expense and Difference from 4Yr Weighted Average (in \$)**

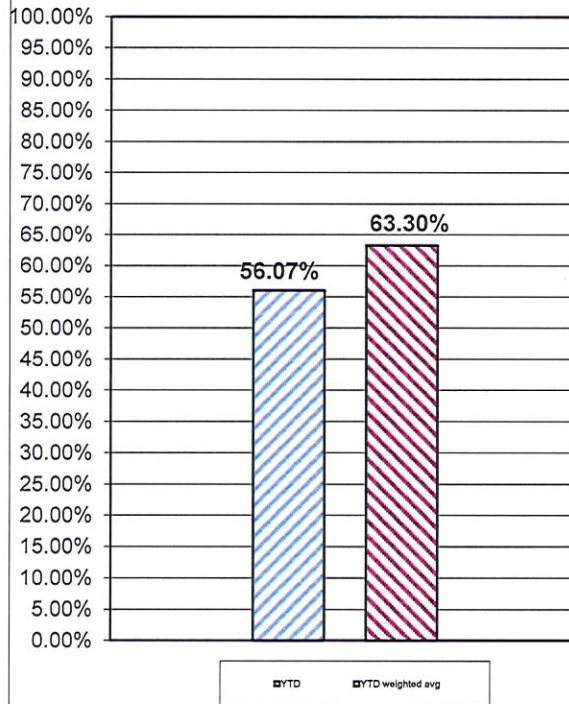
OPERATING EXPENSES:			\$ Difference For the Month	% Current YTD To Budgeted	4 Yr Weighted
			From 4 Year Weighted Avg of	Operating Exp.	Average
Period	YTD		\$ 7,068,674	\$11,611,526	
Oct.	\$ 767,120	\$ 767,120	\$ 315,644	6.61%	5.89%
Nov.	\$ 807,800	\$ 1,574,920	\$ 283,170	13.56%	13.68%
Dec.	\$ 840,429	\$ 2,415,349	\$ 156,565	20.80%	22.33%
Jan.	\$ 824,457	\$ 3,239,806	\$ 291,731	27.90%	29.76%
Feb.	\$ 782,364	\$ 4,022,170	\$ 239,183	34.64%	37.60%
Mar.	\$ 729,045	\$ 4,751,215	\$ 92,288	40.92%	46.51%
Apr.	\$ 926,988	\$ 5,678,203	\$ 390,537	48.90%	54.23%
May	\$ 832,597	\$ 6,510,800	\$ 223,976	56.07%	63.30%
Jun.	\$ -	\$ -	\$ -	0.00%	0.00%
Jul.	\$ -	\$ -	\$ -	0.00%	0.00%
Aug.	\$ -	\$ -	\$ -	0.00%	0.00%
Sept.	\$ -	\$ -	\$ -	0.00%	100.00%
NON-OPERATING EXPENSES:			\$ Difference For the Month	% Current YTD To Budgeted	
			From 4 Year Weighted Avg of	Non-Oper. Exp.	
			\$ 3,064,030	\$3,324,107	
Oct.	\$ 279,848	\$ 279,848	\$ 27,308	8.42%	8.19%
Nov.	\$ 279,847	\$ 559,695	\$ 29,587	16.84%	16.40%
Dec.	\$ 279,263	\$ 838,958	\$ 29,003	25.24%	24.60%
Jan.	\$ 279,652	\$ 1,118,610	\$ 29,516	33.65%	32.81%
Feb.	\$ 279,653	\$ 1,398,263	\$ 28,558	42.06%	41.02%
Mar.	\$ 281,300	\$ 1,679,563	\$ 28,043	50.53%	49.81%
Apr.	\$ 279,652	\$ 1,959,215	\$ 30,707	58.94%	57.96%
May	\$ 278,703	\$ 2,237,918	\$ 28,161	67.32%	66.16%
Jun.	\$ -	\$ -	\$ -	0.00%	0.00%
Jul.	\$ -	\$ -	\$ -	0.00%	0.00%
Aug.	\$ -	\$ -	\$ -	0.00%	0.00%
Sept.	\$ -	\$ -	\$ -	0.00%	100.00%

**NON-OPERATING EXPENSES
COMAPRISON
YTD vs 4 YR WEIGHTED AVERAGE YTD**

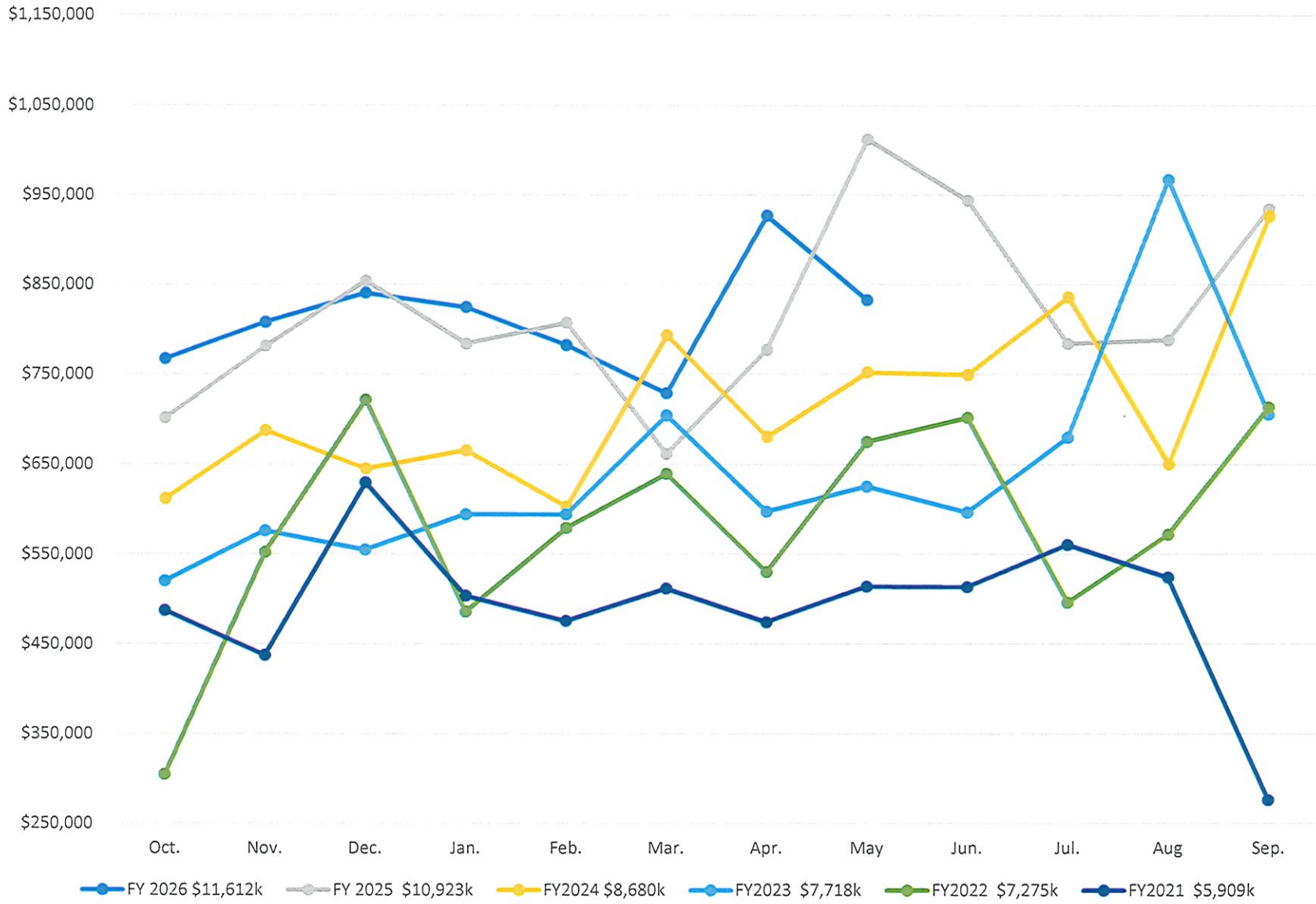
May 2026 FY-26



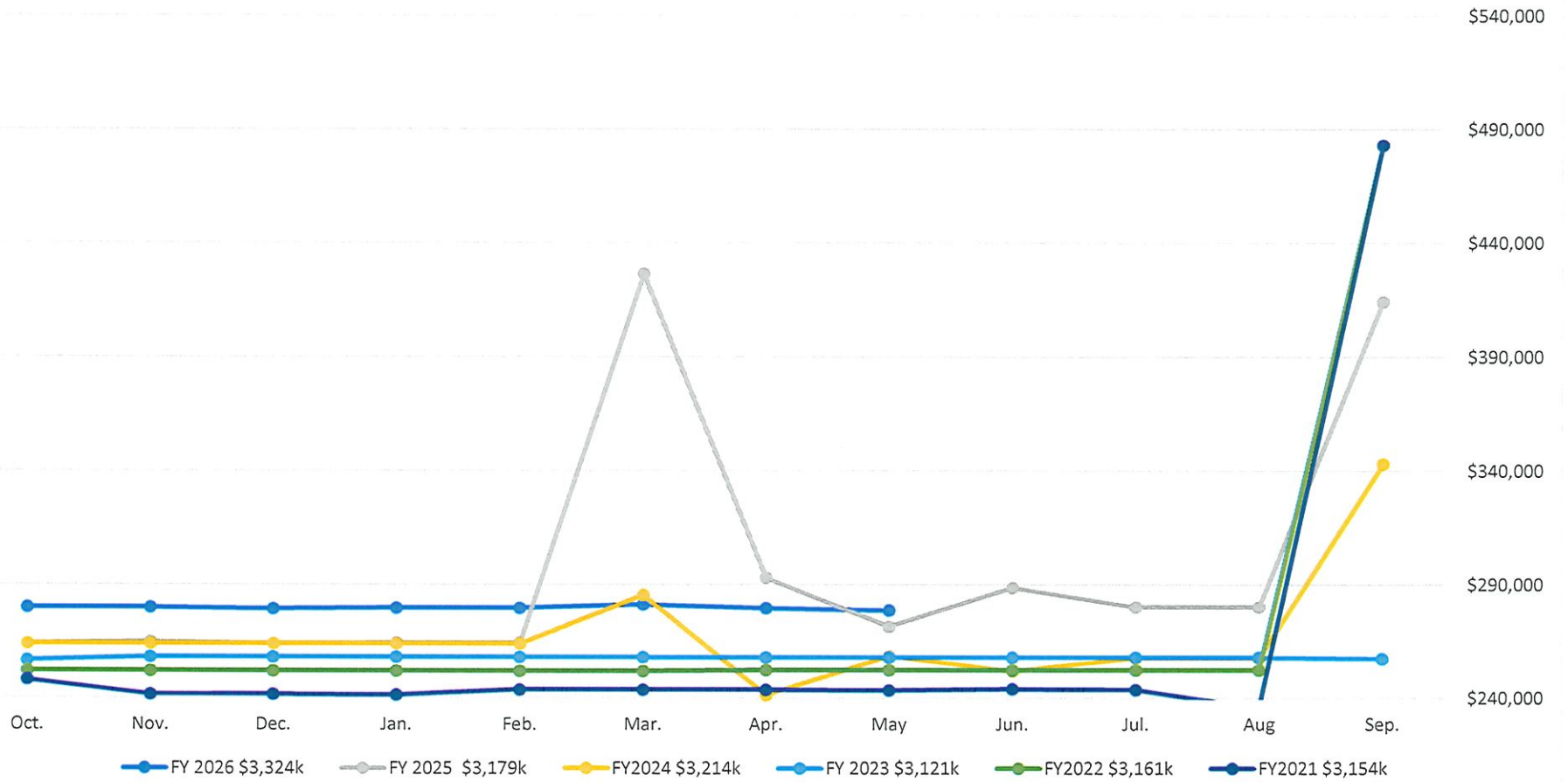
**OPERATING EXPENSES COMAPRISON
YTD vs 4 YR WEIGHTED AVERAGE YTD
May 2026 FY-26**



Actual Operating Expense Comparison



Actual Non Operating Expense Comparison



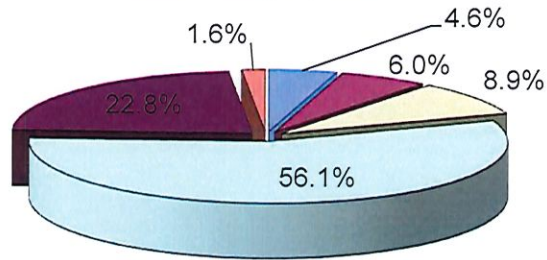
	A	X	Z	AA	AC
88					
89	Okeechobee Utility Authority	Audit		UnAudit	OUA prepared
90	Statement of Cash Flows				
91	Basis of Accounting	Accrual Basis for Revenues		Accrual Basis for Revenues	Accrual Basis for Revenues
92		Accrual Basis for Expenses		Accrual Basis for Expenses	Cash Basis for Expenses
93					
94		Sept 30, 2024		Sept 30, 2025	May 31, 2026
95		12 Months		12 Months	8 Month
96					
97	Cash Flows from Operations				
98	Operating Income	1,699,969		1,694,554	1,381,791
99	Depreciation & Amortization	2,825,053		2,825,053	2,032,889
100	Increase (decrease) in cash from changes in accounts receivable and grants receivable	(2,986,087)		(856,446)	(155,253)
101	Increase (decrease) in cash from changes in accounts payable	905,418		(400,531)	252,069
102	Increase (decrease) in cash from changes in other assets	903,029		(79,232)	(715,906)
103	Increase (decrease) in cash from changes in other liabilities	(138,439)		778,070	21,947
104	Cash provided (used) by operations	3,208,943		3,961,468	2,817,537
105					
106	Cash Flows from Nonoperating Revenues/Expenses				
107	Fire Hydrant fees	95,154		100,569	145,095
108	Capital connection fees	459,886		459,886	1,536,818
109	Interest revenue	482,316		482,316	286,017
110	Debt issuance costs	-		0	0
111	Interest expense	(389,434)		(389,434)	(205,028)
112	Cash provided (used) by nonoperating activities	647,922		653,337	1,762,902
113					
114	Cash Flows from Capital and Financing Activities				
115	Purchase of equipment, computer hardware, & technology equipment	275,173		(1,776,916)	(334,157)
116	Construction in progress	(8,013,123)		(9,342,294)	(3,983,314)
117	Acquisition of land, easements and related costs	-		(338,132)	(146,917)
118	Sale of land and or equipment	-		-	0
119	Gain (Loss) on sale of land and equipment	16,104		17,864	1,386
120	Bond principal payments	(2,153,620)		(2,153,619)	1,085,008
121	Loan Received - South State Bank			5,430,487	
122	Grant revenue & FEMA reimbursement	8,459,653		2,696,921	1,501,341
123	Capital contributions from developers	492,467		314,207	149,960
124	Cash provided (used) by capital / financing activities	(923,346)		(5,151,482)	(1,726,694)
125					
126	Net increase (decrease) in cash and investments	2,933,519		(536,677)	2,853,745
127	This unaudited cash flow statement is subject to adjustments.				
128	The unaudited balance sheet on pages 13 & 14 is subject to adjustments.				

OKEECHOBEE UTILITY AUTHORITY
Statement of Net Assets
May 31, 2026

ASSETS		
CURRENT ASSETS	5/31/2025	05/31/26
Cash and cash equivalents	3,804,335	5,124,101
Unrestricted assets:		
Interest receivable		
Grants receivable		
Restricted assets:		
Cash and cash equivalents	8,885,315	10,056,579
Investments	1,994,673	3,024,344
Interest receivable	0	0
Receivables:		
A/R Regular	2,741,522	2,798,812
Due from Other Governments	0	0
less allowance for uncollectible accounts	(131,568)	(144,620)
	<u>2,609,955</u>	<u>2,654,192</u>
Inventories	721,712	767,022
Prepaid Expenses	288,166	299,937
Total current assets	<u>18,304,157</u>	<u>21,926,175</u>
NONCURRENT ASSETS		
Capital assets:		
Land	3,366,840	3,798,689
Utility plants, buildings and equipment	114,266,332	120,983,667
	<u>117,633,173</u>	<u>124,782,356</u>
Less accumulated depreciation	(58,700,267)	(61,692,134)
	<u>58,932,905</u>	<u>63,090,222</u>
Construction in progress	27,256,932	25,642,888
Total capital assets	<u>86,189,837</u>	<u>88,733,111</u>
Other Assets:		
Net Pension Asset	635,860	1,270,849
Deferred Charges:		
Deferred Pension Outflows - Actuarial and Prepaid	460,673	361,311
Deferred loss on bond refunding, net	199,302	135,248
Total Deferred charges:	<u>659,975</u>	<u>496,559</u>
Total noncurrent assets	<u>87,485,671</u>	<u>90,500,519</u>
TOTAL ASSETS	<u>105,789,828</u>	<u>112,426,694</u>

LIABILITIES AND NET ASSETS		
	5/31/2025	05/31/26
CURRENT LIABILITIES		
Accounts payable	1,161,793	1,193,429
Accrued expenses	39,648	4,811
Due to other governments	26,612	29,121
Bonds payable (current)	1,112,060	1,097,984
Accrued compensated absences & bonus (current)	482,315	400,244
Payable from restricted assets		
Accrued interest	38,348	41,726
Customer Deposits	530,098	523,249
Total current liabilities	<u>3,390,873</u>	<u>3,290,563</u>
NONCURRENT LIABILITIES		
Long-term portion of bonds payable, net	17,951,533	15,768,541
Accrued OPEB payable	262,809	307,186
Net Pension Liability	0	0
Deferred Pension Inflow from Actuarial Calculation	1,073,306	1,294,508
Unearned revenues:		
Developer agreements	424,402	424,402
Total noncurrent liabilities	<u>19,712,051</u>	<u>17,794,637</u>
TOTAL LIABILITIES	<u>23,102,924</u>	<u>21,085,201</u>
NET POSITION		
Invested in capital assets, net of related debt	44,731,657	44,731,657
Restricted for capital projects	2,361,411	2,361,411
Restricted for debt service	481,018	481,018
Restricted for Rate Stabilization	1,339,359	1,339,359
Restricted for Pension Benefits	1,904,107	1,904,107
Unrestricted	27,072,664	27,072,664
YTD Surplus of Revenue over Expenses	4,796,688	13,451,278
Total net position	<u>82,686,904</u>	<u>91,341,493</u>
TOTAL LIABILITIES AND NET POSITION	<u>105,789,828</u>	<u>112,426,694</u>

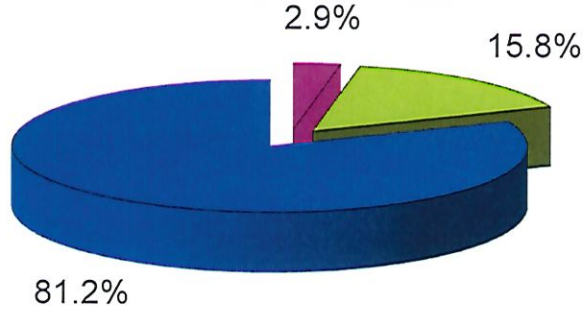
Assets - May 31, 2026



■ Cash	■ AR, Inventory & Prepaid
■ Restricted Cash	■ Fixed Assets
■ Construction in Progress	■ Other Assets (Deferred Charges)

Cash	5,124,101	4.6%
AR, Inventory & Prepaid	6,745,495	6.0%
Restricted Cash	10,056,579	8.9%
Fixed Assets	63,090,222	56.1%
Construction in Progress	25,642,888	22.8%
Other Assets (Deferred Charges)	1,767,408	1.6%
Total Assets	112,426,694	

Liabilities & Equity May 31, 2026



■ Current Liabilities	■ Noncurrent Liabilities	■ Equity - Net Assets
-----------------------	--------------------------	-----------------------

Current Liabilities	3,290,563	2.9%
Noncurrent Liabilities	17,794,637	15.8%
Equity - Net Assets	91,341,493	81.2%
Total Liab & Equity	112,426,694	

Okeechobee Utility Authority
 Detail of May 31, 2026 Other Operating Revenue
 Data Per General Ledger Account Balances For Finance Report

Accounts included in Other Operating Revenue:	Actual Amount YTD	Amount Per Budget YTD	\$ Variance From Budget YTD
Private Fire Protection	\$ 72,510	74,125	(1,615)
Penalties & Late Charges	\$ 74,950	105,046	(30,096)
Gain/Loss Sale of Assets C	1,386	0	1,386
Ag Land Lease	\$ 3,505	2,337	1,168
Merchant & Misc. Revenue D	\$ 95,426	61,895	33,531
Totals	<u>\$ 247,777</u>	<u>\$ 243,403</u>	<u>\$ 4,374</u>

- A Other Revenue-Water includes:
 - Water service inspection fees
 - Backflow prevention fees
 - After hours charges
 - Meter relocation charges
 - Bench test charges

- B Other Revenue-Sewer includes:
 - Wastewater service line inspection fees

- C Gain/Loss on Sale of Assets

- D Miscellaneous Revenue includes:
 - Administration charges
 - Charges for damage and repair to system:
 - Parts and labor used
 - Equipment charges

OKEEHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 30

JUNE 16, 2026

FY27 PRELIMINARY BUDGET REVIEW

At last month board meeting (05.19.26), a draft of the Authority's preliminary budget for FY27 was distributed to all Board Members for review and discussion.

As stated previously, the preliminary budget is a working paper which will be modified and adjusted over the summer period with an objective to present a final budget at the August meeting for adoption in September.

During the summer Board meetings, Staff will present briefing on selected sections of the budget to facilitate discussions which would lead to a greater understanding of how the various figures are determined.

This month, Staff will review the following sections:

- | | | |
|-----------|---|---|
| Section A | - | Budget assumptions and summary. |
| Section B | - | Revenue |
| Section C | - | Operating Expenses (Labor + O&M) |
| Section D | - | Capital projects (major & minor projects) |

Section A

Assumptions: Sheet A1, shows a list of assumptions employed in the compilation of the preliminary budget.

Main change in assumptions

1. Projected growth in customer, changed from 0.47% to 0.74% after adjusting for a moderate increase in ERC from Lakefront.
2. Proposed rate adjustments were reduced from an increase of 1.5% to 0%.
3. Chemical cost increased from 10% to 11.7% to account for anticipated increase in Caustic Soda and Aluminum Sulphate.
4. Cost of living replaced with a dollar value increase of \$1/hr instead of 2.4%.
5. Change in Authority total health care cost is display.

Section B - Revenue

- Anticipated revenue is projected on the following assumption:
 - a) Utilize actual revenue for the first half of FY26.
 - b) Assume that the second half of budget period will equate to FY26 budget.
 - c) Apply anticipated rate adjustment to the summation of a+b (Anticipated rate increase is 0%, therefore no adjustment).
- To compensate for reduced revenue from the removal of rate increase, the following were adjusted:
 - a) Nine months base charge on sewer for SW Service Area sewer connection (500 connections at monthly base charge of \$28.59).
 - b) Kings Bay wastewater maintenance fee adjusted to realistic figures

Net change in total operating revenue

Revised total revenue	\$14,860,880
Previous preliminary revenue	<u>\$14,911,605</u>
Net change (reduction)	<u>(\$50,725)</u>

Budgeted Operating Revenue Analysis

	\$	%
Water	8,956,643	60.3
Wastewater	5,564,833	37.5
Penalties & Late fee	96,714	0.6
Miscellaneous Revenue	<u>242,250</u>	<u>1.6</u>
Budget Operating Revenue	<u>14,860,880</u>	<u>100.0</u>

Section C – Operating Overhead

- Anticipated expenses are either assigned a specific value according to contract terms/value or base on a projected cost after applying inflationary and market adjustments.
- General inflation is assumed at 5% for FY27.
- Labor costs are specific with a detail listing of extended labor cost per employee.
- Factors impacting a change in revised total cost include:
 - a) Change in COLA from percentage of salary to a dollar value per hour - \$42,760.
 - b) Full year impact of merit now included instead of half-year as previous done - \$39,058.
 - c) Main impact on change in chemical cost from 10% to 11.7% is due to a surcharge on Aluminum Sulphate of 15.76%.
 - d) Reduce Authority pension contribution from 12.5% to 11.95% following receipt of annual actuary valuation report – (\$20,000)
- A detail cost by line & department are shown on schedule C3 – C17.

FY27 Budget					05/19/2026
Operating Expense	Summary by Department				
	Department	FY26 Budget Amount			FY27 Budget Amount
Summary Labor:	Administration	2,046,057			2,086,251
	Maintenance	2,096,990			2,191,762
	Water	997,394			933,005
	Wastewater	938,673			955,410
	Meter	374,074			377,313
	Total Labor	6,453,188			6,543,741
Summary O & M:	Administration	1,473,915			1,550,320
	Maintenance	1,147,074			1,203,078
	Water	1,544,300			1,633,800
	Wastewater	801,548			857,227
	Meter	41,500			64,460
	Contingency	150,000			150,000
	Total O & M	5,158,337			5,458,885
Summary Dept Total	Administration	3,519,972			3,636,570
	Maintenance	3,244,064			3,394,840
	Water	2,541,694			2,566,805
	Wastewater	1,740,221			1,812,637
	Meter	415,574			441,772
	Contingency	150,000			150,000
	Total Department Expenses	11,611,525			12,002,625
FY27 Operating Expense Budget higher than Final FY26, as amended					391,100
Percent change					3.37%

Section D – Capital Projects (Major & Minor)

The attached are copies of schedule D1 & D2 where:

- D1 - Shows a detail list of departmental capital expenditure.
- D2 - Shows a detail list of planned major & minor capital expense.

The above extracts of FY27 preliminary budget are provided for information purpose only.

In developing the accompanying annual budget, the following significant assumptions and estimates have been used in the projection of operating revenues and expenses:

FY27 water and sewer utility revenue have been projected utilizing OUA's actual revenues for 10-1-25 to 03-31-26 and estimated revenues for 04-01-26 to 09-30-26

Water and wastewater utility revenue includes the additional revenue from the projected customer infill growth of:

Proposed Rate Increase for Water Utility Revenue:

Proposed Rate Increase for Wastewater Utility Revenue:

While the movement in prices during the preparation of the previous year's budget were excessive, the return to some form of normalcy has resulted in a reduction in the market outlook as shown in the percentage for FPL & Fuel (Net Change)

Electric (FPL) Services (excluding New Meters):	\$	783,400
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Chemical Expenses:	\$	1,031,500
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Fuels, gasoline & diesel expense:	\$	94,500
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Total change of O&M Expenses, including labor	\$	391,100
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Labor related expenses reflect the following:

Total for Cost of Living Adjustment:	\$140,100
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Total cost for Employee Merit Increase:	\$106,675
---	-----------

Total cost for Employee Bonus, including FICA	\$58,563
---	----------

Budgeted Health Care Cost:	FY26
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Budgeted Monthly Health Care Cost Per Employee	\$1,012,800
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Life + (AD&D)	\$14,988
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Short-term & Long-term Disability	\$13,984
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TCMAI - Urgent Care	\$26,000
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Total Health Cost to OUA	\$1,067,772
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Anticipated impact from advanced license/certification	\$46,634
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Reduction in annual Pension Contribution per Actuaries Report	-0.55%
---	--------

Total budgeted labor cost is higher than previous year by:	\$90,553
--	----------

FY27
0.74%
0.0%
0.0%
15.0%
11.7%
18.3%
3.4%
\$1/hr
2.50%
1.50%
FY27
\$1,154,592
\$16,434
\$22,481
\$27,320
\$1,220,827
\$46,634
-0.55%
1.40%

FY26 water and sewer utility revenue have been projected utilizing actual revenues for 10-1-24 to 04-30-25 and budgeted revenues for 05-01-25 to 09-30-25

Page	Line		
B-2	8 to 11	Grand Total Operating Revenue is composed of four classifications of operating income shown in Revenue Summary tab B2 lines 8 through 11.	14,860,440
B-3	18	Total Water Utility Revenue	8,956,643
B-3	29	Total Sewer Utility Revenue	5,564,833
B-3	31	Penalties & Late Charges	96,714
B-3	33 & 34	Miscellaneous	242,250
		As previously noted on Page A1, the growth rate in new capital connections is projected on a simple average of Water (0.63%) and Wastewater (0.86%).	0.74%
		Water Wastewater	
		Projected Number of active connections	
		Beginning of previous Fiscal Year	10,227 4,875
		Beginning of Fiscal Year	10,314 4,912
		Projected Growth	65 42
		Projected Growth rate	0.63% 0.86%
		Average cost per new connection	\$3,387 \$6,320

	A	B	C	D	F	G
1	Okeechobee Utility Authority					
2	FY27 Budget					05/19/2026
3	Expenditures Summary					
4						
5	Operating Expenses		FY26			FY27
			Budget			Budget
6	Admin/Exec. Labor, (includes \$27,851 for Urgent Care Services)		2,046,057			2,086,251
7	Admin/Exec. O & M		1,473,915			1,550,320
8	Total Administration / Executive Expenses		3,519,972			3,636,570
9						
10	Maintenance Labor		2,096,990			2,191,762
11	Maintenance O & M		1,147,074			1,203,078
12	Total Maintenance Expenses		3,244,064			3,394,840
13						
14	Water Labor		997,394			933,005
15	Water O & M		1,544,300			1,633,800
16	Total Water Expenses		2,541,694			2,566,805
17						
18	Wastewater Labor		938,673			955,410
19	Wastewater O & M		801,548			857,227
20	Total Wastewater Expenses		1,740,221			1,812,637
21						
22	Meter Labor		374,074			377,313
23	Meter O & M		41,500			64,460
24	Total Meter Reader Expenses		415,574			441,772
25						
26	Contingency		300,000			150,000
27	Grand Total Operating Expenses		11,611,525			12,002,625

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1															
2		Okeechobee Utility Authority													
3		FY27 Budget													
4		Five Year Capital Improvement Plan Expenditure Detail													
5															Total
6															
7															
8		UPGRADE	SCADA System					25,000		25,000		25,000		25,000	125,000
9			Generator - Lift Stations (General)					0		50,000		50,000		50,000	100,000
10			Gravity Sewer Repair & Rehabilitation					100,000		50,000		100,000		50,000	400,000
11			Lift Station Rehabilitations SE13, SW6, SW12					120,000		75,000		100,000		75,000	470,000
12			Lift Station Electrical Panels -					70,000		25,000		25,000		25,000	170,000
13			Manhole Rehabs (16 x \$3,244)					55,000		72,000		72,000		72,000	343,000
14			Lift Station Pump Replacements					0		32,000		32,000		32,000	128,000
15			Vacuum Pump Replacement					25,000		25,000		25,000		25,000	125,000
16		WASTEWATER	SCADA System upgrade					30,000		0		10,000		0	50,000
17			Hot House Rehab.					0		0		0		0	0
18			Spray Field Pump Station Rehab.					120,510		0		20,000		0	200,510
19			Everglades/Lakeview Lift Station Rehab. -												
20			Auger Rehab.					66,500		0		15,000		0	106,500
21			CI2 Pump Station Enclosure Rehab.											25,000	
22		WATER:	Water Main Installation					150,000		140,000		200,000		200,000	840,000
23			Wastewater Main Repair & Replacement (System Wide)					150,000		150,000		150,000		150,000	750,000
24										0		0		0	0
25										0		0		0	0
26															0
27															0
28															0
29															0
30															0
31															0
32															0
33			Administration (See D-1)					250,000		200,000		250,000		300,000	1,300,000
34			Maintenance (See D-1)					52,000		50,000		50,000		50,000	252,000
35			Water (See D-1)					57,000		50,000		50,000		50,000	257,000
36			Wastewater (See D-1)					1,090,625		800,000		500,000		300,000	2,990,625
37			Meter Reader (See D-1)					0		5,000		5,000		5,000	20,000
38			TOTAL					2,511,635		1,899,000		1,779,000		1,559,000	9,377,635
39															
40															
41		D-2													
42															
43															
44			MAJOR PROJECTS												
45			Treasure Island Waste Water Project					63,180,385		2,614,000		60,566,385		566,385	2,000,000
46			SW Service Area - SE 2 Diversion					1,500,000		1,500,000		500,000		1,000,000	8,000,000
47			SW Service Area - Okee Tantie (CEI + Construction.)					7,737,444		7,737,444					20,000,000
48			State Road 78 - Phase 3 (CEI + Construction)					3,735,600		100,000		3,635,600			30,000,000
49			SW 5th Ave. - Phase 1 (CEI + Construction)					5,021,022		1,700,000		3,321,022			60,566,385
50			SW 5th Ave. - Phase 2					2,745,486				2,745,486			3,321,022
51			SR70 - Park Street Commerce Center (CEI + Construction)					3,200,000				3,200,000			2,745,486
52			Lakefront Pump & Storage Tank (CEI + Construction)					1,464,547		64,547		1,400,000			3,200,000
53			Sceptic to Sewer Connection - OSTDM grant application					2,500,000		1,200,000		1,300,000			1,400,000
54			Sceptic to Sewer Connection - TMDL grant application					750,000		0		750,000			1,300,000
55			NW15 -FDACS Efficiency Project					3,095,770		249,000		2,846,770			750,000
56			Vac Station 2 Generator - Bid opening 06.02.25					514,600		45,300		469,300			2,846,770
57			NE 16th Water Main Extension (CEI + Construction)					1,450,000		150,000		1,300,000			469,300
58			SWTP Ozone Generator Replacement (CEI + Construction)					1,160,000		0		1,160,000			1,300,000
59			GWTP - Well Expansion (CEI + Construction)					600,000		0		600,000			1,160,000
60			Total					98,654,854		6,122,847		92,532,007			7,791,109
61															16,130,712
62															10,872,743
63															20,000,000
64															30,000,000
65															84,194,563
66															
67															
68															
69			Total Grant & Developer's Contribution												
70			Total of FDEP Grants LPQ008					10,183,214							
71			WG018 - Treasure Island + EPA (\$1m)					24,520,000							
72			WG104 - SW 5th Avenue					5,000,000							
73			FDACS + FDEP - Electrical Efficiency Grant					650,000							
74			State Road 78W - Developer's Contrib.					2,832,347							
75			Sceptic to Sewer Connection - OSTDM grant application					2,500,000							
76			Sceptic to Sewer Connection - TMDL grant application					750,000							
77			Commerce Department Grant - SR 78W					1,000,000							
78								47,435,561							
79															
80															
81															
82			Major Project Funding Difference - Shortfall												
83			Treasure Island					38,660,385							
84			SW 5th Avenue					2,766,508							
85			SR70 - Park Street Commerce Center (CEI + Construction)					3,200,000							
86			State Road 78 - Phase 3 & Storage Tank					1,367,800							
87			NE 16th - Water Main Extension					1,450,000							
88			SWTP Ozone & GWTP Well Expansion					1,760,000							
89			Others					2,014,600							
90								49,204,693							
91															

	A	B	C	D	E	F	G
1				Okeechobee Utility Authority			05/19/2026
2				FY27 Budget			
3				Proposed Departmental Capital Expenditures			
4						Operating	Capital
5				DEPARTMENT TOTALS			
6				ADMINISTRATION		16,000	250,000
7				MAINTENANCE		0	52,000
8				WATER		0	57,000
9				WASTEWATER		0	1,090,625
10				METER		13,760	0
11					TOTALS	29,760	1,449,625
12				Administration			
13				Administration Office			250,000
14				10 New Computers		10,000	
15				Chairs		1,000	
16				Microsoft Home & Business		5,000	
19							
20					Sub Total Administration	16,000	250,000
21				Maintenance			
28							
29				Replace Truck 502			52,000
31							
32							
33					Sub Total Maintenance	0	52,000
34				Water			
35				Flowserve Sand Pump (DXP CV)			40,000
36				Filter Valve Actuator			17,000
42					Sub Total Water	0	57,000
43				Wastewater			
44				Aeration Basin Rehab - Phase 1 of 2			600,000
47				Bar Screen Replacement & Compactor			290,625
52				Replace & Relocate MCC 200			200,000
53							
54							
55					Sub Total Wastewater	0	1,090,625
56				Meter			
57				AG6590 Autogun w/bluetooth (4)		12,160	
58				Extension Probe		1,600	
59					Sub Total Meter	13,760	0

OKEEHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 31

JUNE 16, 2026

**PRESENTATION OF FY25 FINANCIAL STATEMENTS AUDIT REPORT,
GOVERNANCE LETTER AND ANNUAL FINANCIAL REPORT**

Attached are copies of the following documents from the Auditor – Nowlen, Holt & Miner P.A.:

1. Final Draft of the Authority’s Audited Financial Statements as of Sept. 30, 2025.
2. Letter to Governance.

Audited Financial Statements – Draft.

- Management Discussion and Analysis Report as of Sept. 30, 2025
- Pages 55 - 56 is a required compliance report regarding local government internal control over financial reporting.
- The Management Letter outlined on pages 64-66 is a required communication to the Board by the Auditor General.
- Since the Authority received financial assistance exceeding \$1,000,000 during FY25 from Federal and State Programs, there is a Compliance Report, Schedule of Expenditures of Federal Award and State Assistance, presented on Pages 57-63 of the audited financial statements.

Mr. Terry Morton, CPA of Nowlen, Holt & Miner, P.A. will remotely participate in the presentation of the audit and will answer any question(s) the Board may have regarding the Audit.

Following the presentation and discussion, should the OUA Board agree with the findings, staff requests a formal Board acceptance of the Authority’s Audited Financial Statements and supplementary reports as of September 30, 2025.

OKEECHOBEE UTILITY AUTHORITY
FINANCIAL STATEMENTS WITH INDEPENDENT
AUDITOR'S REPORT THEREON
SEPTEMBER 30, 2025

OKEECHOBEE UTILITY AUTHORITY
SEPTEMBER 30, 2025
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NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHBRIDGE CENTRE
515 N. FLAGLER DRIVE, SUITE 1700
POST OFFICE BOX 347
WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 659-3060
FAX (561) 835-0628
WWW.NHMCPA.COM

EVERETT B. NOWLEN (1930-1984), CPA
EDWARD T. HOLT, CPA
WILLIAM B. MINER, RETIRED
ROBERT W. HENDRIX, JR., CPA
JANET R. BARICEVICH, RETIRED, CPA
TERRY L. MORTON, JR., CPA
N. RONALD BENNETT, CVA, ABV, CFF, CPA
EDWARD T. HOLT, JR., PFS, CPA

MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
WILLIAM C. KISKER, CPA
NANCY V. SALIB, CPA

INDEPENDENT AUDITOR'S REPORT

The Honorable Chairman and Members of the
Okeechobee Utility Authority Board
Okeechobee, Florida

BELLE GLADE OFFICE
333 S.E. 2nd STREET
POST OFFICE BOX 338
BELLE GLADE, FLORIDA 33430-0338
TELEPHONE (561) 996-5612
FAX (561) 996-6248

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the proprietary fund and aggregate remaining fund information of the Okeechobee Utility Authority, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Okeechobee Utility Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Okeechobee Utility Authority, as of September 30, 2025, and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Okeechobee Utility Authority 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 opinions.

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 Okeechobee Utility Authority'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.

Auditor's 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 auditor's report that includes our opinions. 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 generally accepted auditing standards and *Government Auditing Standards* 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 generally accepted auditing standards and *Government Auditing Standards*, 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 Okeechobee Utility Authority'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 Okeechobee Utility Authority'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 on pages 4 through 9 the schedule of changes in the total OPEB liability on page 45, and the pension schedules on pages 46 through 49 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 opinions on the financial statements that collectively comprise the Okeechobee Utility Authority's basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.550, Rules of the Auditor General, is presented for purposes of additional analysis 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 audit 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 federal awards and state financial assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The comparative schedule of net position and the schedule of revenues and expenses on pages 50-52 are presented for purposes of additional analysis, and the information on pages 53 and 54 is presented for compliance with Section 218.39(3)(c), Florida Statutes and Section 10.554(1)(i)7-9, Rules of the Auditor but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 9, 2026, on our consideration of the Okeechobee Utility Authority'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 solely 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 effectiveness of the Okeechobee Utility Authority's 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 Okeechobee Utility Authority's internal control over financial reporting and compliance.

Nowlen, Holt & Mimes, P.A.

West Palm Beach, Florida

June 9, 2026

**Okeechobee Utility Authority
Management’s Discussion and Analysis
For the Fiscal Year Ended September 30, 2025**

Management’s Discussion and Analysis (MD&A) is intended to provide an objective analysis of the Okeechobee Utility Authority (the “Authority”) financial activities for fiscal year ended September 30, 2025. The analysis provides summary financial information for the Authority and should be read in conjunction with the audited financial statements.

FINANCIAL HIGHLIGHTS

- § The Authority’s assets exceeded its liabilities at September 30, 2025, by \$86.3 million (Net Position). Of this amount, approximately \$11.3 million is its unrestricted net position (Table 1).
- § The Authority’s operating revenues increased \$1,418,649 over FY2024 and operating expenses increased by \$954,478 from FY2024 (Table 2).
- § Operating expenses were \$1,196,138 less than budget.
- § The Authority received \$2,334,531 in capital grant funding from the Florida Department of Environmental Protection to help pay for the 1) Septic to Sewer project referred to as the Southwest Wastewater Service Area, and 2) expanding the wastewater collection system for Pine Ridge Park community.
- § The Authority’s total capital assets, before accumulated depreciation, increased by approximately \$9 million from FY2024 (Table 3).

OVERVIEW OF THE FINANCIAL STATEMENTS

This management discussion and analysis (MD&A) is intended to serve as an introduction to the Authority’s financial statements. Since the Authority is a special district involved solely in the provision of water and wastewater services within the service area of the utility system, its operations are accounted for in a Proprietary Fund, specifically an Enterprise Fund. Enterprise Funds are used to report business-type functions, which recover all or a significant portion of their costs through user fees and charges. Over time, significant changes in the Authority’s net position serve as a useful indicator of whether its financial health is improving or deteriorating. To fully assess the financial health of any entity, the reader must also consider other non-financial factors such as changes in economic conditions, customer growth, and legislative mandates.

The Okeechobee Utility Authority Employees’ Retirement System is a component unit of the Authority as it is fiscally dependent on and imposes a specific financial burden. It is reported in the Authority’s financial statements as a Fiduciary Fund, the Employee’s Pension Trust Fund. Fiduciary Funds are not included in the government-wide financial statements because the Authority cannot use these assets to finance its operations. Therefore, there are no government-wide financial statements, as they would be redundant to the fund financial statements.

REQUIRED FINANCIAL STATEMENTS

The financial statements report information about the Authority using accounting methods similar to those used by private business entities. The costs of providing goods or services are primarily recaptured through user charges for water and wastewater services. The full accrual basis of accounting is used whereby revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

The *Statement of Net Position* includes the Authority's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. It provides information about the nature and amounts of investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for evaluating the capital structure of the Authority and assessing the liquidity and financial flexibility of the Authority. The current year's revenues and expenses are accounted for in the *Statement of Revenues, Expenses and Changes in Net Position*. This statement measures the results of the Authority's operations over the past year and may be used to determine whether the Authority is efficiently recovering all its costs through its user fees and other charges. These two statements help the reader understand the Authority's profitability and credit worthiness.

The third required financial statement is the *Statement of Cash Flows*. The primary purpose of this statement is to provide information about the Authority's cash receipts and cash payments during the reporting period. This statement reports cash receipts, cash payments, and net changes in cash resulting from operating, investing and financing activities. Answers to questions regarding sources of cash, uses of cash, and changes in cash balances during the reporting period may be found in the *Statement of Cash Flows*.

The *Notes to the Financial Statements* provide additional information that is essential to a full understanding of the financial statements.

FINANCIAL ANALYSIS OF THE AUTHORITY AS A WHOLE

The *Statement of Net Position* and the *Statement of Revenues, Expenses and Changes in Net Position* report information about the Authority's activities in a way that reflects whether the Authority is improving or deteriorating as a result of the fiscal year's activities. These two statements report the net position of the Authority and changes in the net position. Viewing the Authority's net position helps one to evaluate the financial health and financial position of the Authority. Net position is the difference between assets and deferred outflows of resources (what is owned) and liabilities and deferred inflows of resources (what is owed).

The Authority's total net position increased \$8,394,975. The condensed analysis below focuses on the Authority's net position (Table 1) and changes in net position from fiscal year 2024 to fiscal year 2025.

Table 1
Net Position

	<u>FY2025</u>	<u>FY2024</u>	<u>Net Change</u>	<u>Percent</u>
Net Capital Assets	\$ 86,391,110	\$ 81,578,931	\$ 4,812,179	5.90%
Restricted Assets	7,669,367	5,376,159	2,293,208	42.66%
Current and Other Assets	14,141,397	13,453,838	687,559	5.11%
Total Assets	108,201,874	100,408,928	7,792,946	7.76%
Total Deferred Outflows	536,141	708,918	(172,777)	-24.37%
Noncurrent Liabilities	16,796,905	16,836,236	(39,331)	-0.23%
Liabilities Payable from				
Restricted Assets	581,841	656,062	(74,221)	-11.31%
Current Liabilities	3,779,570	4,662,026	(882,456)	-18.93%
Total Liabilities	21,158,316	22,154,324	(996,008)	-4.50%
Total Deferred Inflows	1,294,508	1,073,306	221,202	20.61%
Net Investment in Capital Assets	67,929,003	62,319,796	5,609,207	9.00%
Restricted for Capital Projects	4,339,790	2,649,411	1,690,379	63.80%
Restricted for Debt Service	137,528	183,902	(46,374)	-25.22%
Restricted for Rate Stabilization	1,339,359	1,339,359	-	0.00%
Restricted for Pension Benefits	1,270,849	635,860	634,989	
Unrestricted Net Position	11,268,662	10,761,888	506,774	4.71%
Total Net Position	\$ 86,285,191	\$ 77,890,216	\$ 8,394,975	10.78%

A comparison of the Authority's revenues and expenses for the fiscal years ended September 30, 2025 and September 30, 2024 is as follows (Table 2):

Table 2
Revenues and Expenses

	<u>FY2025</u>	<u>FY2024</u>	<u>Net Change</u>	<u>Percent</u>
Revenue				
Water System Revenue	\$ 8,698,942	\$ 8,100,510	\$ 598,432	7.39%
Wastewater System Revenue	5,713,293	4,962,529	750,764	15.13%
Miscellaneous Revenue	414,999	345,546	69,453	20.10%
Non-Operating Revenue	513,300	536,629	(23,329)	-4.35%
Total Revenue	<u>15,340,534</u>	<u>13,945,214</u>	<u>1,395,320</u>	10.01%
Expenses				
Operating Expenses	12,489,926	11,535,448	954,478	8.27%
Non-Operating Expenses	542,045	477,217	64,828	13.58%
Total Expenses	<u>13,031,971</u>	<u>12,012,665</u>	<u>1,019,306</u>	8.49%
Excess Revenue over Expenses				
Before Capital Contributions	2,308,563	1,932,549	376,014	19.46%
Capital Contributions	6,086,412	4,357,564	1,728,848	39.67%
Total Change in Net Position	<u>8,394,975</u>	<u>6,290,113</u>	<u>2,104,862</u>	33.46%
Beginning Net Position	<u>77,890,216</u>	<u>71,600,103</u>	<u>6,290,113</u>	8.79%
Ending Net Position	<u><u>\$ 86,285,191</u></u>	<u><u>\$ 77,890,216</u></u>	<u><u>\$ 8,394,975</u></u>	10.78%

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2025, the Authority had \$86,391,110 after accumulated depreciation invested in a broad range of utility capital assets including land, ground water plant, surface water plant, water main system, wastewater plant, lift stations, sanitary sewer system, force mains, equipment and construction in process.

The Authority's total capital assets increased after accumulated depreciation from last year by approximately \$9,680,115 as reflected in the following table (Table 3):

Table 3
Changes in Capital Assets

	<u>FY2025</u>	<u>FY2024</u>	<u>Net Change</u>
Land and Easements	\$ 3,238,992	\$ 2,949,061	\$ 289,931
Buildings	1,223,314	1,223,314	-
Equipment	6,617,612	6,120,889	496,723
Distribution & Collection System	113,221,364	104,997,382	8,223,982
	124,301,282	115,290,646	9,010,636
Lease Accumulated Depreciation	(59,668,826)	(56,837,085)	(2,831,741)
	64,632,456	58,453,561	6,178,895
Construction in Process	21,758,654	23,125,370	(1,366,716)
	\$ 86,391,110	\$ 81,578,931	\$ 4,812,179

The Authority plans each year for capital improvement projects. Some projects are completed within the fiscal year, and other projects take longer than a year to complete. In fiscal year ended September 30, 2025 no major projects were completed.

Table 4 below reflects future major additions and the costs incurred as of September 30, 2025.

Table 4
Capital Improvement Projects

SW Wastewater Area Septic to Sewer	\$ 16,383,452
Treasure Island	1,799,315
State Road 78W – Water Main Extension	869,952
SW 5th Ave WW collection Study	558,508
SWSA Okee-Tantie Project III	507,337
Taylor Creek Isle Sceptic to Sewer	191,866
Other Projects	1,448,224
Total Ongoing CIP Projects	\$ 21,758,654

See *Notes to the Financial Statements (Note 6)* for additional information related to capital assets.

Debt Management

On September 30, 2025, the Authority had State Revolving Loans and notes payable outstanding in the amount of \$17,951,534. The total principal repaid in FY2025 was \$9,237,117. See *Notes to the Financial Statements (Note 7)* for additional information related to State Revolving Loans and notes payable.

ECONOMIC FACTORS AND ASSESSMENT OF GROWTH

The Authority began operations in 1995. Since 1995, the net increase in new customer accounts has been modest on an annual basis. In the most recent fiscal year ended September 30, 2025, capital connection charge revenues for 113 water and 140 wastewater residential connections were received.

Florida's rural central areas do not experience the same rate of growth as both the Atlantic and Gulf coastal areas. Given current economic environment, a modest growth in the number of connections is anticipated to be realized from new construction on vacant sites in the existing developed sections of the Authority's service area rather than through planned new developments.

The City of Okeechobee is approximately forty-five minutes to one hour from the Atlantic coast. The main east and west access highways to the Atlantic coastal area are State Road 70 and State Road 710. As such, the Okeechobee Utility Authority's service area is within a commutable range of the Atlantic coast and its life style.

The Authority's current water treatment plants with a total treatment capacity of six million gallons per day (6mgd) can accommodate approximately twenty-four thousand (24,000) residential water connections, which is greater than the existing customer base of approximately ten thousand two hundred and twenty-seven (10,227) connections. The Authority's current wastewater treatment plant with three million gallons per day (3mgd) of total treatment capacity can accommodate approximately twelve thousand (12,000) wastewater customers, which is greater than the existing customer base of approximately four thousand eight hundred and seventy-five (4,875). In the near-term projection of five years, this available capacity is more than adequate to accommodate the projected level of customer growth.

This MD&A report is designed to provide a general overview of the Okeechobee Utility Authority's financial health for those interested in the Authority's financial condition. Questions concerning the information provided in this report or requests for additional information should be addressed to the Finance Director, 100 SW 5th Avenue, Okeechobee, Florida, 34974-4221. An audit of the financial statements for the Authority may be obtained at the Main Office of the Authority.

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OKEECHOBEE UTILITY AUTHORITY
Statement of Net Position - Proprietary Fund
September 30, 2025

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 8,452,600
Restricted assets:	
Cash and cash equivalents - customer deposits	537,051
Receivables:	
Grants	2,218,906
Accounts receivable, less allowance for uncollectible accounts of \$144,620	2,554,875
Inventories	797,463
Prepaid expenses	117,553
Total current assets	<u>14,678,448</u>

NONCURRENT ASSETS

Restricted assets:	
Cash and cash equivalents	5,861,467
Net pension asset	1,270,849
Capital assets:	
Land and easements	3,238,992
Utility plants	121,062,290
	<u>124,301,282</u>
Less accumulated depreciation	(59,668,826)
	64,632,456
Construction in progress	21,758,654
Total capital assets	<u>86,391,110</u>
Total noncurrent assets	<u>93,523,426</u>

TOTAL ASSETS 108,201,874

DEFERRED OUTFLOWS OF RESOURCES

Pension related items	361,311
Deferred loss on bond refunding, net	174,830
	<u>536,141</u>

TOTAL DEFERRED OUTFLOWS OF RESOURCES 536,141

LIABILITIES

CURRENT LIABILITIES

Accounts payable	\$ 405,633
Construction and retainage payable	685,403
Accrued expenses	236,368
Due to other governments	39,402
Accrued interest	
Bonds payable (current)	2,182,993
Accrued compensated absences (current)	127,190
Due to customers	102,581
Payable from restricted assets:	
Accrued interest	44,790
Customer deposits	537,051
Total current liabilities	<u>4,361,411</u>

NONCURRENT LIABILITIES

Long-term portion of bonds payable	15,768,541
Long-term portion of compensated absences	296,776
Total OPEB liability	307,186
Unearned revenues:	
Developer fees	424,402
Total noncurrent liabilities	<u>16,796,905</u>

TOTAL LIABILITIES 21,158,316

DEFERRED INFLOWS OF RESOURCES

Pension related items	<u>1,294,508</u>
-----------------------	------------------

NET POSITION

Net investment in capital assets	67,929,003
Restricted for capital projects	4,339,790
Restricted for debt service	137,528
Restricted for rate stabilization	1,339,359
Restricted for pension benefits	1,270,849
Unrestricted	11,268,662
TOTAL NET POSITION	<u>\$ 86,285,191</u>

See notes to the financial statements.

OKEECHOBEE UTILITY AUTHORITY
Statement of Revenues, Expenses, and Changes in Net Position -
Proprietary Fund
For the Fiscal Year Ended September 30, 2025

OPERATING REVENUE	
Water system charges for services	\$ 8,698,942
Wastewater system charges for services	5,713,293
Penalties and late charges	150,993
Miscellaneous	264,006
Total operating revenues	<u>14,827,234</u>
OPERATING EXPENSES	
Water services	2,112,820
Wastewater services	1,472,800
Maintenance	2,753,117
Meter reader	327,630
Administrative and general	2,789,451
Depreciation and amortization	3,034,108
Total operating expenses	<u>12,489,926</u>
OPERATING INCOME	<u>2,337,308</u>
NONOPERATING REVENUES (EXPENSES)	
Interest revenue	513,300
Interest expense	(542,045)
Total nonoperating revenues (expenses)	<u>(28,745)</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	<u>2,308,563</u>
CAPITAL CONTRIBUTIONS	
Capital grants	2,539,705
Water capital connection fees	320,932
Wastewater capital connection fees	1,495,613
Developer contributions for capital projects	1,730,162
Total capital contributions	<u>6,086,412</u>
INCREASE IN NET POSITION	8,394,975
NET POSITION, BEGINNING OF PERIOD	<u>77,890,216</u>
NET POSITION, END OF PERIOD	<u><u>\$ 86,285,191</u></u>

See notes to the financial statements.

OKEECHOBEE UTILITY AUTHORITY
Statement of Cash Flows - Proprietary Fund
For the Fiscal Year Ended September 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 13,951,596
Payments to suppliers	(5,524,750)
Payments to employees	(3,761,348)
Payments for employee benefits	<u>(1,357,611)</u>
Net cash provided (used) by operating activities	<u>3,307,887</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(6,478,841)
Note and loan proceeds	9,102,432
Note and loan principal payments	(9,237,117)
Note and loan interest paid	(514,525)
Capital connection fees received	1,816,545
Capital grants	<u>1,313,879</u>
Net cash (used) by capital and related financing activities	<u>(3,997,627)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	<u>513,300</u>
Net cash provided by investing activities	<u>513,300</u>
Net increase (decrease) in cash and cash equivalents	(176,440)
Cash and cash equivalents at beginning of year	<u>15,027,558</u>
Cash and cash equivalents at end of year	<u><u>\$ 14,851,118</u></u>

See notes to the financial statements.

OKEECHOBEE UTILITY AUTHORITY
Statement of Cash Flows - Proprietary Fund (continued)
For the Fiscal Year Ended September 30, 2025

CASH AND CASH EQUIVALENTS CLASSIFIED AS:

Current assets	\$ 8,452,600
Restricted assets	6,398,518
Total	\$ 14,851,118

ADJUSTMENTS TO RECONCILE OPERATING INCOME
TO NET CASH PROVIDED BY OPERATING ACTIVITIES

Operating Income	\$ 2,337,308
Adjustments to reconcile operating income to net cash provided by operating activities:	
Change in net pension asset/liability and related deferred amount	(314,425)
Change in total OPEB liability	44,377
Depreciation and amortization	3,034,108
Change in assets and liabilities:	
(Increase) decrease in accounts receivable	(747,088)
(Increase) decrease in inventory	(127,897)
(Increase) decrease in prepaid expenses	(58,689)
Increase (decrease) in accounts payable	(765,139)
Increase (decrease) in accrued liabilities	277
Increase (decrease) in compensated absences	31,102
Increase (decrease) in due to customers	(100,223)
Increase (decrease) in deposits	(28,327)
Increase (decrease) in due to other governments	2,503

Total adjustments	970,579
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Net cash provided (used) by operating activities	\$ 3,307,887
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Noncash investing, capital and financing activities

Contributions lines and equipment	\$ 1,367,444
Construction contracts payable	\$ 685,403

See notes to the financial statements.

OKEECHOBEE UTILITY AUTHORITY
Statement of Fiduciary Net Position
Pension Trust Fund
September 30, 2025

ASSETS	
Cash and cash equivalents	\$ 137,601
Contributions receivable	
Employee	20,231
Employer	31,695
Investments: (at fair value)	
Mutual funds- fixed income	4,916,665
Mutual funds - international equity	1,669,373
Mutual funds - domestic equity	6,979,931
Total investments	<u>13,565,969</u>
TOTAL ASSETS	<u>13,755,496</u>
LIABILITIES	
Accounts payable	16,010
Benefits payable	<u>28,186</u>
TOTAL LIABILITIES	<u>44,196</u>
FIDUCIARY NET POSITION - RESTRICTED FOR PENSION BENEFITS	<u><u>\$ 13,711,300</u></u>

See notes to the financial statements.

OKEECHOBEE UTILITY AUTHORITY
Statement of Changes in Fiduciary Net Position
Pension Trust Fund
For the Fiscal Year Ended September 30, 2025

ADDITIONS	
Contributions	
Employer	\$ 269,874
Plan members	172,260
Total contributions	<u>442,134</u>
Investment income	
Net appreciation in fair value of investments	883,672
Interest and dividends	566,897
	<u>1,450,569</u>
Less: investment expenses	<u>(23,250)</u>
Net investment income	<u>1,427,319</u>
TOTAL ADDITIONS	<u>1,869,453</u>
DEDUCTIONS	
Benefits paid to participants	480,601
Refunds due on terminations	195,757
Administrative expenses	<u>68,111</u>
TOTAL DEDUCTIONS	<u>744,469</u>
NET INCREASE	1,124,984
FIDUCIARY NET POSITION - RESTRICTED FOR PENSION BENEFITS	
Beginning of year	<u>12,586,316</u>
End of year	<u><u>\$ 13,711,300</u></u>

See notes to the financial statements.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Okeechobee Utility Authority (the “Authority”) have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The Authority’s significant accounting policies are described below.

Reporting Entity

The Okeechobee Utility Authority is an independent special district created pursuant to an Interlocal Agreement (the “Agreement”), dated November 10, 1994, between the City of Okeechobee (the “City”) and the County of Okeechobee (the “County”) in accordance with the provisions of Chapters 163 and 189, Florida Statutes.

As required by generally accepted accounting principles, these financial statements include the Authority (the primary government) and its component units. Component units are legally separate entities for which the Authority is financially accountable. The Authority is financially accountable if:

- a) the Authority appoints a voting majority of the organization’s governing board and (1) the Authority is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Authority, or
- b) the organization is fiscally dependent on the Authority and (1) there is a potential for the organization to provide specific financial benefits to the Authority or (2) impose specific financial burdens on the Authority.

Organizations for which the Authority is not financially accountable are also included when doing so is necessary in order to prevent the Authority’s financial statements from being misleading.

Based upon application of the above criteria, the Authority has determined that there is one legally separate entity to consider as a component unit. The Okeechobee Utility Authority Employees’ Retirement System is a component unit as it is fiscally dependent on and imposes a specific financial burden on the Authority. It is reported in the Authority’s financial statements as a Fiduciary Fund, the Employees’ Pension Trust Fund.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reporting Entity (Continued)

The Authority was created in order to regionalize the water and wastewater services being provided to the residents and customers within the service area of the utility system and to assist in addressing environmental issues concerning the quality and supply of water for Lake Okeechobee and South Florida. The Authority has broad powers with respect to the operation and maintenance of the utility system.

The Authority services both residential and commercial customers and its service area includes the City and County of Okeechobee and extends into part of the unincorporated section of Glades County.

The Authority began operations on September 28, 1995 and is governed by a Board of Directors comprised of five (5) members and three (3) alternates. The Board of Directors has financial accountability and control over all activities relating to the operations of the Authority.

Basis of Presentation

The Authority is accounted for as a proprietary type enterprise fund. Enterprise funds are used to account for activities that are financed and operated in a manner similar to private business enterprises. Enterprise funds are used in the following situations: 1) the activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity; 2) laws or regulations require that all costs of providing services, including capital costs, be recovered from fees and charges; or 3) fees and charges are designed to recover the costs of the activity, including capital costs.

Measurement Focus and Basis of Accounting

These financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. Under the accrual basis of accounting, revenues are recognized when earned; expenses are recognized when incurred. The assets, deferred outflows, liabilities, deferred inflows, and net position of the Authority are reported in a self-balancing set of accounts, which include restricted and unrestricted resources, representing funds available for support of the Authority's operations.

The Employees' Pension Trust Fund also uses the accrual basis of accounting and the economic resources measurement focus.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Operating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from non-operating items. The Authority's operating revenues and expenses consist of revenues earned and expenses incurred relating to the operation and maintenance of its system, including administrative expenses and depreciation of capital assets. All other revenues and expenses not meeting the definition above are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as they are needed.

Budget Process

Pursuant to the interlocal agreement, the Authority is required to adopt a budget and provide a copy to the City and the County. The Authority adopted its final budget relating to the fiscal year ended September 30, 2025 on September 17, 2024.

Deposits and Investments

Cash and cash equivalents include amounts on deposit in demand accounts, money market accounts, and money market mutual funds. For the purposes of the statement of cash flows, the Authority considers all highly liquid investments and certificates of deposit with an original maturity of three months or less when purchased to be cash equivalents.

Investments are reported at fair value as required by generally accepted accounting principles. The fair value of an investment is the amount that the Authority could reasonably expect to receive for it in a current sale between a willing buyer and a willing seller, other than in a forced or liquidation sale. The Authority categorizes its investments according to the fair value hierarchy established by GASB Statement No. 72. The hierarchy is based on observable and unobservable inputs used in establishing the fair value of a financial asset or liability. Purchases and sales of investments are recorded on the trade date.

OKEECHOBEE UTILITY AUTHORITY

Notes to Financial Statements

September 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable

Accounts receivable consist of both billed and unbilled receivables. Unbilled receivables represent the estimated amount of accounts receivable for services that have not been billed as of the statement of financial position date. The amounts are a result of a timing difference between the Authority's fiscal year end and the date the various utility cycles are subsequently billed.

Inventories

Inventories are recorded at cost using the first-in, first-out method.

Utility Plant

Property, plant, and equipment are stated at cost for items constructed or purchased. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value. The Authority capitalizes all land purchases. The capitalization policy for other assets is an initial useful life of more than one year and an individual cost of \$5,000.

Depreciation of exhaustible utility fixed assets, including those acquired through intergovernmental grants externally restricted to capital acquisition, is charged as an expense against operations. Depreciation of the various assets is computed over the assets' estimated useful lives using the straight-line method. The estimated useful lives range as follows:

Distribution and collection plants	10-60 years
Buildings	15-25 years
Equipment	3-10 years

Unearned Revenues

Unearned revenues primarily represent water and wastewater capital connection and inspection fees and service payments that are paid in advance by customers. These fees will be recognized as income in subsequent years as the services are performed.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflow of Resources

In addition to assets, the Statement of Net Position reports a separate section for Deferred Outflows of Resources. Deferred Outflows of Resources represent the usage of net assets applicable to future periods and will not be recognized as an expense until the future period to which it applies. The Authority has two items that qualify for reporting in this category. The first is the deferred amount on bond refunding. The deferred loss on current and advance refunding of bonds is being charged to operations through the year 2030 based on the effective interest method. The second is deferred pension items in connection with its pension plan. These deferred pension charges are amortized in a systematic and rational method as pension expense in future periods.

Deferred Inflows of Resources

In addition to liabilities, the Statement of Net Position reports a separate section for Deferred Inflows of Resources. Deferred Inflows of Resources represent the acquisition of net assets applicable to future periods and will not be recognized as revenue until the future period to which it applies. The Authority currently reports deferred pension items in connection with its pension plan. These deferred pension charges are amortized in a systematic and rational method as pension expense in future periods.

Compensated Absences

The Authority's policy is to allow each employee eligible for paid time off (PTO) to accumulate up to forty-five (45) days. Employees are paid unused PTO at current hourly rates upon retirement or at termination.

Accrued liabilities, based on hourly salary rates at September 30, 2025, are reflected in the accounts of the Authority for the PTO balances.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Net Position

Net position is the result of assets and deferred outflows of resources less liabilities and deferred inflows of resources. Net position is classified in three components:

Net investment in capital assets

This category consists of the Authority's capital assets net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes, or other payables that are attributable to the acquisition, construction, or improvements of those assets.

Restricted

This category of the net position consists of constraints placed on the net position by external constraints imposed by creditors (such as through debt covenants), grantors, contributors or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted

This category represents all other Authority net position that do not meet the definition of net investment in capital assets, restricted for capital projects, or restricted for debt service as defined earlier.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions. This will affect the reported amounts of assets, deferred inflows and outflows, and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 2 – DEPOSITS AND INVESTMENTS

Authority Deposits

As of September 30, 2025, the amount of deposits in “Qualified Public Depositories” was \$15,667,813 and the book balance was \$14,848,368. The Authority also had \$2,750 in petty cash for a total carrying amount of \$14,851,118.

In addition to insurance provided by the Federal Depository Insurance Corporation, deposits are held in banking institutions approved by the State Treasurer of the State of Florida to hold public funds. Under Florida Statutes Chapter 280, Florida Security for Public Deposits Act, the State Treasurer requires all Florida qualified public depositories to deposit with the Treasurer or banking institution eligible collateral. In the event of the failure of a qualified public depository, the remaining public depositories would be responsible for covering any resulting losses. The Authority’s deposits at year end are considered insured for custodial credit risk purposes.

Authority Investments

The Authority categorizes its investments according to the fair value hierarchy established *GASB Statement No. 72, Fair Value Measurement and Application*. The hierarchy is based on valuation inputs used to measure the fair value of the asset as follows: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs to include quoted prices for similar assets in active and non-active markets; Level 3 inputs are significant unobservable inputs.

The Authority’s investment policy authorizes investments in money market and savings accounts, certificates of deposits, money market funds; bonds, notes, bills and other obligations of the U.S. Government; repurchase agreements; securities issued or guaranteed by certain federal agencies and instrumentalities, Local Government Surplus Trust Fund or any intergovernmental investment fund authorized pursuant to the Florida Interlocal Cooperation Act, commercial paper, securities issued by the Authority, any guaranteed investment contract within the limitations established by Florida Statutes, and any other investment vehicle authorized by Florida law and determined by the investment officer and the Board of Directors to be a prudent investment.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Authority Investments (Continued)

The Authority did not have any investments as of September 30, 2025.

Credit Risk

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The Authority's investment policies limit its investments to high quality investments to control credit risk.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The Authority does not have a formal investment policy that limits investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Cash and cash equivalents are presented in the balance sheet as of September 30, 2025, as follows:

Current cash and cash equivalents	\$ 8,452,600
Current restricted cash and cash equivalents	537,051
Restricted cash and cash equivalents	<u>5,861,467</u>
Total cash and cash equivalents and investments	<u>\$ 14,851,118</u>

General Employees' Pension Trust Fund

Salem Trust Company periodically holds uninvested cash in its capacity as custodian for the Plan. These funds exist temporarily as cash in the process of collection from the sale of securities and for the payments of benefits and expenses. The pension plan's policy for the allocation of invested assets is established by the Plan's Board of Trustees (BOT) which pursues an investment strategy that reduces risk through a prudent diversification of the portfolio across a selection of distinct asset classes. The policy discourages the use of cash equivalents, except for liquidity purposes and refrains from shifting asset class allocations over short time spans. Investment management fees are calculated quarterly as a percentage of the fair market value of the Plan's managed assets, where applicable. The plan uses mutual funds as the investment vehicle for fixed income, international equity and domestic equity investments for further diversification. These investments are recommended and monitored by the investment performance monitor.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

General Employees' Pension Trust Fund (Continued)

The Plan's Investment Policy allows the following investments:

1. Annuity and life insurance contracts with life insurance companies in amounts sufficient to provide, in whole or in part, the benefits to which all of the Members in the Plan shall be entitled under the provisions of the Plan and pay the initial and subsequent premium thereon.
2. Time or savings accounts of a national bank, a state bank insured by the Bank Insurance Fund or a savings/building and loan association insured by the Savings Association Insurance Fund which is administered by the Federal Deposit Insurance Corporation or a state or federal chartered credit union whose share accounts are insured by the National Credit Union Share Insurance Fund.
3. Obligations of the United States or obligations guaranteed as to principal and interest by the government of the United States or by an agency of the government of the United States.
4. Stocks, commingled or mutual funds, bonds or other evidences of indebtedness, provided that:
 - (a) Except as provided in subparagraph (b), all individually held securities and all securities in a commingled or mutual fund must be issued or guaranteed by a corporation organized under the laws of the United States, and state or organized territory of the United States, or the District of Columbia.
 - (b) Up to 15% of the assets of the Fund may be invested in foreign securities.
 - (c) The BOT shall not invest more than 5% of its assets in the common stock, capital stock, or convertible securities of any one issuing company, nor shall the aggregate investment in any one issuing company exceed 5% of the outstanding capital stock of that company.
5. Equities:
 - (a) Must be traded on a national exchange or electronic network; and
 - (b) Not more than 5% of the Plan's assets, at the time of purchase, shall be invested in the common stock, capital stock or convertible stock of any one issuing company, nor shall the aggregate investment in any one issuing company exceed 5% of the outstanding capital stock of the company; and
 - (c) All individually held securities, except foreign securities which are limited to 15% of the market value of the assets, and all securities in a commingled or mutual fund must be issued or guaranteed by a corporation organized under the laws of the United States, any state or organized territory of the United States, or the District of Columbia.
 - (d) Commingled funds issued by national or state banks.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

General Employees' Pension Trust Fund (Continued)

6. Fixed Income:
 - (a) 85% of the fixed income investments shall have a minimum rating of investment grade or higher as reported by a major credit rating service such as Standard and Poor's with a rating of AAA to BBB-; and
 - (b) The value of bonds issued by any single corporation shall not exceed 3% of the total fund; and

7. Money Market:
 - (a) The money market fund or STIF options provided by the Plan's Custodian; and
 - (b) Have a minimum rating of A1/P1, or its equivalent, by a major credit rating service such as Standard and Poor's.

8. Pooled Funds:

Investments made by the Board may include pooled funds. For purposes of this policy pooled funds may include, but are not limited to, mutual funds, commingled funds, exchange-traded funds, and real estate limited partnerships. Pooled funds may be governed by separate documents which may include investments not expressly permitted in this Investment Policy Statement. In the event of investment by the Plan into a pooled fund, the prospectus or governing policy of that pooled fund, as updated from time to time, shall be treated as an addendum to this Investment Policy Statement. The Investment Consultant shall periodically review with the Board any material changes in the prospectus or governing policy of a pooled fund.

Investments in corporate common stock and convertible bonds shall not exceed 70% of the market value of plan assets. Foreign investments are not to exceed 15% of the market value of the assets. No investments are permitted in illiquid investments as described in Chapter 215.47, F.S. nor any direct investment in "Scrutinized Companies" identified in the periodic publication by the State Board of Administration.

Temporary investment funds held by the custodian in a money market fund are classified as cash equivalents within the investment account.

The Plan carried no particular security investment that individually represented 5% or more of the Plan's net assets available for benefits as of September 30, 2025. Investments not evidenced by securities that exist in physical or book-entry form include investments in mutual funds, domestic investment funds or a commingled pooled trust fund. The Plan's independently managed investments are segregated into a separate account. The investment manager is monitored by the Board of Trustees and an investment performance monitor. The Plan has no instrument that, in whole or in part, is accounted for as a derivative instrument under GASB statement No. 53, Accounting and Financial Reporting for Derivative Instruments during the current year.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

General Employees’ Pension Trust Fund (Continued)

The Plan invests in mortgage-backed securities representing interests in pools of mortgage loans as part of its interest rate risk management strategy. The mortgage-backed securities are not used to leverage investments in fixed income portfolios. The mortgage-backed securities held by the Plan are guaranteed by federally sponsored agencies such as the Government National Mortgage Association. These investments are inside of the fixed income open-end mutual fund that the plan holds.

The Plan invests in a variety of investment vehicles. Investments in general are exposed to various risks, such as interest rate, credit, and overall volatility risk. Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of investments will occur in the near term and such changes could materially affect the amounts reported in the statement of fiduciary net position.

For a more detailed and comprehensive list of available investments, the Investment Policy Statement, as approved by the Board of Trustees, should be referenced. The gain or loss on financial instruments is recognized in the changes in net position as part of investment income.

The following is the historical cost and fair value as of September 30, 2025:

	2025	
	Historical Cost	Fair Value
Money Market Mutual Funds	\$ 137,601	\$ 137,601
Mutual Funds – Fixed Income	5,260,234	4,916,665
Mutual Funds – Domestic Equity	4,569,300	6,979,931
Mutual Funds - International Equity	1,279,710	1,669,373
	\$ 11,246,845	\$ 13,703,570

The money market mutual funds consist of investments with financial institutions in open end, institutional, money market funds complying with Securities and Exchange Commission (SEC) Rule 2a7. Rule 2a7 allows SEC registered mutual funds to use amortized cost rather than fair value to report net assets used to compute share prices if certain conditions are met. Those conditions include restrictions on the types of investments held, restrictions on the term-to-maturity of individual investments and the dollar-weighted average of the portfolio, requirements for portfolio diversification, and requirements for divestiture considerations in the event of security downgrades and defaults, and required actions if the fair value of the portfolio deviates from amortized cost by a specified amount. Money market mutual funds are exempt from the GASB 72 fair value hierarchy disclosures and are recorded as cash and cash equivalents on the Statement of Fiduciary Net Position.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

General Employees’ Pension Trust Fund (Continued)

Investment Measurement at Fair Value

The Plan categorizes its investments according to the fair value hierarchy established GASB *Statement No. 72, Fair Value Measurement and Application*. The hierarchy is based on valuation inputs used to measure the fair value of the asset as follows: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs to include quoted prices for similar assets in active and non-active markets; Level 3 inputs are significant unobservable inputs.

The Plan categorizes its fair value measurement within the fair value hierarchy established by generally accepted accounting principles. The Plan has the following fair value measurements as of September 30, 2025:

	Fair Value Measurement			
	Balance	Level 1	Level 2	Level 3
Investments by fair value level				
Mutual Funds – Fixed Income	\$ 4,916,665	\$ 4,916,665	\$	\$
Mutual Funds – Domestic Equity	6,979,931	6,979,931		
Mutual Funds - International Equity	1,669,373	1,669,373		
	\$ 13,565,969	\$ 13,565,969	\$	\$

Credit risk – Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. Credit risk does not apply to the Plan’s investments at this time.

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Generally, the longer the time to maturity, the greater the exposure to interest rate risks.

At September 30, 2025, the fixed income mutual fund was invested in high quality bonds and other fixed income securities including U.S. Government obligations, mortgage and asset-backed securities, corporate and municipal bonds, collateralized mortgage obligations, short-term instruments, and the other investments A rated by Standard & Poor’s, Moody’s Investor Services or Fitch. To a lesser extent the fund may also invest in fixed income securities rated Baa or lower.

Concentrations of credit risk – Concentration of credit risk is defined as the risk of loss attributed to the magnitude of an investment in a single user. Not more than five (5) percent of the Plan’s assets shall be invested in the common stock or capital stock of any one issuing company.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

General Employees’ Pension Trust Fund (Continued)

Investment Measurement at Fair Value (Continued)

Investing in Foreign Markets – Investing in foreign markets may involve special risks and considerations not typically associated with investing in companies in the United States of America. These risks include revaluation of currencies, high rates of inflation, repatriation restrictions on income and capital, and future adverse political, social, and economic developments. Moreover, securities of foreign governments may be less liquid, subject to delayed settlements, taxation on realized or unrealized gains, and their prices are more volatile than those of comparable securities in U.S. companies.

NOTE 3 – INVENTORY

Inventory was comprised of the following at September 30, 2025:

Chemicals	\$ 131,538
Parts and supplies	<u>665,925</u>
Total inventory	<u>\$ 797,463</u>

NOTE 4 – RESTRICTED ASSETS

Restricted assets consist of the following accounts as of September 30, 2025:

Renewal, replacement & improvement	\$ 762,642
Capital connection water	573,099
Capital connection wastewater and treatment plant	2,402,082
Fire hydrant	<u>601,967</u>
Total restricted for capital projects	4,339,790
Debt service	182,318
Rate stabilization	1,339,359
Customer deposits	<u>537,051</u>
Total restricted assets	<u>\$ 6,398,518</u>

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 5 – UNRESTRICTED NET POSITION

Unrestricted net position consists of the following as of September 30, 2025:

Designated:

Capital improvement project	\$ 2,000,000
Operating reserve	1,915,410
Emergency funding	<u>756,434</u>
Total designated	4,671,844
Undesignated	<u>6,596,818</u>
Total unrestricted net position	<u><u>\$ 11,268,662</u></u>

NOTE 6 – CAPITAL ASSETS

	Beginning Balance	Additions	Deletions	Ending Balance
<u>Capital assets not being depreciated</u>				
Land and easements	\$ 2,949,061	\$ 289,931	\$	\$ 3,238,992
Construction in progress	<u>23,125,370</u>	<u>5,422,815</u>	<u>(6,789,531)</u>	<u>21,758,654</u>
Total capital assets not being depreciated	<u>26,074,431</u>	<u>5,712,746</u>	<u>(6,789,531)</u>	<u>24,997,646</u>
<u>Capital assets being depreciated</u>				
Buildings	1,223,314			1,223,314
Equipment	6,120,889	699,090	(202,367)	6,617,612
Land lease	481,605			481,605
Land Improvements	364,580	48,200		412,780
Distribution and collection plant	<u>104,151,197</u>	<u>8,175,782</u>		<u>112,326,979</u>
Total capital assets being depreciated	<u>112,341,585</u>	<u>8,923,072</u>	<u>(202,367)</u>	<u>121,062,290</u>
<u>Less accumulated depreciation</u>				
Buildings	(776,506)	(38,180)		(814,686)
Equipment	(3,865,646)	(351,477)	202,367	(4,014,756)
Land lease	(367,004)	(12,600)		(379,604)
Land Improvements	(18,229)	(38,868)		(57,097)
Distribution and collection plan	<u>(51,809,700)</u>	<u>(2,592,983)</u>		<u>(54,402,683)</u>
Total accumulated depreciation	<u>(56,837,085)</u>	<u>(3,034,108)</u>	<u>202,367</u>	<u>(59,668,826)</u>
Total capital assets being depreciated, net	<u>55,504,500</u>	<u>5,888,964</u>		<u>61,393,464</u>
Total capital assets, net	<u><u>\$ 81,578,931</u></u>	<u><u>\$ 11,601,710</u></u>	<u><u>\$ (6,789,531)</u></u>	<u><u>\$ 86,391,110</u></u>

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 7 – LONG-TERM LIABILITIES

Loans Payable from Direct Borrowings and Direct Placements

Capital Improvement Revenue Bond Anticipation Note, Series 2023

On October 12, 2023, the Authority issued a \$7,508,000 Capital Improvement Revenue Bond Anticipation Note, Series 2023 with SouthState Bank. Funds from the Bond will be used to fund a construction project and will be disbursed as costs are incurred. Interest is to be paid semiannually on each April 1 and October 1 at the rate of 5.53%, with the principal due October 12, 2026. The Note was repaid in the current year.

Capital Improvement Revenue Bond, Series 2025

On April 24, 2025, the Authority issued a \$7,508,000 Capital Improvement Revenue Bond, Series 2025 with the United States Department of Agriculture, Rural Utilities Services. This is a 40 year bond with principal payments starting April 24, 2028 and interest payments at 1.375% starting April 24, 2026.

Capital Improvement Refunding Revenue Notes, Series 2020

On April 1, 2020, the Authority issued \$16,390,000 Capital Improvement Refunding Revenue Notes, Series 2020 with Truist Bank (the Senior Debt). The notes were issued to provide funds to refund the Capital Improvement Refunding Revenue Note, Series 2017.

The Series 2020 Notes are comprised of \$7,340,000 Series 2020A and \$9,050,000 Series 2020B as follows:

<u>Series</u>	<u>Original Face Amount</u>	<u>Interest Rate</u>	<u>Mandatory Redemption Beginning October 1</u>	<u>Maturity</u>
2020A	\$7,340,000	1.79%	2020	October 1, 2025
2020B	9,050,000	2.05%	2020	October 1, 2030

Principal and interest is to be paid semiannually on each April 1 and October 1, through October 1, 2030. As of September 30, 2025, the balance due on Series 2020A and 2020B is \$1,391,000 and \$8,330,000, respectively.

The Authority is to 1) establish rates and collect fees to provide Net Revenues of at least 1.10 times the Annual Debt Service Requirement for the Notes, 2) maintain a Debt Service Account that is funded monthly to fund semi-annual Debt Service Payments, and 3) maintain a Renewal Replacement and Improvement Account of 5% of Gross Revenues of the preceding fiscal year. In the event of default in the payment of interest or principal of any of the bonds or any other event of default and such default is not cured in sixty days, any Holder shall be entitled to the appointment of a receiver to manage the System in an appropriate judicial proceeding.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Loans Payable from Direct Borrowings and Direct Placements (Continued)

Loan Agreement WW615100

The Authority was approved for a construction loan of \$10,210,183, with an interest rate of 1.86%, by the Florida Department of Environmental Protection (the Department) under the State Revolving Fund Loan Program (The Junior Debt). The amount outstanding as of September 30, 2025, was \$2,934,731. According to the loan agreement, 40 semi-annual payments of principal and interest commenced on September 15, 2009, in the amount of \$341,431. This loan is junior, inferior, and subordinate in all regards in right of payment and security to the Capital Improvement Refunding Revenue Note, Series 2020A and Capital Improvement Refunding Revenue Note, Series 2020B.

The Authority is to 1) establish rates and collect fees to provide Net Revenues of at least 1.15 times the Annual Debt Service Requirement for the Notes, 2) maintain a Debt Service Account that is funded monthly to fund semi-annual Debt Service Payments, and 3) satisfy the debt service coverage requirements of the Senior Debt.

Upon an event of default and subject to the rights of others having prior liens on the Pledged Revenues the Department may (1) apply to a court of competent jurisdiction, cause to appoint a receiver to manage the System, or (2) may accelerate the repayment schedule or increase the interest rate on the unpaid principal of the loan.

Debt service requirements to amortize notes payable at September 30, 2025 are as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 2,182,993	\$ 302,134	\$ 2,485,127
2027	2,235,009	258,343	2,493,352
2028	2,454,047	213,406	2,667,453
2029	2,162,185	165,178	2,327,363
2030	1,871,000	125,492	1,996,492
2031-2035	812,800	462,435	1,275,235
2036-2040	870,200	405,035	1,275,235
2041-2045	931,800	343,435	1,275,235
2046-2050	997,600	277,635	1,275,235
2051-2055	1068,100	207,135	1,275,235
2056-2060	1,143,600	131,635	1,275,235
2061-2055	1,222,200	53,035	1,275,235
Total	<u>\$ 17,951,534</u>	<u>\$ 2,944,898</u>	<u>\$ 20,896,432</u>

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 7 – LONG-TERM LIABILITIES (Continued)

Pledged Revenues

Net Revenues from operating the System, Pledged Capital Connection Charges, Special Assessments, and earnings and investment income are pledged for the payment of the Capital Improvement Refunding Revenue Notes, Series 2020; the Loan Agreement WW615100; and the Capital Improvement Revenue Bond, Series 2025.

Changes in Long-Term Liabilities

A summary of changes in long-term liabilities is as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One year
Loans payable	\$18,086,219	\$ 9,102,432	\$ (9,237,117)	\$17,951,534	\$ 2,182,993
Compensated absences	392,864	31,102		423,966	127,190
Total OPEB liability	<u>262,809</u>	<u>44,377</u>		<u>307,186</u>	
Total long-term liabilities	<u>\$ 18,741,892</u>	<u>\$ 9,177,911</u>	<u>\$ (9,237,117)</u>	<u>\$17,951,534</u>	<u>\$ 2,310,183</u>

The change in compensated absences is reported net.

Interest Expense

Interest expense for the year ended September 30, 2025 was \$542,045, which consisted of \$73,415 amortization of deferred costs from the issuance of bonds in prior years and interest costs incurred of \$468,630. Total interest paid during the year was \$514,525.

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM

General Information

The Employees' Retirement System of the Okeechobee Utility Authority (the System) is a single-employer, defined benefit contributory pension trust established by the Authority in Resolution 2016-03 for the benefit of the Authority employees. The System is under the supervision of a five-member local independent board of trustees, two of whom shall be a legal resident within the Authority's jurisdictional boundaries, who shall be appointed by the Okeechobee Utility Authority Board; two of whom shall be Employee Members employed by the Authority and elected by Member employees; and one of whom shall be the Executive Director of the Authority or his designee. Any changes to the plan requires approval by the Board of the Authority.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

The System issues a publicly available financial report that includes financial statements, ten-year historical trend information, and other required supplementary information. That report may be obtained by writing to the attention of the Assistant Finance Director, Okeechobee Utility Authority, 100 SW. 5th Avenue, Okeechobee, FL 34974-4221.

Basis of Accounting

The retirement system is reported on the accrual basis of accounting. Plan members contributions are recognized as revenues in the period that the contributions are due. Employer contributions are recognized when due and the employer has made a formal commitment to provide the contributions. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. The plan's fiduciary net position has been determined on the same basis used by the pension plan. Investments are reported at fair value

Plan Description

The pension plan provides retirement, death and disability benefits for its participants. Each person employed by the Authority as a full-time employee becomes a member of the Plan as a condition of their employment except that the Executive Director of the Utility Authority, may opt out of the Plan within 60 days of employment. All employees are eligible to participate on the date of employment following attainment of age 18. Participation is mandatory. Normal retirement is provided for at age 65 and 5 years of service, or at 30 years of service regardless of age. The benefit is calculated at 2.1% of average monthly earnings times the last 5 years of continuous service with the employer. Benefits are payable by monthly annuity for 10 years certain and life thereafter with other options available. Early retirement is provided for at age 55 and 10 years of participation. Death and disability benefits are also available through the plans. The early retirement reduction factor is 2% per year.

Upon termination of employment, with less than 5 years of service, the plan refunds accumulated employee contributions. After 5 years of service, the pension benefit is accrued to date of termination and payable at normal retirement age if employee contributions are left in the fund.

The Plan contains a deferred retirement option plan (DROP) whereupon the employee could retire from the pension plan but continue employment with the Utility Authority for an additional maximum period of up to five years. The retirement benefit is immediately calculated and the monthly benefit is allocated to the DROP account. An election is made to either earn interest at the rate of 6.5% per annum or credited or debited with an investment return or loss approximating the other assets in the fund. Once a participant elects this option, he is no longer eligible for disability or pre-retirement benefits. At September 30, 2025, there was \$399,785 in the DROP, this amount is included in both the Total Pension Liability and the Plan Fiduciary Net Position. The Plan's guidelines for the DROP are designed to adhere to IRS regulations. Additional information about the DROP can be obtained from the ordinance.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

The Plan is administered by its Board of Trustees. Any changes to benefit provisions requires approval by the Board of the Authority.

Members of the plan consisted of the following at September 30, 2024:

Retired Plan Members or Beneficiaries	
currently receiving benefits	30
Inactive Plan Members entitled to but	
not yet receiving benefits	5
Drop Participants	-
Active Plan Members	<u>52</u>
Total	<u>87</u>

Contributions

Contributions are made in accordance with applicable Florida Statutes and meeting the actuarially determined contribution requirements as based on the benefit structure established within the Plan as approved by the plan sponsor. The employer is required to contribute an amount equal to the difference between the normal cost, as calculated for the plan year from the applicable actuarial valuation, less the member contributions for the current year. The Authority is required to fund the plan according to any contribution deficit as determined by actuarial valuation for the plan beyond the contributions by employees and the regular employer contributions by the Okeechobee Utility Authority. After applying the allocable prepaid contribution from the beginning of the year, the employer contribution was sufficient to meet the required annual contribution, prepaid employer contributions.

Based on the October 1, 2023 actuarial valuation the required contribution was 15.4% of covered payroll. Employee contributions are at the rate of 6% of covered payroll and the required employer contribution was 9.4 %of covered payroll.

The significant actuarial assumptions used to compute the actuarially determined contribution requirement are the same as those used to compute the pension benefit obligation. The funding policy for the Plan is to make an actuarially determined pension contribution in an amount, such that when combined with the participants’ contributions, all participants’ benefits will be fully provided for by the time they attain retirement age.

Investments Concentrations. The plan did not hold investments in any one organization that represents 5 percent or more of the Pension Plan’s fiduciary net position.

OKEECHOBEE UTILITY AUTHORITY

Notes to Financial Statements

September 30, 2025

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of October 1, 2024 updated to September 30, 2025, using the following actuarial assumptions.

Inflation	2.5 %
Salary increases	From 7.5% to 4.25%, based on the age of the employee
Retirement rate	100% at 30 years of service; 80% when eligible for early retirement, 60% one year later, 100% two years later; participants eligible for early retirement are assumed to retire at the rate of 5% per year.
Withdrawal rate	From 20% to 5%, based on the age of the employee
Mortality	For healthy participants PUB-2010 Headcount Weighted General Below Median Employee Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018. For disabled participants, PUB-2010 Headcount Weighted General Disabled Retiree Mortality Table, separate rates for males and females, both set forward 3 years, without projected mortality improvements

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included the pension plan’s target asset allocation as of September 30, 2025, are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Real Rate of Return*</u>
Domestic Equity	50%	7.5%
International Equity	10%	8.5%
Fixed Income	40%	2.5%
Cash Equivalents	0%	0.0%
Total	<u>100%</u>	

*Net of long-term inflation assumption of 2.5%

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

Rate of Return.

For the year ended September 30, 2025, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was 10.98 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that sponsor contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The components of the net pension liability at September 30, 2025, were as follows:

Description	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at September 30, 2024	\$ 11,950,456	\$ 12,586,316	\$ (635,860)
Changes due to:			
Service cost	331,373		331,373
Interest	806,196		806,196
Differences between expected and actual experience	28,784		28,784
Change of Assumptions			
Employer contributions		269,874	(269,874)
Employee contributions		172,260	(172,260)
Benefit payments and refunds	(676,358)	(676,358)	
Net investment income		1,427,319	(1,427,319)
Administrative expenses		(68,111)	68,111
Total changes	489,995	1,124,984	(634,989)
Balances at September 30, 2025	<u>\$ 12,440,451</u>	<u>\$ 13,711,300</u>	<u>\$ (1,270,849)</u>

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

The Plan fiduciary net position was 110.22% of the total pension liability as of September 30, 2025.

Sensitivity of the Net Position Liability to Changes in the Discount Rate

The following represents the Authority’s net pension liability calculated using the discount rate of 6.75%, as well as what the Authority’s net pension liability would be if it were calculated using a discount rate that is one percentage point lower (5.75%) or one percentage point higher (7.75%) than the current rate:

	1% Decrease 5.75%	Current Rate 6.75%	1% Increase 7.75%
Net pension liability	\$ 255,851	\$ (1,270,849)	\$ (2,539,654)

Pension expense and deferred outflows and inflows of resources

For the fiscal year ended September 30, 2025, the Authority recognized a pension income of \$44,551. In addition, the Authority reported deferred outflows of resources and deferred inflows of resources related to the Plan from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual Experience	\$ 361,311	\$ 17,652
Change of assumptions		114,072
Net difference between projected and actual earnings on plan investments		1,162,784
Total	\$ 361,311	\$ 1,294,508

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

The amounts reported as deferred outflows of resources and deferred inflows of resources related to the plan will be recognized in pension expense as follows:

Year ended September 30:	Amount
2026	\$ 63,320
2027	(518,642)
2028	(391,002)
2029	(87,982)
2030	1,109
Thereafter	
	\$ (933,197)

Payables to the Pension Plan

At September 30, 2025, the Authority had a payable of \$20,231 for outstanding employee contributions and \$31,695 for outstanding employer contributions to the Pension Plan.

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB)

General Information about the OPEB Plan

Effective October 1, 2017, the Authority implemented Governmental Accounting Standards Board Statement 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Retirees of the Authority pay an amount equal to the actual premium for health insurance charged by the carrier. The premium charged includes an implied subsidy, as the amount charged for all participants (active employee or retiree) is the same, regardless of age. Under GASB 75, an implied subsidy is considered other post-employment benefits (OPEB).

The following describes the Authority’s OPEB Provisions:

Plan Description

The Authority provides a single employer defined benefit health care plan to all of its employees and the plan is administered by the Authority. The plan has no assets and does not issue a separate financial report.

Benefits Provided

The plan allows its employees and their beneficiaries, to continue to obtain health and dental benefits upon retirement. Normal retirement is provided for at age 65 and 5 years of service, or at 30 years of service regardless of age. The benefits of the plan are in accordance with Florida Statutes, which are the legal authority for the plan. The plan has no assets and does not issue a separate financial report.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Employees Covered by Benefit Terms

At September 30, 2025, the following employees were covered by benefit terms:

Participants	
Active employees	56
Inactive employees currently receiving benefits	6
Inactive employees entitled to but not receiving benefits	-
Total	<u>62</u>

Contribution Requirements: The Authority does not make direct contributions to the plan on behalf of retirees. Retirees and their beneficiaries pay the same group health rates as active employees. However, the Authority’s actuaries, in their actuarial valuation, calculate an offset to the cost of these benefits as an employer contribution, based upon an implicit rate subsidy. This offset equals the total annual age-adjusted costs paid by the Authority, or its active employees, for coverage of the retirees and their dependents net of the retiree’s own payments for the year.

Total OPEB Liability

The Authority’s total OPEB liability of \$307,186 was measured as of September 30, 2025, and was determined by the actuarial valuation as of that date.

Actuarial Assumptions and Methods

The total OPEB liability was determined using the following actuarial assumptions and other methods:

Valuation Date:	September 30, 2025
Discount Rate:	4.2% per annum
Average Retirement Age	62
Age adjustment factor	2.081215
Health Care Trend Rate:	Medical – 11.0% initially trending to 8% in 10 years Pharmacy – 11.7% initially trending to 4.10% in 10 years Dental – 3.5% Vision – 3.0%

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 9 – OTHER POSTEMPLOYMENT BENEFITS (OPEB) (Continued)

Actuarial Assumptions and Methods (Continued)

Actuarial Cost Method:	Entry Age Normal
Plan Participation Percentage:	15%
Mortality Rates:	Pub-2010 Public Retirement Plans Mortality Tables, with mortality improvement projected for 10 years.

The valuation was prepared using the Alternate Method in accordance with GASB 75.

Discount Rate

The Authority does not have a dedicated Trust to pay retiree healthcare benefits. Per GASB 75, the discount rate is a yield or index rate for 20-year, tax-exempt municipal bonds. As a result, the calculation used a rate of 4.20%.

<u>Changes in the Total OPEB Liability</u>	<u>Total OPEB Liability</u>
Balance at September 30, 2024	\$ 262,809
Changes for the Year:	
Service Cost	2,805
Interest Cost	11,820
Changes of Assumptions and Other Inputs	7,741
Differences Between Expected and Actual Experience	22,011
Benefit Payments	44,377
Net Change in Total OPEB Liability	<u>44,377</u>
Balance at September 30, 2025	<u>\$ 307,186</u>

Changes in Assumptions

The discount rate was 4.19% at 9/30/24 and 4.20% at 9/30/25

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Authority, and the Authority's total OPEB liability if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher (versus the current discount rate):

	1.0% Decrease (3.2%)	Discount Rate (4.2%)	1.0% Increase (5.2%)
Total OPEB Liability	<u>\$ 342,999</u>	<u>\$ 307,186</u>	<u>\$ 278,008</u>

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 9 – OTHERPOST EMPLOYMENT BENEFITS (OPEB) (Continued)

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Trend Rates

The following presents the total OPEB liability of the Authority, and the Authority’s total OPEB liability if it were calculated using healthcare cost trends that are 1-percentage-point lower or 1-percentage-point higher (versus the current healthcare cost trend rates):

	1.0% Decrease	Healthcare cost Trend Rates	1.0% Increase
Total OPEB Liability	\$ 299,523	\$ 307,186	\$ 315,353

OPEB Expense

For the year ended September 30, 2025, the Authority recognized OPEB expense of \$44,377.

NOTE 10 – CONTINGENCIES

The Authority is involved in various litigations and claims arising in the course of operations. It is the opinion of legal counsel that the likelihood of unfavorable outcomes and the amounts of potential losses cannot be reasonably determined at this time. Accordingly, no provision for any liability, that may result, has been made in the accompanying financial statements.

In the opinion of management, no present claims exist that would, in the event of an adverse resolution, result in liabilities in excess of the Authority’s insurance coverage.

NOTE 11 – COMMITMENTS

As of September 30, 2025, the Authority had commitments on outstanding engineering and construction contracts for improvements to the system of approximately \$6,607,000.

NOTE 12 – RISK MANAGEMENT

The Okeechobee Utility Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the 2025 fiscal year, coverage was maintained via membership renewal with Preferred Governmental Insurance Trust (“PGIT”), a public entity risk pool.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 12 – RISK MANAGEMENT (Continued)

As of September 30, 2025, the Authority’s management is of the opinion that the PGIT is able to pay claims incurred to date and that the Authority will not be liable to pay any submitted claims.

The Okeechobee Utility Authority continues to carry commercial insurance for the following risks: pollution liability, health, life, and disability. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Florida Statutes limit the Authority’s maximum loss for most liability claims to \$200,000 per person and \$300,000 per occurrence under the Doctrine of Sovereign Immunity. However, under certain circumstances, a plaintiff can seek to recover damages in excess of statutory limits by introducing a claims bill to the Florida Legislature. The limits addressed in Florida Statutes do not apply to claims filed in Federal courts.

NOTE 13– NEW ACCOUNTING STANDARDS

The Authority implemented the following Governmental Accounting Standards Board (GASB) Statements during the fiscal year ended September 30, 2025:

GASB Statement No. 101, *Compensated Absences*. The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absences and will eliminate potential comparability issues between governments that offer different types of leave. The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences. This Statement did not have a significant impact for the fiscal year ending September 30, 2025.

In December 2023, the GASB issued GASB Statement No. 102, *Certain Risk Disclosures*. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government’s financial condition. This Statement did not have a significant impact for the fiscal year ending September 30, 2025.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2025

NOTE 13 – NEW ACCOUNTING STANDARDS (Continued)

Recently Issued Accounting Pronouncements (Continued)

Below is a brief description and effective date of new accounting standards that could have a significant impact on the Authority's financial statements. Management is currently evaluating the impact of the adoption of these statements on the Authority's financial statements.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This Statement will 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. This Statement also addresses certain application issues. This Statement is effective for the fiscal year ending September 30, 2026.

In September 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*. The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information about certain types of capital assets in order to make informed decisions and assess accountability. Additionally, the disclosure requirements will improve consistency and comparability between governments. This Statement is effective for the fiscal year ending September 30, 2026.

In December 2025, the GASB issued Statement No. 105, *Subsequent Events*. The requirements of this Statement will improve financial reporting related to subsequent events by (1) clarifying the subsequent events time frame and the subsequent events that constitute recognized and nonrecognized events and (2) specifying the information items that are required to be disclosed about subsequent events. Those improvements will assist preparers and auditors in applying the requirements more consistently, thereby reducing diversity in practice and providing information that better meets the needs of financial statement users. This Statement is effective for the fiscal year ending September 30, 2027.

OKEECHOBEE UTILITY AUTHORITY
Required Supplemental Information
Schedule of Changes in the Total OPEB Liability
Last Ten Fiscal Years

	2018	2019	2020	2021	2022
Service cost	\$ 2,113	\$ 3,493	\$ 4,304	\$ 1,959	\$ 1,938
Interest on total OPEB liability	1,636	3,107	2,436	1,247	1,077
Effect of economic/demographic gains or losses	26,276	(22,138)	(31,610)	(8,767)	(21,630)
Effect of assumption changes	(11,009)	4,796	4,176	419	191,267
Net change in total OPEB Liability	19,016	(10,742)	(20,694)	(5,142)	172,652
Total OPEB liability - beginning	63,085	82,101	71,359	50,665	45,523
Total OPEB liability - ending	<u>\$ 82,101</u>	<u>\$ 71,359</u>	<u>\$ 50,665</u>	<u>\$ 45,523</u>	<u>\$ 218,175</u>
Covered employee payroll	<u>\$ 2,339,518</u>	<u>\$ 2,384,400</u>	<u>\$ 2,565,609</u>	<u>\$ 2,653,458</u>	<u>\$ 2,721,351</u>
Total OPEB liability as a percentage of covered employee payroll	<u>3.51%</u>	<u>2.99%</u>	<u>1.97%</u>	<u>1.72%</u>	<u>8.02%</u>
Change of Assumptions					
Discount rate (2.51% at 10/1/17)	<u>3.63%</u>	<u>3.22%</u>	<u>2.37%</u>	<u>2.27%</u>	<u>3.35%</u>
In 2022 the average retirement age went from 62 to 65 and the plan participation percentage went from 18% to 20%.					
	2023	2024	2025		
Service cost	\$ 2,384	\$ 3,057	\$ 2,805		
Interest on total OPEB liability	7,394	10,484	11,820		
Effect of economic/demographic gains or losses	25,571	12,276	22,011		
Effect of assumption changes	(20,994)	4,462	7,741		
Net change in total OPEB Liability	14,355	30,279	44,377		
Total OPEB liability - beginning	218,175	232,530	262,809		
Total OPEB liability - ending	<u>\$ 232,530</u>	<u>\$ 262,809</u>	<u>\$ 307,186</u>		
Covered employee payroll	<u>\$ 3,013,686</u>	<u>\$ 3,587,489</u>	<u>\$ 3,604,845</u>		
Total OPEB liability as a percentage of covered employee payroll	<u>7.72%</u>	<u>7.33%</u>	<u>8.52%</u>		
Change of Assumptions					
Discount rate	<u>4.45%</u>	<u>4.19%</u>	<u>4.20%</u>		

There are no assets accumulated in a trust that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

This schedule is intended to show information for 10 years. However, until a full 10-year trend is compiled, information will be presented for those years for which information is available.

OKEECHOBEE UTILITY AUTHORITY
Required Supplemental Information
Employees' Retirement System
Schedule of Changes in Net Pension Liability and Related Ratios
Last Ten Fiscal Years

	2017	2018	2019	2020	2021
Total pension liability:					
Service cost	\$ 285,610	\$ 282,926	\$ 269,093	\$ 285,901	\$ 296,197
Interest	723,860	595,025	616,927	655,548	682,179
Differences between expected and actual experience		181,813	(383,010)	(36,680)	(51,853)
Change of assumptions	109,828				(171,663)
Benefit payments, including refunds of employee contributions	(206,413)	(319,132)	(300,238)	(328,601)	(366,966)
Net change in total pension liability	912,885	740,632	202,772	576,168	387,894
Total pension liability - beginning	7,423,763	8,336,648	9,077,280	9,280,052	9,856,220
Total pension liability - ending (a)	<u>\$ 8,336,648</u>	<u>\$ 9,077,280</u>	<u>\$ 9,280,052</u>	<u>\$ 9,856,220</u>	<u>\$ 10,244,114</u>
Plan fiduciary net position					
Contributions - employer	\$ 287,362	\$ 325,097	\$ 336,605	\$ 317,039	\$ 286,486
Contributions - employees	130,765	129,178	128,067	133,961	138,622
Net investment income	831,485	703,480	327,727	1,067,073	1,998,482
Benefit payments, including refunds of employee contributions	(206,413)	(319,132)	(300,238)	(328,601)	(366,966)
Administrative expenses	(52,151)	(72,819)	(59,018)	(52,827)	(50,818)
Net change in plan fiduciary net position	991,048	765,804	433,143	1,136,645	2,005,806
Plan fiduciary net position - beginning	6,815,775	7,806,823	8,572,627	9,005,770	10,142,415
Plan fiduciary net position - ending (b)	<u>\$ 7,806,823</u>	<u>\$ 8,572,627</u>	<u>\$ 9,005,770</u>	<u>\$ 10,142,415</u>	<u>\$ 12,148,221</u>
Net pension liability (asset) (a) - (b)	<u>\$ 529,825</u>	<u>\$ 504,653</u>	<u>\$ 274,282</u>	<u>\$ (286,195)</u>	<u>\$ (1,904,107)</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>93.64%</u>	<u>94.44%</u>	<u>97.04%</u>	<u>102.90%</u>	<u>118.59%</u>
Covered payroll	<u>\$ 2,179,417</u>	<u>\$ 2,152,963</u>	<u>\$ 2,134,469</u>	<u>\$ 2,232,670</u>	<u>\$ 2,310,371</u>
Net pension liability (asset) as a percentage of covered payroll	<u>24.31%</u>	<u>23.44%</u>	<u>12.85%</u>	<u>(12.82)%</u>	<u>(82.42)%</u>

NOTE: Prior to October 1, 2016, the Authority participated in the City of Okeechobee and Okeechobee Utility Authority Employees' Retirement System, a cost-sharing multiple-employer defined benefit plan. Effective October 1, 2016, the Authority withdrew from that plan and started the Okeechobee Utility Authority Employees' Retirement System, a single-employer defined benefit plan with the same contribution and benefit provisions as the prior plan.

This schedule is intended to show information for 10 years. However, until a full 10-year trend is compiled, information will be presented for those years for which information is available.

Change of Assumptions

For the year ending 9/30/17, the assumed rates of mortality were changed.

For the year ending 9/30/21, the assumed rates of mortality were changed.

2022	2023	2024	2025
\$ 208,256	\$ 222,802	\$ 264,377	\$ 331,373
678,774	713,303	773,176	806,196
139,219	84,097	428,078	28,784
(303,559)			
(464,235)	(484,255)	(553,691)	(676,358)
258,455	535,947	911,940	489,995
10,244,114	10,502,569	11,038,516	11,950,456
<u>\$ 10,502,569</u>	<u>\$ 11,038,516</u>	<u>\$ 11,950,456</u>	<u>\$ 12,440,451</u>
\$ 191,107	\$	\$ 116,870	\$ 269,874
126,005	140,788	159,360	172,260
(2,314,490)	1,186,020	2,519,187	1,427,319
(464,235)	(484,255)	(553,691)	(676,358)
(59,798)	(60,595)	(64,178)	(68,111)
(2,521,411)	781,958	2,177,548	1,124,984
12,148,221	9,626,810	10,408,768	12,586,316
<u>\$ 9,626,810</u>	<u>\$ 10,408,768</u>	<u>\$ 12,586,316</u>	<u>\$ 13,711,300</u>
<u>\$ 875,759</u>	<u>\$ 629,748</u>	<u>\$ (635,860)</u>	<u>\$ (1,270,849)</u>
<u>91.66%</u>	<u>94.29%</u>	<u>105.32%</u>	<u>110.22%</u>
<u>\$ 2,100,081</u>	<u>\$ 2,346,467</u>	<u>\$ 2,656,142</u>	<u>\$ 2,871,000</u>
<u>41.70%</u>	<u>26.84%</u>	<u>-23.94%</u>	<u>-44.27%</u>

Change of Assumptions

For the year ending 9/30/22, the investment return, salary increase factors, withdrawal rates and retirement rates were changed.

OKEECHOBEE UTILITY AUTHORITY
Required Supplemental Information

Last Ten Fiscal Years

Schedule of Employer Contributions

Fiscal Year Ended September 30	Actuarially Determined Contribution	Actual Contribution	Contribution Excess (Deficiency)	Authority's Covered Payroll	Actual Contribution as a Percentage of Covered Payroll
2017	\$ 303,157	\$ 287,362	(1) \$ (15,795)	\$ 2,179,417	13.19%
2018	302,922	325,097	22,175	2,152,963	15.10%
2019	335,965	336,605	640	2,134,469	15.77%
2020	317,039	317,039	-	2,232,670	14.20%
2021	286,486	286,486	-	2,310,371	12.40%
2022	191,107	191,107	-	2,100,081	9.10%
2023	-	-	-	2,346,467	N/A
2024	116,870	93,297	(2) (23,573)	2,656,142	3.51%
2025	269,874	293,447	(2) 23,573	2,656,142	11.05%

(1) Excess contributions from previous years totaling \$15,795 were applied to satisfy the full contribution requirement.

(2) This was paid May 19, 2025, along with accrued interest.

Schedule of Annual Money-Weighted Rate of Return, Net of Investment Expense

Fiscal Year Ending September 30	
2017	10.83%
2018	8.11%
2019	3.21%
2020	11.53%
2021	18.77%
2022	(19.73%)
2023	11.97%
2024	23.84%
2025	10.98%

NOTE: Prior to October 1, 2016, the Authority participated in the City of Okeechobee and Okeechobee Utility Authority' Employees' Retirement System, a cost-sharing multiple-employer defined benefit plan. Effective October 1, 2016, the Authority withdrew from that plan and started the Okeechobee Utility Authority Employees' Retirement System, a single-employer defined benefit plan with the same contribution and benefit provisions as the prior plan.

This schedule is intended to show information for 10 years. However, until a full 10-year trend is compiled, information will be presented for those years for which information is available.

OKEECHOBEE UTILITY AUTHORITY
Notes to the Schedule of Contributions

September 30, 2025

Actuarially determined contribution rates are calculated as of September 30, two years prior to the end of the fiscal year in which contributions are reported. The contributions for the fiscal year ended September 30, 2025, were determined by the actuarial valuation as of October 1, 2023 using the methods and assumptions below.

Valuation Date	October 1, 2023
Actuarial Cost Method	Aggregate
Amortization Method	N/A
Remaining Amortization Period	N/A
Asset Valuation Method	4-year smoothed market
Inflation	2.50%
Salary Increases	6.00%
Cost of Living Adjustments	None
Investment Rate of Return	6.75%
Retirement age	100% when first eligible for normal retirement or DROP entry
Mortality	For healthy participants during employment, PUB-2010 Headcount Weighted General Below Median Employee Mortality Table, separate rates for males and females, set back 1 year for males, with fully generational mortality improvements projected to each future decrement date with Scale MP-2018.

OKEECHOBEE UTILITY AUTHORITY
Comparative Schedule of Net Position - Proprietary Fund
September 30, 2025 and 2023
Unaudited

	09/30/2025	09/30/2024
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 8,452,600	\$ 10,287,259
Restricted assets:		
Cash and cash equivalents - customer deposits	537,051	565,378
Receivables:		
Grants	2,218,906	630,362
Accounts receivable, less allowance for uncollectible accounts of \$130,805	2,554,875	1,807,787
Inventories	797,463	669,566
Prepaid expenses	117,553	58,864
Total current assets	14,678,448	14,019,216
NONCURRENT ASSETS		
Restricted assets:		
Cash and cash equivalents	5,861,467	4,174,921
Net pension asset	1,270,849	635,860
Capital assets:		
Land	3,238,992	2,949,061
Utility plants	121,062,290	112,341,585
	124,301,282	115,290,646
Less accumulated depreciation	(59,668,826)	(56,837,085)
	64,632,456	58,453,561
Construction in progress	21,758,654	23,125,370
Total capital assets	86,391,110	81,578,931
Total noncurrent assets	93,523,426	86,389,712
TOTAL ASSETS	108,201,874	100,408,928
DEFERRED OUTFLOWS OF RESOURCES		
Pension related items	361,311	460,673
Deferred loss on bond refunding, net	174,830	248,245
TOTAL DEFERRED OUTFLOWS OF RESOURCES	536,141	708,918

	<u>09/30/2025</u>	<u>09/30/2024</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	\$ 405,633	\$ 435,013
Construction and retainage payable	685,403	1,421,162
Accrued expenses	236,368	236,091
Due to other governments	39,402	36,899
Bonds payable (current)	2,182,993	2,212,198
Accrued compensated absences (current)	127,190	117,859
Due to customers	102,581	202,804
Payable from restricted assets:		
Accrued interest	44,790	90,684
Customer deposits	537,051	565,378
Total current liabilities	<u>4,361,411</u>	<u>5,318,088</u>
NONCURRENT LIABILITIES		
Long-term portion of bonds payable	15,768,541	15,874,020
Long-term portion of compensated absences	296,776	275,005
Net pension liability		
Total OPEB liability	307,186	262,809
Unearned revenues:		
Developer fees	424,402	424,402
Total noncurrent liabilities	<u>16,796,905</u>	<u>16,836,236</u>
TOTAL LIABILITIES	<u>21,158,316</u>	<u>22,154,324</u>
DEFERRED INFLOWS OF RESOURCES		
Pension related items	<u>1,294,508</u>	<u>1,073,306</u>
NET POSITION		
Net investment in capital assets	67,929,003	62,319,796
Restricted for capital projects	4,339,790	2,649,411
Restricted for debt service	137,528	183,902
Restricted for rate stabilization	1,339,359	1,339,359
Restricted for pension benefits	1,270,849	635,860
Unrestricted	11,268,662	10,761,888
TOTAL NET POSITION	<u>\$ 86,285,191</u>	<u>\$ 77,890,216</u>

OKEECHOBEE UTILITY AUTHORITY
Schedule of Revenues and Expenses
For the Fiscal Year Ended September 30, 2025
Unaudited

	<u>Water</u>	<u>Wastewater</u>	<u>Unallocated</u>	<u>Total</u>
OPERATING REVENUE				
Water system charges for services	\$ 8,698,942	\$	\$	\$ 8,698,942
Wastewater system charges for services		5,713,293		5,713,293
Penalties and late charges			150,993	150,993
Miscellaneous			264,006	264,006
Total operating revenues	<u>8,698,942</u>	<u>5,713,293</u>	<u>414,999</u>	<u>14,827,234</u>
OPERATING EXPENSES				
Personnel Costs	741,677	679,512	3,499,017	4,920,206
Electricity	249,134	192,305	150,132	591,571
General Repair and Maintenance Expenses	250,316	361,927	821,179	1,433,422
Repair & Maintenance Expenses Equipment	174,100		51,380	225,480
Monitoring and Testing	11,848	48,578		60,426
Residual Disposal		52,632		52,632
Chemicals	663,686	126,033	85,547	875,266
Maintenance Supplies	17,068	6,790	1,085	24,943
Office Supplies	2,375	2,653	13,013	18,041
Miscellaneous	2,616	2,370	12,954	17,940
Administrative Costs			398,223	398,223
Accounting and Audit Fees			30,000	30,000
Legal Fees			186,701	186,701
Property, Liability and Casualty Insurance			372,360	372,360
Professional Services			248,607	248,607
Depreciation and amortization	1,831,328	1,202,780		3,034,108
Total operating expenses	<u>3,944,148</u>	<u>2,675,580</u>	<u>5,870,198</u>	<u>12,489,926</u>
OPERATING INCOME	<u>4,754,794</u>	<u>3,037,713</u>	<u>(5,455,199)</u>	<u>2,337,308</u>
NONOPERATING REVENUES (EXPENSES)				
Interest revenue			513,300	513,300
Interest expense			(542,045)	(542,045)
Total nonoperating revenues (expenses)			<u>(28,745)</u>	<u>(28,745)</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	<u>\$ 4,754,794</u>	<u>\$ 3,037,713</u>	<u>\$ (5,483,944)</u>	<u>\$ 2,308,563</u>

OKEECHOBEE UTILITY AUTHORITY
Information Required by Section 218.39(3)(c), Florida Statutes
For the Fiscal Year Ended September 30, 2025
Unaudited

As required by Section 218.39(3)(c), Florida Statutes, the Authority reported:

Required Information		Reported
The total number of district employees compensated in the last pay period of the District's fiscal year 2025:		61
The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year 2025:		0
All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency for fiscal year 2025:		\$ 3,604,845
All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency for fiscal year 2025:		0
Each construction project with a total cost of at least \$65,000 approved by the District that was scheduled to begin on or after October 1 of the fiscal year 2025, together with the total expenditures for such project:		
Project	Budget	Expenditures
SR78 Water Main Improvement - Phase 2	\$ 674,054	\$0
Mallard Landing Gravity Sewer Expansion	\$ 807,190	\$0
A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year 2025 being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes:		See Page 54
The millage rate of ad valorem taxes imposed by the District for fiscal year 2025:		Not Applicable
The rate of non-ad valorem special assessments imposed by the District for fiscal year 2025:		Not Applicable

OKEECHOBEE UTILITY AUTHORITY
Budgetary Schedule
For the Fiscal Year Ended September 30, 2025
Unaudited

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OPERATING REVENUE				
Water system charges for services	\$ 8,576,855	\$ 8,576,855	\$ 8,698,942	\$ 122,087
Wastewater system charges for services	5,184,595	5,184,595	5,713,293	528,698
Penalties and late charges	141,179	141,179	150,993	9,814
Miscellaneous	174,307	174,307	264,006	89,699
Total operating revenues	<u>14,076,936</u>	<u>14,076,936</u>	<u>14,827,234</u>	<u>750,298</u>
OPERATING EXPENSES				
Water services - labor	855,670	855,670	741,677	113,993
Water services - O & M	1,477,100	1,477,100	1,371,143	105,957
Wastewater services - labor	915,898	915,898	679,512	236,386
Wastewater services - O & M	731,250	731,250	793,288	(62,038)
Maintenance - labor	2,116,910	2,116,910	1,674,661	442,249
Maintenance - O & M	1,109,855	1,109,855	1,078,456	31,399
Meter reader - labor	345,421	345,421	296,156	49,265
Meter reader - O & M	45,900	45,900	31,474	14,426
Administrative and general - labor	1,784,301	1,784,301	1,528,200	256,101
Administrative and general - O & M	1,541,159	1,541,159	1,261,249	279,910
Depreciation and amortization	2,762,600	2,762,600	3,034,110	(271,510)
Total operating expenses	<u>13,686,064</u>	<u>13,686,064</u>	<u>12,489,926</u>	<u>1,196,138</u>
OPERATING INCOME	<u>390,872</u>	<u>390,872</u>	<u>2,337,308</u>	<u>1,946,436</u>
NONOPERATING REVENUES (EXPENSES)				
Interest revenue	348,765	348,765	513,300	164,535
Interest expense	(416,821)	(416,821)	(542,045)	(125,224)
Total nonoperating revenues (expenses)	<u>(68,056)</u>	<u>(68,056)</u>	<u>(28,745)</u>	<u>39,311</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	<u>322,816</u>	<u>322,816</u>	<u>2,308,563</u>	<u>1,985,747</u>
CAPITAL CONTRIBUTIONS				
Capital grants			2,539,705	2,539,705
Water capital connection fees	45,100	45,100	320,932	275,832
Wastewater capital connection fees	217,248	217,248	1,495,613	1,278,365
Developer contributions for capital projects			1,730,162	1,730,162
Total capital contributions	<u>262,348</u>	<u>262,348</u>	<u>6,086,412</u>	<u>5,824,064</u>
INCREASE IN NET POSITION	<u>\$ 585,164</u>	<u>\$ 585,164</u>	<u>\$ 8,394,975</u>	<u>\$ 7,809,811</u>



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHBRIDGE CENTRE
515 N. FLAGLER DRIVE, SUITE 1700
POST OFFICE BOX 347
WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 659-3060
FAX (561) 835-0628
WWW.NHMCOPA.COM

EVERETT B. NOWLEN (1930-1984), CPA
EDWARD T. HOLT, CPA
WILLIAM B. MINER, RETIRED
ROBERT W. HENDRIX, JR., CPA
JANET R. BARICEVICH, RETIRED, CPA
TERRY L. MORTON, JR., CPA
N. RONALD BENNETT, CVA, ABV, CFF, CPA
EDWARD T. HOLT, JR., PFS, CPA

MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
WILLIAM C. KISKER, CPA
NANCY V. SALIB, CPA

INDEPENDENT AUDITOR'S 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*

BELLE GLADE OFFICE
333 S.E. 2nd STREET
POST OFFICE BOX 338
BELLE GLADE, FLORIDA 33430-0338
TELEPHONE (561) 996-5612
FAX (561) 996-6248

The Honorable Chairman and Members of the
Okeechobee Utility Authority Board
Okeechobee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the proprietary fund and aggregate remaining fund information of the Okeechobee Utility Authority as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Okeechobee Utility Authority's basic financial statements, and have issued our report thereon dated June 9, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Okeechobee Utility Authority'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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Okeechobee Utility Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Okeechobee Utility Authority's internal control.

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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Okeechobee Utility Authority'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*.

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Nowlen, Holt & Mimer, P.A.

West Palm Beach, Florida
June 9, 2026



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHBRIDGE CENTRE
515 N. FLAGLER DRIVE, SUITE 1700
POST OFFICE BOX 347
WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 659-3060
FAX (561) 835-0628
WWW.NHMCPA.COM

EVERETT B. NOWLEN (1930-1984), CPA
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N. RONALD BENNETT, CVA, ABV, CFF, CPA
EDWARD T. HOLT, JR., PFS, CPA

MARK J. BYMASTER, CFE, CPA
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WILLIAM C. KISKER, CPA
NANCY V. SALIB, CPA

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.550, RULES OF THE AUDITOR GENERAL

BELLE GLADE OFFICE
333 S.E. 2nd STREET
POST OFFICE BOX 338
BELLE GLADE, FLORIDA 33430-0338
TELEPHONE (561) 996-5612
FAX (561) 996-6248

The Honorable Chairman and Members of the
Okeechobee Utility Authority Board
Okeechobee, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Okeechobee Utility Authority’s compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the *Department of Financial Services’ State Projects Compliance Supplement* that could have a direct and material effect on each of the Okeechobee Utility Authority’s major federal programs and state project for the year ended September 30, 2025. The Okeechobee Utility Authority’s major federal programs and state project are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program and 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Florida Auditor General. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, Rules of the Florida Auditor General are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Okeechobee Utility Authority 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 federal program and state project. Our audit does not provide a legal determination of the Okeechobee Utility Authority'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 Okeechobee Utility Authority's federal programs and state project.

Auditor's 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 Okeechobee Utility Authority'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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.550, Rules of the Florida 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 Okeechobee Utility Authority's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550, Rules of the Florida 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 Okeechobee Utility Authority'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 Okeechobee Utility Authority’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 the Uniform Guidance and Chapter 10.550, Rules of the Florida Auditor General but not for the purpose of expressing an opinion on the effectiveness of Okeechobee Utility Authority’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 federal program or 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 federal program or 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 federal program or 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 Auditor’s 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 the Uniform Guidance and Chapter 10.550, Rules of the Florida Auditor General. Accordingly, this report is not suitable for any other purpose.

Nowlen, Holt & Mimer, P.A.

West Palm Beach, Florida
June 9, 2026

OKEECHOBEE UTILITY AUTHORITY
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year Ended September 30, 2025

Federal Grantor/Program Title	Federal Assistance Listing or CSFA Number	Agency or Pass-Through Number	Expenditures	Transfers to Subrecipients
Federal Awards:				
<u>U.S. Department of Agriculture</u>				
Water and Waste Disposal Systems for Rural Communities	10.760	Grant	\$ 84,884	\$ -
	10.760	Loan	9,102,432	-
			9,187,316	-
Total Federal Awards			\$ 9,187,316	\$ -
State Financial Assistance:				
<u>Florida Department of Environmental Protection</u>				
Statewide Water Quality Restoration Projects	37.039	LPQ0008	\$ 1,241,899	\$ -
		LPQ0017	54,743	-
		WG104	179,212	-
		WG105	143,632	-
		WG0018	715,045	-
			2,334,531	-
<u>Florida Department of Commerce</u>				
Regional Community Development and Infrastructure			45,600	-
Total State Financial Assistance			\$ 2,380,131	\$ -

OKEECHOBEE UTILITY AUTHORITY
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Fiscal Year Ended September 30, 2025

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal and state award activity of the Okeechobee Utility Authority (the Authority) under programs of the federal and state governments for the year ended September 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and Chapter 10.550, Rules of the Florida Auditor General. Because the Schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Authority.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Expenditures are recognized on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.550, Rules of the Florida Auditor General, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The Authority has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 - WATER AND WASTE DISPOSAL SYSTEMS FOR RURAL COMMUNITIES

According to U.S. Department of Agriculture (USDA) guidance for the Water and Waste Disposal Systems for Rural Communities (ALN 10.760), expenditures of interim financing are to be considered federal in nature and included on the Schedule. This is the only loan program of the Authority.

	Loans	Expenditures
Interim Commercial Loan Guarantee		
Balance at beginning of year	\$ 5,430,487	
New loan guarantees	1,594,432	\$ 1,594,432
Amount repaid	(7,024,919)	
Outstanding balance	\$ -	
USDA Loan		
Balance at beginning of year	\$ -	
New loan proceeds	7,508,000	7,508,000
Outstanding balance	\$ 7,508,000	
		\$ 9,102,432

NOTE 5 - CONTINGENCY

Amounts received or receivable from grantor agencies are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already received, might constitute a liability of the Authority for the return of those funds. In the opinion of management, all grant expenditures were in compliance with the terms of the grant agreements and applicable state laws and regulations.

OKEECHOBEE UTILITY AUTHORITY
Schedule of Findings and Questioned Costs
September 30, 2025

SECTION I—SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified Opinion

Internal control over financial reporting:

- Material weakness identified? No
- Reportable condition identified that is not considered to be a material weakness? No

Noncompliance material to financial statements noted? No

Federal Awards and State Financial Assistance

Internal control over major programs or projects:

- Material weakness identified? No
- Reportable condition identified that is not considered to be a material weakness? None reported

Type of auditor’s report issued on compliance for major programs or projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with the 2 CFR Section 200.516(a) or Chapter 10.550, Rules of the Auditor General? No

Identification of Major Federal Program

<u>ALN Number</u>	<u>Name of Federal Program</u>
	U.S. Department Agriculture
10.760	· Water and Waste Disposal Systems for Rural Communitis

OKEECHOBEE UTILITY AUTHORITY
Schedule of Findings and Questioned Costs
September 30, 2025

SECTION I—SUMMARY OF AUDITOR’S RESULTS (Continued)

Identification of Major Federal Programs (Continued)

Dollar threshold used to distinguish between
type A and type B programs: \$1,000,000

Auditee qualified as low-risk auditee? No

Identification of Major State Project

<u>CSFA Number</u>	<u>Name of State Project</u>
37.039	Florida Department of Environmental Protection · Statewide Water Quality Restoration Projects

Dollar threshold used to distinguish between
type A and type B programs: \$ 714,039

SECTION II — FINANCIAL STATEMENT FINDINGS

None

SECTION III— FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

None

SECTION IV— STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None

SECTION V— SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHBRIDGE CENTRE
515 N. FLAGLER DRIVE, SUITE 1700
POST OFFICE BOX 347
WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 659-3060
FAX (561) 835-0628
WWW.NHMCPA.COM

EVERETT B. NOWLEN (1930-1984), CPA
EDWARD T. HOLT, CPA
WILLIAM B. MINER, RETIRED
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MARK J. BYMASTER, CFE, CPA
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WILLIAM C. KISKER, CPA
NANCY V. SALIB, CPA

MANAGEMENT LETTER IN ACCORDANCE WITH THE RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

BELLE GLADE OFFICE
333 S.E. 2nd STREET
POST OFFICE BOX 338
BELLE GLADE, FLORIDA 33430-0338
TELEPHONE (561) 996-5612
FAX (561) 996-6248

The Honorable Chairman and Members of the
Okeechobee Utility Authority Board
Okeechobee, Florida

Report on the Financial Statements

We have audited the financial statements of the Okeechobee Utility Authority, as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated June 9, 2026.

Auditor's 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our Independent Auditor's 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*; Independent Auditor's Report on Compliance with Requirements for Each Major Federal Program and State Project and on Internal Control over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's 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 and schedule, which are dated June 9, 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. There were no findings or recommendations in the prior year that required corrective actions.

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. This information is disclosed in Note 1 to the financial statements.

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 Okeechobee Utility Authority 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 audit, we determined that the Okeechobee Utility Authority did not meet any of the conditions described in Section 218.503(1), Florida Statutes, during the fiscal year ended September 30, 2025.

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 Authority. It is management's responsibility to monitor the Okeechobee Utility Authority's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same. Our assessment was done as of the fiscal year end. The results of our procedures did not disclose any matters that are required to be reported.

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 did not have any such recommendations.

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.

Based on the application of criteria in publications cited in Section 10.553, Rules of the Auditor General, there are no special district component units of the Okeechobee Utility Authority.

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.

Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7-9, Rules of the Auditor General, the Authority reported the required information in the Other Information Section on pages 53 and 54.

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 is not intended to be and should not be used by anyone other than these specified parties.

Nowlen, Holt & Mimes, P.A.

West Palm Beach, Florida
June 9, 2026



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHBRIDGE CENTRE
515 N. FLAGLER DRIVE, SUITE 1700
POST OFFICE BOX 347
WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 659-3060
FAX (561) 835-0628
WWW.NHMCPA.COM

EVERETT B. NOWLEN (1930-1984), CPA
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EDWARD T. HOLT, JR., PFS, CPA

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
WILLIAM C. KISKER, CPA
NANCY V. SALIB, CPA

The Honorable Chairman and Members of the
Okeechobee Utility Authority Board
Okeechobee, Florida

BELLE GLADE OFFICE
333 S.E. 2nd STREET
POST OFFICE BOX 338
BELLE GLADE, FLORIDA 33430-0338
TELEPHONE (561) 996-5612
FAX (561) 996-6248

We have examined the Okeechobee Utility Authority's compliance with Section 218.415, Florida Statutes during the year ended September 30, 2025. Management of the Okeechobee Utility Authority is responsible for the Okeechobee Utility Authority's compliance with the specified requirements. Our responsibility is to express an opinion on the Okeechobee Utility Authority's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Okeechobee Utility Authority complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the Okeechobee Utility Authority complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, 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 and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on the Okeechobee Utility Authority's compliance with the specified requirements.

In our opinion, the Okeechobee Utility Authority complied, in all material respects, with Section 218.415, Florida Statutes for the year ended September 30, 2025.

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

Nowlen, Holt & Miner, P.A.

West Palm Beach, Florida
June 9, 2026

OKEEHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 32

JUNE 16, 2026

AUDITED CONTRACTUAL SERVICE

Following the presentation of FY25 audited financial statement by Nowlen, Holt & Miner P.A., the present contractual agreement (in the form of an engagement letter), dated March 9, 2026 (see copy attached), has expire.

At the June 17, 2025 board meeting (agenda item 24), the board approved a one-year extension of the current contractual service, for the provision of audit service for period ending September 30, 2025.

Consistent with the RFP (Request for Proposal) established by the Authority in 2020, it was the general expectation that the initial contract period would be for three consecutive period (2020, 2021 & 2022) with the expectation that continuing contracts will be awarded each year thereafter for one-year periods subject to the mutual consent of the OUA and the proposer.

With the expiration of the current contractual service with Nowlen, Holt & Miner P.A, staff seek the board's guidance on how to proceed with the provision of audited service for the coming year financial service – FY26.

The Board may choose one of the following options:

1. Extend the current contractual service with Nowlen, Holt & Miner P.A. for one period subject to mutual consent with the provider – Nowlen, Holt & Miner.
2. Solicit response from professional providers of audit services per Florida Statutes 287.055, the Consultant's Competitive Negotiation Act (CCNA) and return a ranking of responses to the Board for its decision, prior to the presentation of FY26 audited financial statements.
3. Since the RFP was established as guide to future contractual services, the Board may choose to establish a contractual period as it determines suitable with the current provider.

Staff is open to any option deem suitable by the Board.

After review and discussion, Staff seeks the Board's guidance on the option for future contracted audited service. Should the Board decide to continue with the present provider, Staff therefore request authorization for the Board's Chairman and Executive Director to execute same.



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHBRIDGE CENTRE
515 N. FLAGLER DRIVE, SUITE 1700
POST OFFICE BOX 347
WEST PALM BEACH, FLORIDA 33402-0347
TELEPHONE (561) 659-3060
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EDWARD T. HOLT, JR., PFS, CPA

MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
WILLIAM C. KISKER, CPA
NANCY V. SALIB, CPA

March 9, 2026

John Hayford
Executive Director
Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974

BELLE GLADE OFFICE
333 S.E. 2nd STREET
POST OFFICE BOX 338
BELLE GLADE, FLORIDA 33430-0338
TELEPHONE (561) 996-5612
FAX (561) 996-6248

We are pleased to confirm our understanding of the services we are to provide for the Okeechobee Utility Authority for the year ended September 30, 2025.

We will examine the Okeechobee Utility Authority's compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2025. The objectives of our examination are to obtain reasonable assurance and to express an opinion as to whether the Okeechobee Utility Authority was in compliance with Section 218.415, Florida Statutes during the fiscal year ended September 30, 2025, in all material respects.

Our examination will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. Our report will be addressed to the Chairman and Board of Directors of the Okeechobee Utility Authority. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards. This engagement does not constitute an audit under *Government Auditing Standards* and will not be conducted in accordance with *Government Auditing Standards*.

You understand that the report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, 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.

We will plan and perform the examination to obtain reasonable assurance about whether the Okeechobee Utility Authority was in compliance with Section 218.415, Florida Statutes during the fiscal

year ended September 30, 2025. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or noncompliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and noncompliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the Okeechobee Utility Authority's compliance with Section 218.415, Florida Statutes. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence.

At the conclusion of the engagement, you agree to provide us with certain written representations in the form of a representation letter.

Terry L. Morton, Jr. is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We expect to begin our examination in December. Our fees for these services are included in the fees for the audit of the financial statements

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us

Sincerely,



Nowlen, Holt & Miner, P.A.

RESPONSE:

This letter correctly sets forth the understanding of the Okeechobee Utility Authority.

John Hayford, Executive Director

**OKEECHOBEE UTILITY AUTHORITY
MEETING MINUTES**

Tuesday, June 17, 2025 8:00 A.M.
Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, Florida

Chairperson Nelson called the meeting to order at 8:00 A.M.

Chairperson Nelson determined the voting members and led all participating attendees and visitors in the Pledge of Allegiance.

Chairperson Nelson addressed Agenda Item No. 1; the following Okeechobee Utility Authority Board Members were present:

Board Members:

Steve Hargraves
Harry Moldenhauer*
Steve Nelson*
Tabitha Trent*

Alternates:

Glenn Sneider

Absent:

Melanie Anderson
John Gilliland
Jamie Gamiotea

*Voting Board Members

OUA Members:

John Hayford
Greg Kennedy

Lauriston Hamilton
Jamie Mullis

Steve Conteaguero
Michelle Willoughby

Chairperson Nelson addressed Agenda Item No. 2 ‘Agenda Additions or Deletions’ There was none.

Chairperson Nelson addressed Agenda Item No. 3 ‘Consent Agenda’ Motion by Harry Moldenhauer to approve the Consent Agenda as presented.

- | | |
|----------------------------------|---|
| Consent Agenda Item No. 4 | ‘Invoice from Go Underground Utilities, LLC – SWSA Vacuum Station No.4 Force Main in the amount of \$166,801.00’ |
| Consent Agenda Item No. 5 | ‘Invoice from Sumner Engineering & Consulting, Inc. – SW Wastewater Service Area Project (Part E) in the amount of \$23,169.99’ |
| Consent Agenda Item No. 6 | ‘Invoice from Sumner Engineering & Consulting, Inc. – SW 5th Ave Facilities Plan and SRF Application in the amount of \$7,250.00’ |
| Consent Agenda Item No. 7 | ‘Invoice from Sumner Engineering & Consulting, Inc. – SW Wastewater Service Area – Vacuum Station Force Main Services in the amount of \$6,720.00’ |

- Consent Agenda Item No. 8** 'Invoice from Sumner Engineering & Consulting, Inc. – SW 5th Ave LPSS Design and Permitting in the amount of \$13,033.66'
- Consent Agenda Item No. 9** 'Invoice from Kimley-Horn and Associates and Associates, Inc. – Treasure Island Septic to Sewer Project in the amount of \$33,759.66'
- Consent Agenda Item No. 10** 'Invoice from Holtz Consulting Engineers, Inc. – Mallard Landing Gravity Sewer Expansion in the amount of \$3,086.00'
- Consent Agenda Item No. 11** 'Invoice from Holtz Consulting Engineers, Inc. – GIS Mapping Project in the amount of \$622.00'
- Consent Agenda Item No. 12** 'Invoice from Holtz Consulting Engineers, Inc. – SR 78 Watermain Improvements in the amount of \$2,352.00'
- Consent Agenda Item No. 13** 'Invoice from CHA – Vac Station #2 Generator Replacement in the amount of \$2,265.00'
- Consent Agenda Item No. 14** 'Invoice from CHA – NE Glades County Wastewater Master Plan in the amount of \$22,800.00'
- Consent Agenda Item No. 15** 'Invoice from Nason Yeager Gerson Harris & Fumero, P.A. – Legal Services in the amount of \$7,240.00'
- Consent Agenda Item No. 16** 'Invoice from Conely and Conely, P.A. – Legal Services in the amount of \$4,075.00'
- Consent Agenda Item No. 17** 'Invoice from Lewis, Longman, & Walker, P.A. – Legal Services in the amount of \$788.65'
- Consent Agenda Item No. 18** 'Invoice from Thorn Run Partners in the amount of \$3,500.00'
- Consent Agenda Item No. 19** 'Invoice from MacVicar Consulting, Inc. in the amount of \$250.00'

Second by Glenn Sneider. Vote unanimous (4-0), motion carried.

Chairperson Nelson addressed Agenda Item No. 20 'Meeting Minutes from May 20, 2025' Motion by Steve Hargraves to approve the Meeting Minutes from May 20, 2025 as presented. Second by Tabitha Trent Vote Unanimous (4-0), motion carried.

Chairperson Nelson addressed Agenda Item No. 21 'Employee Recognition' There were no employees to recognize at this time.

Chairperson Nelson addressed Agenda Item No. 22 'Public Comments' Okeechobee County Commissioner Terry Burroughs was present to discuss the upcoming workshop with the Okeechobee County Board of County Commissioners and the City of Okeechobee. Commissioner Burroughs updated the Board on the Bass Pro Shop project coming to Okee-Tantie.

Discussion Agenda

Chairperson Nelson addressed Agenda Item No. 23 'Presentation of FY24 Audited Financial Statements' Finance Director Hamilton introduced Mr. Terry Morton of Nowlen, Holt & Miner, P.A.

Mr. Morton presented the FY24 Financial Statement Audit Report and the FY24 Annual Financial Report to the Board. Mr. Morton advised that it was a clean audit and there was no non-compliance. **Motion by Tabitha Trent to accept and approve the FY24 Audited Financial Statements as presented. Second by Steve Hargraves. Vote unanimous (4-0). Motion carried.**

Chairperson Nelson addressed Agenda Item No. 24 'Audit Contractual Agreement' Executive Director Hayford discussed that the Board decided to extend the audit contract with Nowlen, Holt & Miner, P.A. Executive Director Hayford discussed that the board may either extend the contractual arrangement with the present Auditor or solicit responses from professional providers of audit services. **Motion by Tabitha Trent to approve a one-year extension to the audit contract with Nowlen, Holt & Miner, P.A. Second by Glenn Sneider. Vote unanimous (4.0), motion carried.**

Chairperson Nelson addressed Agenda Item No. 25 'Vacuum Pump Station No. 2 Generator Replacement' Executive Director Hayford discussed that the generator at Vacuum Pump Station No. 2 was moved from the old wastewater treatment plant many years ago. The generator is approximately 40-45 years old and needs to be replaced. The new generator will be installed outside on a concrete pad with an all-weather enclosure and sound reducing muffler. Executive Director Hayford that that four bids were received and reviewed by the engineer. Eau Gallie Electric, Inc. provided the lowest bid at \$468,000, which was in line with engineer's pre-bid estimate. **Motion by Harry Moldenhauer to accept the Engineers recommendation of award to Eau Gallie Electric, Inc. for \$468,000. Second by Tabitha Trent. Vote unanimous (4-0), motion carried.**

Motion by Tabitha Trent to approve the issuance of the Notice of Tentative Award by CHA to Eau Gallie Electric, Inc. Second by Steve Hargraves. Vote unanimous (4-0), motion carried.

Motion by Tabitha Trent to approve the issuance of the Notice of Proceed to Eau Gallie Electric, Inc. and execution of other necessary documents by the Board Chairman and OUA staff to facilitation initialization of this project. Second by Glenn Sneider. Vote unanimous (4-0), motion carried.

Chairperson Nelson addressed Agenda Item No. 26 'SWSA Project Change Order No. 5' Executive Director Hayford discussed that contractor had proposed a change order to install a culvert to be able to cross the drainage ditch along the north shoulder of SW 16th Street. Executive Director Hayford discussed that additionally the change order includes a wastewater service connection which was removed from the bid due to a lack of easement from the property owner. The property owner has since requested service and provided the needed easement. The change order was reviewed by the engineer of record and the USDA. There was a brief discussion. **Motion by Tabitha Trent to approve the SWSA Project 2 Change Order No. 5 in the amount of \$27,914.60. Second by Glenn Sneider. Vote unanimous (4-0), motion carried.**

Chairperson Nelson addressed Agenda Item No. 27 'OUA Board Pension Trustee Appointment' Executive Director Hayford discussed that the terms for Jeff Sumner and Jamie Mullis have expired and are up for reappointment. Executive Director Hayford discussed that both trustees have agreed to serve again. Executive Director Hayford discusses that the board can reappoint Jeff Sumner and Jamie Mullis to the OUA Employee Pension Board of Trustee for a 4-year term or advertise for applicants to serve.

There was a brief discussion. **Motion by Tabitha Trent to reappoint both Jeff Sumner and Jamie Mullis to the OUA Employee Pension Board of Trustee for a 4-year term. Second by Glenn Sneider. Vote unanimous (4-0), motion carried.**

Chairperson Nelson addressed Agenda Item No. 28 ‘SR 78W Phase II WM Improvement Project’ Executive Director Hayford discussed that Phase II of the watermain improvement project extends the 16-inch watermain approximately 3,000 feet westward along State Road 78. Executive Director Hayford discussed that the project comprised of two bids, one for the construction of the piping system and the other for the purchase of most of the materials to construct the piping project. Executive Director Hayford discussed that there was a total of eight bids received. Total bid amounts ranged from \$419,358.50 to \$1,379,963.97. Christine Miranda from Holtz Consulting Engineers, Inc. explained to the board that the apparent low bidder, B & B Site Development Inc., was considerably lower in two areas than the rest of the submitted bids. The two areas to be noted were the survey for record drawings and the directional bore. The Engineer discussed that it was in the best interest of the OUA to recommend the rejection of the apparent low bid. In review of the next lowest bid, by PRP Construction Group, Inc., it was determined that the bid was responsive and conformed with the bid documents. Phil Baughman, B & B Site Development, Inc. was present to answer questions from the board. There was a brief discussion. **Motion by Tabitha Trent to accept the apparent low bid from B & B Site Development, Inc. in the amount of \$419,358.50. Second by Glenn Sneider. Vote unanimous (4-0), Motion carried.**

Motion by Tabitha Trent to authorize the Chairman and OUA Staff to execute and issue the Notice of Award to B & B Site Development, Inc. Second by Glenn Sneider. Vote unanimous (4-0), motion carried.

Motion by Tabitha Trent to approve the issuance of the Notice to Proceed and execution of other necessary documents by the Chairman and OUA Staff to facilitate initialization of this project. Second by Glenn Sneider. Vote unanimous (4-0), motion carried.

Chairperson Nelson addressed Agenda Item No. 29 ‘SR 78W Phase II WM Improvement Project – Materials Bid’ Executive Director Hayford discussed that the majority of the materials needed for the project was bid separately from the construction project. Four materials supply chains were sent bid documents and three responses were received within the requested time frame. Executive Director Hayford reviewed the bids that were received. Executive Director Hayford discussed that Empire was the apparent low bidder at \$254,695.59. There was a brief discussion. **Motion by Harry Moldenhauer to approve the award to Empire in the amount of \$254,695.59 for materials required on the SR 78W Phase II WM Improvement Project. Second by Tabitha Trent. Vote unanimous (4-0), motion carried.**

Chairperson Nelson addressed Agenda Item No. 30 ‘NW-15 Pump Station Rehabilitation Engineering Services Agreement’ Executive Director Hayford discussed that NW-15 was originally constructed in 2001 and has had various minor improvement over the years. Executive Director Hayford discussed that recently the sanitary force main from the Southwest Service Area (SWSA) was installed and connected to the station. With the wastewater flows from SWSA including Okee-Tantie to increase the overall flow at the station over the next several years. Executive Director Hayford discussed that this

project will include new bigger more efficient pumps/motors, discharge piping including a new on grade valve pad, new electrical control panel, new generator, odor control and other miscellaneous components. Executive Director Hayford discussed the Additional Work Authorization submitted by Sumner Engineering & Consulting, Inc. There was a brief discussion. **Motion by Tabitha Trent to authorize the Chairman and OUA staff to execute the Additional Work Authorization in the amount of \$189,600 prepared by Sumner Engineering & Consulting, Inc. to complete all of the engineering work required for the NW-15 Pump Station Rehabilitation. Second by Glenn Sneider. Vote unanimous (4-0), motion carried.**

Chairperson Nelson addressed Agenda Item No. 31 'NW-15 Pump Station Rehabilitation-FDACS' Executive Director Hayford discussed that the OUA received an emergency efficiency grants from the Florida Department of Agricultural Consumer Services in the amount of \$647,000. This grant will be disbursed to offset the cost that are associated with the contractual engineering services, purchase of mechanical equipment and electrical/control equipment. Executive Director Hayford discussed that the preliminary engineers estimate of their work is at \$2,750,000. As expected, with the FDACS monies coming in at \$647,000, the OUA portion is at \$2,130,000. There was a brief discussion. **Motion by Tabitha Trent to authorize the Chairman and staff to execute the Additional Work Authorization in the amount of \$60,000 prepared by Sumner Engineers and Consulting, inc. to complete the FDACS portion of the work required for the NW-15 Pump Station Rehabilitation. Second by Steve Hargraves. Vote unanimous (4-0), motion carried.**

Motion by Tabitha Trent to authorize the OUA Board Chairman and staff to execute the FDACS paperwork associated with the energy efficiency grant application. Second by Harry Moldenhauer. Vote unanimous (4-0), motion carried.

Staff Reports

Chairperson Nelson addressed Staff Reports Agenda Item No. 32 'Operations Director' Operations Director Mullis gave a brief report for all departments. Executive Director Hayford discussed that staff is currently looking at options to upgrade the Ozone. Executive Director Hayford discussed current staffing levels, employee terminations and resignations. Board member Trent asked if staff are conducting exit interviews. Executive Director Hayford discussed that exit interviews are being conducted by Human Resources and other appropriate personnel.

Chairperson Nelson addressed Agenda Item No. 33A 'Finance Report' Finance Director Hamilton reviewed the Finance Report for period ending May 31, 2025. **Motion by Tabitha Trent to approve the Finance Report as presented. Second by Glenn Sneider. Vote unanimous (4-0), motion carried.**

Chairperson Nelson addressed Agenda Item No. 34 'Attorney' Attorney Conteaguero discussed the final closing for the USDA loan, the annual audit and the upcoming workshop with Okeechobee County and the City of Okeechobee in regards to the Interlocal Agreement

Chairperson Nelson addressed Agenda Item No. 35 ‘Executive Director’ Executive Director Hayford gave an update on current projects.

Chairperson Nelson addressed Agenda Item No. 36 ‘Items from the Board’ There were none.

There being no other business, meeting adjourned at 9:28 A.M.

PLEASE TAKE NOTICE AND BE ADVISED that if a person decided to appeal any decision made by the Okeechobee Utility Authority with respect to any matter considered at this meeting, he/she may need to ensure that verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. A CD recording of this meeting is on file in the Executive Director’s office.



Chairperson



Executive Director (Secretary)

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 33

JUNE 16, 2026

UTV PURCHASE

In the FY 2026 budget the OUA has a budget figure of \$9,000.00 for the purchase of a golf cart for the WWTP department.

OUA staff has reached out to several vendors for pricing for Utility vehicles such as golf carts and UTV's. This unit will be replacing a unit that was bought used several years ago and is well past it's time of replacement.

Staff requested pricing from the following in no particular order:

Gilbert Outdoors
ARS Power Sports
Island Cruizers LLC
Florida Sheriffs Contract
Sourcewell
Florida Coast Equipment
Lawn Tammer

These are the following responses along with the attached back up documents;

Gilbert Outdoors-2026 EZ-GO F/A Hauler 800X - \$ 9,855.50 (IN STOCK)

Florida Sheriffs Contract-2027 EZ-GO F/A Hauler 800X - \$ 9,625.50

Sourcewell-2027 EZ-GO F/A Hauler 800X - \$10,339.50

Gilbert Outdoors-2026 Yamaha UMAX 2 Rally - \$ 13,255.00

ARS Power Sports-2026 Can Am Defender HD7 - \$ 13,069.00

Island Cruizers LLC-2026 Club Car Carryall 500 - \$ 14,796.00

Florida Coast Equipment- Kubota RTV-XG850 - \$ 18,625.40

Lawn Tamer-2025 Hisun Stryker 550X - \$ 11,083.00

The lowest bid is Textron Specialized Vehicles out of Augusta Georgia thru the Florida Sheriffs Contract. The plant will be shut down and it will be an August delivery on the unit, however there are 16 of these units in Florida, it would be a matter of locating one of these units and the specs may be slightly different, pricing would be the same. Gilbert Outdoors has the same unit in stock for an additional \$ 230.00 OUA staff recommends approval by the OUA Board to purchase the EZ-GO F/A Hauler 800X from Gilbert Outdoors in the amount of \$ 9,855.50.

Gilbert Outdoors

Quote # 2359



315 S. Parrott Ave.
Okeechobee, FL 34974
(863) 763-6434

Sales Person: Jessica McGill

Date: 06/11/2026

Buyer: OKEECHOBEE UTILITY AUTHORITY
579934 - 5000
100 SW 5th Ave, Okeechobee, FL
(Okeechobee) 34974
(P) 863-763-9460

Stock#	Unit	VIN	Mi/Hrs	Price
E-Z668447	New 2026 E-Z-GO F/A HAULER 800X G-EFI (BLACK)	3668447	0	\$9,600.00
Total Unit(s) Price:				\$9,600.00

Currently installed - canopy top, windshield, and
brake lights

Quoted price includes additional installation of
turn signals and receiver hitch

Initial fueling (REC-90) and delivery included with
purchase

Invoice Summary

Total Unit(s) Price:	\$9,600.00
Total Freight:	\$0.00
Total Set-Up:	\$150.00
Total Other:	\$0.00
Total F&I:	\$0.00
Total Parts:	\$0.00
Total Service:	\$0.00
Sales Tax:	\$0.00
Doc Fees:	\$0.00
Other Fees:	\$105.50
Total Sale Price:	\$9,855.50
Trade-In Allowance:	\$0.00
Trade-In Payoff:	\$0.00
Trade-In Value:	\$0.00
Cash Back:	\$0.00
Down Payments:	\$0.00
Balance Due:	\$9,855.50

Jessica McGill - General Manager

Gilbert Outdoors

Quote # 2331



315 S. Parrott Ave.
Okeechobee, FL 34974
(863) 763-6434

Sales Person: Jessica McGill

Date: 05/05/2026

Buyer: OKEECHOBEE UTILITY AUTHORITY
579934 - 5000
100 SW 5th Ave, Okeechobee, FL
(Okeechobee) 34974
(P) 863-763-9460

Stock#	Unit	VIN	Mi/Hrs	Price
YAM70017 1	New 2026 Yamaha UMAX 2 RALLY EFI (GREEN METALLIC)	J0M-0700171	0	\$13,000.00

Total Unit(s) Price: \$13,000.00

Invoice Summary

Total Unit(s) Price:	\$13,000.00
Total Freight:	\$0.00
Total Set-Up:	\$150.00
Total Other:	\$0.00
Total F&I:	\$0.00
Total Parts:	\$0.00
Total Service:	\$0.00
Sales Tax:	\$0.00
Doc Fees:	\$0.00
Other Fees:	\$105.50
Total Sale Price:	\$13,255.50
Trade-In Allowance:	\$0.00
Trade-In Payoff:	\$0.00
Trade-In Value:	\$0.00
Cash Back:	\$0.00
Down Payments:	\$0.00
Balance Due:	\$13,255.50



Salesperson: Victoria Davis
 Email: vferreira@texttron.com

Date: 6/10/2026
 Govt Contract Name: Sourcewell
 Contract #: 091024-JCS

2027 Hauler 800X Gasoline

10194367
 Prices Effective: July 1, 2026
 QUOTE VALID FOR 30 DAYS

Prepared For: Jamie Mullis Email: <u>jmullis@ouafl.com</u> Phone: <u>863-467-1785 x 111</u>	Customer Name: Okeechobee Utility Authority Delivery Address: TBD
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Standard Equipment:	2027 Hauler 800X Gasoline	Retail Pricing	\$11,829.00	1	\$11,829.00
Motor:	4-Cycle, 24.5 cu in (401cc)	Rear Suspension:	Leaf Spring w/Hydraulic Shocks		
Horsepower:	13.5 hp (10.1 kW) Rated	Service Brake:	2 Wheel Mechanical Brakes		
Batteries:	One 12 Volt Maintenance Free	Front Tires:	K500, 20 x 8-10, 6 Ply Tires on Black Wheel		
Fuel Capacity:	5.96 Gallon (22.6 L) Tank	Rear Tires:	K500, 20 x 8-10, 6 Ply Tires on Black Wheel		
Frame:	Welded Steel with Durashield™ Coating	Load Capacity:	744 lb (337.5 kg)		
Cargo Box:	Roto-Molded Polyethylene (5.9 cu ft capacity)	Towing Capacity:	500 lb. (408 kg) Max Load		
Body & Finish:	TPO/Steel (Base Coat / Clear Coat)	Bed Load Capacity:	325 lb. (181 kg)		
Front Suspension:	Leaf Spring w/Hydraulic Shocks	Ground Speed:	16.5 mph + 0.5 mph (26.5 kph + 0.8 kph)		

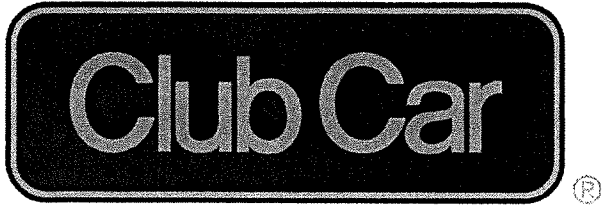
Standard Accessories: Horn, Headlights, Fuel Gage, Brush Guard, Plastic Bed Box w/ Manual Lift, Comfort Grip Steering Wheel with Scorecard Holder, Large Fender Flares

Factory Installed Options:	Price:	Quantity:	Total:
Improved Surface: Load Star, DOT 20.5 x 8 - 10, 6 Ply Black Wheel	\$47.00		
Wheel Covers: 10" Silver Wheelcover (Set of 4)	\$83.00		
Body Color - Standard: Forest Green	Standard		
Additional Body Colors: Patriot Blue, Bright White, Flame Red, Black	\$0.00	1	
Premium Body Colors: Safety Yellow, Metallic Charcoal, Orange	\$248.00		
Side Decals - Standard: Matte Black	Standard	1	
Side Decals - Premium: Forest Green, Patriot Blue, Bright White, Flame Red	\$27.00		
Seat Colors - Standard: Contoured Gray	Standard	1	
Additional Seat Colors: Contoured Stone Beige, Contoured Black	\$0.00		
Premium Seating: Black, Grey	\$425.00		
4 Wheel Mechanical Brakes	\$531.00		
Limited Slip Differential	\$355.00		
CE Certification (Std On ELITE)	\$88.00		
12 Volt Heavy Duty Battery	\$40.00		
LED Headlights - ELITE/Gas EFI	\$214.00		
Turn Signals with 4-way Flashers	\$305.00	1	\$305.00
Tail Lights & Brake Lights 2W/4W	\$193.00	1	\$193.00
Hour Meter	\$60.00		
USB Outlet (n/a for CE)	\$172.00		
Unique Key Switch	\$32.00		
Storage Package (Glove Box Door, Shelf, Non-Slip Mats)	\$147.00		
Plastic Bed Box (Manual Lift with Gas Assist)	\$57.00		
Electric Bed Lift: ELITE/Gas EFI	\$517.00		
2 in (5 cm) Receiver (Rear)	\$57.00	1	\$57.00
1 7/8 in (48 mm) Ball Hitch	\$98.00		
Angle Hitch	\$109.00		
Clevis Hitch	\$109.00		
Bed Net (Pocket)	\$51.00		
D-Ring Tie Down, Qty 4	\$55.00		
Tailgate Long Handled Tool Holder with Bed Divider	\$313.00		
Bed Divider	\$226.00		
Elevated Long Handled Tool Holder	\$157.00		
Field Installed Accessories:			
Modular Canopy Top, Plastic, Black/Tan/Stone Beige	\$450.00	1	\$450.00
Windshield Flat	\$400.00		
Windshield Fold Down	\$215.00		
Differential Scuff Guard (Field Install)	\$88.00		
Mirror - Convex 180 deg Rear View	\$17.00		
Cab - ROPS Certified (Brushguard included)	\$4,770.00		
Ball Cage - ROPS Certified	\$3,600.00		
Cab - Strobe Light	\$227.00		
Drop In Refresher w/ Consumable Ice Tray	\$2,565.00		
Easy Picker Range Picker Adapter	\$619.00		
Ops Package - includes canopy, windshield, seat belts & mirrors (Black, Stone Beige, Tan, Oyster)	\$2,080.00		

Custom Solutions:	Quantity:	Total:
		\$0.00
		\$0.00

Cost Summary and Comments:	Total:
	MSRP: \$11,829.00
	Accessories: \$1,005.00
	Discount: 25%
	Subtotal: \$9,625.50
	Freight: \$364.00
	Set-Up Fee: \$350.00
	Total Price: \$10,339.50

WARNING: Operating, servicing, and maintaining a passenger vehicle or off-road vehicle can expose you to chemicals including engine exhaust, carbon monoxide, phthalates, and lead, which are known to the State of California to cause cancer and birth defects or other reproductive harm. To minimize exposure, avoid breathing exhaust, do not idle the engine except as necessary, service your vehicle in a well-ventilated area and wear gloves or wash your hands frequently when servicing your vehicle. For more information go to: www.P65Warnings.ca.gov/passenger-vehicle. Prices DO NOT include State and Local Taxes - Incoterms: FCA Augusta - All orders are subject to Acceptance and Credit Approval - Quotes are valid for 30 days



Island Cruizers LLC
863-623-5461
4190 US HWY 441 SE
Okeechobee, FL 34974

Prepared For
OUA WWTP
TCOOK@OUAFL.COM

Estimate Date
05/05/2026

Estimate Number
0004840

Description	Rate	Qty	Line Total
Carryall 500 Gas with black top, Blue Body, Heavy duty Hitch , Heavy duty brush Guard standard lights, turf tires includes shipping cost	\$14,796.00	1	\$14,796.00
	\$0.00	1	\$0.00
		Subtotal	14,796.00
		Tax	0.00
		Estimate Total (USD)	\$14,796.00

Notes

Customer will give contact with billing details including tax exemptions

ARS Power Sports - Okeechobee

1319 Highway 70 East

Okeechobee FL 34972

863-467-0900

OKEECHOBEE UTILITY AUTHORITY WWTP **QUOTE**

Date 05/05/2026

Order No.

Salesman THOMAS BOND

+
H W C 863-634-3159

I hereby agree to purchase the following unit(s) from you under the terms and conditions specified. Delivery is to be made as soon as possible. It is agreed, however, that neither you nor the manufacturer will be liable for failure to make delivery.

Unit Information

New/U	Year	Make	Model	Serial No.	Stock No.	Price (Incl factory options)
New	2026	CAN AM	0006XTE00		05052026B	\$12,500.00

Options:

FSA23-EQU21.1
DEFENDER SPORT ROOF KIT
0006XTE00 DEF HD7 BASE

\$0.00 D
\$569.00 D
\$0.00 D

Manufacturer Retail Price	\$13,399.00
Less Dealer Discount	\$899.00
Dealer Unit Price	\$12,500.00
Factory Options	\$0.00
Added Accessories	\$569.00
Freight	\$0.00
Dealer Prep / Rigging Fee	\$0.00
Electronic Title Fee	\$0.00
Tire & Battery Fee	\$0.00
Wheel & Tire Coverage	\$0.00
	\$0.00
	\$0.00
Service Contract	\$0.00
Property / Liability	\$0.00
	\$0.00
Prepaid Maintenance	\$0.00
Tire & Wheel Protection	\$0.00
Application Fee	\$0.00
Finance	\$0.00
Gap Insurance	\$0.00
Customer Rebate	\$0.00

Cash Price	\$13,069.00
Trade Allowance	\$0.00
Payoff	\$0.00

Net Trade	\$0.00
Net Sale (Cash Price - Net Trade)	\$13,069.00
Sales Tax	\$0.00
Title/License/Registration Fees	\$0.00
Document or Administration Fees	\$0.00
Credit Life Insurance	\$0.00
Accident & Disability	\$0.00

Notes:

Trade Information

Total Other Charges	\$0.00
Sub Total (Net Sale + Other Charges)	\$13,069.00
Cash Down Payment	\$0.00
Amount to Pay/Finance	\$13,069.00

Monthly Payment of \$317.12 For 60 Months at 15.90% Interest

NOTICE TO BUYER: (1) Do not sign this agreement before you read it or if it contains any blank spaces to be filled in. (2) You are entitled to a completely filled in copy of this agreement. (3) If you default in the performance of your obligations under this agreement, the vehicle may be repossessed and you may be subject to suit and liability for the unpaid indebtedness evidenced by this agreement.

TRADE-IN NOTICE: Customer represents that all trade in units described above are free of all liens and encumbrances except as noted.

*With Approved Credit. Interest rates and monthly payment are approximate and may vary from those determined by the lender.

Customer Signature _____ Dealer Signature _____

Thank You for Your Business!

		<u>Vendor's Bid</u>	<u>Staff Review</u>
Fehl Safe Water System	-	\$79,796.00	\$79,335.94
Meeks Plumbing Inc.	-	\$69,767.10	\$69,767.10
Supreme Roofing & Construction Inc.	-	\$174,064.00	\$174,064.02

- a) Staff noticed some mathematical errors with Fehl Safe Water System bid tabulation, which did not impact the final ranking of the bid submitted.
- b) Although Supreme Roofing & Construction Inc. provided lump sum summary of the work per property, they did not provide detail individual property pricing per the bidding document. Despite their omission, the final outcome of the bid was not impacted.

Following Staff review for completeness, Meeks Plumbing Inc was identified as the bidder with the lowest value of \$69,767.10.

Property Address	Bid Value	Net Property Cost After Grant
2051 SW 34TH TERR	\$2,264.77	\$0.00
2101 SW 34TH TERR	\$5,011.27	\$1,411.27
3502 SW 21ST ST	\$3,269.57	\$0.00
3503 SW 21ST ST	\$3,090.67	\$0.00
3524 SW 21ST ST	\$2,539.07	\$0.00
3548 SW 21ST ST	\$2,589.77	\$0.00
3549 SW 21ST ST	\$3,367.97	\$0.00
3570 SW 21ST ST	\$3,156.27	\$0.00
3606 SW 21ST ST	\$2,717.97	\$0.00
3617 SW 21ST ST	\$4,799.57	\$1,199.57
3639 SW 21ST ST	\$3,594.57	\$0.00
3642 SW 21ST ST	\$2,765.67	\$0.00
3678 SW 21ST ST	\$2,345.27	\$0.00
2052 SW 37TH AVE	\$3,254.67	\$0.00

The above tabulation shows that only two of the fourteen units will be required to finance amounts above the allotted grant of \$3,600.00.

- a) For Fehl Safe Water System bid, Staff noticed summation difference of \$283.01 which represents the difference between bid total of \$79,482.00 and tabulation total of \$79,765.07. The difference observed was not material to change the bidding process outcome.
- b) Similar to documents submitted for Group J above, Supreme Roofing & Construction Inc. did not supply individual sheets for each address in their bid submission.
- c) A rounding difference was encountered due to splitting project cost to address in Meeks Plumbing Inc. submission. This rounding did not impact the outcome of the bidding process.

Following Staff review for completeness and compilation of bid tabulation, Meeks Plumbing Inc with a bid value of \$74,318.10 was identified as the lowest bidder.

Property Address	Bid Value	Net Property Cost After Grant
3260 SW 16TH ST.	\$2,564.16	\$0.00
3282 SW 16TH ST.	\$2,319.66	\$0.00
3306 SW 16TH ST.	\$2,677.46	\$0.00
3328 SW 16TH ST.	\$2,432.96	\$0.00
3352 SW 16TH ST	\$2,432.96	\$0.00
3374 SW 16TH ST	\$3,943.36	\$343.36
3396 SW 16TH ST	\$2,432.96	\$0.00
3420 SW 16TH ST	\$3,407.96	\$0.00
1602 SW 34TH TERR	\$2,743.06	\$0.00
1601 SW 34TH TERR	\$1,607.06	\$0.00
3502 SW 16TH ST.	\$2,483.66	\$0.00
3524 SW 16TH ST.	\$3,024.36	\$0.00
3548 SW 16TH ST	\$2,304.76	\$0.00
3570 SW 16TH ST.	\$2,564.16	\$0.00
3594 SW 16TH ST.	\$2,531.36	\$0.00
3616 SW 16TH ST.	\$2,418.06	\$0.00
3638 SW 16TH ST.	\$2,286.86	\$0.00
3662 SW 16TH ST.	\$2,596.96	\$0.00
3684 SW 16TH ST.	\$2,546.26	\$0.00

The above tabulation shows that only one of the nineteen units will be required to finance amounts above the allotted grant of \$3,600.00

Property Address	Bid Value	Net Property Cost After Grant
1901 SW 37TH AVE	\$8,316.60	\$4,716.60
1989 SW 37TH AVE	\$4,857.50	\$1,257.50
3724 SW 21ST ST	\$2,245.60	\$0.00
3725 SW 21ST ST	\$2,051.80	\$0.00
3751 SW 21ST ST	\$2,958.20	\$0.00
2127 SW 37TH AVE	\$2,996.60	\$0.00
2146 SW 37TH AVE	\$2,260.50	\$0.00
2147 SW 37TH AVE	\$2,552.70	\$0.00
2176 SW 37TH AVE	\$3,089.40	\$0.00
2206 SW 37TH AVE	\$3,316.00	\$0.00
2207 SW 37TH AVE	\$2,197.90	\$0.00
2257 SW 37TH AVE	\$1,840.10	\$0.00

The above tabulation shows that only two of the twelve units will be required to finance amounts above the allotted grant of \$3,600.00.

Following discussion and clarification, the Board is asked to accept Staff recommendations for the lowest bidder of each bid:

Motion 1:

Accept Meeks Plumbing Inc. as the lowest bidder for VPS 5 Group J (fourteen connections) for the sum of \$69,767.10 and to issue Notice of Award.

Motion 2:

Accept Meeks Plumbing Inc. as the lowest bidder for VPS 5 Group T (nineteen connections) for the sum of \$74,318.10 and to issue Notice of Award.

Motion 3:

Accept Meeks Plumbing Inc. as the lowest bidder for VPS 5 Group U (twelve connections) for the sum of \$63,682.60 and to issue Notice of Award.

Motion 4:

Once Meeks Plumbing Inc has submitted the appropriate documents, Staff is requesting Board approval to issue the appropriate documents (eg. Notice to Proceed etc.)

		<u>Vendor's Bid</u>	<u>Staff Review</u>
Fehl Safe Water System	-	\$107,458.00	\$108,867.90
Meeks Plumbing Inc.	-	\$110,880.30	\$110,880.30
Supreme Roofing & Construction Inc.	-	\$271,280.00	\$271,280.00

- c) Staff noticed some mathematical errors with Fehl Safe Water System bid tabulation, which when corrected did not impact the final ranking of the bids submitted.
- d) Although Supreme Roofing & Construction Inc. provided lump sum summary of the work per property, they did not provide detail individual property pricing per the bidding document. Despite their omission, the final outcome of the bid was not impacted.

Following Staff review for completeness, Fehl Safe Water System was identified as the bidder with the lowest value of \$108,867.90.

Property Address	Bid Value	Net Property Cost After Grant
2154 SW 16TH ST	\$2,349.33	\$0.00
2184 SW 16TH ST	\$1,963.33	\$0.00
2205 SW 16TH ST	\$6,187.33	\$2,587.33
2267 SW 16TH ST	\$6,441.33	\$2,841.33
1232 SW 19TH TER	\$2,337.33	\$0.00
1233 SW 19TH TER	\$2,175.33	\$0.00
1244 SW 19TH TER	\$1,917.33	\$0.00
1245 SW 19TH TER	\$2,719.33	\$0.00
1276 SW 19TH TER	\$3,101.33	\$0.00
1277 SW 19TH TER	\$2,169.33	\$0.00
1306 SW 19TH TER	\$1,917.33	\$0.00
1307 SW 19TH TER	\$2,531.33	\$0.00
1336 SW 19TH TER	\$3,487.33	\$0.00
1337 SW 19TH TER	\$2,041.33	\$0.00
1366 SW 19TH TER	\$1,867.33	\$0.00
1367 SW 19TH TER	\$4,479.33	\$879.33
1396 SW 19TH TER	\$1,853.33	\$0.00
1397 SW 19TH TER	\$2,719.33	\$0.00
1422 SW 19TH TER	\$3,753.33	\$153.33
1423 SW 19TH TER	\$2,027.33	\$0.00
1452 SW 19TH TER	\$3,323.33	\$0.00
1453 SW 19TH TER	\$2,105.33	\$0.00
1482 SW 19TH TER	\$1,775.33	\$0.00
1483 SW 19TH TER	\$3,065.33	\$0.00
1514 SW 19TH TER	\$2,637.33	\$0.00
1515 SW 19TH TER	\$2,499.33	\$0.00
1544 SW 19TH TER	\$2,059.33	\$0.00
1545 SW 19TH TER	\$3,571.33	\$0.00
1574 SW 19TH TER	\$3,003.33	\$0.00
1575 SW 19TH TER	\$1,789.33	\$0.00

The above tabulation shows that only four of the thirty units will be required to finance amounts above the allotted grant of \$3,600.00.

- d) For Fehl Safe Water System bid, Staff noticed summation difference which did not change the bidding process outcome.
- e) Similar to documents submitted for Group Z above, Supreme Roofing & Construction Inc. did not supply individual sheets for each address in their bid submission.

Following Staff review for completeness and compilation of bid tabulation, Fehl Safe Water System with a bid value of \$93,543.08 was identified as the lowest bidder.

Property Address	Bid Value	Net Property Cost After Grant
1232 SW 18TH TER	\$4,239.67	\$639.67
1233 SW 18TH TER	\$2,326.67	\$0.00
1245 SW 18TH TER	\$2,028.67	\$0.00
1276 SW 18TH TER	\$2,504.67	\$0.00
1277 SW 18TH TER	\$2,376.67	\$0.00
1306 SW 18TH TER	\$4,000.67	\$400.67
1307 SW 18TH TER	\$1,950.67	\$0.00
1336 SW 18TH TER	\$3,860.67	\$260.67
1337 SW 18TH TER	\$2,788.67	\$0.00
1366 SW 18TH TER	\$4,348.67	\$748.67
1367 SW 18TH TER	\$1,982.67	\$0.00
1397 SW 18TH TER	\$2,042.67	\$0.00
1422 SW 18TH TER	\$3,746.67	\$146.67
1423 SW 18TH TER	\$2,354.67	\$0.00
1452 SW 18TH TER	\$2,610.67	\$0.00
1453 SW 18TH TER	\$5,322.67	\$1,722.67
1482 SW 18TH TER	\$2,028.67	\$0.00
1483 SW 18TH TER	\$1,950.67	\$0.00
1514 SW 18TH TER	\$3,036.67	\$0.00
1515 SW 18TH TER	\$2,386.67	\$0.00
1544 SW 18TH TER	\$2,744.67	\$0.00
1545 SW 18TH TER	\$3,584.67	\$0.00
1574 SW 18TH TER	\$2,436.67	\$0.00
1575 SW 18TH TER	\$1,888.67	\$0.00

The above tabulation shows that six of the twenty-four units will be required to finance amounts above the allotted grant of \$3,600.00

Following discussion and clarification, the Board is asked to accept Staff recommendations for the lowest bidder of each bid:

Motion 1:

Accept Fehl Safe Water Systems as the lowest bidder for VPS 5 Group Z (thirty connections) for the sum of \$108,867.90 and to issue Notice of Award.

Motion 2:

Accept Fehl Safe Water Systems as the lowest bidder for VPS 5 Group AA (twenty-four connections) for the sum of \$93,543.08 and to issue Notice of Award.

Motion 3:

Once Fehl Safe Water Systems has submitted the appropriate documents, Staff is requesting OUA Board approval to issue the appropriate documents (eg. Notice to Proceed etc.)

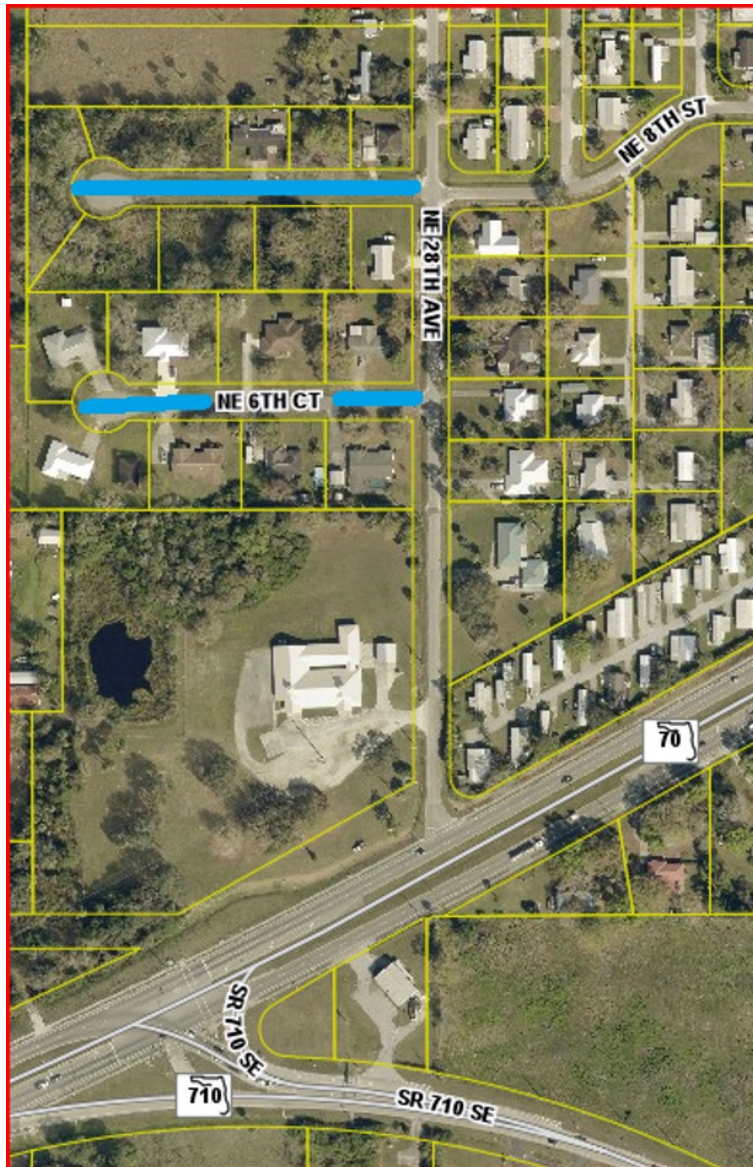
OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 36

JUNE 16, 2026

PINE RIDGE PARK WATER MAIN IMPROVEMENTS

NE 6th Court and NE 8th Street water main is scheduled for later on this week. OUA staff will be doing the install work. FDEP construction permitting has been completed



Staff is requesting permission to purchase the material (approximately \$7,500.00 per road) and install the water main such that when the water and wastewater construction is complete, customers can begin connecting to the systems.

OUA Staff is requesting approval to move forward with the necessary water main work on NE 8th Street and NE 6th Court.

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 37

JUNE 16, 2026

BASSWOOD WATER MAIN IMPROVEMENTS

The OUA has been contacted by three more residents in the Basswood area requesting water service.

3534 NW 19th Avenue: requested service and have paid a construction fee of \$4,847.95

Approximately 320 LF of 2-inch poly piping

3671 NW 21st Avenue: requested service and will pay the construction fee of \$5,511.04

Approximately 260 LF of 2-inch poly piping

3896 NW 26th Avenue: requested service and have paid a construction fee of \$4,626.23

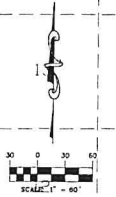
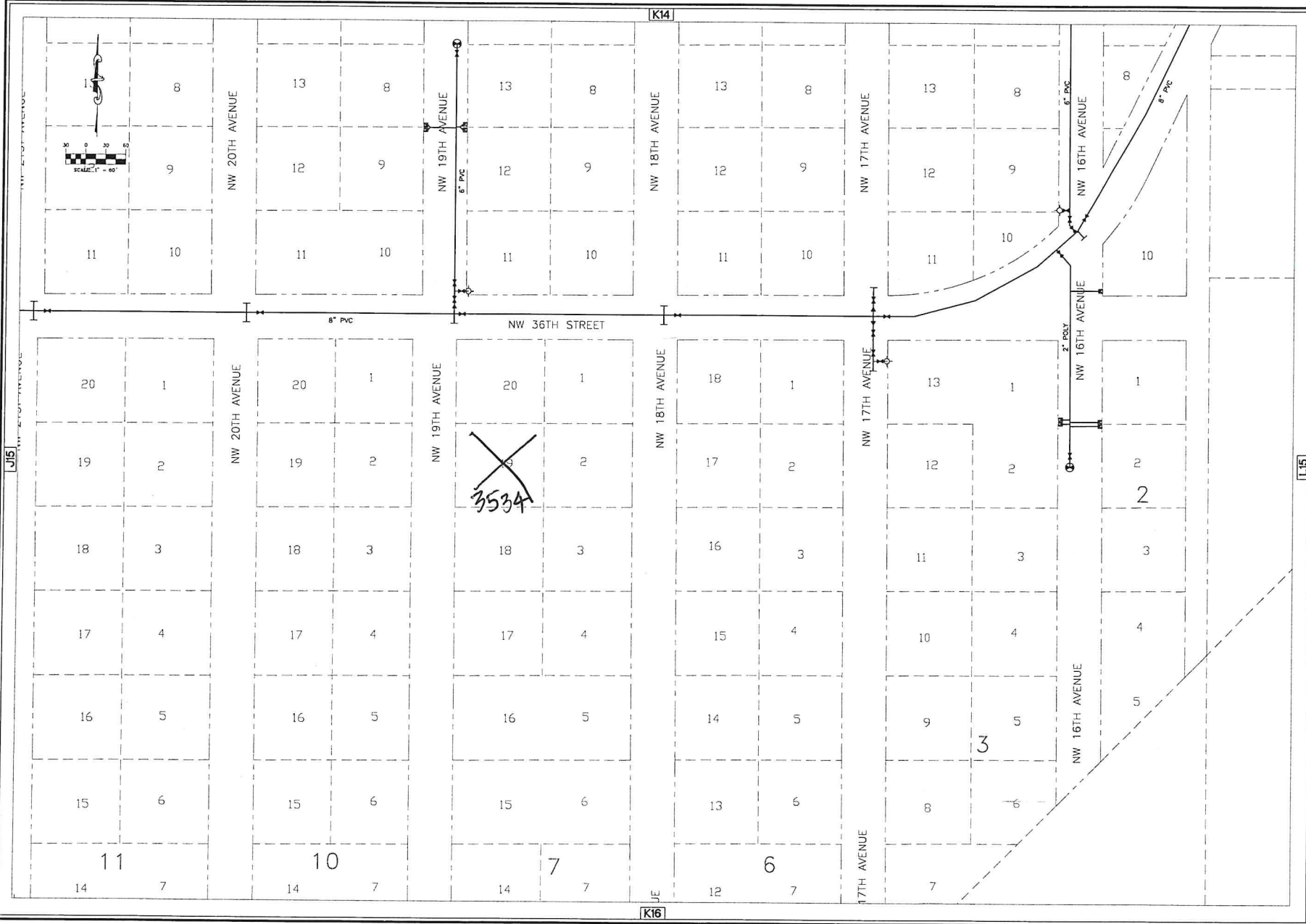
Approximately 250 LF of 2-inch poly piping

All of the quotes were for 2-inch poly service line. However, for both 3534 NW 19th Avenue and 3671 NW 21st Avenue, if these projects are approved today, it is the recommendation of staff to install 6-inch water main to be able to provide service and fire protection further down the road. Six-inch water main installation will add an estimated \$5,000 to the overall project cost.

Additionally, 3896 NW 26th Avenue should extend the 2-inch piping to the northern end of the road for future connections, approximately another 200 feet.

Staff recommendation is to approve the construction of the two 6-inch water mains serving 3534 NW 19th Avenue and 3671 NW 21st Avenue and the 2-inch water main for 3896 NW 26th Avenue extending this main to northern end of the road.

FILE: \\VIZOR\proj\dwg\3534\3534.dwg DATE: 02/27/2014



REVISION	DATE	BY	CHKD

DISCLAIMER
 THE EXISTENCE AND LOCATION OF ANY WATER AND WASTEWATER MAINS, UNDERGROUND UTILITIES, VALVES, HYDRANTS, LIFT STATIONS, OR OTHER STRUCTURES SHOWN ON THIS PAGE ARE SHOWN AS GENERAL LOCATIONS AND ACTUAL LOCATIONS MUST BE FIELD VERIFIED. USER OF THIS DRAWING ASSUMES ALL RISK AND RESPONSIBILITY.

**WATER DISTRIBUTION SYSTEM
 PLAN VIEW**

OKEECHOBEE UTILITY AUTHORITY
 100 SW 5th Avenue
 Okeechobee, Florida 34974-4221
 (888) 743-4460

DRAWING NUMBER
K15

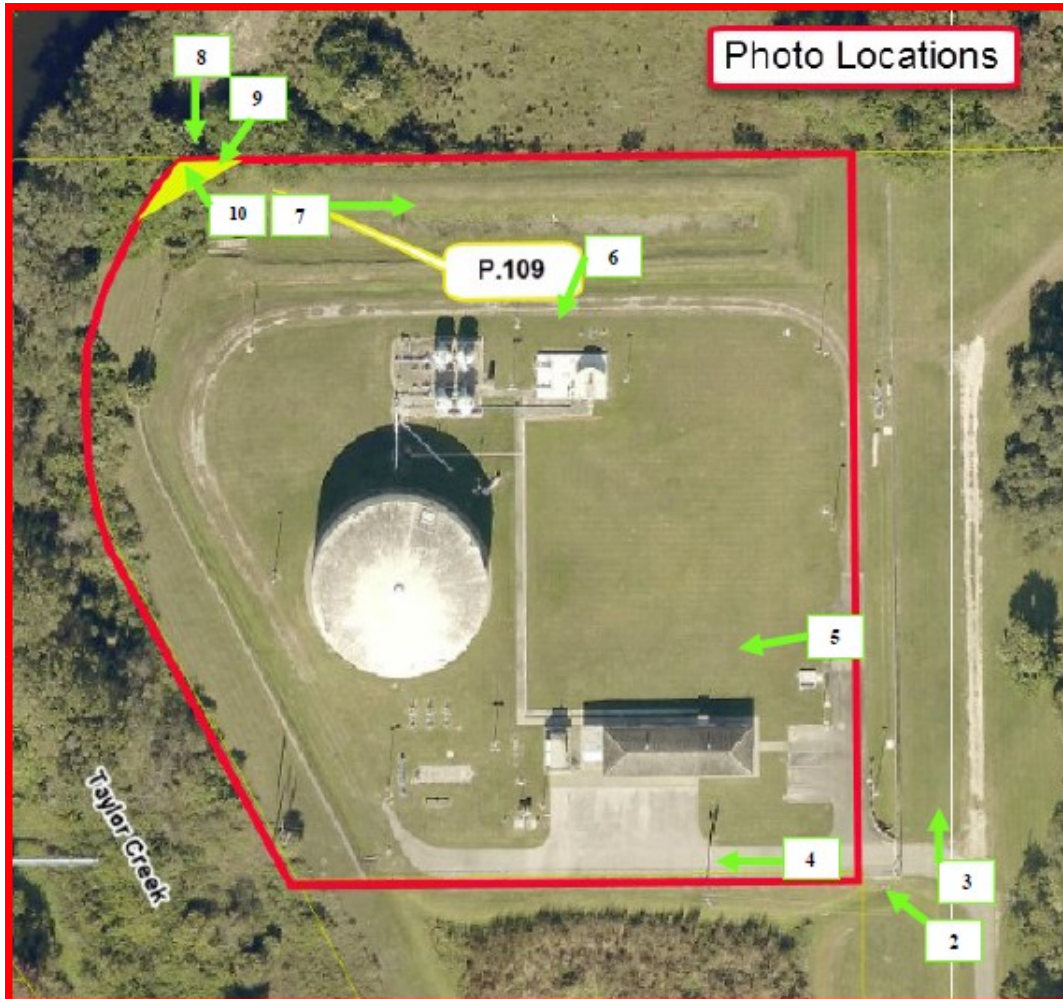
OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 38

JUNE 16, 2026

FDOT TAKING OF GWTP PROPERTY

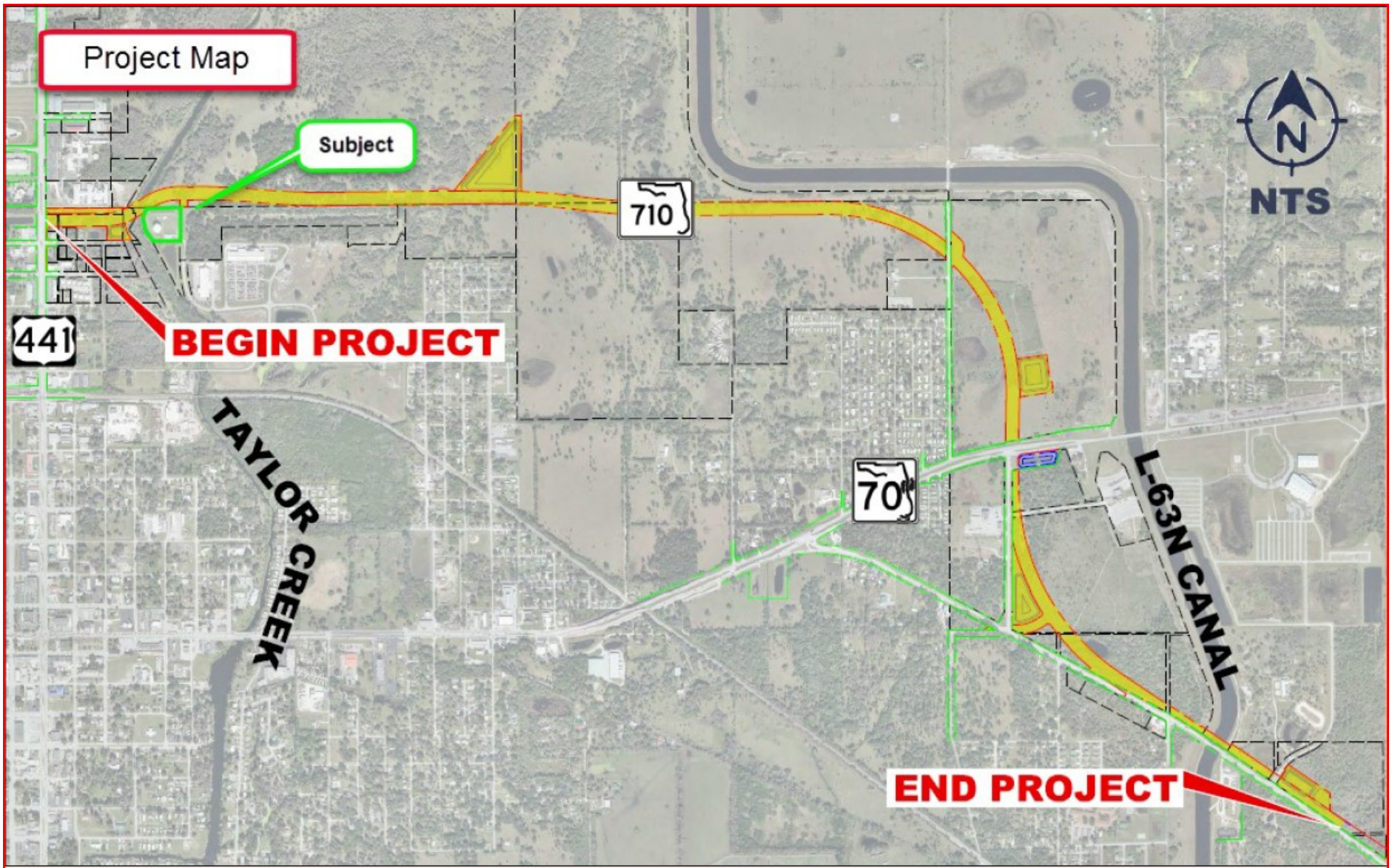
State Road 710, when constructed, will impact the northeast corner of the Groundwater Treatment Plant (see yellow triangle).

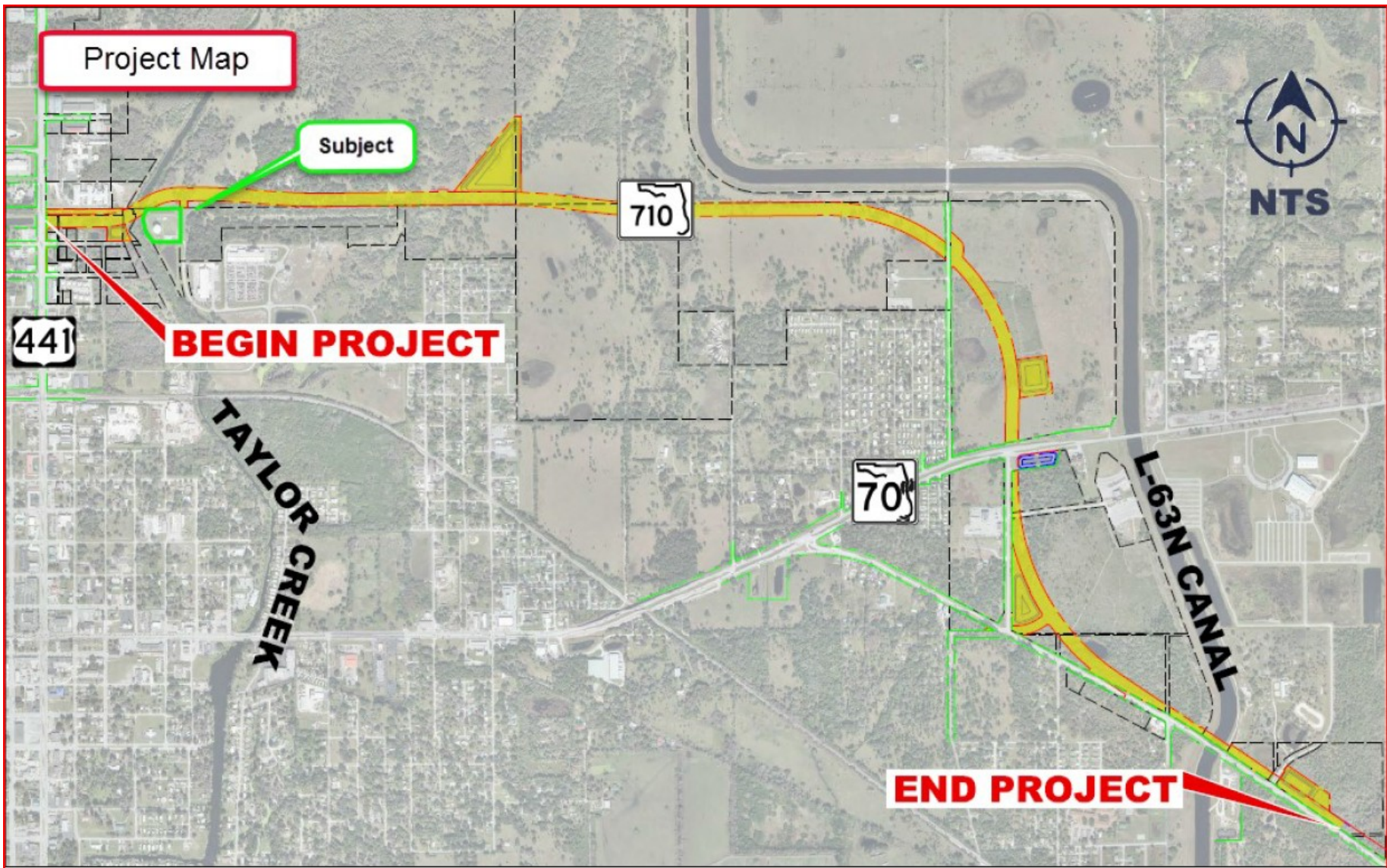


The OUA has received from the FDOT a “taking” package of documents from the FDOT. The OUA Board attorney will address the options available.

The Statement of Offer is included at \$31,000.

The FDOT road project looks like something of the following:







Florida Department of Transportation

RON DESANTIS
GOVERNOR

801 N. Broadway Avenue
Bartow, FL 33830

JARED W. PERDUE, P.E.
SECRETARY

CERTIFIED MAIL: 9589 0710 5270 3815 9385 58

May 15, 2026

Okeechobee Utility Authority
Attn: John Hayford, Executive Director
100 SW 5th Avenue
Okeechobee, Florida 34974

Item/Seg. No. : 4193443
FAP No. : NA
State Road Number: 710
County : Okeechobee
Parcel(s) : 109

Dear Property Owner,

The Florida Department of Transportation is in the process of acquiring right of way for the above-mentioned project. The Department has an approved appraisal report that provides an estimate of value for the parcel(s) to be acquired for transportation purposes. The Department will require 826 SF from Parcel 109. The Department is presenting the fair market value offer for your property. Enclosed please find the following documents:

STATEMENT OF OFFER – This letter provides an explanation of the interest(s) and improvement(s) to be acquired. The summary of value is based on the approved appraisal. Please sign and return one copy of this letter to acknowledge receipt of this offer. This is not an agreement and in no way will bind you to a settlement.

DONATION LETTER – If you wish to donate the property to the State of Florida, please sign, date and return this letter in the envelope provided.

TAXPAYER IDENTIFICATION FORM – Please complete the information as indicated under Seller on the enclosed form. This information is required by law under Internal Revenue Service Code, Section 6045(e).

PARCEL INFORMATION SHEET – This sheet provides the legal description of the area being acquired and identifies other interests, if any, that may encumber title to this property.

PUBLIC DISCLOSURE AFFIDAVIT – This information is required under the provision of Florida Statute 286.23, if applicable.

APPRAISAL – Copy is provided.

If you have any questions, please contact me at 863-519-2589 or email at jennie.richard@dot.state.fl.us.

The Department believes an amicable and mutually satisfactory agreement can be reached and looks forward to working with you.

Sincerely,



Jennie RiChard
Consultant R/W Agent

Enclosures:

Statement of Offer
Donation Letter
Taxpayer Identification/Vendor Form
Parcel Information Sheet
Public Disclosure Package, if applicable
Self-Addressed Envelope

STATE OF FLORIDA DEPARTMENT OF TRANSPORTATION
STATEMENT OF OFFER

575-030-08
RIGHT OF WAY
06/23

Okeechobee Utility Authority
Attn: John Hayford, Executive Director
100 SW 5th Avenue
Okeechobee, Florida 34974

ITEM/SEGMENT NO.: 4193443
DISTRICT: One
FEDERAL PROJECT NO.: NA
STATE ROAD NO.: 710
COUNTY: Okeechobee
PARCEL NO.: 109

Dear Property Owner:

As you are probably aware, the State of Florida Department of Transportation is in the process of acquiring the needed right of way for the above referenced facility. A determination has been made that either a part or all of your property will be needed. A search of the Public Records of the County in which this property is situated has been made and it was determined that property is owned by you.

The interest being acquired in your property is: Fee Simple

In addition, the following list will identify the buildings, structures, fixtures, and other improvements which are considered to be a part of the real property acquired, or personal property being acquired, if any: 56 LF 6' industrial chain link fencing with 3-strand barbed wire top, a portion of the top of the bank earthen berm associated with a dry retention pond and 826 SF of sod.

The following items were excluded: NA

You are further advised that the Department's offer of just compensation for the property required for the construction of this facility is based on the Fair Market Value of the property and that the Department's offer to you is not less than the approved appraised value of the property.

The following represents a summary of the Department's offer to you and the basis therefore:

Land	\$ <u>2,500.00</u>
Improvements	\$ <u>4,500.00</u>
Real Estate Damages	\$ <u>24,000.00</u>
Total	\$ <u>31,000.00</u>

This Statement of Offer is not a contract; if you agree to accept this offer, you will be required to sign a purchase agreement. Any additional information you may require can be obtained through the Department's Representative that contacted you. If that representative is not readily available, please contact:
Pamela Barrett, Consultant Project Manager at 813-287-8191 ext 212.

Sincerely,

Gregory Bohde,
District Right of Way Manager
By: Jennie RiChard
Consultant Right of Way Agent

_____	<u>Certified Mail 9589071052703815938558</u>	_____
Delivered By	Type or Print Name	Date
_____	_____	_____
Receipt Acknowledged By	Type or Print Name	Date



Florida Department of Transportation

RON DESANTIS
GOVERNOR

Office of Right of Way
801 North Broadway
Bartow, FL 33830

JARED W. PERDUE, P.E.
SECRETARY

Donation of Property to the Florida Department of Transportation

Okeechobee Utility Authority
Attn: John Hayford, Executive Director
100 SW 5th Avenue
Okeechobee, Florida 34974

ITEM/SEGMENT NO.:	<u>4193443</u>
MANAGING DISTRICT:	<u>1</u>
F.A.P. NO.:	<u>NA</u>
STATE ROAD NO.:	<u>710</u>
COUNTY:	<u>Okeechobee</u>
PARCEL NO.:	<u>109</u>
INTEREST CONVEYED:	<u>Fee Simple</u>
	<u> </u>
	<u> </u>

This is to advise that the undersigned, as owner of the property or property interest referenced above and as shown on Right of Way maps for referenced project, desires to make a voluntary donation of said property or property interest to the State of Florida for the use and benefit of the Florida Department of Transportation.

The undersigned hereby acknowledges that he/she has been fully advised by a Department representative of his/her right to have the referenced property or property interest appraised, to accompany the appraiser during the appraisal inspection of the property, to receive full compensation for the above referenced property, and to receive reimbursement for reasonable fees and costs incurred, if any. Having been fully informed of the above rights, I hereby waive those rights unless otherwise noted below.

Owner's Signature

Type or Print Property Owner's Name

Street Address

City, State, Zip Code

Date



Florida Department of Transportation

**INSTRUCTIONS FOR COMPLETION OF THE
DONATION OF PROPERTY TO THE
FLORIDA DEPARTMENT OF TRANSPORTATION (FORM 575-030-12)**

This form should be printed on official DOT letterhead.

DATE AND INSIDE ADDRESS: Space is provided for a date and inside address of the property owner.

PROJECT/PARCEL INFORMATION: The following information can be located in the legal documents and Right of Way map for each project and is required on official Department forms:

Item/Segment No.
Managing District
F.A.P. No.
State Road No.
County
Parcel No.

OWNER'S SIGNATURE BLOCK: The owner must sign and provide an address and date before the Department can accept the donation.

ORIGINAL: Parcel File

COPIES: Owner(s)

SUBJECT PROPERTY SKETCH - BEFORE the FDOT ACQUISITION

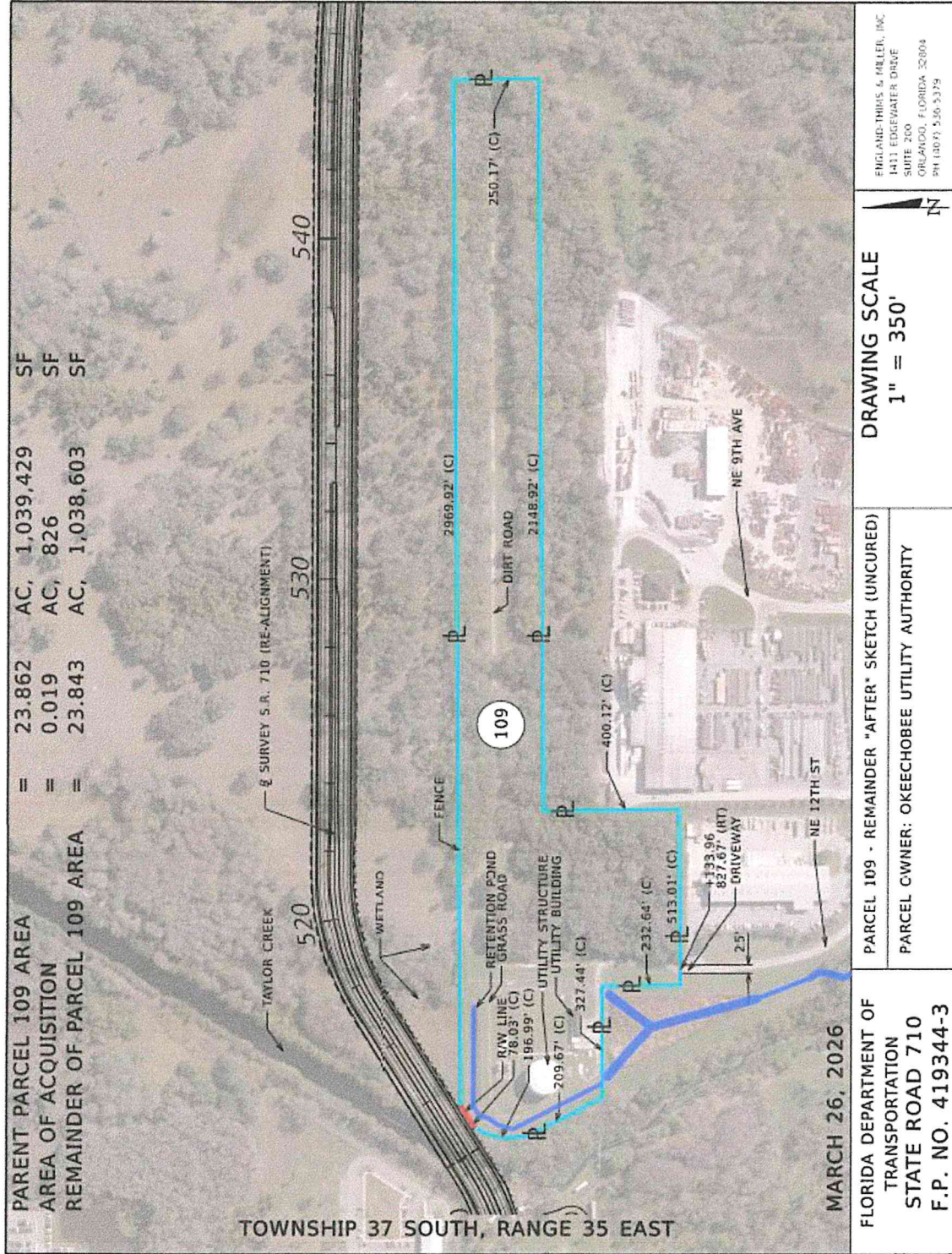




PHOTO # 3 - Looking SE from NE corner of the subject property and Acquisition area



PHOTO # 4 - Looking NW towards the Acquisition area, shown above the red line

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 39

JUNE 16, 2026

PAYMENT PLAN

At the last regular OUA Board meeting, there was a discussion concerning adding a construction payment plan to the existing payment plan. This current payment plan existed to assist OUA customers to pay for an unexpectedly high monthly bill or to pay for connection charges due to a new connection.

At the meeting last month, there was consideration given to add a construction payment plan to assist in the septic to sewer connections for house connections.

Below are the suggested additions/changes:

SECTION 8. APPLICATIONS FOR UTILITY SERVICES AND PAYMENT PLANS

Applications for water and/or wastewater must be made to OUA on appropriate forms furnished for that purpose and same must be signed by the owner(s) of the

property, together with a copy of deed or tax bill verifying ownership and include payment of all applicable fees. Applicants shall produce a valid driver’s license or other acceptable form of identification. Applicants that are not individuals (corporations, LLC, partnership and other legal entities) shall provide a copy of the deed, Federal Tax ID# and documentation (i.e., Sunbiz.org) as to who is authorized to conduct business. In the case of rental property, a copy of the lease will be required. The authorization must be signed by the property owner(s) and state to who the property owner(s) is(are) granting the right to open a utility account for the subject property. The Okeechobee Utility Authority will only open an account for the person(s) named on the lease

A. PAYMENT PLANS FOR NEW SERVICE:

Term of Payment Plan	5 Yrs.	10 Yrs.
Interest Rate Charged	1.0%	1.0%
Minimum down payment needed:	10%.	
Minimum monthly payment added to monthly utility bill:	\$25.00	

Payment plans for new services will be offered to all property owners regardless of whether residential or commercial and whether new or existing buildings.

B. PAYMENT PLANS FOR HIGH BILL & REINSTATING SERVICE.

Term of Payment Plan	Varies
Applicable Interest Rate Charged	1.0%
Minimum down payment needed	25%

Minimum monthly payment added to monthly utility bill \$40.00

Payment plans for high bills or reinstating service will be offered to all property owners, tenants, regardless of residential or commercial property.

C. CONSTRUCTION COST REPAYMENT PLAN:

Construction Cost Repayment Plan for existing residential/commercial structures may be used when the OUA advertises bids, receives & reviews bids for construction on a customer's property, (e.g. water/sewer line install & septic abandonment) and the customer is required to pay some or all of the construction costs.

Term of Payment Plant	Not to exceed 60 months
Applicable Interest Rate Charged	3.5%
Minimum Down Payment	10%
Minimum monthly payment added to monthly utility bill	\$40.00
Loan Processing Fee	\$75.00

All balances will be due on sale or transfer of property (Applicable to all plans)

The above provisions allow for a payment plan for all applicable fees related to new or reinstated service connections excluding the utility deposit as required by Section 12.

All Payment plans established in A, B & C above shall provide, that if the applicant/customer misses a payment, a ten percent (10%) late charge will be applied to the balance of account and the remaining unpaid amount in the payment plan will be transferred to the applicant/customer's monthly bill and shall become due and payable in accordance with current OUA payment guidelines.

In review of the above, three comments have been received.

Interest Rate:

Should the interest rate be the same for all plans. Plans A & B were set at 1% to facilitate new connections. Plan C was set at 3.5% to eliminate free OUA money where the property owner should pay all fees due out either personal or bank loan funds. At one point, Plan A had 1% for the 5-Year plan and a higher interest rate for the 10-Year plan.

New Construction Plan A:

Currently, Plan A can be applied to either existing structures connecting to the OUA or new structures connecting to the OUA. For transparency, Staff propose that Payment Plan A be offered to all units connecting to OUA system irrespective of time of construction

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 40

JUNE 16, 2026

ATTORNEY

- **Executive Director Contract**

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 41

JUNE 16, 2026

EXECUTIVE DIRECTOR

Southwest Wastewater Service Area

- Project 1
 - Force Main SE2 Interconnect
On Hold
- Project 2 Collection System
 - Notice to Proceed issued on March 29, 2023
 - Substantial: May 23, 2025 (731 calendar days from NTP + 45 days per
Change Order No. 4)
 - Substantial Completion: Feb 13, 2026
 - Final: July 6, 2025 (775 calendar days from NTP + 45 days per
Change Order No. 4)
- Project 3 Okee-Tantie
 - Under Design (Pending FDEP & USACOE Permitting)
 - See attached project schedule agenda item

SR 78W Phase II WM Improvements

- Completed

SW 5th Ave Wastewater System Improvements

- Underway

Treasure Island Septic to Sewer Project

- Awaiting final easements

Taylor Creek Isles VPS #2 Generator Replacement Project

- Notice to Proceed issued
- Project behind schedule, staff/engineer working on details

Mallard Land Gravity Sewer Project

- Completed

General Information

- VPS #4 & #5 Septic to Sewer Bids this month
- Pine Ridge Park Expansion underway
- NW15 Lift Station Rehabilitation Project underway
- Cemetery Road WWTF property transferred to OUA

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 42

JUNE 16, 2026

ITEMS FROM THE BOARD