

OKEECHOBEE UTILITY AUTHORITY
MEETING AGENDA
MAY 16, 2023
8:30 A.M.

1. Call the Meeting to Order
 - Pledge of Allegiance
 - Determination of Voting Members
 2. Agenda Additions or Deletions
 3. Meeting Minutes from April 30, 2023
 4. Department Supervisor Updates
 5. **Consent Agenda**
 6. Invoice from Sumner Engineering & Consulting, Inc. – SW Wastewater Service Area Project (Part B & C)
 7. Invoice from Sumner Engineering & Consulting, Inc. – SW Wastewater Service Area Project (Part E)
 8. Invoice from Sumner Engineering & Consulting, Inc. – Okee-Tantie Utility System Improvements
 9. Invoice from Sumner Engineering & Consulting, Inc. – SWSA Master Force Main Tortoise Relocation
 10. Invoice from Sumner Engineering & Consulting, Inc. – OUA Consumptive Use Permit Consulting
 11. Invoices from CHA – Pine Ridge Park Utility System
 12. Invoice from Felix Associates of Florida, Inc. - SWSA Master Pump Station Project
 13. Invoice from Go Underground Utilities, LLC – SWSA Master Force Main
 14. Invoice from Thorn Run Partners
 15. Invoice from MacVicar Consulting, Inc. – Lake Okeechobee System Operating Manual
-
16. Finance Report
 17. Presentation of FY22 Financial Statements Audit Report, Governance Letter and Annual Financial Report
 18. 2023 Employee Classification & Compensation Survey
 19. NW 5th Street Gravity Sewer Project
 20. Pine Ridge Park Pay Application No. 8
 21. Mechanical Integrity Test – Cemetery Road WWTF Injection Well

22. Surface Water Treatment Plant Inspection
23. SWTP Sludge Press Hopper Repair
24. SWTP Pipe Replacement
25. 2023 OUA Administration Organization Chart
26. Preliminary Succession Chart
27. Public Comments
28. Items from the Attorney
29. Items from the Executive Director
30. Items from the Board

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 1

MAY 16, 2023

Call Meeting to Order

Pledge of Allegiance
Determine Voting Members

	<u>Absent</u>	<u>Present</u>
Tommy Clay – Board Member	_____	_____
John Gilliland – Board Member	_____	_____
Harry Moldenhauer – Board Member	_____	_____
Steve Nelson – Board Member	_____	_____
Tabitha Trent – Board Member	_____	_____
Glenn Sneider - Alternate	_____	_____

FUTURE MEETING OF OUA BOARD

June 20, 2023 – 8:30 A.M.

FUTURE HOLIDAYS FOR OUA STAFF

Monday – May 29, 2023 – Memorial Day

Tuesday – July 4, 2023 – Independence Day

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 2

MAY 16, 2023

AGENDA ADDITIONS OR DELETIONS

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 3

MAY 16, 2023

MEETING MINUTES

Attached is a copy of the minutes for the meeting held on April 18, 2023.

Unless the Board determines a correction is required to the minutes, Staff recommends the approval of the meeting minutes from April 18, 2023 as presented.

**OKEECHOBEE UTILITY AUTHORITY
MEETING MINUTES**

Tuesday, April 18, 2023 8:30 A.M.

Okeechobee Utility Authority

100 SW 5th Avenue

Okeechobee, Florida

Chairperson Clay called the meeting to order at 8:30 A.M.

Chairperson Clay determined the voting members and led all participating attendees and visitors in the Pledge of Allegiance. Chairperson Clay welcomes new Board member John Gilliland.

Chairperson Clay addressed Agenda Item No. 1, the following Okeechobee Utility Authority Board Members were present:

Board Members:

Tommy Clay*

John Gilliland*

Harry Moldenhauer*

Steve Nelson*

Tabitha Trent*

Alternates:

Glenn Sneider

Absent:

*Voting Board Members

OUA Members:

John Hayford

Lauriston Hamilton

Jamie Mullis

Tom Conely

Michelle Willoughby

Chairperson Clay addressed Agenda Item No. 2 ‘Agenda Additions or Deletions’ OUA Department Supervisors report to the board on current staffing levels, vacancies, employee licensing, and other operational issues. *Glenn Sneider out at 8:56 A.M.*

Chairperson Clay addressed Agenda Item No. 3 ‘Meeting Minutes from March 21, 2023.’ Motion by Steve Nelson to accept the Meeting Minutes from March 21, 2023 as presented. Second by John Gilliland. Vote unanimous (5-0), motion carried.

Chairperson Clay addressed Agenda Item No. 4 ‘Consent Agenda’ Motion by Steve Nelson to approve the Consent Agenda as presented:

Consent Agenda Item No. 5 ‘Sumner Engineering & Consulting, Inc – SW Wastewater Service Area Project (Part B & C) in the amount of \$9,853.11’

Consent Agenda Item No. 6 ‘Sumner Engineering & Consulting, Inc – SW Wastewater Service Area Project (Part E) in the amount of \$2,560.28’

Consent Agenda Item No. 7 ‘Sumner Engineering & Consulting, Inc – Okee-Tantie Utility System Improvements in the amount of \$15,997.20’

Consent Agenda Item No. 8 ‘Invoice from Felix Associates, Inc. – SWSA Master Pump Station in the amount of \$181,348.58’

Consent Agenda Item No. 9 ‘Invoice from Holtz Consulting Engineers, Inc. – AC Pipe Removal in the amount of \$5,170.00’

Consent Agenda Item No. 10 ‘Invoice from Hinterland Group, LLC - Pine Ridge Park Utility Systems Improvement in the amount of \$323,735.44’

Consent Agenda Item No. 11 ‘Invoice from Thorn Run Partners in the amount of \$3,500.00’

Consent Agenda Item No. 12 ‘Invoice from MacVicar in the amount of \$250.00’

Second by Tabitha Trent. Vote unanimous (5-0), motion carried.

Chairperson Clay addressed Consent Agenda Item No. 13 ‘Finance Report’ Finance Director Hamilton reviews the Finance Report for period ending March 31, 2023.

Chairperson Clay addressed Consent Agenda Item No. 14 ‘SWSA Project 3 Additional Permitting Proposal’ Executive Director Hayford discusses that Sumner Engineering & Consulting, Inc (SEC) is the consultant designing and permitting the Okee-Tantie Sanitary Force Main Project. Executive Director Hayford discusses that the piping system while in the State Road 78 right-of-way will need to cross under the Herbert Hoover Levee. Executive Director Hayford discusses that a 408 Permit from the U. S. Army Corps of Engineers along with FDEP, FDOT and County are all required for this project. *John Gilliland out at 10:30 A.M.* **Motion by Steve Nelson to approve Change Order 21-11 from Sumner Engineering & Consulting, Inc. in the amount of \$145,365.00. Second by Harry Moldenhauer. Vote Unanimous (4-0). Motion carried.**

Chairperson Clay addressed Agenda Item No. 15 ‘SW 5th Avenue Engineering Proposal’ Executive Director Hayford discusses a proposal from Sumner Engineering & Consulting, Inc., for the design of the SW 5th Avenue Wastewater Project area utilizing vacuum sewer. Executive Director discusses that the proposed work will be included in the most recent FDEP grant work submittal. There was a brief discussion and this item was tabled.

Chairperson Clay addressed Agenda Item No. 16 ‘SWSA Project 2 TMDL Grant Application Executive Director Hayford discusses the TMDL (Total Maximum Daily Load) Grant proposal for connecting homes in the SWSA Project 2 area. If awarded, the grant money will augment the WG105 Grant money. Executive Director Hayford discusses that TMDL money can only be used to physically make the connection between the home and the connection at the street, including septic tank removal/demolition. Executive Director Hayford discusses that if this proposal is approved by the board, the application submittal must be done very quickly to meet the state timeline. Once approved at state level, the application will be forwarded on to the federal partners for review and possible approval. If the application makes it through federal review, monies will become available sometime around July, 2025. **Motion by Tabitha Trent to approve Proposal 19-04 from Sumner Engineering & Consulting, Inc. in the amount of \$12,000.00. Second by Harry Moldenhauer Vote Unanimous (4-0). Motion carried.**

Chairperson Clay addressed Agenda Item No. 17 ‘Various Project Updates’ Executive Director Hayford gave an update on current projects. Executive Director Hayford discusses project funding updates for the FDEP Grant Applications.

Chairperson Clay addressed Agenda Item No. 18 ‘Employee Salary’ Executive Director Hayford discusses that during last month’s OUA Board meeting, a discussion was held concerning the recent loss

of two OUA employees to other jobs. The discussion centered around another “merit” pay raise of either \$1/hour to \$2/hour pay raise and or increase to the \$750/month insurance paid to each employee. After the Board Meeting, the Executive Director emailed all OUA Board members asking if they would consider raising all employees hourly wage by either \$1/hour or \$2/hour to retain or attract new employees. Additionally, the health care option (\$350.00 per month increase) was also discussed. If approved, the Executive Director requested implementation to begin the first pay week near April 1st. Executive Director Hayford discusses that four of the six Board members responded. All were in favor of a \$2/hour increase and three of the four were in favor of the expanded health care expense. Executive Director Hayford discusses that based upon those results; the raise was implemented beginning with the pay week starting March 31st. The health care increase was not implanted since there was not a clear supermajority of possible OUA Board votes. There was a brief discussion. **Motion by Steve Nelson to ratify the increase of employee per hour wage by \$2.00, effective March 31, 2023. Second by Harry Moldenhauer. Vote unanimous (4-0). Motion carried.**

Chairperson Clay addressed Agenda Item No. 19 ‘Public Comments’ There were none.

Chairperson Clay addressed Agenda Item No. 20 ‘Items from the Attorney’ There were none.

Chairperson Clay addressed Agenda Item No. 21 ‘Items from the Executive Director’ Executive Director Hayford gave an update on current projects. *Tabitha Trent out 11:05 A.M.*

Chairperson Clay addressed Agenda Item No. 22 ‘Items from the Board’ Hurricane Prepared?

There being no other business, meeting adjourned at 11:13 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. 4

MAY 16, 2023

DEPARTMENT SUPERVISOR UPDATES

OKEEHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 5

MAY 16, 2023

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:
 6. Invoice from Sumner Engineering & Consulting, Inc. – SW Wastewater Service Area Project (Part B & C)
 7. Invoice from Sumner Engineering & Consulting, Inc. – SW Wastewater Service Area Project (Part E)
 8. Invoice from Sumner Engineering & Consulting, Inc. – Okee-Tantie Utility System Improvements
 9. Invoice from Sumner Engineering & Consulting, Inc. – SWSA Master Force Main Tortoise Relocation
 10. Invoice from Sumner Engineering & Consulting, Inc. – OUA Consumptive Use Permit Consulting
 11. Invoices from CHA – Pine Ridge Park Utility Systems Improvements
 12. Invoice from Felix Associates of Florida, Inc. – SWSA Master Pump Station Project
 13. Invoice from Go Underground Utilities, LLC – SWSA Master Force Main
 14. Invoice from Thorn Run Partners
 15. Invoice from MacVicar Consulting, Inc. – Lake Okeechobee System Operating Manual

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 6

MAY 16, 2023

CONSENT AGENDA

INVOICE FROM SUMNER ENGINEERING & CONSULTING, INC. – SW WATERWATER SERVICE AREA PROJECT (PART B & C)

Please find attached the invoice in the amount of \$5,039.50 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
					\$724,136.00
Apr-20	1	Apr-20		\$48,503.60	\$675,632.40
May-20	2	May-20		\$38,802.88	\$636,829.52
Jun-20	3	Jun-20		\$33,952.52	\$602,877.00
Aug-20	4	Aug-20		\$87,306.48	\$515,570.52
Sep-20	5	Sep-20		\$43,653.24	\$471,917.28
Nov-20	6	Nov-20		\$77,605.76	\$394,311.52
Jan-21	7	Jan-21		\$38,802.88	\$355,508.64
Feb-21	8	Feb-21		\$38,802.88	\$316,705.76
Apr-21	9	Apr-21		\$43,653.24	\$273,052.52
Jul-21	9	Jul-21		\$19,401.44	\$253,651.08
Oct-21	10	Oct-21		\$7,275.54	\$246,375.54
Dec-21	11	Dec-21		\$10,592.40	\$235,783.14
Jan-22	12	Jan-22		\$13,491.60	\$222,291.54
Mar-22	13	Mar-22		\$27,996.69	\$194,294.85
Mar-22	Change Order		\$36,220.00		\$230,514.85
Apr-22	14	Apr-22		\$18,959.03	\$211,555.82
May-22	15	May-22		\$14,778.68	\$196,777.14
Jun-22	16	Jun-22		\$20,965.08	\$175,812.06
Jul-22	17	Jul-22		\$12,173.00	\$163,639.06
Aug-22	18	Aug-22		\$3,756.38	\$159,882.68
Sep-22	19	Sep-22		\$7,843.75	\$152,038.93
Oct-22	20	Oct-22		\$6,609.13	\$145,429.80
Jan-23	21	Jan-23		\$20,175.13	\$125,254.67
Feb-23	22	Feb-23		\$7,617.63	\$117,637.04
Mar-23	23	Mar-23		\$12,447.75	\$105,189.29
Apr-23	24	Apr-23		\$9,852.61	\$95,336.68
May-23	25		\$5,039.50		\$90,297.18

Staff recommends approval of this invoice in the amount of \$5,039.50 to Sumner Engineering & Consulting, Inc.



Invoice

BILL TO

May 7, 2023

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

Invoice No. 1570

SW Wastewater Service Area Project (SEC Proj. No. 19-04)

Part B – SWSA Project 1 Design, Permitting & Bidding, and Part C – Construction Phase Services

OUA Purchase Order No. 10264

Task	Contract Amount	Percent Complete	Amount Complete	Previously Billed	Invoice Amount
B1 – Design and Permitting	\$505,036	98%	\$494,935.28	\$494,935.28	\$0.00
• <i>Original Authorization</i>	<i>\$485,036</i>				
• <i>Change Order</i>	<i>\$20,000</i>				
B2 – Bidding Services	\$43,380	76%	\$32,968.80	\$32,968.80	\$0.00
• <i>Original Authorization</i>	<i>\$27,160</i>				
• <i>Change Order</i>	<i>\$16,220</i>				
C – Construction Services	\$211,940	T&M	\$142,154.74	\$137,115.24	\$5,039.50
				TOTAL:	\$5,039.50

Total Purchase Order Amount: \$760,356.00

Total Billed to Date: \$670,058.82

Total Billed this Invoice: \$ 5,039.50

For services rendered through April 3 – April 29, 2023.

Sumner Engineering & Consulting, Inc.
 410 NW 2nd Street
 Okeechobee, FL 34972 US
 863.634.9474
 jeff@sumnerengineering.com



CEI Backup – Project 1

BILL TO

19-04.Task C - Project 1
 Construction Phase Services
 Okeechobee Utility Authority
 100 SW 5th Avenue
 Okeechobee, Florida 34974

INVOICE # 1570
DATE 05/03/2023
DUE DATE 05/03/2023
TERMS Due on receipt

DATE	ACTIVITY	QTY	RATE	AMOUNT
04/06/2023	Hours - Sumner, Jeffrey M Submittal processing; review pump-out plan	1:30	170.00	255.00
04/07/2023	Hours - Sumner, Jeffrey M project management, monthly summary report	2:00	170.00	340.00
04/10/2023	Hours - Sumner, Jeffrey M Contractor coordination	1:00	170.00	170.00
04/10/2023	Hours - Field Inspector:Hours - Field Inspector Site Visit.	5:30	90.00	495.00
04/11/2023	Hours - Sumner, Jeffrey M Contractor coordination; RFI / submittal processing	1:00	170.00	170.00
04/12/2023	Hours - Sumner, Jeffrey M Owner / contractor coordination	1:00	170.00	170.00
04/12/2023	Hours - Field Inspector:Hours - Field Inspector Site Visit	3:00	90.00	270.00
04/13/2023	Hours - Field Inspector:Hours - Field Inspector Site Visit	1:00	90.00	90.00
04/17/2023	Hours - Sumner, Jeffrey M Contractor coordination	1:00	170.00	170.00
04/17/2023	Hours - Field Inspector:Hours - Field Inspector Site Visit for Pressure Test at Lift Station NW 15	2:30	90.00	225.00
04/18/2023	Hours - Field Inspector:Hours - Field Inspector Site Visit Core of Lift Station NW 15	6:30	90.00	585.00

04/21/2023	Hours - Sumner, Jeffrey M RFI coordination	1:00	170.00	170.00
04/26/2023	Hours - Sumner, Jeffrey M Pay app and contractor coordination	1:00	170.00	170.00
04/28/2023	Hours - Sumner, Jeffrey M Pay app review, contractor coordination	1:00	170.00	170.00
05/03/2023	Project 1 CEI (JEA, including 10% markup per contract)			1,589.50

TOTAL OF NEW CHARGES	5,039.50
BALANCE DUE	\$5,039.50



Integrity • Knowledge • Service

May 3, 2023

Project No:

19775-001-02

Invoice No:

0251564

Sumner Engineering & Consulting, Inc.
jeff@sumnerengineering.com

Project 19775-001-02 Southwest Section Wastewater Service Area Septic to Sewer - Master Pump Station

SEC PN: 19-04

PO#: 10264

CO No.: 1-3

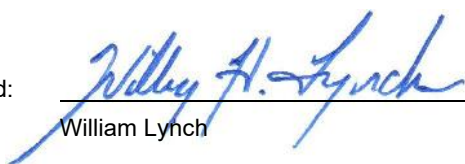
Professional Services through April 23, 2023

Task 5000 Construction Admin

Professional Personnel

	Hours	Rate	Amount	
- Project Officer Lynch, William	3.50	250.00	875.00	
- Senior Project Manager Menard, Sean	.75	230.00	172.50	
- Sr. Engineer Clark, Michael	.25	230.00	57.50	
- Engr Intern, Assoc. Scientist Alvarez, Marisol	1.00	100.00	100.00	
Schulte, Cory	.50	100.00	50.00	
- Sr. Administrative Assistant Morrison, Jamila	2.00	95.00	190.00	
Totals	8.00		1,445.00	
Total Labor				1,445.00
		Total this Task		\$1,445.00

Authorized:


William Lynch

Date:

05.03.2023

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 7

MAY 16, 2023

CONSENT AGENDA

**INVOICE FROM SUMNER ENGINEERING & CONSULTING, INC. – SW
WASTEWATER SERVICE AREA PROJECT (PART E)**

Please find attached the invoice in the amount of \$3,687.50 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
					\$1,141,783.00
Jun-21	1	Jun-21		\$19,783.98	\$1,121,999.02
Jul-21	2	Jul-21		\$28,576.86	\$1,093,422.16
Aug-21	3	Aug-21		\$17,585.76	\$1,075,836.40
Sep-21	4	Sep-21		\$61,550.16	\$1,014,286.24
Oct-21	5	Oct-21		\$68,144.82	\$946,141.42
Dec-21	6	Dec-21		\$15,387.54	\$930,753.88
Jan-22	7	Jan-22		\$84,990.00	\$845,763.88
Feb-22	8	Feb-22		\$57,147.84	\$788,616.04
Mar-22	9	Mar-22		\$33,336.24	\$755,279.80
Apr-22	10	Apr-22		\$42,860.88	\$712,418.92
May-22	11	May-22		\$85,721.76	\$626,697.16
Jun-22	12	Jun-22		\$47,623.20	\$579,073.96
Jul-22	13	Jul-22		\$38,098.56	\$540,975.40
Aug-22	14	Aug-22		\$28,573.92	\$512,401.48
Sep-22	15	Sep-22		\$14,286.96	\$498,114.52
Oct-22	16	Oct-22		\$9,524.64	\$488,589.88
Jan-23	17	Jan-23		\$17,389.00	\$471,200.88
Feb-23	18	Feb-23		\$6,955.60	\$464,245.28
Mar-23	19	Mar-23		\$3,130.02	\$461,115.26
Apr-23	20	Apr-23		\$2,560.28	\$458,554.98
May-23	21		\$3,687.50		\$454,867.48

Staff recommends approval of this invoice in the amount of \$3,687.50 to Sumner Engineering & Consulting, Inc.

The Southwest Service Area (SWSA) septic to sewer project has three separate segments or phases which can be described as follows:

Project 2 Collection System



Invoice

BILL TO

May 4, 2023

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

Invoice No. 1574

SW Wastewater Service Area Project (SEC Proj. No. 19-04)

Part E – SWSA Project 2 Design, Permitting and Construction Phase Services

OUA Purchase Order No. 10829

Task	Contract Amount	Percent Complete	Amount Complete	Previously Billed	Invoice Amount
E1 – Preliminary Design and Permitting	\$219,822	100%	\$219,822.00	\$219,822.00	\$0.00
E2 – Final Design and Permitting	\$476,232	91%	\$433,371.12	\$433,371.12	\$0.00
E3 – Bidding and Negotiation Phase	\$34,778	80%	\$27,822.40	\$27,822.40	\$0.00
E4 – Construction Phase Services (excl. RPR)	\$147,500	4%	\$5,900.00	\$2,212.50	\$3,687.50
E5 – Post-Construction Phase Services	\$20,784	0%	\$0.00	\$0.00	\$0.00
E6 – Resident Project Representative (T&M)	\$242,667	0%	\$0.00	\$0.00	\$0.00
				TOTAL:	\$3,687.50

Total Purchase Order Amount: \$1,141,783.00

Total Billed to Date: \$ 686,915.12

Total Billed this Invoice: \$ 3,687.50

For services rendered April 3 - 29, 2023.

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 8

MAY 16, 2023

CONSENT AGENDA

**INVOICE FROM SUMNER ENGINEERING & CONSULTING, INC. – OKEE-TANTIE
UTILITY SYSTEM IMPROVEMENTS**

Please find attached the invoice in the amount of \$13,548.06 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
					\$686,079.00
Apr-22	1	Apr-22		\$29,835.00	\$656,244.00
May-22	2	May-22		\$3,817.50	\$652,426.50
Jun-22	3	Jun-22		\$94,920.00	\$557,506.50
Jul-22	4	Jul-22		\$11,398.50	\$546,108.00
Aug-22	5	Aug-22		\$9,440.00	\$536,668.00
Oct-22	6	Oct-22		\$7,996.00	\$528,672.00
Jan-23	7	Jan-23		\$10,668.00	\$518,004.00
Feb-23	8	Feb-23		\$3,199.44	\$514,804.56
Mar-23	9	Mar-23		\$31,994.40	\$482,810.16
Apr-23	10	Apr-23		\$15,997.20	\$466,812.96
Apr-23	Change Order		\$145,365.00		\$321,447.96
May-23	11		\$13,548.06		\$307,899.90

Staff recommends approval of this invoice in the amount of \$13,548.06 to Sumner Engineering & Consulting, Inc.



Invoice

BILL TO

May 4, 2023

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

Invoice No. 1573

Okee-Tantie Utility System Improvements (SEC Proj. No. 21-11)

OUA Purchase Order No. 11130

Task	Contract Amount	Percent Complete	Amount Complete	Previously Billed	Invoice Amount
A1 – Preliminary Modeling and Technical Memo	\$36,100.00	100%	\$36,100.00	\$36,100.00	\$0.00
A2 – Route Survey and Preliminary (10%) Design	\$129,050.00	100%	\$129,050.00	\$129,050.00	\$0.00
A3 – Pre-Application Meetings and Summary Memo	\$5,850.00	50%	\$2,925.00	\$2,925.00	\$0.00
B1 – Design and Permitting	\$431,594.00	15%	\$64,739.10	\$51,191.04	\$13,548.06
• <i>Original Authorization</i>	\$319,944.00				
• <i>Change Order</i>	\$111,650.00				
B2 – Bidding Services	\$17,010.00	0%	\$0.00	\$0.00	\$0.00
• <i>Original Authorization</i>	\$13,765.00				
• <i>Change Order</i>	\$3,245.00				
C1 – Construction Administration	\$211,840.00	0%	\$0.00	\$0.00	\$0.00
• <i>Original Authorization</i>	\$181,370.00				
• <i>Change Order</i>	\$30,470.00				
				TOTAL:	\$13,548.06

Total Purchase Order Amount: \$831,444.00
Total Billed to Date: \$232,814.10
Total Billed this Invoice: \$ 13,548.06

For services rendered April 3 - 29, 2023.

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 9

MAY 16, 2023

CONSENT AGENDA

**INVOICE FROM SUMNER ENGINEERING & CONSULTING, INC. – SWSA MASTER
FORCE MAIN TORTOISE RELOCATION**

Please find attached the invoice in the amount of \$3,121.25 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
					\$17,400.00
Feb-23	1	Feb-23		\$8,135.21	\$9,264.79
Mar-23	2	Mar-23		\$3,725.00	\$5,539.79
May-23			\$3,121.25		\$2,418.54

Staff recommends approval of this invoice in the amount of \$3,121.25 to Sumner Engineering & Consulting, Inc.



Invoice

BILL TO

May 4, 2023

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

Invoice No. 1569

Project 1 Master Force Main – MFM Tortoise Relocation (SEC Proj. No. 19-04)

OUA Purchase Order No. 11398

Task	Contract Amount	Percent Complete	Amount Complete	Previously Billed	Invoice Amount
MFM Tortoise Survey and Summary Memo	\$17,400.00	68.16%	\$14,981.46	\$11,860.21	\$3,121.25
				TOTAL:	\$3,121.25

Total Purchase Order Amount: \$17,400.00

Total Billed to Date: \$14,981.46

Total Billed this Invoice: \$ 3,121.25

For services rendered March 5 – April 29, 2023.



Integrity • Knowledge • Service

May 3, 2023

Project No:

19775-001-02

Invoice No:

0251564

Sumner Engineering & Consulting, Inc.
jeff@sumnerengineering.com

Project 19775-001-02 Southwest Section Wastewater Service Area Septic to Sewer - Master Pump Station

SEC PN: 19-04

PO#: 10264

CO No.: 1-3

Professional Services through April 23, 2023

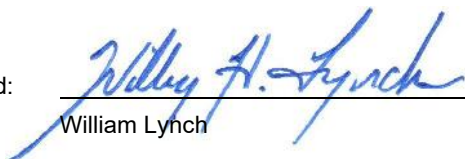
Task 0GT4 GT Env Support Svcs

Professional Personnel

	Hours	Rate	Amount	
- Project Officer Lynch, William	.50	250.00	125.00	
- Project Scientist Coveney, Laura	19.50	150.00	2,925.00	
- Sr. Administrative Assistant Starling, Trina	.75	95.00	71.25	
Totals	20.75		3,121.25	
Total Labor				3,121.25

Total this Task \$3,121.25

Authorized:


William Lynch

Date:

05.03.2023

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 10

MAY 16, 2023

CONSENT AGENDA

**INVOICE FROM SUMNER ENGINEERING & CONSULTING, INC. – CONSUMPTIVE USE
PERMIT CONSULTING**

Please find attached the invoice in the amount of \$1,700.00 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 \$1,700.00 to Sumner Engineering & Consulting, Inc.

Sumner Engineering & Consulting, Inc.
 410 NW 2nd Street
 Okeechobee, FL 34972 US
 863.634.9474
 jeff@sumnerengineering.com



INVOICE

BILL TO

Okeechobee Utility Authority
 Attn: John Hayford, Executive Director
 100 SW 5th Avenue
 Okeechobee, FL 34974

INVOICE # 1572
DATE 05/04/2023
DUE DATE 05/04/2023
TERMS Due on receipt

Invoice No. 1572
 OUA Consumptive Use Permit Consulting (SEC Proj. No. 21-14)
OUA Purchase Order No. 10946

Task	Contract Amount	Percent Complete	Amount Complete	Previously Billed	Invoice Amount
CUP Consulting	\$10,500.00	T&M	\$8,670.00	\$6,970.00	\$1,700.00
				TOTAL:	\$1,700.00

DATE	ACTIVITY	QTY	RATE	AMOUNT
04/10/2023	Hours - Sumner, Jeffrey M Developer correspondence, compile demand data	2:00	170.00	340.00
04/11/2023	Hours - Sumner, Jeffrey M Meeting w/ John and J Spratt	1:00	170.00	170.00
04/12/2023	Hours - Sumner, Jeffrey M Review water data from John	1:00	170.00	170.00
04/18/2023	Hours - Sumner, Jeffrey M Compile demand projections; prep for SFWMD meeting	4:00	170.00	680.00
04/19/2023	Hours - Sumner, Jeffrey M District call	1:00	170.00	170.00
04/20/2023	Hours - Sumner, Jeffrey M Lobbyist call	1:00	170.00	170.00

TOTAL OF NEW CHARGES 1,700.00
BALANCE DUE \$1,700.00

For services rendered March 5 – April 29, 2023.

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 11

MAY 16, 2023

CONSENT AGENDA

INVOICES FROM CHA – PINE RIDGE PARK UTILITY SYSTEM

Please find attached invoices in the amount of \$8,289.25 and \$32,266.83 submitted by CHA Staff is aware of the work currently being done by Felix Associates Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$103,900.00
Jun-22	1	Jun-22		\$1,406.50	\$102,493.50
Jul-22	2	Jul-22		\$690.00	\$101,803.50
Aug-22	3	Aug-22		\$5,629.17	\$96,174.33
Sep-22	4	Sep-22		\$2,684.58	\$93,489.75
Oct-22	5	Oct-22		\$2,342.00	\$91,147.75
Nov-22	6	Nov-22		\$4,158.00	\$86,989.75
Jan-23	7	Jan-23		\$8,205.50	\$78,784.25
May-23	8		\$8,289.25		\$70,495.00
May-23	9		\$32,266.83		\$38,228.17

Staff recommends approval of this invoice in the amount of \$8,289.25 and \$32,266.83 to CHA.



January 27, 2023
 Invoice No: 0001034.08

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

Project 001034.000 235-006.03_Pine Ridge Park Utility System
 Professional services during construction for the Pine Ridge park Utility improvement project as authorized on April 14, 2020 under Purchase Order 10380

Professional Services through December 30, 2022

		Hours	Rate	Amount
Engineer 1				
Tahaoglu, Ahmet	11/29/2022	1.00	87.00	87.00
Vacuum fittings shop drawing review.				
Tahaoglu, Ahmet	11/30/2022	2.50	87.00	217.50
Vacuum pit, lot and building unit counts.				
Tahaoglu, Ahmet	12/1/2022	4.00	87.00	348.00
Vacuum pit, lot and building unit counts.				
Tahaoglu, Ahmet	12/2/2022	3.00	87.00	261.00
Shop drawing review (asphalt mix and lighting).				
Tahaoglu, Ahmet	12/6/2022	2.50	87.00	217.50
Review of new shop drawings (Concrete Mix Design and Panel Board/Electrical Material).				
Tahaoglu, Ahmet	12/16/2022	1.00	87.00	87.00
Shop drawing submittal assistance (Lighting and Reinforcement).				
Engineer 4				
Rubio, Oscar	11/28/2022	1.00	123.00	123.00
Rubio, Oscar	12/7/2022	1.00	123.00	123.00
Rubio, Oscar	12/9/2022	1.00	123.00	123.00
Engineer 8				
Hammann, Douglas	11/28/2022	1.00	201.00	201.00
prepare Field Order #02.				
Hammann, Douglas	12/1/2022	1.00	201.00	201.00
NE 30th Terr Vac profile modification				
Hammann, Douglas	12/2/2022	1.00	201.00	201.00
Finalize FO #03 and submit to Hinterland				
Hammann, Douglas	12/5/2022	1.00	201.00	201.00
Review status of pending Submittal reviews				

PAYMENT IS DUE WITHIN 30 DAYS OF INVOICE DATE

111 Winners Circle, PO Box 5269, Albany, NY 12205-0269
 T 518.453.4500 • F 518.458.1735 • www.chacompanies.com

Project	001034.000	235-006.03_Pine Ridge Park Utility Syste		Invoice	0001034.08
Hammann, Douglas	12/9/2022	2.00	201.00	402.00	
Address outstanding items with hinterland and distribute the recently completed shop drawing submittals.					
Hammann, Douglas	12/12/2022	1.00	201.00	201.00	
review pit review information					
Hammann, Douglas	12/14/2022	2.00	201.00	402.00	
Review Shop drawings					
Hammann, Douglas	12/20/2022	1.00	201.00	201.00	
Review potential structural concrete revisions					
Hammann, Douglas	12/21/2022	2.00	201.00	402.00	
Review service pit locations and Team's meeting with OUA					
Hammann, Douglas	12/22/2022	1.00	201.00	201.00	
Pit Relocation review and draft FO #04					
Hammann, Douglas	12/23/2022	1.00	201.00	201.00	
Modifications to contract documents					
Technician 3					
Ray, Matheus	11/28/2022	1.75	103.00	180.25	
Field order #2, removal / modification of lifts.					
Ray, Matheus	12/2/2022	1.50	103.00	154.50	
Field order #2, removal / modification of lifts.					
Ray, Matheus	12/13/2022	1.50	103.00	154.50	
Review remainder of project for reduction of lifts requirements.					
Ray, Matheus	12/15/2022	2.00	103.00	206.00	
Shop Drawings.					
Ray, Matheus	12/16/2022	4.00	103.00	412.00	
Shop Drawings.					
Ray, Matheus	12/19/2022	6.00	103.00	618.00	
Reviewing Shop Drawings.					
Ray, Matheus	12/20/2022	1.50	103.00	154.50	
Reviewing Shop Drawings.					
Ray, Matheus	12/21/2022	3.50	103.00	360.50	
Meeting w/ Doug and all parties involed in this project.					
Ray, Matheus	12/22/2022	8.00	103.00	824.00	
Site visit, meeting with the County and OUA, Subsequently working on Field Order #4.					
Ray, Matheus	12/23/2022	8.00	103.00	824.00	
Working on Field Order No. 4.					
					8,289.25
Billing Limits		Current	Prior	To-Date	
Total Billings		8,289.25	25,115.75	33,405.00	
Limit				103,900.00	
Remaining				70,495.00	
Total this Invoice					<u>\$8,289.25</u>

PAYMENT IS DUE WITHIN 30 DAYS OF INVOICE DATE

111 Winners Circle, PO Box 5269, Albany, NY 12205-0269
T 518.453.4500 • F 518.458.1735 • www.chacompanies.com



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

May 1, 2023
Project No: 001034.000
Invoice No: 1034-09

Project 001034.000 Pine Ridge Park Utility System Upgrade -SDC

Professional services during construction for the Pine Ridge park Utility improvement project as authorized on April 14, 2020 under Purchase Order 10380

Professional Services from December 31, 2022 through March 31, 2023

Professional Personnel

			Hours	Rate	Amount
Administrator					
Hammann, Jenifer	2/24/2023		3.00	77.00	231.00
Progress Meeting Memorandum					
Engineer 1					
Tahaoglu, Ahmet	1/11/2023		1.00	87.00	87.00
Set up monthly report documents for the months of October and November for John Hayford.					
Tahaoglu, Ahmet	1/12/2023		3.00	87.00	261.00
Set up monthly report documents for the months of October and November for John Hayford.					
Tahaoglu, Ahmet	1/26/2023		.50	87.00	43.50
Shop drawing submittal search for Doug.					
Tahaoglu, Ahmet	2/16/2023		3.00	87.00	261.00
Shop drawing review and assistance (slab bolster, castle chair, expansion joint, non-shrink grout, anchoring adhesive).					
Tahaoglu, Ahmet	2/21/2023		2.00	87.00	174.00
Monthly progress report for John Hayford (December).					
Tahaoglu, Ahmet	2/22/2023		2.00	87.00	174.00
Monthly progress report for John Hayford (January).					
Tahaoglu, Ahmet	2/24/2023		2.00	87.00	174.00
Shop drawing submittals (trusses and flovac station).					
Tahaoglu, Ahmet	3/6/2023		4.00	87.00	348.00
Pay Request #6 submittal to Hayford. Shop drawing submittal (Flovac station system).					
Tahaoglu, Ahmet	3/7/2023		.50	87.00	43.50
Shop drawing submittal (trusses).					
Tahaoglu, Ahmet	3/9/2023		3.00	87.00	261.00
Shop drawing submittal (asphalt emulsion - Henry and Rustoleum).					
Tahaoglu, Ahmet	3/14/2023		4.00	87.00	348.00
Pay request #6 revision and monthly progress report for February.					
Tahaoglu, Ahmet	3/15/2023		2.00	87.00	174.00
Shop drawing submittal (Asphalt emulsion) correspondence about Tremproof coating.					

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@chacompanies.com

PO Box 845746, Boston, MA 02284-5746, Worksource - 845746

T 518.453.4500 • F 518.458.1735 • www.chacompanies.com

Project	001034.000	235-006.03_Pine Ridge Park Utility Syste			Invoice	1034-09
	Tahaoglu, Ahmet	3/16/2023	1.00	87.00	87.00	
	Shop drawing submittal (Asphalt emulsion) correspondence about Tremproof coating.					
	Tahaoglu, Ahmet	3/21/2023	3.00	87.00	261.00	
	Shop drawing submittal review (Below grade waterproofing) & correspondence with Chase Rogers.					
	Tahaoglu, Ahmet	3/24/2023	1.00	87.00	87.00	
	Shop drawing review (exhaust fans/louvres).					
	Tahaoglu, Ahmet	3/29/2023	1.50	87.00	130.50	
	Shop drawing review (exhaust fans).					
	Tahaoglu, Ahmet	3/30/2023	1.00	87.00	87.00	
	Shop drawing review (louvres).					
Engineer 4						
	Bortz, Stephanie	2/16/2023	2.00	123.00	246.00	
	Shop drawing review					
	Bortz, Stephanie	2/20/2023	.75	123.00	92.25	
	Pine Ridge Park - shop drawing review (263.002.03)					
	Bortz, Stephanie	2/28/2023	.25	123.00	30.75	
	Shop drawing revision (235-006.03)					
	Bortz, Stephanie	3/6/2023	.25	123.00	30.75	
	Shop drawing review (235-006.03)					
	Bortz, Stephanie	3/13/2023	1.00	123.00	123.00	
	Project management & coordination with Contractor (235-006.03)					
	Bortz, Stephanie	3/15/2023	.50	123.00	61.50	
	Pine Ridge - shop drawing review (235-006.03)					
	Bortz, Stephanie	3/21/2023	2.00	123.00	246.00	
	Review status of pending documentation for RFP, CO, FO for Pine Ridge Project (235-006.03)					
	Bortz, Stephanie	3/23/2023	1.00	123.00	123.00	
	Progress meeting coordination and project review for construction phase (235-006)					
	Bortz, Stephanie	3/30/2023	1.00	123.00	123.00	
	Shop drawing review (235-006.03)					
Engineer 8						
	Hammann, Douglas	1/4/2023	1.00	201.00	201.00	
	Shop drawing/submittal review					
	Hammann, Douglas	1/5/2023	1.00	201.00	201.00	
	Review submittals 05500-01, Red Iron and 16160-002 panel boards and electrical materials					
	Hammann, Douglas	1/6/2023	4.50	201.00	904.50	
	Review FO #4 and concrete wall revisions with Hinterland Group, Inc. Review Vacuum Station equipment submittal					
	Hammann, Douglas	1/11/2023	4.00	201.00	804.00	
	Finalize and submit Pay App #3; review submittal 15481-009B; review submittal 16160-002					
	Hammann, Douglas	1/12/2023	3.00	201.00	603.00	
	Final review of submittals 16160-002 and 03200-001					
	Hammann, Douglas	1/13/2023	2.00	201.00	402.00	
	Finalize reviews of submittals 03200-01 and 05500-01					
	Hammann, Douglas	1/16/2023	1.50	201.00	301.50	
	Review structural drawings for Grade Beam removal; review ditch culverts with J. Mullis; Flovac submittal review status.					
	Hammann, Douglas	1/17/2023	2.00	201.00	402.00	
	Review submittal 15481 - Vac PS Equipment					

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@chacompanies.com

PO Box 845746, Boston, MA 02284-5746, Worksource - 845746

T 518.453.4500 • F 518.458.1735 • www.chacompanies.com

Project	001034.000	235-006.03_Pine Ridge Park Utility Syste			Invoice	1034.09
Hammann, Douglas	1/26/2023	2.00	201.00		402.00	
Review submittals 03200-001R1, 07600-001 and 10200-001						
Hammann, Douglas	1/27/2023	3.00	201.00		603.00	
Review submittals 15830-001 and Flovac						
Hammann, Douglas	1/30/2023	2.00	201.00		402.00	
Review submittal 15481-012 Vacuum Station Equipment						
Hammann, Douglas	1/31/2023	.50	201.00		100.50	
Lateral meeting information and coordination and vac equipment discussion with FloVac						
Hammann, Douglas	2/1/2023	2.00	201.00		402.00	
Lateral discussions throughout the day						
Hammann, Douglas	2/2/2023	3.00	201.00		603.00	
Pit revisions; pay request #4 and review submitted as built information						
Hammann, Douglas	2/3/2023	2.00	201.00		402.00	
Finalize and submit pay app #4 and submit pit revision drawings						
Hammann, Douglas	2/6/2023	1.00	201.00		201.00	
Review pay request #5						
Hammann, Douglas	2/7/2023	1.00	201.00		201.00	
Review 1st set of as-builts						
Hammann, Douglas	2/8/2023	1.00	201.00		201.00	
Review submittals 05500-01 R1 and 07230-01						
Hammann, Douglas	2/13/2023	1.00	201.00		201.00	
Sign and seal 6 full drawing sets for the Okeechobee County Building Department						
Hammann, Douglas	2/14/2023	2.00	201.00		402.00	
Sign and seal 6 full drawing sets for the Okeechobee County Building Department and review submittal comments with FloVac						
Hammann, Douglas	2/15/2023	2.00	201.00		402.00	
Review general building components submittals						
Hammann, Douglas	2/16/2023	2.00	201.00		402.00	
Address concrete pour issues and inspection scheduling and review water stop submittal 03251-003						
Hammann, Douglas	2/20/2023	1.00	201.00		201.00	
Prepare for progress meeting #4						
Hammann, Douglas	2/21/2023	2.00	201.00		402.00	
Prepare for progress meeting #4 and submittal 03300-002						
Hammann, Douglas	2/22/2023	6.00	201.00		1,206.00	
Attend progress meeting #4, follow-up site visit, and prepare meeting minutes						
Hammann, Douglas	2/23/2023	3.00	201.00		603.00	
Prepare progress meeting minutes, review revised drawing C-22,23,24 and SEC and prepare and distribute FO# 05						
Hammann, Douglas	3/1/2023	1.00	201.00		201.00	
Lower slab conduit coordination and exterior wall coating clarification						
Hammann, Douglas	3/2/2023	1.00	201.00		201.00	
Review HGI pay request #6						
Hammann, Douglas	3/3/2023	1.00	201.00		201.00	
Complete pay request #6 package						
Hammann, Douglas	3/6/2023	1.00	201.00		201.00	
Concrete field observation requirements to OUA Staff						
Hammann, Douglas	3/7/2023	1.00	201.00		201.00	
Concrete pour coordination						
Hammann, Douglas	3/10/2023	1.00	201.00		201.00	
Conduit material submittal coordination and concrete letter						

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@chacompanies.com

PO Box 845746, Boston, MA 02284-5746, Worksource - 845746

T 518.453.4500 • F 518.458.1735 • www.chacompanies.com

Project	001034.000	235-006.03_Pine Ridge Park Utility Syste			Invoice	1034-09
	Hammann, Douglas	3/14/2023	2.00	201.00	402.00	
	Pay request #6 Rev 1, S-drawing revisions, wall inspection coordination.					
	Hammann, Douglas	3/29/2023	1.00	201.00	201.00	
	Installation of perimeter below grade drainage.					
	Hammann, Douglas	3/30/2023	1.00	201.00	201.00	
	Review drainage and color selection requirements					
Technician 3						
	Ray, Matheus	2/3/2023	2.00	103.00	206.00	
	Going over field orders, printing/gathering necessary documents to begin record drawing process.					
Technician 4						
	Crick, Jeff	12/13/2022	2.00	123.00	246.00	
	Work on sections for NE 32nd Ave per DH, plot and email.					
	Crick, Jeff	12/19/2022	2.75	123.00	338.25	
	Call SII GB-1 options, calcs for pit wall 12" vs 16", discussion w/ DH, review drawings for B-1 B-2 beams discrepancies					
	Crick, Jeff	12/20/2022	2.00	123.00	246.00	
	Plan review for pit foundations, discussion w/ SII and DH, evaluate buoyancy of pit					
	Crick, Jeff	12/21/2022	.50	123.00	61.50	
	File review (surveys) for topo / trees per DH					
	Crick, Jeff	12/23/2022	1.00	123.00	123.00	
	Shop drawing review - Flovac - Pine Ridge - submittal REV01 (12-21-2022)					
	Crick, Jeff	12/31/2022	2.00	123.00	246.00	
	Shop drawing review - vacuum system equipment					
	Crick, Jeff	1/5/2023	.50	123.00	61.50	
	Discuss project shop drawing submittals and info needed from contractor with Doug Hammann					
	Crick, Jeff	1/6/2023	4.00	123.00	492.00	
	Shop drawing review - reinforcing steel, vacuum system equipment					
	Crick, Jeff	1/11/2023	1.50	123.00	184.50	
	Shop drawing review / 22-0039-00 - Submittal 05500-01 - Red Iron Phone discussion w/ Doug regarding electrical plans, onelines and panel schedules					
	Crick, Jeff	1/12/2023	8.00	123.00	984.00	
	Shop drawing review / modifications 22-0039-00 - Submittal 05500-01 - Red Iron (review / comments.) 22-0039-00 - Submittal 03200-001 - Reinforcement (review / modify to remove grade beam)					
	Crick, Jeff	1/13/2023	5.00	123.00	615.00	
	Revisions to plans for grade beam removal per Doug / contractor. Reflect changes per shop drawing submittal markups.					
	Crick, Jeff	1/14/2023	1.00	123.00	123.00	
	Finalize RFP-2 revisions, plot / email to Doug					
	Crick, Jeff	1/16/2023	.50	123.00	61.50	
	Plan revisions / comments - plotting					
	Crick, Jeff	1/26/2023	5.00	123.00	615.00	
	Shop drawing reviews for: 2nd submittal of reinforcing 1st submittal of roof trusses 1st submittal of louvers 1st submittal of exhaust fans and accessories. Markup of construction drawings - structural for clarification and removal of grade beam. (Flowvac Shop dwg - review comments to discuss w/ Doug)					

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@chacompanies.com

PO Box 845746, Boston, MA 02284-5746, Worksource - 845746

T 518.453.4500 • F 518.458.1735 • www.chacompanies.com

Project	001034.000	235-006.03_Pine Ridge Park Utility Syste		Invoice	1034-09
Crick, Jeff	1/27/2023	.25	123.00	30.75	
Comments and email to DH					
Crick, Jeff	2/1/2023	1.75	123.00	215.25	
Multiple calls with Doug to discuss issues at site. Teams w/ Doug, NE 32nd ave, pit locations, vacuum main / water, fiber conflicts. relocation of mains / pits to accommodate OUA.					
Crick, Jeff	2/2/2023	4.25	123.00	522.75	
Provide updated plan / section and detail for revised pit location, laterals and air intake per yesterday's discussion.					
Crick, Jeff	2/3/2023	8.00	123.00	984.00	
Updates to 32nd ave, pit sections, update VSS on 32nd and NE 8 st per FO #2 Cad Plan updates per FO #4					
Crick, Jeff	2/6/2023	8.00	123.00	984.00	
Assist Ricardo with plan info. Work on plan revisions per field orders and Doug comments. Phone conversations w/ Doug.					
Crick, Jeff	2/7/2023	3.00	123.00	369.00	
Teams call with Ricardo, working on file issues. 1 hr File maintenance on V-C-14_Multi.dwg, file not editable, wblock, audit and recreate file to get workable. 1 hr Update construction drawings (pdf) with Doug's PE.					
Crick, Jeff	2/16/2023	.50	123.00	61.50	
Call with DH, discuss water stops per drawings and specs. Review coating system for floors in Vac P.S.					
Crick, Jeff	2/22/2023	3.00	123.00	369.00	
Field Order No. 5 Phone calls with Doug, work on changes to 32nd Ave and connection at 8th. Relocation of VSS to east side of 32nd, relocate pits to west edge of pavement. Required update of available surface data on east of 32nd avenue.					
Crick, Jeff	2/23/2023	5.75	123.00	707.25	
Field Order No 5 - changes to pits, re profile vacuum, update road sections at pits per DH					
Crick, Jeff	3/14/2023	.75	123.00	92.25	
Coordination with Chase Rogers for plan requirements, plot sheets for structural engineer sign / seal. Emails and calls to SII for coordination.					
Crick, Jeff	3/22/2023	.25	123.00	30.75	
Discussion w/ Doug and Stephanie, clarification of dry sump around vacuum tank pit.					
Crick, Jeff	3/28/2023	.50	123.00	61.50	
Lookup original design data and markup discrepancies, forward to Doug and Stephanie.					
Crick, Jeff	3/31/2023	.25	123.00	30.75	
Discuss wall / grade beam deletion and constructibility with Doug Hammann.					
Paez, Ricardo	2/3/2023	7.00	123.00	861.00	
Record drawings input data					
Paez, Ricardo	2/6/2023	7.00	123.00	861.00	
Record drawings plans					
Paez, Ricardo	2/7/2023	5.00	123.00	615.00	
Record drawings plans and profiles. Review comments					
Paez, Ricardo	2/8/2023	2.00	123.00	246.00	
Finished review as built comments					
Paez, Ricardo	2/9/2023	1.00	123.00	123.00	
Separate construction set for submittal send for printing					
Paez, Ricardo	2/13/2023	.50	123.00	61.50	

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@chacompanies.com

PO Box 845746, Boston, MA 02284-5746, Worksource - 845746

T 518.453.4500 • F 518.458.1735 • www.chacompanies.com

Project	001034.000	235-006.03_Pine Ridge Park Utility Syste	Invoice	1034-09
---------	------------	------------------------------------------	---------	---------

Pickup plans from Phoenix Blue and prepare for signing and sealing

Totals	208.25	29,303.75	
Total Labor			29,303.75

Consultants

Sublet Engineering

2/8/2023	Hudson Inspections LLC	400.00	
2/22/2023	Hudson Inspections LLC	250.00	
3/6/2023	Hudson Inspections LLC	350.00	
3/14/2023	Hudson Inspections LLC	300.00	
3/22/2023	Hudson Inspections LLC	300.00	
Total Consultants	1.0 times	1,600.00	1,600.00

Reimbursable Expenses

Direct Miscellaneous - Reimbursables		834.71	
Direct Miscellaneous - Mileage		528.37	
Total Reimbursables	1.0 times	1,363.08	1,363.08

Billing Limits

	Current	Prior	To-Date
Total Billings	32,266.83	33,405.00	65,671.83
Limit			103,900.00
Remaining			38,228.17

Total Due This Invoice: \$32,266.83

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@chacompanies.com

PO Box 845746, Boston, MA 02284-5746, Worksource - 845746

T 518.453.4500 • F 518.458.1735 • www.chacompanies.com

Seemore Shirts & Tee LLC
 1829 N University Dr
 Coral Springs, FL 33071
 +1 9547081100
 shirts@seemoreshirtsandtees.com
 www.seemoreshirtsandtees.com



INVOICE

BILL TO
 CHA Companies
 Doug Hammann
 4700 Riverside Dr Suite
 100
 Coral Springs, FL 33067
 USA

SHIP TO
 CHA Companies
 Doug Hammann
 4700 Riverside Dr Suite
 100
 Coral Springs, FL
 33067 USA

INVOICE # 23706
DATE 02/13/2023

ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
Eck 22x34	235-006.03 - Construction drawings - 2 sets of 119 pages each	238	1.45	345.10T
Eck 22x34	235-006.03 - Partial pages - 4 sets of 75 pages each	300	1.45	435.00T

WE ARE IN OUR NEW LOCATION
 1829 N UNIVERSITY DRIVE
 CORAL SPRINGS, FL 33071
 3.4 miles from our current location - Just south
 of Royal Palm on the East side

SUBTOTAL 780.10
TAX 54.61
TOTAL 834.71
BALANCE DUE **\$834.71**

SEEMORE
 SHIRTS AND TEES LLC
 1829 N University Dr
 CORAL SPRINGS, FL 33071
 (954) 708-1100

02/13/2023 12:51:32
 CREDIT CARD
 MC SALE

Card # XXXXXXXXXXXX4625
 SEQ #: 7
 Batch #: 9
 Trans #: 7
 Approval Code: 041675
 TRANS ID: MCRJ7700213
 Entry Method: Manual
 Mode: Online
 Tax Amount: \$54.61
 AYS Code: Z
 Card Code: M

SALE AMOUNT \$834.71

THANK YOU

CUSTOMER COPY

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 12

MAY 16, 2023

CONSENT AGENDA

INVOICES FROM FELIX ASSOCIATES OF FLORIDA, INC. – SWSA MASTER PUMP STATION

Please find attached invoice in the amount of \$277,304.05 submitted by Felix Associates of Florida, Inc. Staff is aware of the work currently being done by Felix Associates of Florida Inc. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$1,894,600.00
May-22	1	May-22		\$54,150.00	\$1,840,450.00
Oct-22	2	Oct-22		\$98,142.11	\$1,742,307.89
Dec-22	3	Dec-22		\$294,183.10	\$1,448,124.79
Jan-23	4	Jan-23		\$203,685.23	\$1,244,439.56
Jan-23	Change Order		\$417,283.28		\$827,156.28
Feb-23	5	Feb-23		\$57,744.28	\$769,412.00
Mar-23	6	Mar-23		\$77,081.68	\$692,330.32
Apr-23	7	Apr-23		\$181,348.58	\$510,981.74
May-23	8		\$277,304.05		\$233,677.69

Staff recommends approval of this invoice in the amount of \$277,304.05 to Felix Associates of Florida, Inc.



May 6, 2023

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

RE: SWSA Master Pump Station Project
Felix Associates, Inc. – Pay Application No. 8

Mr. Hayford:

Please find attached Pay Application No. 8 for the above-referenced project, recommended for payment in the amount of \$277,304.05, which covers work confirmed to have been completed and stored materials for the period from April 1 - 30, 2023, less previous payments and the required 5% retainage.

The pay application includes an updated schedule proposing a substantial completion date of June 19 and final completion date of August 15, 2023 (119 days and 116 days, respectively, beyond the contractual milestones). The contractor is preparing a request for a change order for contract time, which we expect to review and present a recommendation on at the June Board meeting.

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

Sincerely,
Sumner Engineering & Consulting, Inc.

Jeffrey M. Sumner, PE
President

cc: Bill Lynch (via email)

CONTRACTOR APPLICATION FOR PAYMENT

DOCUMENT G702

PAGE ONE OF FOUR PAGES

CONTRACTOR:

Felix Associates of Florida, Inc.
8528 SW Kansas Ave.
Stuart, FL 34997
(772) 220-2722

PROJECT:

OUA Master Pump Station
Project Number 19775-001-02

ENGINEER:

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

ARCHITECT / OWNER:

Okeechobee Utility Authority
100 SW 5th Ave.
Okeechobee, FL 34974

APPLICATION NO: **8**
PROJECT NO: **269**
APPLICATION DATE: **04/28/23**
PERIOD FROM: **04/01/23**
PERIOD TO: **04/30/23**
CONTRACT DATE: **01/14/22**

Distribution to:
 OWNER
 CONTRACTOR
 ENGINEER
 OTHER

CONTRACTOR'S APPLICATION FOR PAYMENT

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

- 1. ORIGINAL CONTRACT SUM \$ 1,894,600.00
- 2. Net change by Change Orders \$ (417,283.28)
- 3. CONTRACT SUM TO DATE (Line 1 + 2) \$ 1,477,316.72
- 4. TOTAL COMPLETED & STORED TO DATE (Column G on G703) \$ 1,309,093.72
- 5. RETAINAGE:
 - a. 5 % of Completed Work \$ \$ 65,454.69
(Column D + E on G703)
 - b. 5 % of Stored Material \$ \$ -
(Column F on G703)

Total Retainage (Lines 5a + 5b or
Total in Column I of G703) \$ 65,454.69
- 6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total) \$ 1,243,639.03
- 7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior G702) \$ 966,334.98
- 8. **CURRENT PAYMENT DUE** \$ 277,304.05
- 9. BALANCE TO FINISH, INCLUDING RETAINAGE \$ 233,677.69
(Line 3 less Line 6)

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Contractor	\$ -	\$ -
Total approved this Month	\$ -	\$ (417,283.28)
TOTALS	\$ -	\$ (417,283.28)
NET CHANGES by Change Order	\$ -	\$ (417,283.28)

The undersigned contractor certifies that to the best of the contractor's knowledge, information and belief, the Work 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 the Owner and that current payment shown herein is now due.

CONTRACTOR: Felix Associates of Florida, Inc.

By: Andrew Morgante Date: 4/28/2023

OWNERSHIP (OR AGENT):

By: _____ Date: _____

OWNER'S PROJECT MANAGEMENT:

Approved for Owner App: _____
Approved for Payment: _____
Initials Date

ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on onsite observations and the data comprising the 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:

AMOUNT CERTIFIED \$ 277,304.05

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ENGINEER:

By: Jeffrey M Sumner, PE Date: 05/06/23

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.

REQUISITION # 8

Project Name: OUA Master Pump Station

PERIOD ENDIN 4/30/2023

Line Item	PAY ITEMS	QTY	UNIT	UNIT PRICE	AMOUNT	PREVIOUS APPLICATION		THIS APPLICATION		TOTAL TO DATE		RETAINAGE	% COMP
						QTY COMPLETED	AMOUNT COMPLETED	QTY COMPLETED	AMOUNT COMPLETED	QTY COMPLETED	AMOUNT COMPLETED		
1	MOBILIZATION / DEMOBILIZATION				\$ 90,000.00								
1.1	Pre-Construction Video	1	LS	\$ 1,000.00	\$ 1,000.00	1.00	\$ 1,000.00		\$ -	1.00	\$ 1,000.00	\$ 50.00	100%
1.2	Bond & Insurance	1	LS	\$ 36,000.00	\$ 36,000.00	1.00	\$ 36,000.00		\$ -	1.00	\$ 36,000.00	\$ 1,800.00	100%
1.2	Mobilization	1	LS	\$ 50,000.00	\$ 50,000.00	0.84	\$ 41,900.00	0.10	\$ 5,000.00	0.94	\$ 46,900.00	\$ 2,345.00	94%
1.3	Locate Existing Utilities	1	LS	\$ 750.00	\$ 750.00	1.00	\$ 750.00		\$ -	1.00	\$ 750.00	\$ 37.50	100%
1.4	Dewatering / NPDES Permit	1	LS	\$ 750.00	\$ 750.00	1.00	\$ 750.00		\$ -	1.00	\$ 750.00	\$ 37.50	100%
1.5	Demobilization	1	LS	\$ 1,500.00	\$ 1,500.00		\$ -		\$ -	-	\$ -	\$ -	0%
2	ENVIRONMENTAL PROTECTION				\$ 10,000.00								
2.1	Construction Entrance	1	LS	\$ 5,000.00	\$ 5,000.00		\$ -		\$ -	-	\$ -	\$ -	0%
2.2	Silt Fence	1	LS	\$ 5,000.00	\$ 5,000.00	0.96	\$ 4,801.00	0.04	\$ 199.00	1.00	\$ 5,000.00	\$ 250.00	100%
3	MAINTENANCE OF TRAFFIC				\$ 600.00								
3.1	MOT DEVICES	1	LS	\$ 600.00	\$ 600.00	1.00	\$ 600.00		\$ -	1.00	\$ 600.00	\$ 30.00	100%
4	CONCRETE				\$ 287,900.00								
4.1	Well Point System / Dewatering	1	LS	\$ 31,000.00	\$ 31,000.00	1.00	\$ 31,000.00		\$ -	1.00	\$ 31,000.00	\$ 1,550.00	100%
4.2	Excavate / Shore for Wetwell	1	LS	\$ 21,900.00	\$ 21,900.00	1.00	\$ 21,900.00		\$ -	1.00	\$ 21,900.00	\$ 1,095.00	100%
4.3	Precast Concrete Structures Submittal	1	LS	\$ 10,000.00	\$ 10,000.00	1.00	\$ 10,000.00		\$ -	1.00	\$ 10,000.00	\$ 500.00	100%
4.4	Set Wetwell	1	LS	\$ 79,000.00	\$ 79,000.00	1.00	\$ 79,000.00		\$ -	1.00	\$ 79,000.00	\$ 3,950.00	100%
4.5	Wetwell Watertightness Test	1	LS	\$ 5,000.00	\$ 5,000.00	1.00	\$ 5,000.00		\$ -	1.00	\$ 5,000.00	\$ 250.00	100%
4.6	Backfill Wetwell	1	LS	\$ 17,000.00	\$ 17,000.00	1.00	\$ 17,000.00		\$ -	1.00	\$ 17,000.00	\$ 850.00	100%
4.7	Prep Grade for Flatwork	1	LS	\$ 6,000.00	\$ 6,000.00	1.00	\$ 6,000.00		\$ -	1.00	\$ 6,000.00	\$ 300.00	100%
4.8	Pour Concrete Flatwork	1	LS	\$ 16,000.00	\$ 16,000.00	1.00	\$ 16,000.00		\$ -	1.00	\$ 16,000.00	\$ 800.00	100%
4.9	Prefab Electrical Building Submittal	1	LS	\$ 10,000.00	\$ 10,000.00	1.00	\$ 10,000.00		\$ -	1.00	\$ 10,000.00	\$ 500.00	100%
4.10	Set Prefab Electrical Building	1	LS	\$ 92,000.00	\$ 92,000.00	1.00	\$ 92,000.00		\$ -	1.00	\$ 92,000.00	\$ 4,600.00	100%
5	PIPE AND FITTINGS				\$ 183,000.00								
5.1	8" FM	1	LS	\$ 21,000.00	\$ 21,000.00	1.00	\$ 21,000.00		\$ -	1.00	\$ 21,000.00	\$ 1,050.00	100%
5.2	FM Testing	1	LS	\$ 1,600.00	\$ 1,600.00	1.00	\$ 1,600.00		\$ -	1.00	\$ 1,600.00	\$ 80.00	100%
5.3	Gravity Sewer Piping & Manholes	1	LS	\$ 63,300.00	\$ 63,300.00	1.00	\$ 63,300.00		\$ -	1.00	\$ 63,300.00	\$ 3,165.00	100%
5.4	8" Force Main Drop Assembly	1	LS	\$ 6,500.00	\$ 6,500.00	1.00	\$ 6,500.00		\$ -	1.00	\$ 6,500.00	\$ 325.00	100%
5.5	GS Testing and Inspection	1	LS	\$ 8,300.00	\$ 8,300.00	1.00	\$ 8,300.00		\$ -	1.00	\$ 8,300.00	\$ 415.00	100%
5.6	2" Water Main	1	LS	\$ 9,000.00	\$ 9,000.00	1.00	\$ 9,000.00		\$ -	1.00	\$ 9,000.00	\$ 450.00	100%
5.7	8" Discharge Piping	1	LS	\$ 28,000.00	\$ 28,000.00	1.00	\$ 28,000.00		\$ -	1.00	\$ 28,000.00	\$ 1,400.00	100%
5.8	12" Drop Bowl Assembly	1	LS	\$ 6,000.00	\$ 6,000.00	1.00	\$ 6,000.00		\$ -	1.00	\$ 6,000.00	\$ 300.00	100%
5.9	8" Above Ground Piping	1	LS	\$ 30,000.00	\$ 30,000.00	1.00	\$ 30,000.00		\$ -	1.00	\$ 30,000.00	\$ 1,500.00	100%
5.10	Lift Station Start-Up	1	LS	\$ 1,800.00	\$ 1,800.00		\$ -	0.25	\$ 450.00	0.25	\$ 450.00	\$ 22.50	25%
5.11	Paint Exterior Piping	1	LS	\$ 2,500.00	\$ 2,500.00		\$ -		\$ -	-	\$ -	\$ -	0%
5.12	6" Odor Control Piping	1	LS	\$ 5,000.00	\$ 5,000.00	1.00	\$ 5,000.00		\$ -	1.00	\$ 5,000.00	\$ 250.00	100%
6	EQUIPMENT				\$ 442,000.00								
6.1	Odor Control Submittal	1	LS	\$ 10,000.00	\$ 10,000.00	1.00	\$ 10,000.00		\$ -	1.00	\$ 10,000.00	\$ 500.00	100%
6.2	Odor Control Installation	1	LS	\$ 210,000.00	\$ 210,000.00	1.00	\$ 210,000.00		\$ -	1.00	\$ 210,000.00	\$ 10,500.00	100%
6.3	Odor Control Start-up	1	LS	\$ 2,000.00	\$ 2,000.00		\$ -	0.25	\$ 500.00	0.25	\$ 500.00	\$ 25.00	25%
6.4	Lift Station Pump Submittal Package	1	LS	\$ 10,000.00	\$ 10,000.00	1.00	\$ 10,000.00		\$ -	1.00	\$ 10,000.00	\$ 500.00	100%
6.5	Lift Station Pump Package Installation	1	LS	\$ 210,000.00	\$ 210,000.00	0.95	\$ 199,500.00	0.05	\$ 10,500.00	1.00	\$ 210,000.00	\$ 10,500.00	100%
7	ELECTRICAL AND I&C				\$ 550,000.00								
7.1	Generator Submittal	1	LS	\$ 10,000.00	\$ 10,000.00	1.00	\$ 10,000.00		\$ -	1.00	\$ 10,000.00	\$ 500.00	100%
7.2	Set Generator	1	LS	\$ 118,000.00	\$ 118,000.00	1.00	\$ 118,000.00		\$ -	1.00	\$ 118,000.00	\$ 5,900.00	100%
7.3	Generator Start-up	1	LS	\$ 2,000.00	\$ 2,000.00		\$ -	0.25	\$ 500.00	0.25	\$ 500.00	\$ 25.00	25%
7.4	Electrical	1	LS	\$ 360,000.00	\$ 360,000.00	0.40	\$ 145,600.00	0.55	\$ 198,000.00	0.95	\$ 343,600.00	\$ 17,180.00	95%
7.5	Lighting Protection	1	LS	\$ 15,000.00	\$ 15,000.00	1.00	\$ 15,000.00	0.00	\$ -	1.00	\$ 15,000.00	\$ 750.00	100%
7.6	SCADA & RTU	1	LS	\$ 45,000.00	\$ 45,000.00	0.11	\$ 5,000.00	0.39	\$ 17,500.00	0.50	\$ 22,500.00	\$ 1,125.00	50%
8	SITE WORK				\$ 164,000.00								
8.1	Clearing and Grubbing	1	LS	\$ 22,000.00	\$ 22,000.00	1.00	\$ 22,000.00		\$ -	1.00	\$ 22,000.00	\$ 1,100.00	100%
8.2	Embankment & Rough Grade	1	LS	\$ 18,000.00	\$ 18,000.00	0.50	\$ 9,000.00	0.50	\$ 9,000.00	1.00	\$ 18,000.00	\$ 900.00	100%
8.3	Excavation - Swale	1	LS	\$ 5,000.00	\$ 5,000.00	0.50	\$ 2,500.00	0.50	\$ 2,500.00	1.00	\$ 5,000.00	\$ 250.00	100%
8.4	Grade for Asphalt Base Rock	1	LS	\$ 5,000.00	\$ 5,000.00	0.25	\$ 1,250.00	0.75	\$ 3,750.00	1.00	\$ 5,000.00	\$ 250.00	100%
8.5	18" Base Rock	1	LS	\$ 18,000.00	\$ 18,000.00		\$ -	1.00	\$ 18,000.00	1.00	\$ 18,000.00	\$ 900.00	100%
8.6	2" SP-1.25 Asphalt	1	LS	\$ 15,000.00	\$ 15,000.00		\$ -	1.00	\$ 15,000.00	1.00	\$ 15,000.00	\$ 750.00	100%
8.7	Fine Grade for Sod	1	LS	\$ 11,000.00	\$ 11,000.00		\$ -	1.00	\$ 11,000.00	1.00	\$ 11,000.00	\$ 550.00	100%
8.8	Landscaping	1	LS	\$ 10,000.00	\$ 10,000.00		\$ -		\$ -	-	\$ -	\$ -	0%
8.9	Chain Link Fencing	1	LS	\$ 42,000.00	\$ 42,000.00	1.00	\$ 42,000.00		\$ -	1.00	\$ 42,000.00	\$ 2,100.00	100%
8.10	Bollards	1	LS	\$ 18,000.00	\$ 18,000.00	1.00	\$ 18,000.00	0.00	\$ -	1.00	\$ 18,000.00	\$ 900.00	100%
9	VALVES				\$ 16,000.00								
9.1	Flanged Valves	1	LS	\$ 10,000.00	\$ 10,000.00	1.00	\$ 10,000.00		\$ -	1.00	\$ 10,000.00	\$ 500.00	100%
9.2	8" MJ Gate Valve	1	LS	\$ 4,000.00	\$ 6,000.00	1.00	\$ 6,000.00		\$ -	1.00	\$ 6,000.00	\$ 300.00	100%
10	RECORD DRAWINGS				\$ 11,000.00								
10.1	Record Drawings Surveying	1	LS	\$ 11,000.00	\$ 11,000.00	0.27	\$ 3,000.00		\$ -	0.27	\$ 3,000.00	\$ 150.00	27%
11	INDEMNIFICATION				\$ 100.00								
11.1	Indemnification	1	LS	\$ 100.00	\$ 100.00	1.00	\$ 100.00		\$ -	1.00	\$ 100.00	\$ 5.00	100%
12	SAFETY COMPLIANCE				\$ 36,000.00								
12.1	Slide Rail Delivery & Install	1	LS	\$ 32,000.00	\$ 32,000.00	1.00	\$ 32,000.00		\$ -	1.00	\$ 32,000.00	\$ 1,600.00	100%
12.2	Trench Box Delivery & Install	1	LS	\$ 1,000.00	\$ 4,000.00	1.00	\$ 4,000.00		\$ -	1.00	\$ 4,000.00	\$ 200.00	100%

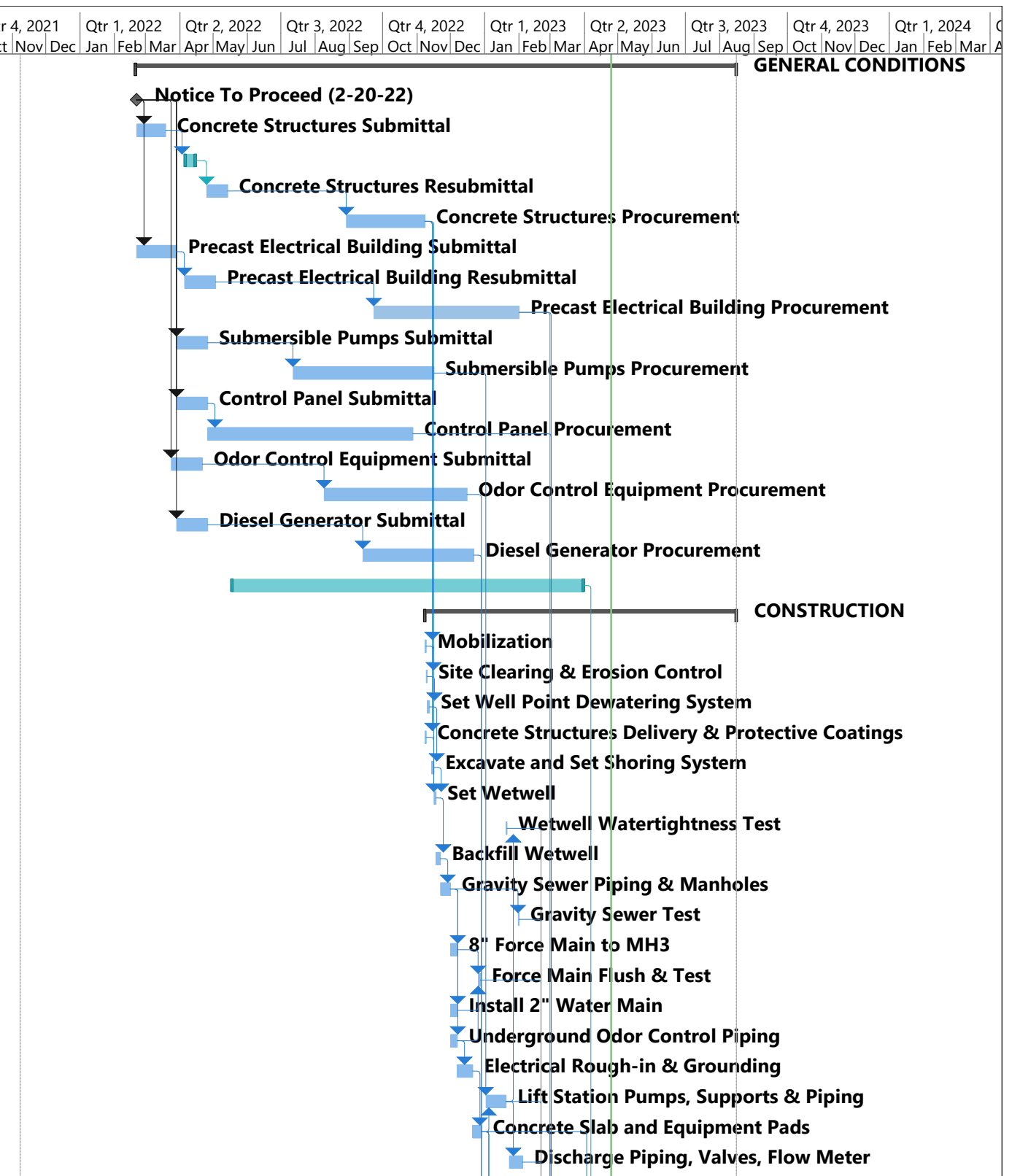
REQUISITION # 8

Project Name: OUA Master Pump Station

PERIOD ENDIN 4/30/2023

Line Item	PAY ITEMS	QTY	UNIT	UNIT PRICE	AMOUNT	PREVIOUS APPLICATION		THIS APPLICATION		TOTAL TO DATE		RETAINAGE	% COMP
						QTY COMPLETED	AMOUNT COMPLETED	QTY COMPLETED	AMOUNT COMPLETED	QTY COMPLETED	AMOUNT COMPLETED		
13	TESTING ALLOWANCE				\$ 4,000.00								
13.1	Testing Allowance	1	LS	\$ 4,000.00	\$ 4,000.00	1.01	\$ 4,032.00		\$ -	1.01	\$ 4,032.00	\$ 201.60	101%
14	OWNER'S ALLOWANCE				\$ 100,000.00								
14.1	Owner's Allowance	1	LS	\$ 100,000.00	\$ 100,000.00	0.05	\$ 5,095.00		\$ -	0.05	\$ 5,095.00	\$ 254.75	5%
		1	LS	\$ -	\$ -		\$ -		\$ -	-	\$ -	\$ -	0%
15	CHANGE ORDER NO. 1				\$ (417,283.28)								
15.1	COR#001 - Offset Reducing HDPE Spool	1	LS	\$ 5,221.96	\$ 5,221.96	1.00	\$ 5,221.96		\$ -	1.00	\$ 5,221.96	\$ 261.10	100%
15.2	COR#002 - Upsize FM to 12"	1	LS	\$ 12,560.00	\$ 12,560.00	1.00	\$ 12,560.00		\$ -	1.00	\$ 12,560.00	\$ 628.00	100%
15.3	COR#003 - Deletion of Chain Link Fence	1	LS	\$ (41,280.00)	\$ (41,280.00)	1.00	\$ (41,280.00)		\$ -	1.00	\$ (41,280.00)	\$ (2,064.00)	100%
15.4	COR#004 - Owner-Purchased Equipment Credit	1	LS	\$ (393,785.24)	\$ (393,785.24)	1.00	\$ (393,785.24)		\$ -	1.00	\$ (393,785.24)	\$ (19,689.26)	100%
					\$ 1,894,600.00		\$ 1,017,194.72		\$ 291,899.00		\$ 1,309,093.72	\$ 65,454.69	
ORIGINAL CONTRACT TOTALS					\$ 1,894,600.00		\$ 1,017,194.72		\$ 291,899.00		\$ 1,309,093.72	\$ 65,454.69	
CHANGE ORDER TOTAL					\$ (417,283.28)							\$ -	
REVISED CONTRACT TOTAL					\$ 1,477,316.72		\$ 1,017,194.72		\$ 291,899.00		\$ 1,309,093.72	\$ 65,454.69	89%

ID	Task Name	Duration	Start	Finish	Predecessors	Total Slack	Successors	Qtr 4, 2021			Qtr 1, 2022			Qtr 2, 2022			Qtr 3, 2022			Qtr 4, 2022			Qtr 1, 2023			Qtr 2, 2023			Qtr 3, 2023			Qtr 4, 2023			Qtr 1, 2024		
								Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
1	GENERAL CONDITIONS	382 days	Sun 2/20/22	Tue 8/15/23		0 days																															
2	Notice To Proceed (2-20-22)	1 day	Sun 2/20/22	Sun 2/20/22		135 days	3,7,10,14,16,																														
3	Concrete Structures Submittal	20 days	Mon 2/21/22	Fri 3/18/22	2	155 days	4																														
4	RFI #3 Hatch and Pipe Placement on Wetwell Lid	7 days	Wed 4/6/22	Thu 4/14/22	3	143 days	5																														
5	Concrete Structures Resubmittal	15 days	Mon 4/25/22	Fri 5/13/22	4	137 days	6																														
6	Concrete Structures Procurement	50 days	Mon 8/29/22	Mon 11/7/22	5	64 days	20,23,25																														
7	Precast Electrical Building Submittal	26 days	Mon 2/21/22	Mon 3/28/22	2	148 days	8																														
8	Precast Electrical Building Resubmittal	20 days	Tue 4/5/22	Mon 5/2/22	7	143 days	9																														
9	Precast Electrical Building Procurement	90 days	Fri 9/23/22	Tue 1/31/23	8	43 days	41,42																														
10	Submersible Pumps Submittal	20 days	Tue 3/29/22	Mon 4/25/22	2	157 days	11																														
11	Submersible Pumps Procurement	90 days	Tue 7/12/22	Tue 11/15/22	10	104 days	35																														
12	Control Panel Submittal	20 days	Tue 3/29/22	Mon 4/25/22	2	109 days	13																														
13	Control Panel Procurement	130 days	Tue 4/26/22	Thu 10/27/22	12	109 days	42																														
14	Odor Control Equipment Submittal	20 days	Thu 3/24/22	Wed 4/20/22	2	179 days	15																														
15	Odor Control Equipment Procurement	90 days	Tue 8/9/22	Thu 12/15/22	14	103 days	39																														
16	Diesel Generator Submittal	20 days	Tue 3/29/22	Mon 4/25/22	2	166 days	17																														
17	Diesel Generator Procurement	70 days	Tue 9/13/22	Wed 12/21/22	16	69 days	40																														
18	MCC Procurement	221 days	Wed 5/18/22	Thu 3/30/23		25 days	43																														
19	CONSTRUCTION	198 days	Tue 11/8/22	Tue 8/15/23		0 days																															
20	Mobilization	1 day	Tue 11/8/22	Tue 11/8/22	6	64 days	21																														
21	Site Clearing & Erosion Control	1 day	Wed 11/9/22	Wed 11/9/22	20	64 days	22																														
22	Set Well Point Dewatering System	2 days	Thu 11/10/22	Fri 11/11/22	21	64 days	24																														
23	Concrete Structures Delivery & Protective Coatings	1 day	Tue 11/8/22	Tue 11/8/22	6	69 days	25																														
24	Excavate and Set Shoring System	2 days	Mon 11/14/22	Tue 11/15/22	22	64 days	25																														
25	Set Wetwell	2 days	Wed 11/16/22	Thu 11/17/22	6,24,23	64 days	27																														
26	Wetwell Watertightness Test	1 day	Fri 1/20/23	Fri 1/20/23	35	83 days	38																														
27	Backfill Wetwell	2 days	Fri 11/18/22	Mon 11/21/22	25	64 days	28																														
28	Gravity Sewer Piping & Manholes	5 days	Tue 11/22/22	Wed 11/30/22	27	64 days	29,30,32,33																														
29	Gravity Sewer Test	1 day	Tue 1/31/23	Tue 1/31/23	28	76 days	38																														
30	8" Force Main to MH3	4 days	Thu 12/1/22	Tue 12/6/22	28	113 days	31																														
31	Force Main Flush & Test	2 days	Mon 12/26/22	Tue 12/27/22	30,32,33	100 days	38																														
32	Install 2" Water Main	4 days	Thu 12/1/22	Tue 12/6/22	28	113 days	31																														
33	Underground Odor Control Piping	4 days	Thu 12/1/22	Tue 12/6/22	28	64 days	31,34																														
34	Electrical Rough-in & Grounding	10 days	Wed 12/7/22	Tue 12/20/22	33	64 days	36																														
35	Lift Station Pumps, Supports & Piping	14 days	Mon 1/2/23	Thu 1/19/23	36,11	74 days	38,26,37																														
36	Concrete Slab and Equipment Pads	6 days	Wed 12/21/22	Wed 12/28/22	34	64 days	40,41,35,39,4																														
37	Discharge Piping, Valves, Flow Meter	10 days	Mon 1/23/23	Fri 2/3/23	35	73 days	38																														



Project: OUA Master Pump Stat Date: 4-25-23	Task		Inactive Task		Manual Summary Rollup		External Milestone		Manual Progress	
	Split		Inactive Milestone		Manual Summary		Deadline			
	Milestone		Inactive Summary		Start-only		Critical			
	Summary		Manual Task		Finish-only		Critical Split			
	Project Summary		Duration-only		External Tasks		Progress			

**SURETY COMPANY
TO REQUISITION OF PAYMENT**

Owner
Architect
Contractor
Surety
Other

BOND NO: PB10662400420

REQUISITION: No. 8, 04/30/2023

PROJECT: OUA - SWSA Master Pump Station
(Name, Address) Okeechobee, FL

TO (Owner)
Okeechobee Utility Authority
100 SW 5th Ave., Okeechobee, FL 34974

ARCHITECT'S PROJECT NO: Project Number 19775-001-02
CONTRACT FOR: OUA - SWSA Master Pump Station
CONTRACT DATE: January 14, 2022

CONTRACTOR: Felix Associates of Florida, Inc.

In accordance with the provisions of the Contract between the Owner and the Contractor as indicated above, the
(here insert name and address of Surety as it appears in the bond)

Philadelphia Indemnity Insurance Company
One Bala Plaza, Suite 100 Bala Cynwyd, Pennsylvania 19004

, SURETY

on bond of (here insert name and address of Contractor as it appears in the bond)
Felix Associates of Florida, Inc.
8528 SW Kansas Ave.
Stuart, FL 34997

, CONTRACTOR,

hereby approves the above referenced payment to the Contractor, and agrees that Payment to the Contractor shall not relieve the Surety Company of any of its obligations to (here insert name and address of Owner)

Okeechobee Utility Authority
100 SW 5th Ave.
Okeechobee, FL 34974

, OWNER

as set forth in the said Surety's bond.

IN WITNESS WHEREOF, Philadelphia Indemnity Insurance Company
Company has hereunto set its hand this

April 28, 2023

, the Surety

Attest:

by: _____

Stephanie F. Foy

Philadelphia Indemnity Insurance Company

by: _____

Lisa Nosal, Atty-in-fact

PHILADELPHIA INDEMNITY INSURANCE COMPANY

One Bala Plaza, Suite 100
Bala Cynwyd, PA 19004-0950

Power of Attorney

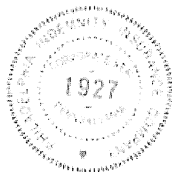
KNOW ALL PERSONS BY THESE PRESENTS: That PHILADELPHIA INDEMNITY INSURANCE COMPANY (the Company), a corporation organized and existing under the laws of the Commonwealth of Pennsylvania, does hereby constitute and appoint Louis A. Vlahakas, Robert Culnen, Joseph W. Mallory, Lisa Nosal, Pamela J. Boyle, Stephanie Fov, Quintin Petty and Mark Culnen of C&H Agency Inc., its true and lawful Attorney-in-fact with full authority to execute on its behalf bonds, undertakings, recognizances and other contracts of indemnity and writings obligatory in the nature thereof, issued in the course of its business and to bind the Company thereby, in an amount not to exceed \$50,000,000.

This Power of Attorney is granted and is signed and sealed by facsimile under and by the authority of the following Resolution adopted by the Board of Directors of PHILADELPHIA INDEMNITY INSURANCE COMPANY on the 14th of November, 2016.

RESOLVED: That the Board of Directors hereby authorizes the President or any Vice President of the Company: (1) Appoint Attorney(s) in Fact and authorize the Attorney(s) in Fact to execute on behalf of the Company bonds and undertakings, contracts of indemnity and other writings obligatory in the nature thereof and to attach the seal of the Company thereto; and (2) to remove, at any time, any such Attorney-in-Fact and revoke the authority given. And, be it

FURTHER RESOLVED: That the signatures of such officers and the seal of the Company may be affixed to any such Power of Attorney or certificate relating thereto by facsimile, and any such Power of Attorney so executed and certified by facsimile signatures and facsimile seal shall be valid and binding upon the Company in the future with respect to any bond or undertaking to which it is attached.

IN TESTIMONY WHEREOF, PHILADELPHIA INDEMNITY INSURANCE COMPANY HAS CAUSED THIS INSTRUMENT TO BE SIGNED AND ITS CORPORATE SEAL TO BE AFFIXED BY ITS AUTHORIZED OFFICE THIS 5TH DAY OF MARCH, 2021.



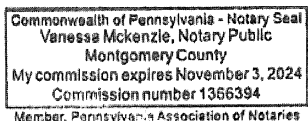
(Seal)

John Glomb, President & CEO
Philadelphia Indemnity Insurance Company

On this 5th day of March, 2021 before me came the individual who executed the preceding instrument, to me personally known, and being by me duly sworn said that he is the therein described and authorized officer of the PHILADELPHIA INDEMNITY INSURANCE COMPANY; that the seal affixed to said instrument is the Corporate seal of said Company; that the said Corporate Seal and his signature were duly affixed.

Notary Public:

Vanessa Mckenzie



residing at:

Bala Cynwyd, PA

My commission expires:

November 3, 2024

I, Edward Sayago, Corporate Secretary of PHILADELPHIA INDEMNITY INSURANCE COMPANY, do hereby certify that the foregoing resolution of the Board of Directors and the Power of Attorney issued pursuant thereto on the 5th day March, 2021 are true and correct and are still in full force and effect. I do further certify that John Glomb, who executed the Power of Attorney as President, was on the date of execution of the attached Power of Attorney the duly elected President of PHILADELPHIA INDEMNITY INSURANCE COMPANY.

In Testimony Whereof I have subscribed my name and affixed the facsimile seal of each Company this 28th day of April, 2023



Edward Sayago, Corporate Secretary
PHILADELPHIA INDEMNITY INSURANCE COMPANY

PHILADELPHIA INDEMNITY INSURANCE COMPANY

Statutory Statements of Admitted Assets, Liabilities and Capital and Surplus
(in thousands, except par value and share amounts)

<u>Admitted Assets</u>	As of December 31,	
	2021	2020
Bonds (fair value \$8,447,694 and \$8,041,263)	\$ 8,102,442	\$ 7,601,946
Preferred stocks (fair value \$19,262 and \$16,537)	19,262	15,673
Common stocks (cost \$44,923 and \$52,609)	43,194	43,373
Mortgage loans	957,986	821,250
Real estate	29,408	29,973
Other invested assets (cost \$194,229 and \$203,028)	218,926	215,589
Receivables for securities sold	152	943
Cash, cash equivalents and short-term investments	128,587	34,279
Cash and invested assets	9,499,957	8,763,026
Premiums receivable, agents' balances and other receivables	914,676	908,602
Reinsurance recoverable on paid loss and loss adjustment expenses	45,200	38,737
Accrued investment income	74,000	74,070
Receivable from affiliates	5,171	7,586
Federal income taxes receivable	8,144	-
Net deferred tax assets	141,943	138,129
Other assets	9,953	4,997
Total admitted assets	<u>\$ 10,699,044</u>	<u>\$ 9,935,147</u>
<u>Liabilities and Capital and Surplus</u>		
Liabilities:		
Unpaid loss and loss adjustment expenses	\$ 5,436,808	\$ 5,218,304
Unearned premiums	1,658,339	1,582,116
Reinsurance payable on paid loss and loss adjustment expenses	35,820	30,398
Ceded reinsurance premiums payable	130,474	108,936
Commissions payable, contingent commissions and other similar charges	228,628	214,389
Federal income taxes payable	-	8,480
Funds held	77,317	77,256
Payable to affiliates	19,465	18,486
Provision for reinsurance	471	87
Payable for securities purchased	19,045	17,820
Accrued expenses and other liabilities	47,213	32,170
Total liabilities	<u>7,653,580</u>	<u>7,308,442</u>
Capital:		
Common stock, par value of \$10 per share; 1,000,000 shares authorized, 450,000 shares issued and outstanding	4,500	4,500
Surplus:		
Gross paid-in and contributed surplus	386,071	386,071
Unassigned surplus	2,654,893	2,236,134
Total surplus	<u>3,040,964</u>	<u>2,622,205</u>
Total capital and surplus	<u>3,045,464</u>	<u>2,626,705</u>
Total liabilities and capital and surplus	<u>\$ 10,699,044</u>	<u>\$ 9,935,147</u>

The undersigned, being duly sworn, says: That she is the Executive Vice President and Chief Financial Officer of Philadelphia Indemnity Insurance Company; that said Company is a corporation duly organized in the state of Pennsylvania, and licensed and engaged in the State of Pennsylvania and has duly complied with all the requirements of the laws of the said State applicable of the said Company and is duly qualified to act as Surety under such laws; that said Company has also complied with and is duly qualified to act as Surety under the Act of Congress. And that to the best of her knowledge and belief the above statement is a full, true and correct statement of

Attest:

Sworn to before me this 2nd day of June 2022.

DocuSigned by:

Karen Gilmer-Pauciello

Karen Gilmer-Pauciello, EVP & CFO

Kimberly Kessleski
Kimberly Kessleski, Notary

Commonwealth of Pennsylvania - Notary Seal
Kimberly A. Kessleski, Notary Public
Montgomery County
My commission expires December 18, 2024
Commission number 1245769
Member, Pennsylvania Association of Notaries



May 6, 2023

Okeechobee Utility Authority
Attn: John F. Hayford, Executive Director
100 SW 5th Avenue
Okeechobee, FL 34974

**RE: Southwest Wastewater Service Area (SWSA) Project 1
Master Pump Station, Master Force Main
Monthly Status Report (April 1 - 30, 2023)**

Mr. Hayford:

This letter is intended to summarize activities completed from April 1 - 30, 2023 on SWSA Project 1, including the Master Pump Station and Master Force Main.

Master Pump Station:

Felix Associates (Contractor) has continued making progress on the project, and is nearing start-up testing and project close-out. Work performed in this period includes:

- Completed embankment, rough grading and swale excavation
- Completed grading for baserock
- Installation of baserock and asphalt
- Final grading for sod installation
- Continued installation of electrical equipment, conduit and wiring (nearly complete)
- Partial installation of SCADA equipment
- Final installation of pump package / equipment

Construction photos are included in Attachment A.

Master Force Main:

During this work period, Go Underground Utilities made progress installing the remainder of the project piping, including:

- Installation of force main at NW-15 (with the exception of the last run into the wet well and drop pipe assembly)
- Installation of gate valves and bypass tee

Photos are included in Attachment B.

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

Sincerely,
Sumner Engineering & Consulting, Inc.

Jeffrey M. Sumner, PE
President

**ATTACHMENT A
SITE CONSTRUCTION PHOTOS
MASTER PUMP STATION**



1 – Asphalt Installed



2 – Bollards Painted, Asphalt



3 – SCADA Antenna (Partially installed)

**ATTACHMENT B
SITE CONSTRUCTION PHOTOS
MASTER FORCE MAIN**



1 – Force Main, East Side of NW-15



2 – 12" Gate Valves at NW-15



3 – 12" Gate Valves and Bypass Tee (NW-15)

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 13

MAY 16, 2023

CONSENT AGENDA

**INVOICE FROM GO UNDERGROUND UTILITIES, LLC – SWSA MASTER FORCE
MAIN**

Please find attached invoice in the amount of \$7,813.75 submitted by Go Underground Utilities, LLC. Staff is aware of the work currently being done by Go Underground Utilities, LLC. and is in agreement with this request.

Invoice Date	Pay Request No.	Date Paid	Amt. Requested	Amount Paid	Remaining Balance
					\$1,241,740.00
Jun-22	1	Jun-22		\$271,225.00	\$970,515.00
Jul-22	2	Jul-22		\$405,602.50	\$564,912.50
Aug-22	3	Aug-22		\$39,662.50	\$525,250.00
Sep-22	4	Sep-22		\$69,986.50	\$455,263.50
Oct-22	5	Oct-22		\$66,960.75	\$388,302.75
Nov-22	6	Nov-22		\$38,380.00	\$349,922.75
Jan-23	7	Jan-23		\$64,923.00	\$284,999.75
Mar-23	8	Mar-23		\$85,044.00	\$199,955.75
May-23	9		\$7,813.75		\$192,142.00

Staff recommends approval of this invoice in the amount of \$7,813.75 to Go Underground Utilities, LLC.



May 11, 2023

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

RE: SWSA Master Force Main Project
Go Underground Utilities, LLC – Pay Application No. 9

Mr. Hayford:

Please find attached Pay Application No. 9 for the above-referenced project, recommended for payment in the amount of \$7,813.75.00, which covers work confirmed to have been completed for the period from March 1 – April 28, 2023, less the required 5% retainage and previous payments.

The pay application includes an updated schedule proposing a final completion date of May 31, 2023 (133 days beyond the contractual final completion milestone). The contractor is preparing a request for a change order for contract time, which we expect to review and present a recommendation on at the June Board meeting.

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 No. 9

Application Period: 4/1/2023	Application Date: 5/11/2023
To (Owner): Okeechobee Utility Authority	From (Contractor): GO Underground Utilities, LLC
Project: SWSA Master Force Main	Contract: SWSA Master Force Main
Owner's Contract No.: 19-04	Contractor's Project No.: 19-04
	Via (Engineer): Summer Engineering

**Application For Payment
Change Order Summary**

Approved Change Orders				
Number	Additions	Deductions		
			1. ORIGINAL CONTRACT PRICE.....	\$ 1,241,740.00
			2. Net change by Change Orders.....	\$
			3. Current Contract Price (Line 1 ± 2).....	\$ 1,241,740.00
			4. TOTAL COMPLETED AND STORED TO DATE	
			(Column F total on Progress Estimates).....	\$ 1,104,840.00
			5. RETAINAGE:	
			a. X 5% Work Completed.....	\$ 55,242.00
			b. X 5% Stored Material.....	\$
			c. Total Retainage (Line 5.a + Line 5.b).....	\$ 55,242.00
			6. AMOUNT ELIGIBLE TO DATE (Line 4 - Line 5.c).....	\$ 1,049,598.00
			7. LESS PREVIOUS PAYMENTS (Line 6 from prior Application).....	\$ 1,041,784.25
			8. AMOUNT DUE THIS APPLICATION.....	\$ 7,813.75
			9. BALANCE TO FINISH, PLUS RETAINAGE	
			(Column G total on Progress Estimates - Line 5.c above).....	\$ 192,142.00
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.

[Handwritten Signature]

Contractor Signature
By: _____ Date: 5/11/2023

Payment of: \$ 7,813.75
(Line 8 or other - attach explanation of the other amount)

is recommended by: Jeffrey M Summer, PE (Date) 05/11/23

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

is approved by: _____ (Owner) _____ (Date)

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

#NAME?

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract): SWSA Master Force Main						Application Number: 9					
Application Period:						Application Date: 5/11/2023					
A				B	C	D	E	F			
Item		Contract Information				Estimated Quantity Installed	Value of Work Installed to Date	Materials Presently Stored (not in C)	Total Completed and Stored to Date (C + E)	% (F/H)	Balance to Finish (B - F)
Bid Item No	Description	Item Quantity	Units	Unit Price	Total Value of Item (\$)						
6c	12" HDPE and MJ Fittings (install, owner supplied)	25,660	LF	\$35.00	\$824,100.00	23660	\$828,100.00		\$828,100.00	100.0%	
6b	4" Gate Valve, MJ, DI (install, owner supplied)	1	EA	\$600.00	\$600.00	1	\$600.00		\$600.00	100.0%	
6c	6" Gate Valve, MJ, DI (install, owner supplied)	1	EA	\$700.00	\$700.00	1	\$700.00		\$700.00	100.0%	
6d	12" Gate Valve, MJ, DI (install, owner supplied)	29	EA	\$800.00	\$23,200.00	28	\$22,400.00		\$22,400.00	96.6%	\$800.00
6e	2" ARV (install, owner supplied)	7	EA	\$2,000.00	\$14,000.00	6	\$12,000.00		\$12,000.00	85.7%	\$2,000.00
7	Jack and Bore (Furnish and install)	220	LF	\$657.00	\$144,140.00	220	\$140,140.00		\$140,140.00	100.0%	
Totals					\$1,006,740.00		\$1,003,940.00		\$1,003,940.00	99.7%	\$2,800.00

Progress Estimate - Unit Price Work

Contractor's Application

For (Contract): SWSA Master Force Main					Application Number: 9					
Application Period:					Application Date: 5/11/2023					
A				B	C	D	E	F		
Item			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)
Bid Item No.	Description	Item Quantity	Units	Unit Price						

2800

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 14

MAY 16, 2023

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.

THORN RUN PARTNERS



INVOICE

Date 5/1/2023

Invoice No. 12852

Bill To

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

PO NUMBER	PO 11326
SUPPLIER ID	

Terms	FOR THE MONTH OF
Net 30	May 2023

Government Relations Services performed Fee as agreed to and amount owed: Total Amount Due	\$3,500.00
---------------------------------------------------------------------------------------------------------	------------

Remittance Information

For billing inquiries please email trpadmin@thornrun.com

Remittance Information

Please make all checks payable to:
Thorn Run Partners, LLC:
100 M Street SE, Suite 750
Washington, DC 20003
Please reference the invoice number when making payment

Payment Options

We accept wire and ACH. For more information:
Email: trpadmin@thornrun.com
Phone: +1 (202) 688-0222
Online Payment Link: <https://app01.us.bill.com/p/thornrunpartners>

TAX ID

FEIN: 27-1541515

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 15

MAY 16, 2023

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.
West Palm Beach, FL 33415

Invoice

Okeechobee Utility Authority
Attn:John Hayford, Exec Director
100 SW 5th Avenue
Okeechobee, FL 34974
PO No:11323

DATE	INVOICE #
5/1/2023	202305014

PROJECT
540.01-LOSOM Support

DESCRIPTION	AMOUNT
Support for the month of April 2023	250.00
Total	\$250.00

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 16

MAY 16, 2023

FINANCE REPORT

At the end of April 2023, operating revenue were \$7,430,764 compare to YTD budget of \$7,009,479 which resulted in the achievement of 105.7% of YTD budget or an overage of \$421,285. The cumulative difference in revenue of \$421,285 is significantly greater than the cumulative difference of \$227,068 reported last month, confirming the strong performance in revenue as reported on page 6 & 7.

Factors' contributing to the month's achievement in revenue includes:

- Second highest monthly revenue for water and wastewater – refer to page 4.
- Other income: Hurricane Ian insurance (PGIT) - \$29,845.
Vac. Con truck Insurance (PGCS) - \$56,930.

YTD operating expenditures were \$4,142,624, which is \$989,371 below budget, yielding a positive variance of 19.3%. A continued review of the Authority's expenses shows no negative variance at the departmental level. Staff will continue to monitoring all cost and take corrective measure should the need arise.

Cumulative net operating revenue, which provides a dollar value indicator of actual operating result compare against budget, report a surplus \$1,410,656 over YTD budget.

YTD restricted revenue of \$302,311 is 251.4% above YTD budget of \$86,023 due to:

1. Cumulatively as at April 2023, OUA has added 36 new water connection accounts and 15 wastewater connection accounts compare with YTD budget of 14 new water connections and 7 new wastewater connections.
2. YTD interest on bank deposits totaled \$146,364 compared to budget of \$18,919.

All other financial indicators remain consistent with both prior year and budgeted targets.

Finally, OUA staff are actively preparing FY24 preliminary budget and will be circulating copies at a future board meeting.

Okeechobee Utility Authority

Finance Report

Fiscal Year 2023

As of The Period Ending April 30, 2023

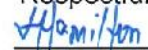
OKEECHOBEE UTILITY AUTHORITY
TABLE OF CONTENTS

Executive Summary	Page 1
Finance Report for: The Period Ending April 30, 2023	Page 2
Graphs:	
Operating Revenue Comparison- YTD Actual vs Budget	Page 3
Operating Expenses Comparison– YTD Actual vs Budget	Page 3
Operating Activity Comparisons:	
Revenue-Current Year vs 4 Year Weighted Average vs Current YTD Budget	Page 4
Graph-Current Year vs 4 Year Weighted Average YTD	Page 5
Graph-Water Revenue FY17-FY22 & FY23 YTD	Page 6
Graph-Sewer Revenue FY17-FY22 & FY23 YTD	Page 7
Expenses-Current Year vs 4 Year Weighted Average vs Current YTD Budget	Page 8
Graph-Current Year vs 4 Year Weighted Average YTD	Page 9
Graph Operating Expenses FY17-FY22 & FY23 YTD	Page 10
Graph Non Operating Expenses FY17-FY22 & FY23 YTD	Page 11
Comparative Statement of Cashflows: 09.3.20, 09.30.21 & 04.30.23	Page 12
Balance Sheet as of April 30, 2023	Pages 13-14
Pie Graph of Major Balance Sheet Items	Page 15
Detail of Other Operating Revenue	Page 16

Okeechobee Utility Authority
 Executive Summary
 Prepared by Finance Director

**OKEECHOBEE UTILITY AUTHORITY
 FINANCIAL SUMMARY COMPARISON**

	Operating Revenues				Operating Expenses				Cumulative YTD Operating Budget Variance	Restricted Revenues				Cumulative YTD Restricted Budget Variance
	Actual YTD FY22	Actual YTD FY23	Budget YTD FY23	% Variance (FY 23 vs Bud. FY23)	Actual YTD FY22	Actual YTD FY23	Budget YTD FY23	% Variance (FY23 vs Bud FY23)		Actual YTD FY 22	Actual YTD FY 23	Budget YTD FY23	% Variance (FY 23 vs Bud FY 23)	
Oct-22	952,107	987,911	968,026	2.0%	304,448	520,371	581,520	10.5%	81,034	16,943	19,502	12,289	58.7%	7,213
Nov-22	1,932,264	2,059,188	2,002,708	2.7%	856,789	1,096,709	1,266,284	13.4%	226,035	37,265	32,695	24,578	33.0%	8,117
Dec-22	2,839,735	2,999,688	3,004,062	-0.1%	1,578,441	1,651,692	2,199,426	24.9%	543,360	57,320	50,228	36,867	36.2%	13,361
Jan-23	3,889,449	4,102,770	4,005,416	2.4%	2,064,469	2,246,263	2,932,568	23.4%	783,659	73,453	98,649	49,156	100.7%	49,493
Feb-23	4,938,079	5,229,606	5,006,770	4.3%	2,643,709	2,840,636	3,665,710	22.5%	1,047,910	118,145	154,325	61,445	151.2%	92,880
Mar-23	5,966,092	6,235,193	6,008,125	3.6%	3,283,129	3,545,046	4,398,853	19.4%	1,080,875	135,895	193,272	73,734	162.1%	119,538
Apr-23	6,941,548	7,430,784	7,009,479	5.7%	3,813,513	4,142,624	5,131,995	19.3%	1,410,656	157,452	302,311	86,023	251.4%	216,288
May-23														
Jun-23														
Jul-23														
Aug-23														
Sep-23														

Respectfully,

 Lauriston Hamilton

Okeechobee Utility Authority
FY 2023 Finance Report for April 30, 2023
The Period Ending

OPERATING REVENUE FUND

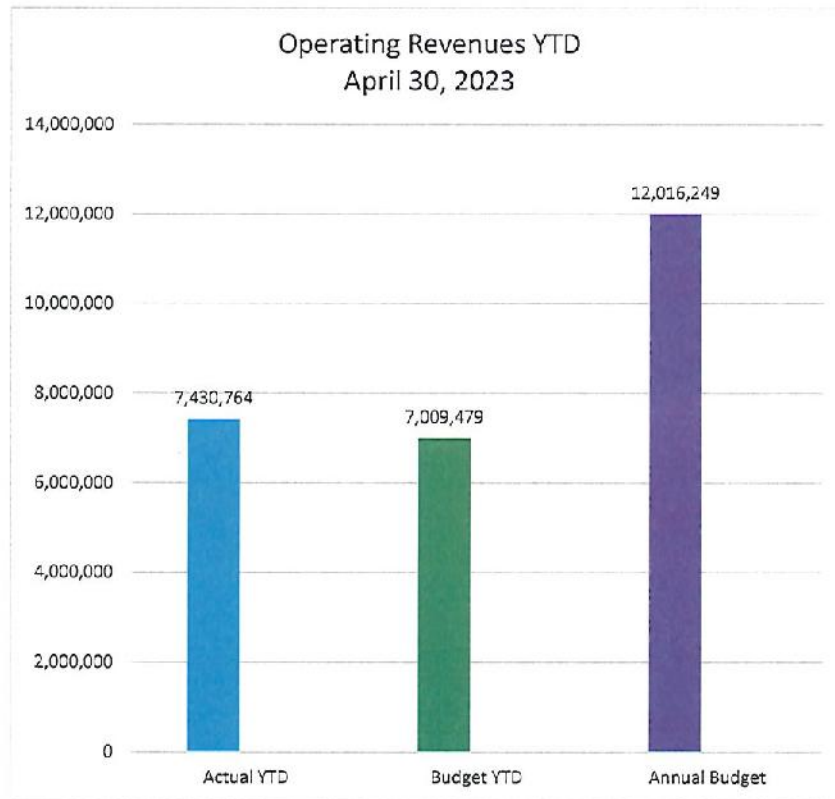
	Actual YTD	Budget YTD	\$ Variance	% Variance
OPERATING REVENUE:				
Water	\$ 4,324,739	\$ 4,179,435	\$ 145,304	3.5%
Sewer	\$ 2,705,051	2,564,697	140,355	5.5%
Other Operating Revenue (see detail on page 16)	\$ 400,974	265,347	135,627	51.1%
Total Operating Revenue Received	<u>\$ 7,430,764</u>	<u>\$ 7,009,479</u>	<u>\$ 421,286</u>	<u>6.0%</u>
OPERATING EXPENSES:				
Water	\$ 962,461	\$ 1,225,879	\$ 263,418	21.5%
Wastewater	\$ 564,086	788,530	224,444	28.5%
Meter Readers	\$ 153,445	172,631	19,186	11.1%
Maintenance	\$ 1,253,831	1,482,438	228,607	15.4%
Administration Operating	\$ 697,127	832,727	135,600	16.3%
General & Admin.	\$ 511,675	629,790	118,115	18.8%
Contingency Expense	\$ -	-	-	0.0%
Total Operating Expenses Paid (3) (4) (5) (6)	<u>\$ 4,142,624</u>	<u>\$ 5,131,995</u>	<u>\$ 989,371</u>	<u>19.3%</u>
Net Operating Income	<u>\$ 3,288,140</u>	<u>\$ 1,877,484</u>	<u>\$ 1,410,656</u>	<u>75.1%</u>

RESTRICTED REVENUE FUNDS

RESTRICTED REVENUE FUNDS RECEIVED:				
Fire Hydrant Fund Fee	\$ 55,420	\$ 54,953	\$ 467	0.9%
Water CC Fees (infill)	\$ 51,459	6,285	45,173	718.7%
WW CC Fees (infill)	\$ 49,068	5,866	43,202	736.5%
Operating Account Interest	\$ 95,937	9,435	86,502	0.0%
Payroll Account Interest	\$ 1,743	305	1,439	0.0%
Restricted Interest Income	\$ 48,684	9,179	39,505	430.4%
TOTAL RESTRICTED REVENUE (1) (2)	<u>\$ 302,311</u>	<u>\$ 86,023</u>	<u>\$ 216,288</u>	<u>251.4%</u>
NON-OPERATING EXPENSES:				
Debt service interest expense	\$189,941	\$185,939	(4,002)	-2.2%
Non-cash depreciation & amortization	\$1,614,923	\$1,582,350	(32,573)	-2.1%
NET REVENUE BEFORE ITEMS BELOW	<u>\$ 1,785,587</u>	<u>\$ 195,218</u>	<u>\$ 1,663,519</u>	<u>852.1%</u>

NOTES: Above Revenue and Expense does not include the following:

	Actual YTD	Annual Budget	Variance
(1) Grant funds & state appropriations of:	\$1,722,369	\$10,209,302	
(2) Contributed capital of:	\$492,466	\$20,145	
(3) Debt service principal payments of:	\$0	\$2,187,862	
(4) Net Construction In Progress (CIP) Expenditures of:	\$3,606,317	\$11,548,847	

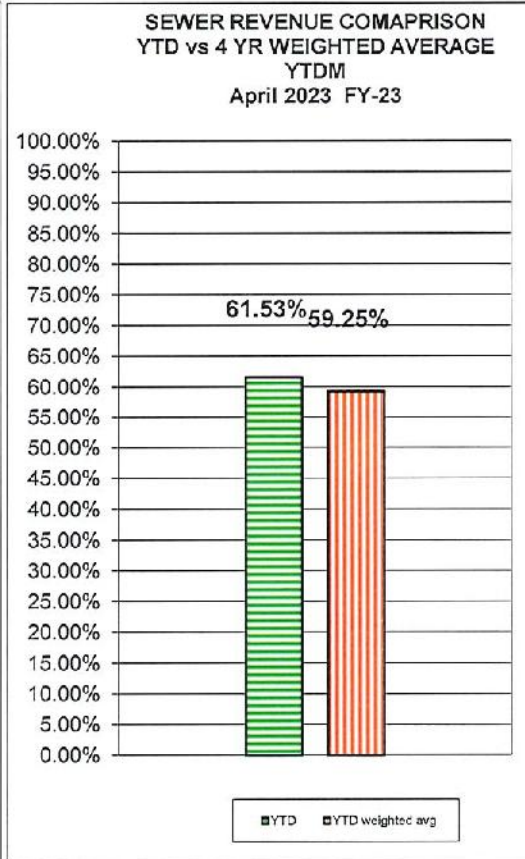
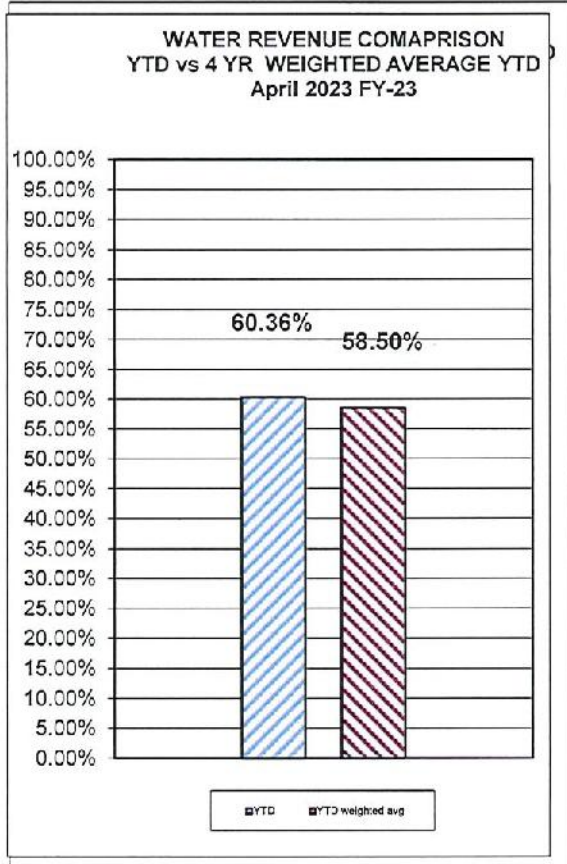


Current FY-23 Water and Sewer Utility Revenue
Monthly & YTD Revenue and Difference from 4Yr Weighted Average (in \$)

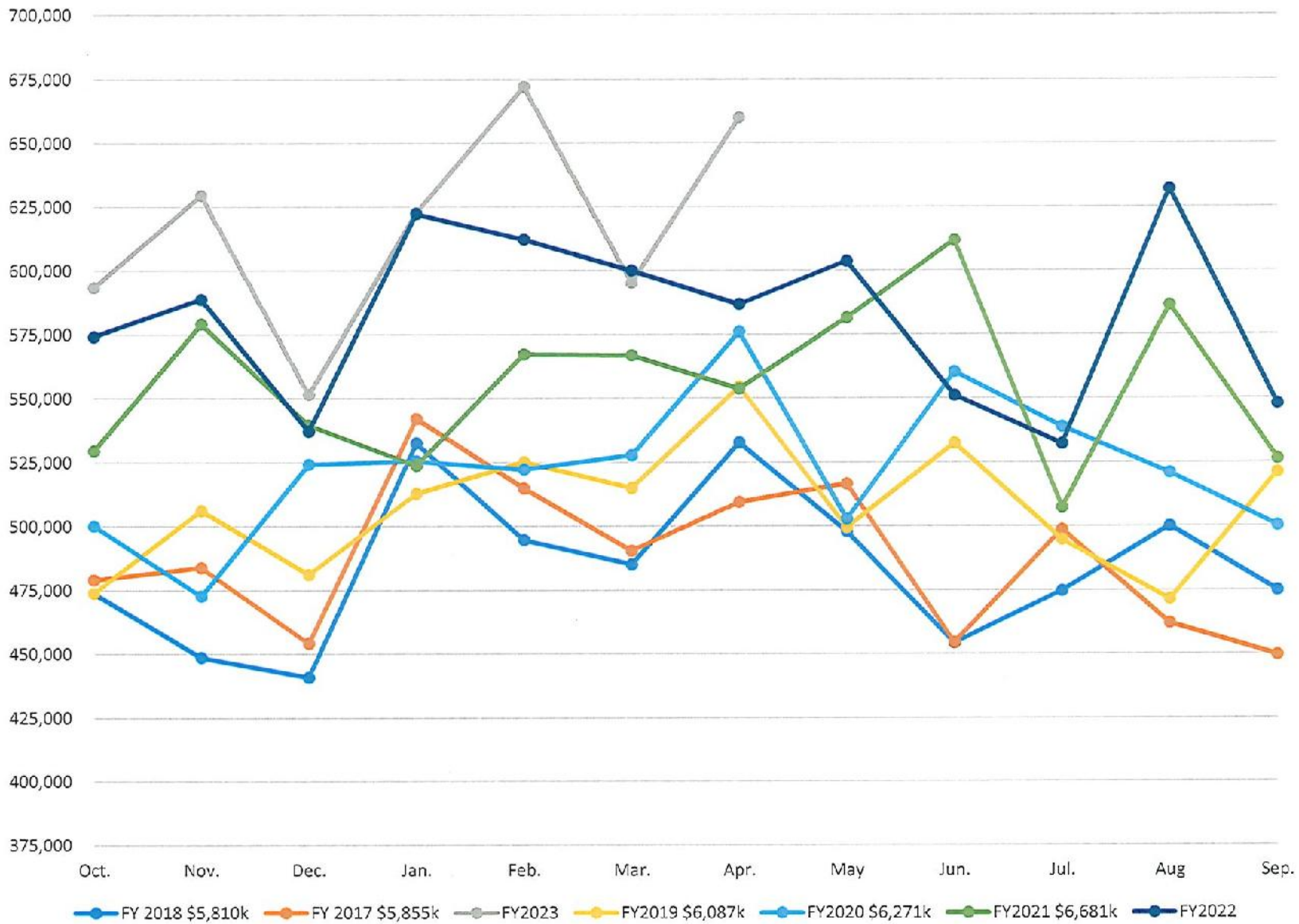
WATER UTILITY REVENUE:				Monthly \$ Difference From 4 Year Weighted Average of	% Current YTD Budget	4 Yr Weighted Average %
Period	YTD		\$ 6,665,699	Water Revenue	\$7,164,746	
Oct.	\$ 593,447	593,447	\$ 57,498	8.28%	8.03%	
Nov.	\$ 629,508	1,222,955	\$ 75,090	17.07%	15.85%	
Dec.	\$ 551,517	1,774,472	\$ 21,828	24.77%	23.85%	
Jan.	\$ 622,764	2,397,237	\$ 60,363	33.46%	32.49%	
Feb.	\$ 672,135	3,069,372	\$ 100,112	42.84%	40.99%	
Mar.	\$ 595,264	3,664,636	\$ 28,154	51.15%	49.40%	
Apr.	\$ 660,103	4,324,739	\$ 88,639	60.36%	58.50%	
May	\$ -	-	\$ -	0.00%	0.00%	
Jun.	\$ -	-	\$ -	0.00%	0.00%	
Jul.	\$ -	-	\$ -	0.00%	0.00%	
Aug.	\$ -	-	\$ -	0.00%	0.00%	
Sep.	\$ -	-	\$ -	0.00%	8.03%	

SEWER UTILITY REVENUE:				Monthly \$ Difference From 4 Year Weighted Average of	% Current YTD To Budgeted Sewer Revenue	
			\$ 4,084,988	\$4,396,623		
Oct.	\$ 365,608	\$ 365,608	\$ 34,478	8.32%	8.10%	
Nov.	\$ 398,359	\$ 763,967	\$ 54,353	17.38%	16.52%	
Dec.	\$ 348,896	1,112,863	\$ 16,438	25.31%	24.67%	
Jan.	\$ 390,783	1,503,646	\$ 44,239	34.20%	33.14%	
Feb.	\$ 426,884	1,930,530	\$ 62,684	43.91%	42.04%	
Mar.	\$ 371,791	2,302,321	\$ 18,767	52.37%	50.68%	
Apr.	\$ 402,730	2,705,051	\$ 53,204	61.53%	59.25%	
May	\$ -	-	\$ -			
Jun.	\$ -	-	\$ -			
Jul.	\$ -	-	\$ -			
Aug.	\$ -	-	\$ -			
Sep.	\$ -	-	\$ -			

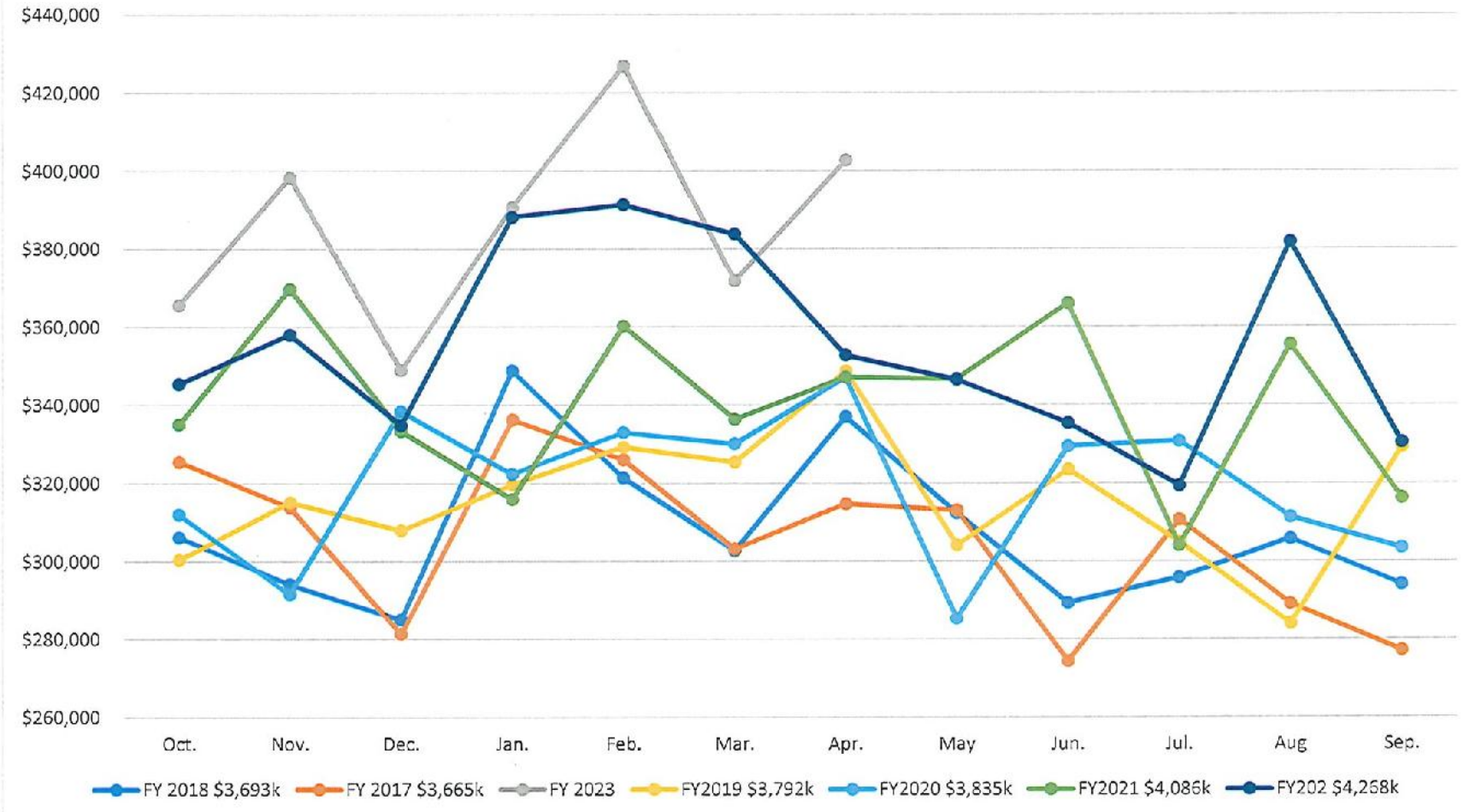
WATER AND SEWER REVENUE COMPARISON
YEAR TO DATE vs 4 YEAR WEIGHTED AVERAGE YEAR TO DATE



Actual Water Revenue Comparison



Actual Wastewater Revenue Comparison



**Current FY-23 Operating & Non-Operating Expenses,
Monthly & YTD Expense and Difference from 4Yr Weighted Average (in \$)**

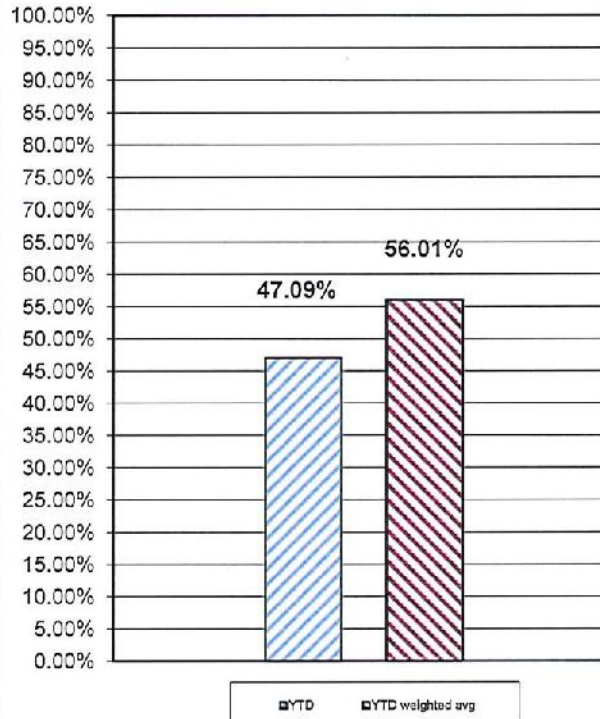
				\$ Difference For the Month	% Current YTD To Budgeted	4 Yr Weighted
OPERATING EXPENSES:				From 4 Year Weighted Avg of	Operating Exp.	Average
Period		YTD		\$ 6,708,708	\$8,797,705	
Oct.	\$ 520,371	\$ 520,371	\$ 130,920		5.91%	5.85%
Nov.	\$ 576,338	\$ 1,096,709	\$ 75,237		12.47%	13.30%
Dec.	\$ 554,983	\$ 1,651,692	\$ (118,596)		18.77%	23.36%
Jan.	\$ 594,571	\$ 2,246,263	\$ 59,392		25.53%	31.36%
Feb.	\$ 594,373	\$ 2,840,636	\$ 56,058		32.29%	39.37%
Mar.	\$ 704,410	\$ 3,545,046	\$ 112,281		40.30%	48.19%
Apr.	\$ 597,578	\$ 4,142,624	\$ 72,004		47.09%	56.01%
May	\$ -	\$ -	\$ -		0.00%	0.00%
Jun.	\$ -	\$ -	\$ -		0.00%	0.00%
Jul.	\$ -	\$ -	\$ -		0.00%	0.00%
Aug.	\$ -	\$ -	\$ -		0.00%	0.00%
Sep.	\$ -	\$ -	\$ -		0.00%	0.00%
				\$ Difference For the Month	% Current YTD To Budgeted	
NON-OPERATING EXPENSES:				From 4 Year Weighted Avg of	Non-Oper. Exp.	
				\$ 3,084,830	\$3,031,353	
Oct.	\$ 256,552	\$ 256,552	\$ 3,042		8.46%	8.22%
Nov.	\$ 258,079	\$ 514,631	\$ 6,234		16.98%	16.38%
Dec.	\$ 258,080	\$ 772,711	\$ 5,673		25.49%	24.56%
Jan.	\$ 258,080	\$ 1,030,791	\$ 5,700		34.00%	32.74%
Feb.	\$ 258,079	\$ 1,288,870	\$ 5,322		42.52%	40.94%
Mar.	\$ 258,080	\$ 1,546,950	\$ 4,658		51.03%	49.15%
Apr.	\$ 257,914	\$ 1,804,864	\$ 6,831		59.54%	57.29%
May	\$ -	\$ -	\$ -		0.00%	0.00%
Jun.	\$ -	\$ -	\$ -		0.00%	0.00%
Jul.	\$ -	\$ -	\$ -		0.00%	0.00%
Aug.	\$ -	\$ -	\$ -		0.00%	0.00%
Sep.	\$ -	\$ -	\$ -		0.00%	8.22%

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

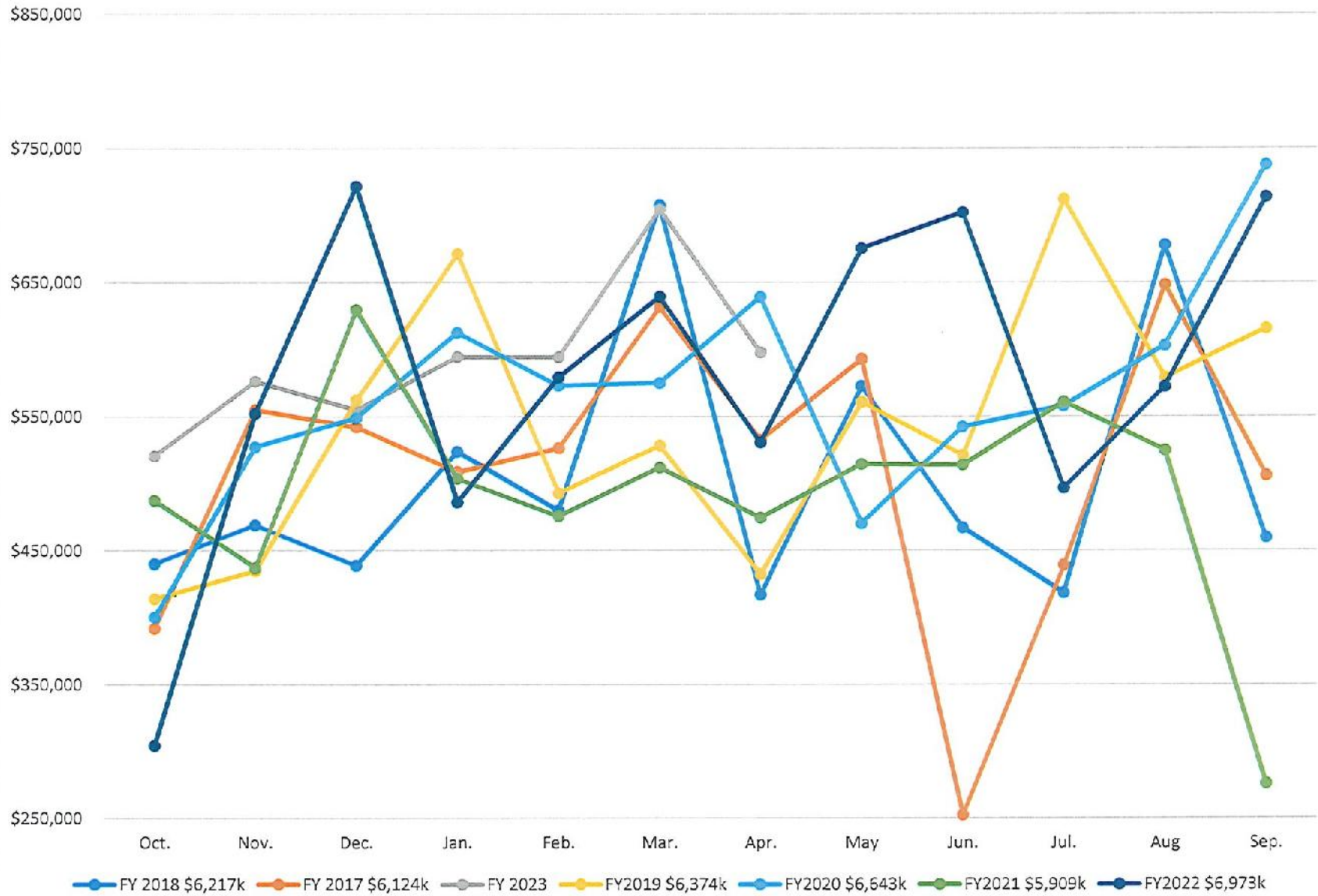
April 2023 FY-23



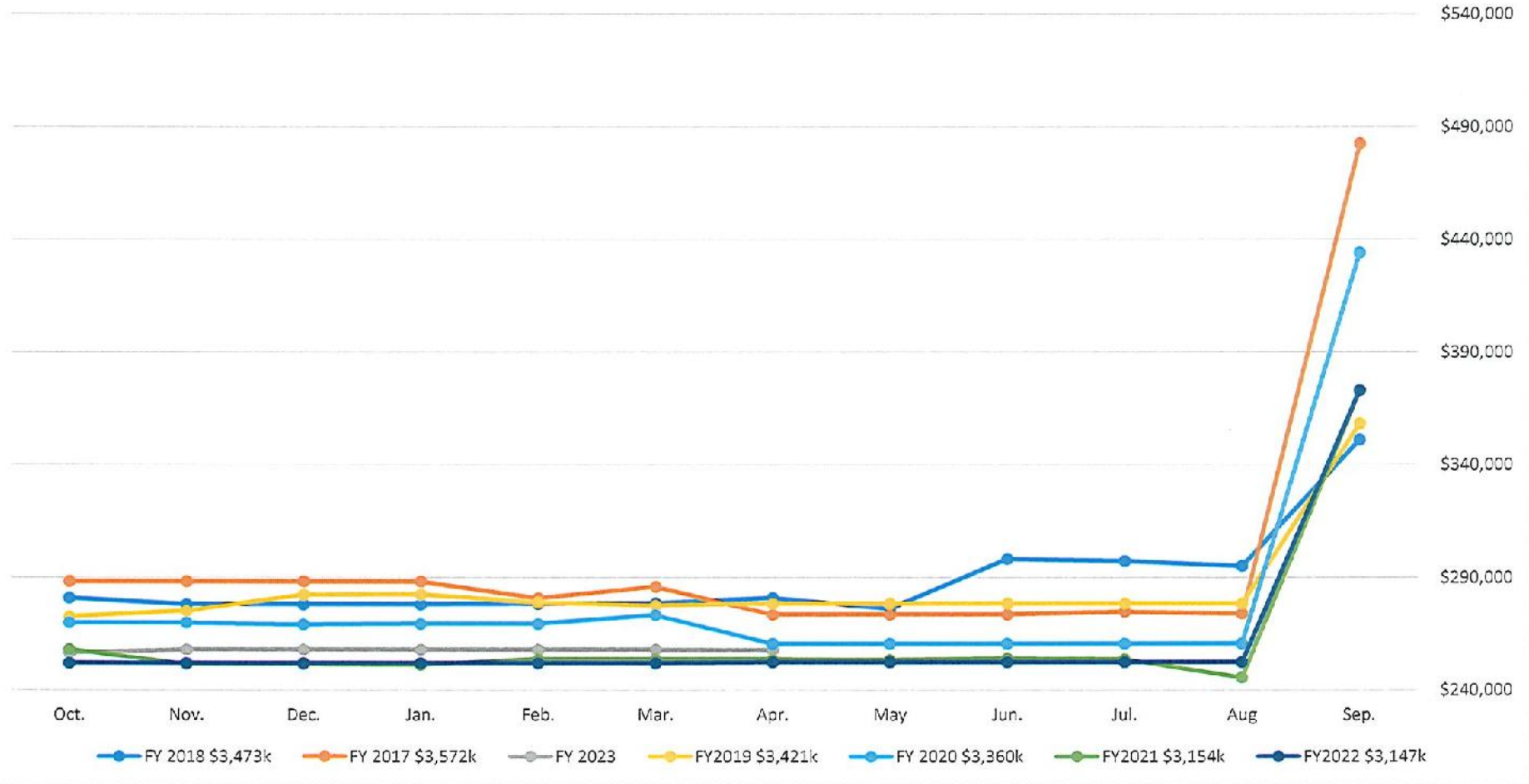
OPERATING EXPENSES COMAPRISON
YTD vs 4 YR WEIGHTED AVERAGE YTD
April 2023 FY-23



Actual Operating Expense Comparison



Actual Non Operating Expense Comparison



	A	X	Z	AA	AC
88					
89	Okeechobee Utility Authority	Audit		Audit	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, 2020		Sept 30, 2021	April 30, 2023
95		12 Months		12 Months	7 Month
96					
97	Cash Flows from Operations				
98	Operating Income	1,053,235		2,594,121	1,637,432
99	Depreciation & Amortization	2,746,474		2,630,852	1,614,923
100	Increase (decrease) in cash from changes in accounts receivable and grants receivable	(416,787)		(528,183)	294,433
101	Increase (decrease) in cash from changes in accounts payable	(394,791)		15,521	(85,452)
102	Increase (decrease) in cash from changes in other assets	372,929		(894,977)	(258,354)
103	Increase (decrease) in cash from changes in other liabilities	(388,909)		1,091,556	357,850
104	Cash provided (used) by operations	2,972,151		4,908,890	3,560,832
105					
106	Cash Flows from Nonoperating Revenues/Expenses				
107	Fire Hydrant fees	84,401		85,215	55,420
108	Capital connection fees	97,282		230,218	100,527
109	Interest revenue	157,694		47,914	146,364
110	Debt issuance costs	(55,500)		0	0
111	Interest expense	(613,093)		(523,113)	(189,941)
112	Cash provided (used) by nonoperating activities	(329,216)		(159,766)	112,370
113					
114	Cash Flows from Capital and Financing Activities				
115	Purchase of equipment, computer hardware, & technology equipment	(342,552)		(331,835)	463,400
116	Construction in progress	(4,913,908)		(2,887,078)	(6,775,527)
117	Acquisition of land, easements and related costs	(252,195)		(34,500)	(129,038)
118	Sale of land and or equipment	8,610		1,556,403	0
119	Gain (Loss) on sale of land and equipment	2,310		37,022	3,924
120	Bond principal payments	(1,287,391)		(2,028,142)	-
121	Grant revenue & FEMA reimbursement	1,154,965		1,140,059	-
122	Capital contributions from developers	224,430		199,194	492,466
123	Cash provided (used) by capital / financing activities	(5,405,731)		(2,348,877)	(5,944,775)
124					
125	Net increase (decrease) in cash and investments	(2,762,796)		2,400,247	(2,271,573)
126	This unaudited cash flow statement is subject to adjustments.				
127	The unaudited balance sheet on pages 13 & 14 is subject to adjustments.				

OKEECHOBEE UTILITY AUTHORITY
Statement of Net Assets
April 30, 2023

ASSETS

CURRENT ASSETS

Cash and cash equivalents		\$	3,300,643.88
Unrestricted assets:			
Investments			0.00
Interest receivable			0.00
Grants receivable			
Restricted assets:			
Cash and cash equivalents			6,216,859.83
Investments			2,000,000.00
Interest receivable			9,875.69
Receivables:			
Accounts receivable			2,240,409.49
less allowance for uncollectible accounts			-116,675.34
Inventories			657,617.59
Prepaid Expenses			237,318.23
Total current assets			14,546,049.37

NONCURRENT ASSETS

Capital assets:

Land			2,906,860.90
Utility plants, buildings and equipment			108,129,167.57
			111,036,028.47
Less accumulated depreciation			-53,127,379.08
			57,908,649.39
Construction in progress			9,502,598.84
Total capital assets			67,411,248.23

Other Assets:

Net Pension Asset			1,904,107.00
-------------------	--	--	--------------

Deferred Charges:

Deferred Pension Outflows - Actuarial and Prepaid			138,282.00
Deferred loss on bond refunding, net			378,501.35
Total Deferred charges:			516,783.35

Total noncurrent assets

69,832,138.58

TOTAL ASSETS

\$ 84,378,187.95

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$	459,491.87
Accrued expenses		132,004.72
Due to other governments		54,141.01
Bonds payable (current)		1,063,534.27
Accrued compensated absences & bonus (current)		306,143.29
Payable from restricted assets		
Accrued interest		28,988.33
Customer Deposits		707,281.74
Total current liabilities		<u>2,751,585.23</u>

NONCURRENT LIABILITIES

Long-term portion of bonds payable, net		14,809,350.65
Accrued OPEB payable		218,175.00
Net Pension Liability		0.00
Deferred Pension Inflow from Actuarial Calculation		1,641,218.00
Unearned revenues:		
Developer agreements		424,402.36
Total noncurrent liabilities		<u>17,093,146.01</u>

TOTAL LIABILITIES

19,844,731.24

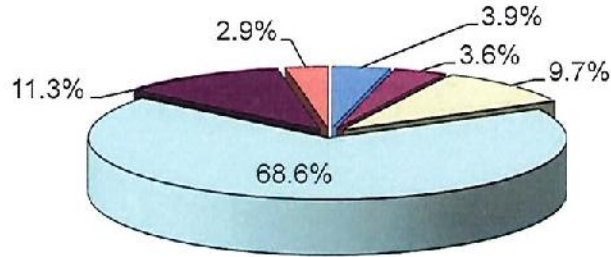
NET POSITION

Invested in capital assets, net of related debt		44,731,657.00
Restricted for capital projects		2,361,411.00
Restricted for debt service		481,018.00
Restricted for Rate Stabilization		1,339,359.00
Restricted for Pension Benefits		1,904,107.00
Unrestricted		9,708,220.96
YTD Surplus of Revenue over Expenses		4,007,683.75
Total net position		<u>64,533,456.71</u>

TOTAL LIABILITIES AND NET POSITION

\$ 84,378,187.95

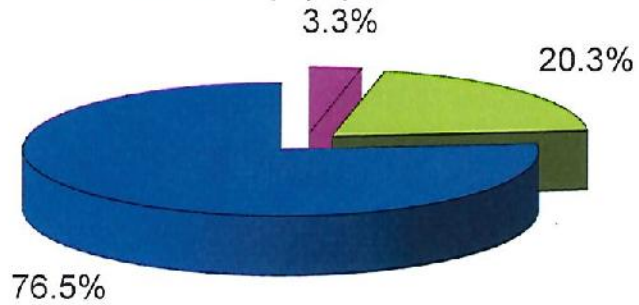
Assets - April, 2023



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

Cash	3,300,644	3.9%
AR, Inventory & Prepaid	3,018,670	3.6%
Restricted Cash	8,226,736	9.7%
Fixed Assets	57,908,649	68.6%
Construction in Progress	9,502,599	11.3%
Other Assets (Deferred Charges)	2,420,890	2.9%
Total Assets	84,378,188	

Liabilities & Equity April, 2023



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

Current Liabilities	2,751,585	3.3%
Noncurrent Liabilities	17,093,146	20.3%
Equity - Net Assets	64,533,457	76.5%
Total Liab & Equity	84,378,188	

Okeechobee Utility Authority
 Detail of March 31, 2023 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
Install Fees-Water	\$ 25,664	\$ 3,879	\$ 21,785
Private Fire Protection	\$ 53,819	52,308	1,511
Turn on/off Fees	\$ 30,080	34,755	(4,675)
Other Revenue-Water A	\$ 8,456	8,708	(252)
Install Fees-Sewer	\$ 45,034	3,885	41,149
Kings Bay Sewer Maint. Fees	\$ 11,503	11,813	(310)
Other Revenue-Sewer B	\$ 2,250	1,206	1,044
Penalties & Late Charges	\$ 64,366	72,694	(8,329)
Gain/Loss Sale of Assets C	\$ 3,924	0	3,924
Ag Land Lease	\$ 3,505	2,050	1,455
Merchant & Misc. Revenue D	\$ 152,373	74,047	78,326
Totals	<u>\$ 400,974</u>	<u>\$ 265,347</u>	<u>\$ 135,627</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

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 17

MAY 16, 2023

PRESENTATION OF FY22 FINANCIAL STATEMENTS AUDIT REPORT, GOVERNANCE LETTER AND ANNUAL FINANCIAL REPORT

Attached are the Financial Statements Audit Report, the Governance Letter for FY22, and the Annual Financial Report, that were completed by Nowlen, Holt & Miner, P.A. The Governance Letter is a requirement by Auditing Standards. The Annual Financial Report (AFR) is a summary of the Audit that is required to be submitted to the Department of Financial Services.

Since OUA received financial assistance exceeding \$750,000 in FY22 from the Florida Department of Environmental Protection, there is a Compliance Report, a Schedule of Expenditures, and a Schedule of Findings on Pages 52-59 of the audited financial statements.

The Management Letter on pages 60-62 is a required communication to the Board by the Auditor General.

Page 63 is a required compliance report regarding local government investment policies.

Mr. Terry Morton, CPA of Nowlen, Holt & Miner, P.A. will be in attendance to discuss the Audit and answer any questions the Board may have regarding the Audit.

After presentation and discussion should the OUA Board agree with the findings, staff requests formal Board acceptance of the FY22 Financial Statements Audit Report and the Annual Financial Report.



NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHRIDGE 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.NHMCFA.COM

EVERETT B. NOWLEN (1930-1984), CPA
EDWARD T. HOLT, CPA
WILLIAM B. MINER, RETIRED
ROBERT W. HEIDRICK, JR., CPA
JANET R. DANCEVICH, RETIRED, CPA
TERRY L. MORTON, JR., CPA
H. RONALD BENNETT, CVA, ABV, CFE, CPA
ALEXIA G. VARGA, CFE, CPA
EDWARD T. HOLT, JR., PFS, CPA
BRIAN J. BRESCEA, CFP®, CPA

MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
WEI PAN, CPA
WILLIAM C. KISKEE, CPA
RICHARD E. DOTTIS, CPA

BELLE GLADE OFFICE
333 S.E. 2nd STREET
POST OFFICE BOX 338
BELLE GLADE, FLORIDA 33430-0338
TELEPHONE (561) 995-5612
FAX (561) 995-6248

July 27, 2020

The Honorable Chairman, Members of the Board
and Management
Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, FL 34974

We are pleased to confirm our understanding of the services we are to provide the Okeechobee Utility Authority for the years ended September 30, 2020, 2021 and 2022. We will audit the financial statements of the Proprietary Fund and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the Okeechobee Utility Authority as of and for the years ended September 30, 2020, 2021 and 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Okeechobee Utility Authority's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the Okeechobee Utility Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Pension and Other Postemployment Benefit trend information.

We have also been engaged to report on supplementary information other than RSI that accompanies the Okeechobee Utility Authority's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

- 1) Schedule of expenditures of federal awards and state financial assistance, if applicable.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on—

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and projects and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal program or state awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996, Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and each major state project in accordance with Chapter 10.550 Rules of the Auditor General. (Single Audit Report)

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Single Audit report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of 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 Auditor General. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; the provisions of the Uniform Guidance, and Chapter 10.550, Rules of the Auditor General, and will include tests of accounting records, a determination of major program(s) in accordance with the Uniform Guidance and major state project(s) in accordance with Chapter 10.550, Rules of the Auditor General,

and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Chairman and Board of the Okeechobee Utility Authority. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue reports, or we may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards and state financial assistance; the annual financial report to be filed with the Florida Department of Finance Services; federal award programs and state projects; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance and Chapter 10.550 Rules of the Auditor General, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program and state project. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance and Chapter 10.550 Rules of the Auditor General.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.550 Rules of the Auditor General.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Okeechobee Utility Authority's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance and Chapter 10.550 Rules of the Auditor General require that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, and regulations and the terms and conditions of federal awards contracts and grant agreements applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* and the Department of Financial Services' *State Projects Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Okeechobee Utility Authority's major programs. For federal programs that are included in the *OMB Compliance Supplement*, our compliance and internal control procedures will relate to the compliance requirements that the *OMB Compliance Supplement* identifies as being subject to audit. For state projects that are included in *State Projects Compliance Supplement*, our compliance and internal control procedures will relate to the compliance requirements that the *State Projects Compliance Supplement* identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the Okeechobee Utility Authority's compliance with requirements applicable to each of its major programs and projects in our report on compliance issued pursuant to the Uniform Guidance and Chapter 10.550 Rules of the Auditor General.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes of the Okeechobee Utility Authority in conformity with U.S. generally accepted accounting principles, the Uniform Guidance, and Chapter 10.550 Rules of the Auditor General based on information provided by you. We will also assist in preparing the annual financial report to be filed with the Florida Department of Finance Services. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing and maintaining effective internal controls, relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance and Chapter 10.550 Rules of the Auditor General, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in

communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, that we report. Additionally, as required by the Uniform Guidance and Chapter 10.550 Rules of the Auditor General, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

You are responsible for identifying all federal and state awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards and state financial assistance (including notes and noncash assistance received) in conformity with the Uniform Guidance and Chapter 10.550 Rules of the Auditor General. You agree to include our report on the schedule of expenditures of federal awards and state financial assistance in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards and state financial assistance. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards and state financial assistance that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards and state financial assistance in accordance with the Uniform Guidance and Chapter 10.550 Rules of the Auditor General; (2) you believe the schedule of expenditures of federal awards and state financial assistance, including its form and content, is stated fairly in accordance with the Uniform Guidance and Chapter 10.550 Rules of the Auditor General; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards and state financial assistance.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as

your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes, the annual financial report to be filed with the Florida Department of Finance Service and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards and state financial assistance, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Indemnification

Nowlen, Holt & Miner, P.A. shall at all times hereafter, indemnify, hold harmless and defend Okeechobee Utility Authority, its Board, agents, and employees from and against any claim, demand or cause of action of any kind or nature arising out of error, omission or negligent act of Nowlen, Holt & Miner, P.A., its agents, or employees in the performance of services under this agreement.

Nowlen, Holt & Miner, P.A. further agrees, at all times hereafter, to indemnify, hold harmless and defend Okeechobee Utility Authority, its Board, agents, and employees from and against any claim, demand or cause of action of any kind or nature arising out of any conduct or misconduct of Nowlen, Holt & Miner, P.A. resulting from the performance of services under this agreement for which Okeechobee Utility Authority, its agents, or employees are alleged to be liable.

Nowlen, Holt & Miner, P.A. acknowledges and agrees that Okeechobee Utility Authority would not enter into this Agreement without this indemnification of Okeechobee Utility Authority by Nowlen, Holt & Miner, P.A., and that Okeechobee Utility Authority's entering into this Agreement shall constitute good and sufficient consideration for this indemnification. These provisions shall survive the expiration or earlier termination of this agreement. Nothing in this agreement shall be construed to affect in any way the Okeechobee Utility Authority's rights, privileges, and immunities as set forth in Florida Statutes 768.28.

The obligations of Nowlen, Holt & Miner, PA are solely the obligations of Nowlen, Holt & Miner, PA. No officer, owner, director, employee, agent, contractor, shareholder, or controlling person shall be subject to any personal liability whatsoever.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to Okeechobee Utility Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Nowlen, Holt & Miner, P.A. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulatory agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Nowlen, Holt & Miner, P.A. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

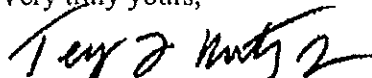
The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by federal or state agencies providing direct or indirect funding. If we are aware that a federal or state awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit in October 2020 and to issue our reports no later than March 31, 2021. Terry L. Morton, Jr. is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fees for these services will be as outlined in the attached Fee Schedule. This does not include the fee for the audit of the Okeechobee Utility Authority Employees' Retirement System which is included in a separate engagement letter. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

This engagement letter incorporates the Okeechobee Utility Authority's Request for Proposal – Audit Services and our proposal dated June 22, 2020. Any conflict between this letter and Request for Proposal will be controlled by the Request for Proposal.

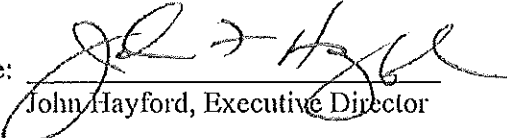
We appreciate the opportunity to be of service to Okeechobee Utility Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,


Nowlen, Holt & Miner, P.A.

RESPONSE:

This letter correctly sets forth the understanding of the Okeechobee Utility Authority:

Management Signature: 
John Hayford, Executive Director

Date: 8/11/2020

Governance Signature: 

Date: August 11, 2020

Fee Schedule

The term of the engagement shall be for three (3) years beginning with fiscal years ending September 30, 2020, 2021, and 2022 with the expectation that additional contracts will be awarded for two (2) one year periods subject to the mutual consent of the OUA and Nowlen, Holt & Miner, P.A. or one (1) year beginning with the fiscal year ending September 30, 2023, with the expectation that continuing contracts will be awarded each year thereafter for one year periods subject to mutual consent of the OUA and Nowlen, Holt & Miner, P.A.

1. Per year audit fee for a three year contract, FY 2020	<u>\$ 18,000</u>
FY 2021	<u>\$ 18,000</u>
FY 2022	<u>\$ 18,000</u>

2. Fee for a Single Audit in accordance with the Federal and State Single Audit

<u>Costs per major program:</u>	<u>\$ 4,000</u>
---------------------------------	-----------------

3. A single hourly rate to be used for any additional work requested by the OUA which is outside the scope of the contract.

<u>\$ 120</u>

Note: The above prices are not-to-exceed amounts, if our hours are less we will bill the OUA based on actual hours.

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 18

FY17

AUGUST 10, 2020

AUDIT SERVICES CONTRACT

At the OUA's July 6, 2020 Board meeting the Board ranked Nowlen, Holt & Miner, P.A. as the number 1 audit firm and authorize the Executive Director to negotiate a contract with them to be brought back to the Board for final review and approval.

The attached contract written in the form of an engagement will be for an initial three (3) year term with the expectation that continuing contracts will be awarded each year thereafter for two one-year periods subject to mutual consent of the OUA and Nowlen, Holt & Miner, P.A.

Counsel has reviewed the engagement letter and found it acceptable to incorporate the original request for proposal (RFP) by reference to make the engagement letter sufficient.

The audit fee for will be \$18,000 per year and \$4,000 for each Federal and State Single Audit per major program that is required. The audit fee for the contract that was completed this year was \$20,000 per year and \$5,000 for a new Federal and State Single Audit per major program.

Staff recommends the Board approve the attached engagement letter with authorization for the Board Chairman and Executive Director execute the same.

M Jc
S mA
V 4-0



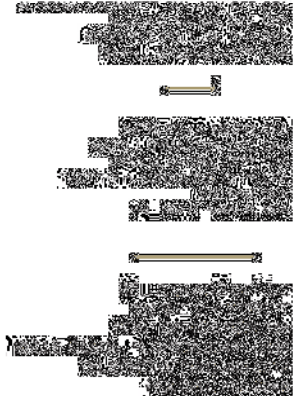
NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

WEST PALM BEACH OFFICE
NORTHBRIDGE CENTRE



EVERETT B. NOWLEN (1930-1984), CPA
EDWARD T. HOLT, CPA
WILLIAM B. MINER, RETIRED, CPA
ROBERT W. HENDRIX, JR., CPA
JANET R. BARICEVICH, CPA
TERRY L. MORTON, JR., CPA



May 16, 2023

Honorable Chairman and Members
Okeechobee Utility Authority
Okeechobee, Florida

We have audited the financial statements for the Okeechobee Utility Authority, the Authority, for the year ended September 30, 2022. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and Chapter 10.550 Rules of the Florida Auditor General, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 17, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Okeechobee Utility Authority are described in Note 1 to the financial statements. As discussed in Note 10 to the financial statements, the Authority changed its accounting policies by adopting the following Statement of Governmental Accounting Standards (GASB Statements) during 2022:

- GASB Statement No. 87, Leases. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that were classified as operating leases and recognized as inflows or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting that is based on the foundational principle that leases are financings of the right to use an underlying asset. Implementation of this Statement did not impact the Authority's financial statements.

The application of existing policies was not changed during the year, except as described above. We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimate affecting the financial statements was:

Management's estimate of the allowance for doubtful accounts for water and sewer receivables is based on historical water and sewer revenues, historical loss levels, and an analysis of the collectability of individual accounts. We evaluated the key factors and assumptions used to develop these allowances in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to the financial statement users. The most sensitive disclosures affecting the financial statement were:

The disclosure on the Employee Retirement System in Note 8 to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The adjusting journal entries presented in Schedule I represent misstatements detected as a result of audit procedures and were corrected by management prior to the preparation and publication of the financial statements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 3, 2023, which is presented in the attached Schedule II.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and the pension and other postemployment benefit trend information, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the Schedule of Expenditures of State Financial Assistance, which accompany the financial statements but is not RSI. With respect to this supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the Other Information Section which accompanies the financial statements but is not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board and management of Okeechobee Utility Authority and is not intended to be and should not be used by anyone other than these specified parties.

Nowlen, Holt & Miner, P.A.

Nowlen, Holt, & Miner, P.A.

SCHEDULE I

Client: OKEECHOBEE UTILITY AUTHORITY
Engagement: 2022 - Okeechobee Utility Authority
Current Period: 09/30/2022
Workpaper: Adjusting Journal Entries

Account	Description	Debit	Credit	Net Income Effect
AJE01				
To record GASB 68 pension adjustments				
0-156-9000-000	Net Pen Asset	0.00	1,904,107.00	
1-239-0001-000	Net Pension Liability	0.00	875,759.00	
0-190-0002-000	Def Pen Outflow Actuarial Calc	1,655,537.00	0.00	
1-290-0001-000	Def Pen Inflow Actuarial Calc	1,061,300.00	0.00	
3-513-2200-100	Retirement Admin	15,627.00	0.00	
5-533-2200-100	Retirement SWTP	9,144.00	0.00	
5-533-2200-200	Retirement GWTP	87.00	0.00	
6-535-2200-100	Retirement WW	11,076.00	0.00	
4-536-2200-100	Retirement Maint	24,023.00	0.00	
7-513-2200-100	Retirement MR	3,072.00	0.00	
Total		<u>2,779,866.00</u>	<u>2,779,866.00</u>	<u>(63,029.00)</u>
AJE02				
To recorded corrections on Compensated absences as				
3-513-1610-100	Accrued Benefits and FICA Admi	3,531.47	0.00	
7-513-1610-100	Accrued Benefits and FICA MR	1,085.26	0.00	
1-210-0000-020	Accumulated Vacation Payable	0.00	3,531.47	
1-210-0000-030	Accumulated Sick Payable	0.00	1,085.26	
Total		<u>4,616.73</u>	<u>4,616.73</u>	<u>(4,616.73)</u>
AJE03				
To reclassify the down payment of the refurbishment				
0-155-0001-751	Deposit on repair	27,766.50	0.00	
3-513-9000-200	Contingencies	0.00	27,766.50	
Total		<u>27,766.50</u>	<u>27,766.50</u>	<u>27,766.50</u>
RJE01				
To reclassify A/R for F/S				
0-115-1000-000	AR Regular	78,099.40	0.00	
1-225-0000-001	Deferred Water/Sewer Regular	0.00	78,099.40	
Total		<u>78,099.40</u>	<u>78,099.40</u>	<u>0.00</u>
GRAND TOTAL		<u>2,890,348.63</u>	<u>2,890,348.63</u>	<u>(39,879.23)</u>

SCHEDULE II



OKEECHOBEE UTILITY AUTHORITY

100 SW 5th Avenue
Okeechobee, Florida 34974-4221

(863) 763-9460
FAX: (863) 467-4335

May 3, 2023

Nowlen, Holt & Miner, P.A.
Certified Public Accountants
515 N. Flagler Dr., Suite 1700
West Palm Beach, FL 33401

This representation letter is provided in connection with your audit of the financial statements of the Okeechobee Utility Authority (the "Authority"), which comprise the respective financial position of the propriety fund and the aggregate remaining fund information of the Authority as of September 30, 2022, and the respective changes in financial position and cash flows for the year then ended and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of May 3, 2023, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated April 17, 2023, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the

primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.

- 3) We acknowledge our responsibility 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenses, loans, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements or in the schedule of findings and questioned costs.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 9) Guarantees, whether written or oral, under which the Authority is contingently liable, if any, have been properly recorded or disclosed.
- 10) We have not completed the process of evaluating the impact that will result from adopting Governmental Accounting Board Statements (GASB) No. 96, 100 and 101 as discussed in Note 13 to the financial statements. The Okeechobee Utility authority is therefore unable to disclose the impact that adopting GASB 96, 100 and 101 will have on its financial position and the results of its operations when the Statements are adopted.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding sources.
 - b) Additional information that you have requested from us for the purpose of the audit.

- c) Unrestricted access to persons within the Authority from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Authority's Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements and the schedule of expenditures of state financial assistance.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the Authority and involves:
- a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the Authority's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the Authority's related parties and all the related party relationships and transactions, including any side agreements.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.

- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The Authority has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, or net position..
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 25) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 26) As part of your audit, you assisted with preparation of the financial statements and disclosures, schedule of expenditures of state financial assistance and the preparation of the Annual Financial Report, filed with the Florida Department of Financial Services. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures, schedule of expenditures of state financial assistance, and the preparation of the Annual Financial Report, filed with the Florida Department of Financial Services.
- 27) In order to provide oversight of the financial statement preparation services provided by you at an appropriate level, we have established effective review policies and procedures including the performance of the following functions:
 - a) Reconcile general ledger amounts to the draft statements utilizing grouping schedules provided by you.
 - b) Review all supporting documentation and explanations for journal entries you proposed and approve the entries.
 - c) Review and approve schedules and calculations supporting amounts included in the notes to the financial statements.

- 28) The Authority has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The Authority has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities, in accordance with GASB Statement No. 34, as amended.
- 32) Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
- 33) Provisions for uncollectible receivables have been properly identified and recorded.
- 34) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 35) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 36) We have appropriately disclosed the Authority's policy to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 37) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 38) We agree with the findings of actuaries in evaluating the Authority's pension and OPEB liabilities and costs and have adequately considered the qualifications of the actuaries in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to the actuaries with respect to the values or amounts derived in an attempt to bias their work, and we are not aware of any matters that have had an impact on the independence or objectivity of the actuaries. We believe the actuarial assumptions and methods used to measure pension and OPEB liabilities and costs for financial accounting purposes are appropriate in the circumstances.

- 39) During the fiscal year ended September 30, 2022, the Okeechobee Utility Authority expended less than \$750,000 in federal awards and the Authority is not required to have a Federal Single Audit.
- 40) During your audit, you may have accumulated records containing data that should be reflected in our books and records. All such data have been so reflected. Accordingly, copies of such records in your possession are no longer needed by us.
- 41) We understand that it is management's responsibility to monitor the Authority's financial condition, and that your financial condition assessment was based in part on representations made by management and the review of financial information provided by management.
- 42) As of September 30, 2022, and during the year then ended, the Authority was not required to recognize any liabilities and corresponding deferred outflows of resources defined in GASB Statement No. 83, *Certain Asset Retirement Obligations*.
- 43) During the fiscal year ended September 30, 2022, the Okeechobee Utility Authority has not met any of the following financial emergency conditions specified in Section 218.503(1), Florida Statutes:
- a) Failure within the same fiscal year in which due to pay short-term loans or failure to make bond debt service or other long-term debt payments when due, as a result of a lack of funds.
 - b) Failure to pay uncontested claims from creditors within 90 days after the claim is presented, as a result of a lack of funds.
 - c) Failure to transfer at the appropriate time, due to lack of funds:
 - i) Taxes withheld on the income of employees; or
 - ii) Employer and employee contributions for:
 - (1) Federal social security; or
 - (2) Any pension, retirement, or benefit plan of an employee.
 - d) Failure for one pay period to pay, due to lack of funds:
 - i) Wages and salaries owed to employees; or
 - ii) Retirement benefits owed to former employees.

With respect to state projects:

- e) We are responsible for understanding and complying with and have complied with the requirements of the Department of Financial Services' *State Projects Compliance Supplement*, including requirements relating to preparation of the schedule of expenditures of state financial assistance.
- f) We acknowledge our responsibility for preparing and presenting the schedule of expenditures of state financial assistance (SEFA) and related disclosures in accordance with the requirements of Chapter 10.550 Rules of the Auditor General, and we believe the SEFA, including its form and content, is fairly presented in accordance with Chapter 10.550 Rules of the Auditor General. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period and we have disclosed to you any significant assumptions and interpretations underlying the measurement or presentation of the SEFA.
- g) If the SEFA is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the SEFA no later than the date we issue the SEFA and the auditor's report thereon.
- h) We have identified and disclosed to you all of our government programs and related activities subject to the Florida Single Audit Act and have included in the SEFA expenditures made during the audit period for all awards provided by state agencies in the form of grants, or state cost-reimbursement contracts, loans, loan guarantees, property (including donated surplus property), cooperative agreements, interest subsidies, insurance, food commodities, direct appropriations, and other direct assistance.
- i) We are responsible for understanding and complying with, and have complied with, the requirements of laws, regulations, and the terms and conditions of contracts and grant agreements related to each of our state projects and have identified and disclosed to you the requirements of laws, regulations, and the terms and conditions of contracts and grant agreements that are considered to have a direct and material effect on each major project.
- j) We are responsible for establishing and maintaining, and have established and maintained, effective internal control over compliance requirements applicable to state projects that provide reasonable assurance that we are managing our state projects in compliance with laws, regulations, and the terms and conditions of contracts and grant agreements that could have a material effect on our state projects. We believe the internal control system is adequate and is functioning as intended.
- k) We have made available to you all contracts and grant agreements (including amendments, if any) and any other correspondence with state agencies or pass-through entities relevant to state projects and related activities.
- l) We have received no requests from a state agency to audit one or more specific projects as a major project.

- m) We have complied with the direct and material compliance requirements including when applicable, those set forth in the Department of Financial Services' *State Projects Compliance Supplement*, relating to state financial assistance and have identified and disclosed to you all amounts questioned and all known noncompliance with the direct and material compliance requirements of state financial assistance.
- n) We have disclosed any communications from grantors and pass through entities concerning possible noncompliance with the direct and material compliance requirements, including communications received from the end of the period covered by the compliance audit to the date of the auditor's report.
- o) We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditor's report.
- p) We have disclosed to you our interpretation of compliance requirements that may have varying interpretations.
- q) We have made available to you all documentation related to compliance with the direct and material compliance requirements, including information related to state project financial reports and claims for advances and reimbursements.
- r) We have disclosed to you the nature of any subsequent events that provide additional evidence about conditions that existed at the end of the reporting period affecting noncompliance during the reporting period.
- s) There are no such known instances of noncompliance with direct and material compliance requirements that occurred subsequent to the period covered by the auditor's report.
- t) No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance, subsequent to the period covered by the auditor's report.
- u) State project financial reports and claims for advances and reimbursements are supported by the books and records from which the financial statements have been prepared.
- v) The copies of state project financial reports provided you are true copies of the reports submitted, or electronically transmitted, to the respective state agency or pass-through entity, as applicable.
- w) We have charged costs to state financial assistance in accordance with applicable cost principles.

- x) We are responsible for and have accurately prepared the summary schedule of prior audit findings to include all findings required to be included by Chapter 10.550 Rules of the Auditor General and we have provided you with all information on the status of the follow-up on prior audit findings by state awarding agencies and pass-through entities, including all management decisions.

Signed:  _____
Title: Executive Director

Signed:  _____
Title: Finance Director

OKEECHOBEE UTILITY AUTHORITY
FINANCIAL STATEMENTS WITH INDEPENDENT
AUDITOR'S REPORT THEREON
SEPTEMBER 30, 2022

OKEECHOBEE UTILITY AUTHORITY
SEPTEMBER 30, 2022
TABLE OF CONTENTS

	<u>Pages</u>
Independent Auditor's Report	1 - 3
Management's Discussion and Analysis (required supplementary information)	4 - 9
Basic Financial Statements:	
Statement of Net Position	10- 11
Statement of Revenues, Expenses, and Changes in Net Position	12
Statement of Cash Flows	13-14
Statement of Fiduciary Net Position	15
Statement of Changes in Fiduciary Net Position	16
Notes to Financial Statements	17-44
REQUIRED SUPPLEMENTAL INFORMATION	
Schedule of Changes in Total OPEB Liability	45
Schedule of Changes in Net Pension Liability and Related Ratios	46
Schedule of Employer Contributions and Investment Returns	47
Notes to the Schedule of Contributions	48
OTHER INFORMATION	
Schedule of Revenues and Expenses	49
Information Required by Section 218.39(3)(c), Florida Statutes	50
Budgetary Schedule	51

OKEECHOBEE UTILITY AUTHORITY
SEPTEMBER 30, 2022
TABLE OF CONTENTS
(Continued)

	<u>Pages</u>
OTHER REPORTS	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and on Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	52-53
Independent Auditor's Report on Compliance for the Major State Project and on Internal Control Over Compliance Required by Chapter 10.550, Rules of the Auditor General	54-56
Schedule of Expenditures of State Financial Assistance	57
Schedule of Findings and Questioned Costs	58-59
Management Letter in Accordance with the Rules of the Auditor General of the State of Florida	60-62
Independent Accountant's Report on Compliance with Section 218.415, Florida Statutes	63



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
ALEXIA G. VARGA, CFE, CPA
EDWARD T. HOLT, JR., PFS, CPA
BRIAN J. BRESCIA, CFP®, CPA

MARK J. BYMASTER, CFE, CPA
RYAN M. SHORE, CFP®, CPA
WEI PAN, CPA
WILLIAM C. KISKER, CPA
RICHARD E. BOTTS, 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, 2022, 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, 2022, 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 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 state financial assistance, presented as required by 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, schedule of expenditures of state financial assistance is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The schedule of revenues and expenses on page 49 is presented for purposes of additional analysis, and the information on pages 50 and 51 is presented for compliance with Section 218.39(3)(c), Florida Statutes and Section 10.554(1)(i)6, 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 May 3, 2023, 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 Okeechobee Utility Authority's internal control over financial reporting and compliance.

Nowlen, Holt & Miner, P.A.

West Palm Beach, Florida

May 3, 2023

**Okeechobee Utility Authority
Management’s Discussion and Analysis
For the Fiscal Year Ended September 30, 2022**

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, 2022. 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, 2022, by \$60.5 million (Net Position). Of this amount, approximately \$8.6 million is its unrestricted net position (Table 1).
- § The Authority’s operating revenues increased \$588,796 over FY2021 and operating expenses increased by \$1,424,529 from FY2021 (Table 2).
- § Operating expenses were \$730,758 less than budget.
- § The Authority received \$2,700,665 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 \$1.2 million from FY2021 (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 \$4,338,230. The condensed analysis below focuses on the Authority's net position (Table 1) and changes in net position from fiscal year 2021 to fiscal year 2022.

Table 1
Net Position

	<u>FY2022</u>	<u>FY2021</u>	<u>Net Change</u>	<u>Percent</u>
Net Capital Assets	\$ 64,217,117	\$ 63,173,569	\$ 1,043,548	1.65%
Restricted Assets	4,123,270	6,089,584	(1,966,314)	-32.29%
Current and Other Assets	10,937,477	8,972,526	1,964,951	21.90%
Total Assets	79,277,864	78,235,679	1,042,185	1.33%
Total Deferred Outflows	2,231,783	692,070	1,539,713	222.48%
Noncurrent Liabilities	16,508,708	17,577,792	(1,069,084)	-6.08%
Liabilities Payable from				
Restricted Assets	727,474	642,291	85,183	13.26%
Current Liabilities	3,203,036	2,914,167	288,869	9.91%
Total Liabilities	20,439,218	21,134,250	(695,032)	-3.29%
Total Deferred Inflows	579,918	1,641,218	(1,061,300)	-64.67%
Net Investment in Capital Assets	47,732,477	44,731,657	3,000,820	6.71%
Restricted for Capital Projects	2,284,179	2,361,411	(77,232)	-3.27%
Restricted for Debt Service	496,506	481,018	15,488	3.22%
Restricted for Rate Stabilization	1,339,359	1,339,359	-	0.00%
Restricted for Pension Benefits	-	1,904,107	(1,904,107)	-100.00%
Unrestricted Net Position	8,637,990	5,334,729	3,303,261	61.92%
Total Net Position	\$ 60,490,511	\$ 56,152,281	\$ 4,338,230	7.73%

A comparison of the Authority's revenues and expenses for the fiscal years ended September 30, 2022 and September 30, 2021 is as follows (Table 2):

Table 2
Revenues and Expenses

	<u>FY2022</u>	<u>FY2021</u>	<u>Net Change</u>	<u>Percent</u>
Revenue				
Water System Revenue	\$ 7,285,294	\$ 6,949,975	\$ 335,319	4.82%
Wastewater System Revenue	4,306,134	4,105,049	201,085	4.90%
Miscellaneous Revenue	253,624	201,232	52,392	26.04%
Non-Operating Revenue	74,475	47,914	26,561	55.43%
Total Revenue	11,919,527	11,304,170	615,357	5.44%
Expenses				
Operating Expenses	9,964,427	8,539,898	1,424,529	16.68%
Non-Operating Expenses	472,215	523,113	(50,898)	-9.73%
Total Expenses	10,436,642	9,063,011	1,373,631	15.16%
Excess Revenue over Expenses				
Before Capital Contributions	1,482,885	2,241,159	(758,274)	-33.83%
Capital Contributions	2,855,345	1,806,072	1,049,273	58.10%
Total Change in Net Position	4,338,230	4,047,231	290,999	7.19%
Beginning Net Position	56,152,281	52,105,050	4,047,231	7.77%
Ending Net Position	\$60,490,511	\$56,152,281	\$4,338,230	7.73%

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At the end of fiscal year 2022, the Authority had \$64,217,117 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 \$334,000 as reflected in the following table (Table 3):

Table 3
Changes in Capital Assets

	<u>FY2022</u>	<u>FY2021</u>	<u>Net Change</u>
Land and Easements	\$ 2,906,861	\$ 2,777,823	\$ 129,038
Buildings	1,108,764	1,108,764	-
Equipment	4,398,318	4,385,822	12,496
Distribution & Collection System	102,080,440	100,977,101	1,103,339
	110,494,383	109,249,510	1,244,873
Lease Accumulated Depreciation	(51,571,917)	(48,883,333)	(2,688,584)
	58,922,466	60,366,177	(1,443,711)
Construction in Process	5,294,651	2,807,392	2,487,259
	\$ 64,217,117	\$ 63,173,569	\$ 1,043,548

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, 2022 US 441 SE/ 36th Ave and Conner Gable Water Main projects were completed.

Table 4 below reflects future major additions and the costs incurred as of September 30, 2022.

Table 4
Capital Improvement Projects

SW Wastewater Area Septic to Sewer	\$ 3,381,058
Lakeview Estates Wastewater Facility	957,223
Pine Ridge Park Wastewater expansion	414,946
SW 5th Ave WW collection Study	215,313
SWSA Okee-Tantie Project III	157,407
Other Projects	168,704
Total Ongoing CIP Projects	<u>\$ 5,294,651</u>

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

Debt Management

On September 30, 2022, the Authority had State Revolving Loans and notes payable outstanding in the amount of \$16,922,604. The total principal repaid in FY2022 was \$2,073,096. 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, 2022, capital connection charge revenues for 33 water and 30 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 nine thousand five hundred sixty-nine (9,602) residential 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) additional wastewater customers, which is greater than the existing customer base of approximately four thousand four hundred fifty-three (4,483). 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.

THIS PAGE INTENTIONALLY LEFT BLANK

OKEECHOBEE UTILITY AUTHORITY
Statement of Net Position - Proprietary Fund
September 30, 2022

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 6,704,851
Restricted assets:	
Cash and cash equivalents - customer deposits	724,248
Receivables:	
Grants	1,392,654
Accounts receivable, less allowance for uncollectible accounts of \$116,293	1,419,777
Inventories	617,552
Prepaid expenses	78,395
Total current assets	<u>10,937,477</u>

NONCURRENT ASSETS

Restricted assets:	
Cash and cash equivalents	4,123,270
Capital assets:	
Land	2,906,861
Utility plants	107,587,523
	<u>110,494,384</u>
Less accumulated depreciation	<u>(51,571,918)</u>
	58,922,466
Construction in progress	5,294,651
Total capital assets	<u>64,217,117</u>
Total noncurrent assets	<u>68,340,387</u>

TOTAL ASSETS 79,277,864

DEFERRED OUTFLOWS OF RESOURCES

Pension related items	1,793,819
Deferred loss on bond refunding, net	437,964
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>2,231,783</u>

LIABILITIES

CURRENT LIABILITIES

Accounts payable	\$ 672,630
Accrued expenses	228,348
Due to other governments	33,126
Bonds payable (current)	2,113,253
Accrued compensated absences (current)	77,580
Unearned connection fees	78,099
Payable from restricted assets:	
Accrued interest	3,226
Customer deposits	724,248
Total current liabilities	<u>3,930,510</u>

NONCURRENT LIABILITIES

Long-term portion of bonds payable	14,809,351
Long-term portion of compensated absences	181,021
Net pension liability	875,759
Total OPEB liability	218,175
Unearned revenues:	
Developer fees	424,402
Total noncurrent liabilities	<u>16,508,708</u>

TOTAL LIABILITIES	<u>20,439,218</u>
-------------------	-------------------

DEFERRED INFLOWS OF RESOURCES

Pension related items	<u>579,918</u>
-----------------------	----------------

NET POSITION

Net investment in capital assets	47,732,477
Restricted for capital projects	2,284,179
Restricted for debt service	496,506
Restricted for rate stabilization	1,339,359
Unrestricted	8,637,990
TOTAL NET POSITION	<u>\$ 60,490,511</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, 2022

OPERATING REVENUE	
Water system charges for services	\$ 7,285,294
Wastewater system charges for services	4,306,134
Penalties and late charges	124,598
Miscellaneous	129,026
Total operating revenues	<u>11,845,052</u>
OPERATING EXPENSES	
Water services	1,586,181
Wastewater services	1,162,261
Maintenance	2,286,343
Meter reader	270,156
Administrative and general	1,970,902
Depreciation and amortization	2,688,584
Total operating expenses	<u>9,964,427</u>
OPERATING INCOME	<u>1,880,625</u>
NONOPERATING REVENUES (EXPENSES)	
Interest revenue	29,488
Interest expense	(472,215)
Operating grants	44,987
Total nonoperating revenues (expenses)	<u>(397,740)</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	<u>1,482,885</u>
CAPITAL CONTRIBUTIONS	
Capital grants	2,700,665
Water capital connection fees	61,737
Wastewater capital connection fees	60,585
Developer contributions for capital projects	32,358
Total capital contributions	<u>2,855,345</u>
INCREASE IN NET POSITION	4,338,230
NET POSITION, BEGINNING OF PERIOD	<u>56,152,281</u>
NET POSITION, END OF PERIOD	<u><u>\$ 60,490,511</u></u>

See notes to the financial statements.

OKEECHOBEE UTILITY AUTHORITY
Statement of Cash Flows - Proprietary Fund
For the Fiscal Year Ended September 30, 2022

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 11,829,308
Payments to suppliers	(3,365,390)
Payments to employees	(2,668,880)
Payments for employee benefits	<u>(818,566)</u>
Net cash provided (used) by operating activities	<u>4,976,472</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition and construction of capital assets	(3,699,775)
Note and loan principal payments	(2,073,095)
Note and loan interest paid	(356,854)
Capital connection fees received	120,101
Capital grants	<u>2,452,778</u>
Net cash (used) by capital and related financing activities	<u>(3,556,845)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest on investments	<u>29,488</u>
Net cash provided by investing activities	<u>29,488</u>
Net increase (decrease) in cash and cash equivalents	1,449,115
Cash and cash equivalents at beginning of year	<u>10,103,254</u>
Cash and cash equivalents at end of year	<u><u>\$ 11,552,369</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, 2022

CASH AND CASH EQUIVALENTS CLASSIFIED AS:

Current assets	\$ 6,704,851
Restricted assets	4,847,518
Total	\$ 11,552,369

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

Operating Income	\$ 1,880,625
Adjustments to reconcile operating income to net cash provided by operating activities:	
Change in net pension asset/liability and related deferred amounts	63,029
Change in total OPEB liability	172,652
Operating grants	44,987
Depreciation and amortization	2,688,584
Change in assets and liabilities:	
(Increase) decrease in accounts receivable	(146,377)
(Increase) decrease in inventory	(38,090)
(Increase) decrease in prepaid expenses	(21,275)
Increase (decrease) in accounts payable	127,686
Increase (decrease) in accrued liabilities	123,628
Increase (decrease) in compensated absences	(6,060)
Increase (decrease) in deposits	85,646
Increase (decrease) in due to other governments	1,437

Total adjustments	3,095,847
-------------------	-----------

Net cash provided (used) by operating activities	\$ 4,976,472
--------------------------------------------------	--------------

Noncash investing, capital and financing activities

Developer contributions	\$ 32,358
-------------------------	-----------

See notes to the financial statements.

OKEECHOBEE UTILITY AUTHORITY
Statement of Fiduciary Net Position
Pension Trust Fund
September 30, 2022

ASSETS	
Cash and cash equivalents	\$ 43,719
Contributions receivable	
Employee	14,107
Employer	21,396
Prepays	4,367
Investments: (at fair value)	
Mutual funds- fixed income	3,888,825
Mutial funds - international equity	778,331
Mutial funds - domestic equity	4,883,915
Total investments	<u>9,551,071</u>
TOTAL ASSETS	<u>9,634,660</u>
LIABILITIES	
Accounts payable	<u>7,850</u>
TOTAL LIABILITIES	<u>7,850</u>
FIDUCIARY NET POSITION - RESTRICTED FOR PENSION BENEFITS	<u><u>\$ 9,626,810</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, 2022

ADDITIONS	
Contributions	
Employer	\$ 191,107
Plan members	126,005
Total contributions	<u>317,112</u>
Investment income	
Net appreciation in fair value of investments	(2,623,987)
Interest and dividends	329,747
	<u>(2,294,240)</u>
Less: investment expenses	(20,250)
Net investment income	<u>(2,314,490)</u>
TOTAL ADDITIONS	<u>(1,997,378)</u>
DEDUCTIONS	
Benefits paid to participants	382,670
Refunds due on terminations	74,575
DROP distributions	6,990
Administrative expenses	59,798
	<u>524,033</u>
TOTAL DEDUCTIONS	<u>524,033</u>
NET INCREASE	(2,521,411)
FIDUCIARY NET POSITION - RESTRICTED FOR PENSION BENEFITS	
Beginning of year	12,148,221
End of year	<u><u>\$ 9,626,810</u></u>

See notes to the financial statements.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

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, 2022

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, 2022

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, 2022 on September 13, 2021

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, 2022

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, 2022

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 position 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 position 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 vacation leave to accumulate up to thirty (30) days. Employees are paid unused vacation leave at current hourly rates upon retirement or at termination. Employees of the Authority, with ten (10) years or more of continuous service, receive payment for unused sick leave at a rate of fifty percent (50%) of current hourly rates upon retirement or at termination. This also applies to employees at normal retirement, regardless of length of service.

Accrued liabilities, based on hourly salary rates at September 30, 2022, are reflected in the accounts of the Authority for vested (not contingent on an employee's future services) vacation and sick leave benefits.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

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 or notes 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, 2022

NOTE 2 – DEPOSITS AND INVESTMENTS

Authority Deposits

As of September 30, 2022, the amount of deposits in “Qualified Public Depositories” was \$11,565,304 and the book balance was \$11,549,619. The Authority also had \$2,750 in petty cash for a total carrying amount of \$11,552,369.

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, 2022

NOTE 2 – DEPOSITS AND INVESTMENTS (Continued)

Authority Investments (Continued)

The Authority did not have any investments as of September 30, 2022.

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, 2022, as follows:

Current cash and cash equivalents	\$ 6,704,851
Current restricted cash and cash equivalents	724,248
Restricted cash and cash equivalents	<u>4,123,270</u>
Total cash and cash equivalents and investments	<u>\$ 11,552,369</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, 2022

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 25% 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, 2022

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.

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, 2022. 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, 2022

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 the historical cost and fair value as of September 30, 2022:

	2022	
	Historical Cost	Fair Value
Money Market Mutual Funds	\$ 43,719	\$ 43,719
Mutual Funds – Domestic Equity	3,402,105	4,883,915
Mutual Funds – International Equity	933,036	778,331
Mutual Funds - Fixed Income	4,553,693	3,888,825
	\$ 8,932,553	\$ 9,594,790

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, 2022

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, 2022:

	Fair Value Measurement			
	Balance	Level 1	Level 2	Level 3
Investments by fair value level				
Mutual Funds – Domestic Equity	\$ 4,883,915	\$ 4,883,915	\$	\$
Mutual Funds – International Equity	778,331	778,331		
Mutual Funds - Fixed Income	3,888,825	3,888,825		
	\$ 9,551,071	\$ 9,551,071	\$	\$

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, 2022, 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. This fund had an effective duration of 5.5 years of September 30, 2022.

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, 2022

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, 2022:

Chemicals	\$ 31,340
Parts and supplies	<u>586,212</u>
Total inventory	<u>\$ 617,552</u>

NOTE 4 – RESTRICTED ASSETS

Restricted assets consist of the following accounts as of September 30, 2022:

Renewal, replacement & improvement	\$ 565,381
Capital connection water	529,803
Capital connection wastewater and treatment plant	890,453
Fire hydrant	<u>298,542</u>
Total restricted for capital projects	2,284,179
Debt service	499,732
Rate stabilization	1,339,359
Customer deposits	<u>724,248</u>
Total restricted assets	<u>\$ 4,847,518</u>

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

NOTE 5 – UNRESTRICTED NET POSITION

Unrestricted net position consists of the following as of September 30, 2022:

Designated:

Capital improvement project	\$ 1,491,544
Operating reserve	1,313,321
Emergency funding	<u>658,236</u>
Total designated	3,463,101
Undesignated	<u>5,174,889</u>
Total unrestricted net position	<u>\$ 8,637,990</u>

NOTE 6 – CAPITAL ASSETS

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>Capital assets not being depreciated</u>				
Land	\$ 2,777,823	\$ 129,038	\$	\$ 2,906,861
Construction in progress	<u>2,807,392</u>	<u>3,448,426</u>	<u>(961,167)</u>	<u>5,294,651</u>
Total capital assets not being depreciated	<u>5,585,215</u>	<u>3,577,464</u>	<u>(961,167)</u>	<u>8,201,512</u>
<u>Capital assets being depreciated</u>				
Buildings	1,108,764			1,108,764
Equipment	4,385,822	12,496		4,398,318
Land lease	481,605			481,605
Distribution and collection plant	<u>100,495,496</u>	<u>1,103,339</u>		<u>101,598,835</u>
Total capital assets being depreciated	<u>106,471,687</u>	<u>1,115,835</u>		<u>107,587,522</u>
<u>Less accumulated depreciation</u>				
Buildings	(656,171)	(40,498)		(696,669)
Equipment	(3,507,239)	(186,226)		(3,693,465)
Land lease	(329,204)	(12,600)		(341,804)
Distribution and collection plan	<u>(44,390,719)</u>	<u>(2,449,260)</u>		<u>(46,839,979)</u>
Total accumulated depreciation	<u>(48,883,333)</u>	<u>(2,688,584)</u>		<u>(51,571,917)</u>
Total capital assets being depreciated, net	<u>57,588,354</u>	<u>(1,572,749)</u>		<u>56,015,605</u>
Total capital assets, net	<u>\$ 63,173,569</u>	<u>\$ 2,004,715</u>	<u>\$(961,167)</u>	<u>\$ 64,217,117</u>

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

NOTE 7 – LONG-TERM LIABILITIES

Loans Payable from Direct Borrowings and Direct Placements

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 and the Loan Agreement WW615100.

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, 2022, the balance due on Series 2020A and 2020B is \$4,095,000 and \$8,665,000, 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, 2022

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, 2022, was \$4,162,604. 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 long term debt at September 30, 2022 are as follows:

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$ 2,113,253	\$ 318,753	\$ 2,432,006
2024	2,153,620	279,859	2,433,479
2025	2,212,198	240,170	2,452,368
2026	2,182,993	198,899	2,381,892
2027	2,235,008	155,108	2,390,116
2028-2030	6,025,532	200,647	6,226,179
Total	<u>\$ 16,922,604</u>	<u>\$ 1,393,436</u>	<u>\$ 18,316,040</u>

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

NOTE 7 – LONG-TERM LIABILITIES (Continued)

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
Notes payable	\$ 18,995,700	\$	\$ (2,073,096)	\$16,922,604	\$ 2,113,253
Compensated absences	264,661	148,568	(154,628)	258,601	77,580
Net pension liability (1)	(1,904,107)	2,779,866		875,759	
Total OPEB liability	45,523	172,652		218,175	
Total long-term liabilities	<u>\$ 17,401,777</u>	<u>\$ 3,101,086</u>	<u>\$ (2,227,724)</u>	<u>\$18,275,139</u>	<u>\$ 2,190,833</u>

(1) This was a net pension asset at October 1, 2021.

Interest Expense

Interest expense for the year ended September 30, 2022 was \$472,215, which consisted of \$115,824 amortization of deferred costs from the issuance of bonds in prior years and interest costs incurred of \$356,391. Total interest paid during the year was \$356,854.

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.

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.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

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, 2022, there was \$81,378 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.

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

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

Members of the plan consisted of the following at September 30, 2021:

Retired Plan Members or Beneficiaries	
currently receiving benefits	24
Inactive Plan Members entitled to but	
not yet receiving benefits	3
Drop Participants	-
Active Plan Members	<u>49</u>
Total	<u>76</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.

The Utility Authority funded the pension plan at the rate of 9.1% of covered payroll for plan participants based on the October 1, 2020 actuarial valuation. Employee contributions are at the rate of 6% of 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, 2022

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

Actuarial Assumptions

The total pension liability was determined by an actuarial valuation as of October 1, 2021 updated to September 30, 2022, 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, 2022, are summarized in the following table:

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

*Net of long-term inflation assumption of 2.5%

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

Rate of Return.

For the year ended September 30, 2022, the annual money-weighted rate of return on Pension Plan investments, net of pension plan investment expense, was -19.73 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, 2022, were as follows:

Description	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balances at September 30, 2021	\$ 10,244,114	\$ 12,148,221	\$ (1,904,107)
Changes due to:			
Service cost	208,256		208,256
Interest	678,774		678,774
Differences between expected and actual experience	139,219		139,219
Change of Assumptions	(303,559)		(303,559)
Employer contributions		191,107	(191,107)
Employee contributions		126,005	(126,005)
Benefit payments and refunds	(464,235)	(464,235)	
Net investment income		(2,314,490)	2,314,490
Administrative expenses		(59,798)	59,798
Total changes	<u>258,455</u>	<u>(2,521,411)</u>	<u>(2,779,866)</u>
Balances at September 30, 2022	<u>\$ 10,502,569</u>	<u>\$ 9,626,810</u>	<u>\$ 875,759</u>

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

NOTE 8 – EMPLOYEE RETIREMENT SYSTEM (Continued)

The change in assumptions was due to updating investment return, salary increase factors, withdrawal rates and retirement rates.

The Plan fiduciary net position was 91.66% of the total pension liability as of September 30, 2022.

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	\$ 2,246,491	\$ 875,759	\$ (253,565)

Pension expense and deferred outflows and inflows of resources

For the fiscal year ended September 30, 2022, the Authority recognized a pension expense of \$254,136. 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	\$ 161,876	\$ 214,791
Change of assumptions	21,372	365,127
Net difference between projected and actual earnings on plan investments	1,610,571	
Total	\$ 1,793,819	\$ 579,918

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

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
2021	\$ 256,690
2022	177,056
2023	252,229
2024	554,943
2025	(27,017)
Thereafter	
	\$ 1,213,901

Payables to the Pension Plan

At September 30, 2022, the Authority had a payable of \$21,396 for outstanding contributions to the Pension Plan for the fiscal year ended September 30, 2022.

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, 2022

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

Employees Covered by Benefit Terms

At September 30, 2022, the following employees were covered by benefit terms:

Participants		
Active employees		53
Inactive employees currently receiving benefits		5
Inactive employees entitled to but not receiving benefits		-
Total		58

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 \$218,175 was measured as of September 30, 2022, 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, 2022
Discount Rate:	3.35% per annum
Average Retirement Age	62
Age adjustment factor	2.079211
Health Care Trend Rate:	Medical – 4.70% initially trending to 4.20% in 10 years Pharmacy – 5.20% initially trending to 4.20% in 10 years Dental – 3.50% initially trending to 3.00% in 10 years Vision – 3.00%

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

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

Actuarial Assumptions and Methods (Continued)

Actuarial Cost Method:	Entry Age Normal
Plan Participation Percentage:	20%
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 2.27%.

<u>Changes in the Total OPEB Liability</u>	<u>Total OPEB Liability</u>
Balance at September 30, 2021	\$ 45,523
Changes for the Year:	
Service Cost	1,938
Interest Cost	1,077
Changes of Assumptions and Other Inputs	191,267
Differences Between Expected and Actual Experience	(21,630)
Benefit Payments	
Net Change in Total OPEB Liability	<u>172,652</u>
Balance at September 30, 2022	<u>\$ 218,175</u>

Changes in Assumptions

The discount rate was 2.27% at 10/1/21 and 3.35% at 9/30/22. Also, the average retirement age went from 62 to 65 and the plan participation percentage went from 18% to 20%.

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 (2.35%)	Discount Rate (3.35%)	1.0% Increase (4.35%)
Total OPEB Liability	<u>\$ 238,079</u>	<u>\$ 218,175</u>	<u>\$ 200,945</u>

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

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	\$ 198,245	\$ 218,175	\$ 241,171

OPEB Expense

For the year ended September 30, 2022, the Authority recognized OPEB expense of \$172,652.

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, 2022, the Authority had commitments on outstanding engineering and construction contracts for improvements to the system of approximately \$8,053,000. Subsequent to September 30, 2022, the Authority entered into a contract with Hinterland Group for \$11,954,104 for the SWSA Project 2.

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 2022 fiscal year, coverage was maintained via membership renewal with Preferred Governmental Insurance Trust (“PGIT”), a public entity risk pool. The Okeechobee Utility Authority pays an annual premium to PGIT for the following coverage: property and inland marine, general liability, automobile, crime, public official’s liability, employment practices liability, and worker’s compensation. The PGIT purchases excess of loss insurance policies. The excess of loss insurance policies attaches at \$100,000 per occurrence except for property insurance which is \$25,000 per occurrence. Since the PGIT purchases excess of loss insurance, the pool has not billed and does not plan to bill members for additional assessments.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

NOTE 12 – RISK MANAGEMENT (Continued)

As of September 30, 2022, 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, 2022:

GASB Statement No. 87, Leases. This Statement will increase the usefulness of governments’ financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting that is based on the foundational principle that leases are financings of the right to use an underlying asset. This Statement did not have a significant impact for the fiscal year ending September 30, 2022.

Recently Issued Accounting Pronouncements

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.

GASB Statement No. 96, Subscription-Based Information Technology Arrangements. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement is effective for the fiscal year ending September 30, 2023.

OKEECHOBEE UTILITY AUTHORITY
Notes to Financial Statements
September 30, 2022

NOTE 13 – NEW ACCOUNTING STANDARDS (Continued)

Recently Issued Accounting Pronouncements (Continued)

In June 2022, the GASB issued Statement No. 100, Accounting Changes and Error Corrections. The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections. The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years ending September 30, 2024, and all reporting periods thereafter.

In June 2022, the GASB issued 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 absence 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. The requirements of this Statement are effective for fiscal years ending September 30, 2025, and all reporting periods thereafter.

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
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	<u>(11,009)</u>	<u>4,796</u>	<u>4,176</u>	<u>419</u>	<u>191,267</u>
Net change in total OPEB Liability	19,016	(10,742)	(20,694)	(5,142)	172,652
Total OPEB liability - beginning	<u>63,085</u>	<u>82,101</u>	<u>71,359</u>	<u>50,665</u>	<u>45,523</u>
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>
<u>Change of Assumptions</u>					
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%.

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	2022
Total pension liability:						
Service cost	\$ 285,610	\$ 282,926	\$ 269,093	\$ 285,901	\$ 296,197	\$ 208,256
Interest	723,860	595,025	616,927	655,548	682,179	678,774
Differences between expected and actual experience		181,813	(383,010)	(36,680)	(51,853)	139,219
Change of assumptions	109,828				(171,663)	(303,559)
Benefit payments, including refunds of employee contributions	(206,413)	(319,132)	(300,238)	(328,601)	(366,966)	(464,235)
Net change in total pension liability	912,885	740,632	202,772	576,168	387,894	258,455
Total pension liability - beginning	7,423,763	8,336,648	9,077,280	9,280,052	9,856,220	10,244,114
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>	<u>\$ 10,502,569</u>
Plan fiduciary net position						
Contributions - employer	\$ 287,362	\$ 325,097	\$ 336,605	\$ 317,039	\$ 286,486	\$ 191,107
Contributions - employees	130,765	129,178	128,067	133,961	138,622	126,005
Net investment income	831,485	703,480	327,727	1,067,073	1,998,482	(2,314,490)
Benefit payments, including refunds of employee contributions	(206,413)	(319,132)	(300,238)	(328,601)	(366,966)	(464,235)
Administrative expenses	(52,151)	(72,819)	(59,018)	(52,827)	(50,818)	(59,798)
Net change in plan fiduciary net position	991,048	765,804	433,143	1,136,645	2,005,806	(2,521,411)
Plan fiduciary net position - beginning	6,815,775	7,806,823	8,572,627	9,005,770	10,142,415	12,148,221
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>	<u>\$ 9,626,810</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>	<u>\$ 875,759</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>	<u>91.66%</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>	<u>\$ 2,100,081</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>	<u>41.70%</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 September 30, 2017, the assumed rates of mortality were changed.

For the year ending September 30, 2021, the assumed rates of mortality were changed.

For the year ending September 30, 2022, 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 *	(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%

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

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%)

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, 2022

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, 2022, were determined by the actuarial valuation as of October 1, 2020 using the methods and assumptions below.

Valuation Date	October 1, 2020
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	7.00%
Retirement age	100% when first eligible for normal retirement or DROP entry
Mortality	For healthy participants during employment, RP 2000 Combined Healthy Participant Mortality Tables, with 50% White Collar / 50% Blue Collar Adjustment for males and 100% White Collar for females. Fully generational mortality improvements projected to each future decrement date with Scale BB.

OKEECHOBEE UTILITY AUTHORITY
Schedule of Revenues and Expenses
For the Fiscal Year Ended September 30, 2022
Unaudited

	<u>Water</u>	<u>Wastewater</u>	<u>Unallocated</u>	<u>Total</u>
OPERATING REVENUE				
Water system charges for services	\$ 7,285,294	\$	\$	\$ 7,285,294
Wastewater system charges for services		4,306,134		4,306,134
Penalties and late charges			124,598	124,598
Miscellaneous			129,026	129,026
Total operating revenues	<u>7,285,294</u>	<u>4,306,134</u>	<u>253,624</u>	<u>11,845,052</u>
OPERATING EXPENSES				
Personnel Costs	558,909	593,197	2,757,915	3,910,021
Electricity	255,372	185,186	127,479	568,037
General Repair and Maintenance Expenses	102,368	115,182	662,528	880,078
Repair & Maintenance Expenses Equipment	49,897	82,164	22,639	154,700
Monitoring and Testing	7,683	22,789		30,472
Residual Disposal		75,256		75,256
Chemicals	587,050	77,751	70,976	735,777
Maintenance Supplies	11,802	8,486	52,723	73,011
Office Supplies	1,474	383	10,453	12,310
Miscellaneous	11,626	1,867	2,047	15,540
Administrative Costs			267,058	267,058
Accounting and Audit Fees			22,000	22,000
Legal Fees			85,026	85,026
Property, Liability and Casualty Insurance			350,377	350,377
Professional Services			96,180	96,180
Depreciation and amortization	1,689,794	998,790		2,688,584
Total operating expenses	<u>3,275,975</u>	<u>2,161,051</u>	<u>4,527,401</u>	<u>9,964,427</u>
OPERATING INCOME	<u>4,009,319</u>	<u>2,145,083</u>	<u>(4,273,777)</u>	<u>1,880,625</u>
NONOPERATING REVENUES (EXPENSES)				
Interest revenue			29,488	29,488
Interest expense			(472,215)	(472,215)
Operating grants	44,987	44,987	44,987	44,987
Total nonoperating revenues (expenses)	<u>44,987</u>	<u>44,987</u>	<u>(397,740)</u>	<u>(307,766)</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	<u>\$ 4,054,306</u>	<u>\$ 2,190,070</u>	<u>\$ (4,671,517)</u>	<u>\$ 1,572,859</u>

OKEECHOBEE UTILITY AUTHORITY
Information Required by Section 218.39(3)(c), Florida Statutes
For the Fiscal Year Ended September 30, 2022
Unaudited

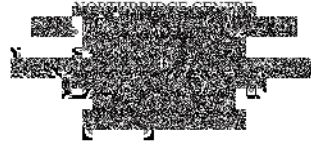
As required by Section 218.39(3)(c), Florida Statutes, the Authority reported:

Required Information	Reported
The total number of district employees compensated in the last pay period of the District's fiscal year 2022:	53
The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year 2022:	Not Applicable
All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency for fiscal year 2022:	\$ 2,721,351
All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency for fiscal year 2022:	Not Applicable
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 2022, together with the total expenditures for such project:	
Project	Budget
SW Section WW Service Area - Project 2	11,055,091
SW Section WW Service Area - Project 3	9,197,574
Pineridge Park Utility Improvement	4,430,875
SW 5th Avenue WW System	3,785,741
A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year 2022 being reported if the District amends a final adopted budget under Section 189.016(6), Florida Statutes:	See Page 51
The millage rate of ad valorem taxes imposed by the District for fiscal year 2022:	Not Applicable
The rate of non-ad valorem special assessments imposed by the District for fiscal year 2022:	Not Applicable

OKEECHOBEE UTILITY AUTHORITY
Budgetary Schedule
For the Fiscal Year Ended September 30, 2022
Unaudited

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
OPERATING REVENUE				
Water system charges for services	\$ 6,938,753	\$ 6,938,753	\$ 7,285,294	\$ 346,541
Wastewater system charges for services	4,161,360	4,161,360	4,306,134	144,774
Penalties and late charges	128,863	128,863	124,598	(4,265)
Miscellaneous	42,324	42,324	129,026	86,702
Total operating revenues	<u>11,271,300</u>	<u>11,271,300</u>	<u>11,845,052</u>	<u>573,752</u>
OPERATING EXPENSES				
Water services - labor	617,335	617,335	558,909	58,426
Water services - O & M	1,074,750	1,074,750	1,027,272	47,478
Wastewater services - labor	605,492	605,492	593,197	12,295
Wastewater services - O & M	533,610	533,610	569,064	(35,454)
Maintenance - labor	1,388,184	1,388,184	1,392,058	(3,874)
Maintenance - O & M	1,061,409	1,061,409	894,285	167,124
Meter reader - labor	246,761	246,761	237,953	8,808
Meter reader - O & M	30,780	30,780	32,203	(1,423)
Administrative and general - labor	1,248,633	1,248,633	1,127,904	120,729
Administrative and general - O & M	1,175,631	1,175,631	842,998	332,633
Depreciation and amortization	2,712,600	2,712,600	2,688,584	24,016
Total operating expenses	<u>10,695,185</u>	<u>10,695,185</u>	<u>9,964,427</u>	<u>730,758</u>
OPERATING INCOME	<u>576,115</u>	<u>576,115</u>	<u>1,880,625</u>	<u>1,304,510</u>
NONOPERATING REVENUES (EXPENSES)				
Interest revenue	35,641	35,641	29,488	(6,153)
Interest expense	(356,855)	(356,855)	(472,215)	(115,360)
Operating grants	—	—	44,987	44,987
Total nonoperating revenues (expenses)	<u>(321,214)</u>	<u>(321,214)</u>	<u>(397,740)</u>	<u>(76,526)</u>
INCOME BEFORE CAPITAL CONTRIBUTIONS	<u>254,901</u>	<u>254,901</u>	<u>1,482,885</u>	<u>1,227,984</u>
CAPITAL CONTRIBUTIONS				
Capital grants	—	—	2,700,665	2,700,665
Water capital connection fees	10,425	10,425	61,737	51,312
Wastewater capital connection fees	9,720	9,720	60,585	50,865
Developer contributions for capital projects	—	—	32,358	32,358
Total capital contributions	<u>20,145</u>	<u>20,145</u>	<u>2,855,345</u>	<u>2,835,200</u>
INCREASE IN NET POSITION	<u>\$ 275,046</u>	<u>\$ 275,046</u>	<u>\$ 4,338,230</u>	<u>\$ 4,063,184</u>

WEST PALM BEACH OFFICE



**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**

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, 2022, 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 May 3, 2023.

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
May 3, 2023

WEST PALM BEACH OFFICE



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



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

Report on Compliance for the Major State Project

Opinion on the Major State Project

We have audited Okeechobee Utility Authority’s compliance with the types of compliance requirements described in the *Department of Financial Services’ State Projects Compliance Supplement* that could have a direct and material effect on the Okeechobee Utility Authority’s major State Project for the year ended September 30, 2022. The Okeechobee Utility Authority’s major State Project is 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 its major State Project for the year ended September 30, 2022.

Basis for Opinion on the Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, Rules of the Auditor General. Our responsibilities under those standards and the Chapter 10.550, Rules of the Auditor General are further described in the 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 the major 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 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*, and the Chapter 10.550, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Okeechobee Utility Authority's compliance with the requirements of each major State Project as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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 Chapter 10.550, Rules of the 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 State Project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State Project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State Project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the 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 Chapter 10.550, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

West Palm Beach, Florida
May 3, 2023

Nowlen, Holt & Mimer, P.A.

OKEECHOBEE UTILITY AUTHORITY
Schedule of Expenditures of State Financial Assistance
For the Fiscal Year Ended September 30, 2022

<u>State Grantor/Program Title</u>	<u>CSFA Number</u>	<u>Contract Number</u>	<u>State Expenditures</u>
<u>Florida Department of Environmental Protection</u>			
<u>Statewide Water Quality Restoration Projects</u>	37.039		
		LP47021	\$ 173,775
		LPQ0008	2,403,225
		LPQ0017	123,665
			<u>2,700,665</u>
Total State Financial Assistance			<u>\$ 2,700,665</u>

NOTE 1 - BASIS OF PRESENTATION

The above schedule of expenditures of state financial assistance includes State grant activity of the Okeechobee Utility Authority and is presented in accordance with the requirements of the Florida Single Audit Act. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of the basic financial statements. Because the Schedule presents only a portion of the operations of the Okeechobee Utility Authority it is not intended to and does not present the financial position, changes in financial position, or cash flows of the Okeechobee Utility 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 Florida Department of Financial Services' State Projects Compliance Supplement, wherein certain types of expenditures are not allowed or are limited as to reimbursement. The Okeechobee Utility Authority did not have any loan programs.

NOTE 3 - CONTINGENCIES

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 Okeechobee Utility 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, 2022

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

State Financial Assistance

Internal control over major 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 project: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.550, Rules of the Auditor General? 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: \$300,000

OKEECHOBEE UTILITY AUTHORITY
Schedule of Findings and Questioned Costs
September 30, 2022

SECTION II — FINANCIAL STATEMENT FINDINGS

None

SECTION III— STATE PROJECTS FINDINGS AND QUESTIONED COSTS

Major State Project

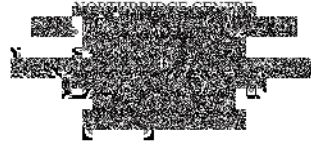
Florida Department of Environmental Protection
Statewide Water Quality Restoration Projects – CSFA 37.039

None

SECTION IV— SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

None

WEST PALM BEACH OFFICE



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

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, 2022, and have issued our report thereon dated May 3, 2023.

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; 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 for the Major 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 May 3, 2023, 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, 2022.

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.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the Authority reported the required information in the Other Information Section on pages 50 and 51.

Single Audits

The Okeechobee Utility Authority expended less than \$750,000 of federal awards and more than \$750,000 of state financial assistance for the fiscal year ended September 30, 2022 and was required to have a state single audit.

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
May 3, 2023

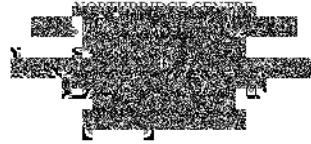


NOWLEN, HOLT & MINER, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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

WEST PALM BEACH OFFICE



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



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

We have examined the Okeechobee Utility Authority’s compliance with Section 218.415, Florida Statutes during the year ended September 30, 2022. 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 judgement, 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, 2022.

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
May 3, 2023

2022 Balance Sheet for Special District: Okeechobee Utility Authority

		Proprietary	Fiduciary	
		Enterprise	Pension Trust	
Assets				
101.000 - Cash In Bank		\$11,549,619	\$43,719	\$11,593,338
102.000 - Cash On Hand		\$2,750		\$2,750
103.000 - Cash With Fiscal Agent				\$0
104.000 - Equity In Pooled Cash				\$0
105.000 - Taxes Receivable				\$0
105.110 - State Sharing Revenues				\$0
106.000 - Allowance For Uncollectible Taxes (Credit)				\$0
107.000 - Delinquent Taxes Receivable				\$0
108.000 - Allowances For Uncollectible Delinquent Taxes				\$0
115.xxx - 115.100 - Accounts Receivable		\$1,536,070	\$35,503	\$1,571,573
160.900 - 117.000 - Allowance For Uncollectible Accounts Receivable (Credit)		\$(116,293)		\$(116,293)
121.000 - Assessments Receivable				\$0
122.000 - Allowance For Uncollectible Assessments				\$0
125.000 - Interest And Penalties Receivable				\$0
128.000 - Notes Receivable - Current Portion				\$0
128.900 - Notes Receivable - Non-Current Portion				\$0
129.000 - Allowance For Uncollectible Notes Receivable - Non-Current Portion				\$0
131.000 - Due From Other Funds				\$0
132.900 - Advances To Other Funds				\$0
133.000 - Due From Other Governmental Units		\$1,392,654		\$1,392,654
135.000 - Interest And Dividends Receivable				\$0
141.000 - Inventories - Materials And Supplies		\$617,552		\$617,552
142.000 - Inventories - For Resale				\$0
151.000 - Investments - Current			\$9,551,071	\$9,551,071
151.900 - Investments - Non-Current				\$0
152.900 - Unamortized Premiums/Discounts On Investments				\$0
154.000 - Deferred Charges				\$0
155.000 - Prepaid Items		\$78,395	\$4,367	\$82,762
156.000 - Other Assets - Current				\$0
156.900 - Assets - Non-Current				\$0
160.900 - Restricted Assets				\$0

1xx.xxx - Assets,
Other Debits &
Deferred
Outflow

115.xxx -
160.900 -
Receivables,
Inventories,
Investments,
Deferrals,
Prepays, Other
Assets And
Restricted
Assets

Capital Assets	161.900 -	161.900 - Land	\$2,906,861	\$2,906,861	
	170.950 -	162.900 - Buildings	\$1,108,764	\$1,108,764	
		163.900 - Accumulated Depreciation Buildings (Credit)	\$(696,669)	\$(696,669)	
		164.900 - Infrastructure	\$101,598,835	\$101,598,835	
		165.900 - Accumulated Depreciation - Infrastructure (Credit)	\$(46,839,979)	\$(46,839,979)	
		166.100 - Intangible Assets	\$481,605	\$481,605	
		166.500 - Accumulated Amortization - Intangible Assets (Credit)	\$(341,804)	\$(341,804)	
		166.900 - Equipment And Furniture	\$4,398,318	\$4,398,318	
		167.900 - Accumulated Depreciation Equipment (Credit)	\$(3,693,465)	\$(3,693,465)	
		168.900 - Property Under Capital Leases		\$0	
		168.950 - Accumulated Depreciation- Property Under Capital Leases (Credit)		\$0	
		169.900 - Construction Work In Progress	\$5,294,651	\$5,294,651	
		170.900 - Other Fixed Assets		\$0	
		170.950 - Accumulated Depreciation- Other Fixed Assests		\$0	
	Debits	171.000 -	171.000 - Estimated Revenues		\$0
		181.000 - Other	172.000 - Revenues (Credit)		\$0
			180.000 - Amount Available In Debt Service Funds		\$0
		181.000 - Amount To Be Provided		\$0	
				\$0	
Deferred Outflow	Deferred Outflows				
		190.000 - Deferred Outflow		\$0	
Liabilities, Other Credits Deferred Inflow	Liabilities				
		201.000 - Vouchers Payable		\$0	
		202.000 - Accounts Payable	\$672,630	\$7,850	
		203.000 - Notes And Loans Payable - Current Portion		\$0	
		203.900 - Notes And Loans Payable - Long-Term Portion		\$0	
		205.000 - Contracts Payable		\$0	
	206.xxx - Due To	206.800 - Asset Retirement Obligations		\$0	
		207.000 - Due To Other Funds		\$0	
		208.000 - Due To Other Governmental Units	\$33,126	\$33,126	
		209.000 - Liabilities To Be Paid From Restricted Assets		\$0	
		210.000 - Compensated Absences - Current Portion	\$77,580	\$77,580	
		210.900 - Compensated Absences - Long-Term Portion	\$181,021	\$181,021	
		211.000 - Matured Bonds Payable		\$0	
		212.000 - Matured Interest Payable		\$0	
		215.000 - Accrued Interest Payable	\$3,226	\$3,226	
Total			\$79,277,864	\$9,634,660	
				Row Totals	
Total			\$2,231,783		
				\$0	
Total			\$0	\$0	
				Row Totals	

216.000 - Accrued Salaries And Wages Payable	\$228,348	\$228,348
217.000 - Accrued Taxes Payable		\$0
220.000 - Deposits	\$724,248	\$724,248
221.000 - Due To Fiscal Agent		\$0
222.000 - Obligations Under Reverse Repurchase Agreements		\$0
223.000 - Deferred Revenue	\$502,501	\$502,501
224.900 - Unamortized Premiums/Discounts On Bonds Payable		\$0
225.000 - Capital Leases - Current Portion		\$0
225.900 - Capital Leases - Long-Term Portion		\$0
226.000 - Installment Purchases - Current Portion		\$0
226.900 - Installment Purchases - Long-Term Portion		\$0
227.000 - Certificates Of Participation - Current Portion		\$0
227.900 - Certificates Of Participation - Long-Term Portion		\$0
228.000 - Revenue Certificates - Current Portion		\$0
228.900 - Revenue Certificates - Long-Term Portion		\$0
229.000 - Other Current Liabilities		\$0
230.000 - General Obligation Bonds Payable - Current		\$0
230.900 - General Obligation Bonds Payable - Long-Term Portion		\$0
232.000 - Revenue Bonds Payable - Current Portion	\$2,113,253	\$2,113,253
232.900 - Revenue Bonds Payable-Long - Term Portion	\$14,809,351	\$14,809,351
234.000 - Other Bonds Payable - Current Portion		\$0
234.900 - Other Bonds Payable - Long-Term Portion		\$0
235.000 - Deferred Compensation - Current Portion		\$0
235.900 - Deferred Compensation - Long-Term Portion		\$0
236.900 - Advances From Other Funds		\$0
237.000 - Other Postemployment Benefits (OPEB Liability)	\$218,175	\$218,175
238.000 - Pension Liabilities	\$875,759	\$875,759
239.900 - Other Long-Term Liabilities		\$0
241.000 - Appropriations		\$0
242.000 - Expenditures (Debit Summary Of 500 Series Of Accounts)		\$0
243.000 - Encumbrances (Debit)		\$0
251.000 - Prior Period Adjustment To Beginning Fund Balance		\$0
252.000 - Prior Period Adjustment To Beginning Retained Earnings		\$0
253.000 - Residual Equity Transfers In		\$0
254.000 - Residual Equity Transfers Out		\$0
273.000 - Debt Used To Acquire Fixed Assets		\$0

241.000 -
284.000 - Equity
Section

Total \$20,439,218 \$7,850 Row Totals

Fund Balances

\$47,732,477

274.000 - Net Assets, Invested In Capital, Net Of Debt
 275.000 - Net Assets, Restricted
 276.000 - Net Assets, Unrestricted
 277.000 - Net Assets - General Government
 280.000 - Fund Balance - Nonspendable
 281.000 - Fund Balance - Restricted
 282.000 - Fund Balance - Committed
 283.000 - Fund Balance - Assigned
 284.000 - Fund Balance - Unassigned

29x.xxx -
 Deferred Inflow

Deferred Inflows
 290.000 - Deferred Inflow

			\$0
	\$4,120,444	\$9,626,810	\$13,747,254
	\$8,637,990		\$8,637,990
			\$0
			\$0
			\$0
			\$0
			\$0
Total	\$60,490,911	\$9,626,810	Row Totals
	\$579,918		
			\$0
Total	\$0	\$0	Row Totals

2022 Revenues for Special District: Okeechobee Utility Authority

			Proprietary	Fiduciary		
			Enterprise	Pension Trust		
			Total	\$14,774,872	\$(1,977,128)	Row Totals
31x.xxx - General	311.xxx - Ad Valorem Taxes	311.000 - Ad Valorem Taxes				\$0
32x.xxx - Permits, Fees, And Special Assessments	322.xxx - Permits	322.000 - Building Permits (Building Permit Fees)				\$0
	325.xxx - Special Assessments	322.900 - Permits -Other				\$0
	329.xxx - Other Permits, Fees And	325.100 - Special Assessments - Capital Improvement				\$0
		325.200 - Special Assessments - Charges For Public Services				\$0
		329.500 - Other Permits, Fees And Special Assessments				\$0
33x.xxx - Intergovernmental Revenue	331.xxx - Federal Grants	331.1xx - General				\$0
		331.100 - Federal Grant - General Government				\$0
		331.2xx - Public Safety				\$0
		331.200 - Federal Grant - Public Safety				\$0
		331.3xx - Physical Environment				\$0
		331.310 - Federal Grant - Water Supply System				\$0
		331.320 - Federal Grant - Electric Supply System				\$0
		331.330 - Federal Grant - Gas Supply System				\$0
		331.340 - Federal Grant - Garbage/Solid Waste				\$0
		331.350 - Federal Grant - Sewer/Wastewater				\$0
		331.390 - Federal Grant - Other Physical Environment				\$0
		331.4xx - Transportation				\$0
		331.410 - Federal Grant - Airport Development				\$0
		331.420 - Federal Grant - Mass Transit				\$0
		331.490 - Federal Grant - Other Transportation				\$0
		331.5xx - Economic				\$0
		331.500 - Federal Grant - Economic Environment				\$0
		331.510 - Federal Grant ARPA Funds				\$0
		331.6xx - Human Services				\$0
		331.610 - Federal Grant - Health Or Hospitals				\$0
		331.620 - Federal Grant - Public Assistance				\$0
		331.650 - Federal Grant - Child Support Reimbursement				\$0
		331.690 - Federal Grant - Other Human Services				\$0
		331.7xx - Culture				\$0
		331.700 - Federal Grant - Culture/Recreation				\$0
		331.8xx - Court-Related Grants				\$0
		331.810 - Federal Grant - Process Servers				\$0
		331.820 - Federal Grant - Drug Court Management				\$0
		331.830 - Federal Grant - Hearing Officer				\$0
		331.890 - Federal Grant - Other Court Related				\$0
		331.9xx - Other Federal				\$0
		331.900 - Other Federal Grants				\$0
		332.000 - Other Financial Assistance - Federal Source				\$0
		332.100 - Other Financial Assistance - State Source				\$0
	333.xxx - Federal Grants In Lieu Of	333.000 - Federal Payments In Lieu Of Taxes				\$0
	334.xxx - State	334.1xx - General				\$0
		334.100 - State Grant - General Government				\$0

Grants	334.2xx - Public Safety	334.200 - State Grant - Public Safety	\$0	
	334.3xx - Physical Environment	334.310 - State Grant - Water Supply System	\$0	
		334.320 - State Grant - Electric Supply System	\$0	
		334.330 - State Grant - Gas Supply System	\$0	
		334.340 - State Grant - Garbage/Solid Waste	\$0	
		334.350 - State Grant - Sewer/Wastewater	\$0	
		334.360 - State Grant - Stormwater Management	\$0	
		334.390 - State Grant - Other Physical Environment	\$0	
		334.4xx - Transportation	334.410 - State Grant - Airport Development	\$0
	334.420 - State Grant - Mass Transit		\$0	
	334.490 - State Grant - Other Transportation		\$0	
	334.5xx - Economic	334.500 - State Grant - Economic Environment	\$0	
	334.6xx - Human Services	334.610 - State Grant - Health Or Hospitals	\$0	
		334.620 - State Grant - Public Welfare	\$0	
		334.690 - State Grant - Other Human Services	\$0	
	334.7xx - Culture	334.700 - State Grant - Culture/Recreation	\$0	
	334.8xx - Court-Related	334.810 - State Grant - Conflict Cases (Formerly 334.161)	\$0	
		334.820 - Article V Clerk Of Court Trust Fund	\$0	
		334.830 - State Grant - Child Dependency	\$0	
		334.890 - State Grant - Other Court-Related	\$0	
334.9xx - State Grant	334.900 - State Grant - Other	\$0		
335.xxx - State Shared Revenues	335.1xx - General	335.190 - State Revenue Sharing - Other General Government	\$0	
		335.2xx - Public Safety	335.210 - State Revenue Sharing - Firefighter Supplemental Compensation	\$0
			335.230 - State Revenue Sharing - Emergency Management Assistance	\$0
	335.290 - State Revenue Sharing - Other Public Safety		\$0	
	335.3xx - Physical Environment	335.310 - State Revenue Sharing - Water Supply System	\$0	
		335.320 - State Revenue Sharing - Electric Supply System	\$0	
		335.330 - State Revenue Sharing - Gas Supply System	\$0	
		335.340 - State Revenue Sharing - Garbage/Solid Waste System	\$0	
		335.350 - State Revenue Sharing - Sewer/Wastewater	\$0	
	335.4xx - Transportation	335.380 - State Revenue Sharing - Other Physical Environment	\$0	
		335.410 - State Revenue Sharing - Airport Development	\$0	
		335.420 - State Revenue Sharing - Mass Transit	\$0	
	335.6xx - Human Services	335.480 - State Revenue Sharing - Other Transportation	\$0	
		335.610 - State Revenue Sharing - Health Or Hospitals	\$0	
		335.620 - State Revenue Sharing - Public Welfare	\$0	
335.7xx - Culture	335.690 - State Revenue Sharing - Other Human Services	\$0		
	335.700 - State Revenue Sharing - Culture/Recreation	\$0		
335.9xx - Other	335.900 - State Revenue Sharing - Other	\$0		
336.xxx - State Payments In Lieu Of Taxes	336.000 - State Payments In Lieu Of Taxes	\$0		

	337.xxx - Grants From Other Local Units	337.100 - Local Government Unit Grant - General Government		\$0
		337.200 - Local Government Unit Grant - Public Safety		\$0
		337.300 - Local Government Unit Grant - Physical Environment		\$0
		337.400 - Local Government Unit Grant - Transportation		\$0
		337.500 - Local Government Unit Grant - Economic Environment		\$0
		337.600 - Local Government Unit Grant - Human Services		\$0
		337.700 - Local Government Unit Grant - Culture/Recreation		\$0
		337.900 - Local Government Unit Grants - Other		\$0
	338.xxx - Shared Revenue From Other Local Units	338.000 - Shared Revenue From Other Local Units		\$0
	339.xxx - Payments From Other Local Units	339.000 - Payments From Other Local Units In Lieu Of Taxes		\$0
34x.xxx - Charges For Services	341.xxx - General Government	341.100 - Service Charge - Recording Fees		\$0
		341.150 - Public Records Modernization Trust Fund		\$0
		341.160 - County Portion (\$2) Of \$4 Additional Service Charge		\$0
		341.200 - Internal Service Fund Fees And Charges		\$0
		341.300 - Administrative Service Fees		\$0
		341.510 - Fees Remitted To County From Tax Collector		\$0
		341.520 - Fees Remitted To County From Sheriff		\$0
		341.530 - Fees Remitted To County From Clerk Of Circuit Court		\$0
		341.540 - Fees Remitted To County From Clerk Of County Court		\$0
		341.550 - Fees Remitted To County From Supervisor Of Elections		\$0
		341.560 - Fees Remitted To County From Property Appraiser		\$0
		341.800 - County Officer Commission And Fees		\$0
		341.900 - Other General Government Charges And Fees		\$0
	342.xxx - Public Safety	342.100 - Service Charge - Law Enforcement Services		\$0
		342.200 - Service Charge - Fire Protection		\$0
		342.300 - Service Charge - Housing For Prisoners		\$0
		342.400 - Service Charge - Emergency Management Service Fees/Charges		\$0
		342.500 - Service Charge - Protective Inspection Fees		\$0
		342.600 - Service Charge - Ambulance Fees		\$0
		342.900 - Service Charge - Other Public Safety Charges And Fees		\$0
	343.xxx - Physical Environment	343.100 - Service Charge - Electric Utility		\$0
		343.200 - Service Charge - Gas Utility		\$0
		343.300 - Service Charge - Water Utility	\$7,285,294	\$7,285,294
		343.400 - Service Charge - Garbage/Solid Waste		\$0
		343.500 - Service Charge - Sewer/Wastewater Utility	\$4,358,014	\$4,358,014
		343.600 - Service Charge - Water/Sewer Combination Utility	\$124,598	\$124,598
		343.700 - Service Charge - Conservation And Resource Management		\$0
		343.800 - Service Charge - Cemetery		\$0
		343.900 - Service Charge - Other Physical Environment Charges		\$0
	344.xxx -	344.100 - Service Charge - Airports		\$0

Transportation (User Fees)	344.200 - Service Charge - Water Ports And Terminals	\$0	
	344.300 - Service Charge - Mass Transit	\$0	
	344.400 - Service Charge - Railroads	\$0	
	344.500 - Service Charge - Parking Facilities	\$0	
	344.600 - Service Charge - Tolls (Ferry, Road, Bridge, Etc.)	\$0	
	344.900 - Service Charge - Other Transportation Charges	\$0	
	345.xxx - Economic	345.100 - Service Charge - Housing	\$0
		345.900 - Service Charge - Other Economic Environment Charges	\$0
	346.xxx - Human Services	346.100 - Service Charge - Health Inspection Fees	\$0
		346.200 - Service Charge - Hospital Charges	\$0
	346.300 - Service Charge - Clinic Fees	\$0	
	346.400 - Service Charge - Animal Control And Shelter Fees	\$0	
	346.900 - Service Charge - Other Human Services Charges	\$0	
347.xxx - Culture/Recreation	347.100 - Service Charge - Libraries	\$0	
	347.200 - Service Charge - Parks And Recreation	\$0	
	347.300 - Service Charge - Cultural Services	\$0	
	347.400 - Service Charge - Special Events	\$0	
	347.500 - Service Charge - Special Recreation Facilities	\$0	
	347.800 - Service Charge - Charter Schools	\$0	
	347.900 - Service Charge - Other Culture/Recreation Charges	\$0	
348.xxx - Court-Related Revenues	348.110 - County Court Criminal - Filing Fees	\$0	
	348.120 - County Court Criminal - Service Charges	\$0	
	348.130 - County Court Criminal - Court Costs	\$0	
	348.140 - County Court Criminal - Non-Local Fines And Forfeitures	\$0	
	348.210 - Circuit Court Criminal - Filing Fees	\$0	
	348.220 - Circuit Court Criminal - Service Charges	\$0	
	348.230 - Circuit Court Criminal - Court Costs	\$0	
	348.240 - Circuit Court Criminal - Non-Local Fines And Forfeitures	\$0	
	348.310 - County Court Civil - Filing Fees	\$0	
	348.320 - County Court Civil - Service Charges	\$0	
	348.330 - County Court Civil - Court Costs	\$0	
	348.410 - Circuit Court Civil - Filing Fees	\$0	
	348.420 - Circuit Court Civil - Service Charges	\$0	
	348.430 - Circuit Court Civil - Court Costs	\$0	
	348.480 - Circuit Court Civil - Fees And Service Charges	\$0	
	348.510 - Traffic Court - Filing Fees	\$0	
	348.520 - Traffic Court - Service Charges	\$0	
	348.530 - Traffic Court - Court Costs	\$0	
	348.540 - Traffic Court - Non-Local Fines And Forfeitures	\$0	
	348.610 - Juvenile Court - Filing Fees	\$0	

		348.620 - Juvenile Court - Service Charges		\$0
		348.630 - Juvenile Court - Court Costs		\$0
		348.640 - Juvenile Court - Non-Local Fines And Forfeitures		\$0
		348.710 - Probate Court - Filing Fees		\$0
		348.720 - Probate Court - Service Charges		\$0
		348.730 - Probate Court - Court Costs		\$0
		348.740 - Probate Court - Non-Local Fines And Forfeitures		\$0
		348.820 - Circuit-Wide Judicial Reimbursement-Other Counties		\$0
		348.850 - State Reimbursement		\$0
		348.860 - Mediation And Arbitration (Alternative Dispute Resolution)		\$0
		348.870 - Public Defender Liens		\$0
		348.880 - Probation/Alternatives		\$0
		348.921 - Court Innovations/Local Requirements		\$0
		348.922 - Legal Aid		\$0
		348.923 - Law Library		\$0
		348.924 - Juvenile Alternative Programs		\$0
		348.930 - State Court Facility Surcharge (\$30)		\$0
		348.931 - Traffic Surcharge		\$0
		348.932 - Domestic Violence Surcharge		\$0
		348.933 - Animal Control Surcharge		\$0
		348.990 - Other Court Collections Transferred To BOCC		\$0
	349.xxx - Other Charges For Services	349.000 - Other Charges For Services		\$0
35x.xxx - Judgments, Fines, And Forfeits (Not Court-Related)	351.xxx - Court-Ordered Judgements & Fines	351.100 - Judgments And Fines - As Decided By County Court Criminal		\$0
		351.200 - Judgments And Fines - As Decided By Circuit Court Criminal		\$0
		351.300 - Judgments And Fines - As Decided By County Court Civil		\$0
		351.400 - Judgments And Fines - As Decided By Circuit Court Civil		\$0
		351.500 - Judgments And Fines - As Decided By Traffic Court		\$0
		351.600 - Judgments And Fines - As Decided By Juvenile Court		\$0
		351.700 - Intergovernmental Radio Communication Program		\$0
		351.800 - 10% Of Fines To Public Records Modernization Fund		\$0
		351.900 - Judgments And Fines - Other Court Ordered		\$0
	352.xxx - Fines & Forfeits	352.000 - Fines - Library		\$0
		353.000 - Fines - Pollution Control Violation		\$0
		354.000 - Fines - Local Ordinance Violation		\$0
		355.000 - Federal Fines And Forfeits		\$0
		356.000 - State Fines And Forfeits		\$0
	358.xxx - Forfeits	358.100 - Confiscation Of Deposits Or Bonds Held As Performance Guarantees		\$0
		358.200 - Sale Of Contraband Property Seized By Law Enforcement Include Proceeds From Assets Seized		\$0
		359.000 - Other Judgments, Fines And Forfeits		\$0
36x.xxx -	361.xxx -	361.100 - Interest	\$329,747	\$329,747

Miscellaneous Revenues	Interest & Other Earnings	361.200 - Dividends		\$0
		361.300 - Net Increase (Decrease) In Fair Value Of Investments		\$(2,623,987)
		361.400 - Gain Or Loss On Sale Of Investments		\$0
		362.xxx - Rents & Royalties	362.000 - Rents And Royalties	\$0
		364.xxx - Sales - Disposition Of Fixed Assets	364.000 - Disposition Of Fixed Assets	\$7,452
		365.xxx - Sales - Surplus Materials	365.000 - Sale Of Surplus Materials And Scrap	\$0
		366.xxx - Contributions - Private Sources	366.000 - Contributions And Donations From Private Sources	\$0
		367.xxx - Licenses	367.000 - Licenses	\$0
		368.xxx - Contributions - Pension Fund	368.000 - Pension Fund Contributions	\$317,112
		369.xxx - Other	369.300 - Settlements	\$0
	Miscellaneous Revenues	369.700 - Deferred Compensation Contributions		\$0
		369.900 - Other Miscellaneous Revenues		\$69,694
38x.xxx - Other Sources	381.xxx - Non-Operating	381.000 - Inter-Fund Group Transfers In		\$0
	382.xxx - Enterprise Contributions	382.000 - Contributions From Enterprise Operations		\$0
	383.xxx -	383.000 -	383.100 - Installment Purchase Proceeds	\$0
	385.xxx -	Installment	383.200 - Lease Proceeds	\$0
	Proceeds		384.000 - Debt Proceeds	\$0
			385.000 - Proceeds From Refunding Bonds	\$0
	386.xxx -		386.100 - Transfer From - Clerk To The BOCC	\$0
	Intragovernmental Transfers From		386.300 - Transfer From - County Comptroller To The BOCC	\$0
	Constitutional Fee Officers		386.400 - Transfer From - Sheriff To The BOCC	\$0
			386.600 - Transfer From - Property Appraiser To The BOCC	\$0
			386.700 - Transfer From - Tax Collector To The BOCC	\$0
	388.xxx -		386.800 - Transfer From - Supervisor Of Elections To The BOCC	\$0
	Proceeds Of		388.100 - Sale Of General Capital Asset	\$0
	389.xxx -		388.200 - Compensation For Loss Of General Capital Asset	\$0
	Proprietary Non-Operating Sources		389.100 - Proprietary - Interest	\$29,488
			389.200 - Proprietary - Federal Grants And Donations	\$44,987
			389.300 - Proprietary - State Grants And Donations	\$0
			389.400 - Proprietary - Other Grants And Donations	\$0
			389.500 - Proprietary - Capital Contributions From Federal Government	\$0
			389.600 - Proprietary - Capital Contributions From State Government	\$2,700,665
			389.700 - Proprietary - Capital Contributions From Other Public Source	\$0
			389.800 - Proprietary - Capital Contributions From Private Source	\$154,680
			389.900 - Proprietary - Other Non-Operating Sources	\$0
39x.xxx - Other Sources,		392.000 - Extraordinary Items (Gain)		\$0
		393.000 - Special Items(Gain)		\$0

2022 Expenditures for Special District: Okeechobee Utility Authority

- Select the **◆** to insert Object Code lines for the Expenditure
- Enter data only on Object Code lines (Green background)

		Account	Object Code	Proprietary	Fiduciary		
				Enterprise	Pension Trust		
5xx.xx - Expenditures	51x.xx - General Government Services (Not Court-Related)	◆ 511.00 - Legislative					
		◆ 512.00 - Executive					
		◆ 513.00 - Financial And Administrative					
		◆ 10 - Personnel Services		\$1,127,904		\$1,127,904	
		◆ 30 - Operating Expenditures Expenses		\$842,998	\$80,048	\$923,046	
		◆ 514.00 - Legal Counsel					
		◆ 515.00 - Comprehensive Planning					
		◆ 516.00 - Non-Court Information Systems					
		◆ 517.00 - Debt Service Payments					
		◆ 518.00 - Pension Benefits					
		◆ 30 - Operating Expenditures Expenses			\$464,235	\$464,235	
		◆ 519.00 - Other General Governmental Services					
		52x.xx - Public Safety	◆ 521.00 - Law Enforcement				
			◆ 522.00 - Fire Control				
	◆ 524.00 - Protective Inspections						
	◆ 525.00 - Emergency And Disaster Relief Services						
	◆ 526.00 - Ambulance And Rescue Services						
	◆ 527.00 - Medical Examiners						
	◆ 528.00 - Consumer Affairs						
	◆ 529.00 - Other Public Safety						
	53x.xx - Physical Environment	◆ 531.00 - Electric Utility Services					
		◆ 532.00 - Gas Utility Services					
		◆ 533.00 - Water Utility Services					
		◆ 10 - Personnel Services		\$558,909		\$558,909	
		◆ 30 - Operating Expenditures Expenses		\$1,027,272		\$1,027,272	
		◆ 534.00 - Garbage/Solid Waste Control Services					
		◆ 535.00 - Sewer/Wastewater Services					
◆ 10 - Personnel Services			\$593,197		\$593,197		
◆ 30 - Operating Expenditures Expenses			\$569,064		\$569,064		
◆ 536.00 - Water/Sewer Combination Services							
◆ 10 - Personnel Services		\$1,630,011		\$1,630,011			
◆ 30 - Operating Expenditures Expenses		\$3,615,072		\$3,615,072			
Row Totals				\$10,436,642	\$544,283		

	u	537.00 - Conservation And Resource Management		
	u	538.00 - Flood Control/Stormwater Management		
	u	539.00 - Other Physical Environment		
54x.xx - Transportation	u	541.00 - Road And Street Facilities		
	u	542.00 - Airports		
	u	543.00 - Water Transportation Systems		
	u	544.00 - Mass Transit Systems		
	u	545.00 - Parking Facilities		
	u	549.00 - Other Transportation Systems/Services		
55x.xx - Economic Environment	u	551.00 - Employment Opportunity And Development		
	u	552.00 - Industry Development		
	u	553.00 - Veteran's Services		
	u	554.00 - Housing And Urban Development		
	u	559.00 - Other Economic Environment		
56x.xx - Human Services	u	561.00 - Hospital Services		
	u	562.00 - Health Services		
	u	563.00 - Mental Health Services		
	u	564.00 - Public Assistance Services		
	u	565.00 - Developmental Disabilities Services		
	u	569.00 - Other Human Services		
57x.xx - Culture/Recreation	u	571.00 - Libraries		
	u	572.00 - Parks And Recreation		
	u	573.00 - Cultural Services		
	u	574.00 - Special Events		
	u	575.00 - Special Recreation Facilities		
	u	578.00 - Charter Schools		
	u	579.00 - Other Culture/Recreation		
58x.xx - Other Uses	u	581.00 - Interfund Group Transfers Out		
	u	583.00 - Installment Purchase Acquisitions		
	u	584.00 - Lease Acquisitions		
	u	585.00 - Payment To Refunded Bond Escrow Agent		
	u	587.00 - Clerk Of Court Excess Remittance		
	u	588.00 - Non-Cash Transfers Out From General Fixed Asset Account Group (GFAAG)		
	u	589.00 - Bank Fees		
59x.xx - Other Nonoperating	u	590.00 - Proprietary - Other Non-Operating Disbursements		
	u	591.00 - Proprietary - Non-Operating Interest Expense		
		70 - Debt Service	\$472,215	\$472,215
	u	592.00 - Extraordinary Items(Loss)		
	u	593.00 - Special Items(Loss)		

Long Term Debt for Okeechobee Utility Authority (300362), 2022

	Amount
Long Term Debt	\$14,809,351

Supplemental Data for Okeechobee Utility Authority (300362), 2022

Compensation			
	Employees		
	BiWeekly	Contractors	
Number		53	0
Amount		\$2,721,351	\$0

Affiliated Projects			
No Projects <input type="checkbox"/>			
Project	Expenditure	Approved Budget	
Pineridge Park Utility Improvement	\$455,626	\$4,430,875	
SW 5th Avenue WW System	\$215,313	\$3,785,741	
SW Section WW Service Area - Project 2.	\$653,193	\$11,055,091	
SW Section WW Service Area - Project 3	\$157,407	\$9,197,574	

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 18

MAY 16, 2023

2023 EMPLOYEE CLASSIFICATION & COMPENSATION SURVEY

On March 29, 2023, the OUA publicly advertised a Request For Proposals for the OUA 2023 Employee Classification & Compensation Survey. Responses were due by 3:00PM on April 18, 2023. Three proposals were received:

- Evergreen Solutions, Inc.
- Parilla & Associates
- Cody & Associates, Inc.

The OUA Review Committee met on April 27th to discuss the merits of each proposal and to create a committee ranking. The committee final ranking was Evergreen, Cody and Parilla. The committee also decided to ask each firm to prepare a 15-20 minute presentation for the OUA Board. The scope for the presentation is up to each firm. A Q&A session will follow each presentation.

OKEECHOBEE UTILITY AUTHORITY

2023 Salary Classification & Compensation Study

CONSULTANT RFP EVALUATION

		JH			LH			TT
1	Parilla	3.55	1	Evergreen	4.70	1	Evergreen	4.00
2	Cody	3.36	2	Cody	3.75	2	Cody	2.75
3	Evergreen	3.09	3	Parilla	3.25	3	Parilla	1.92

At the conclusion of the presentations, the OUA Board will discuss the presentations and prepare a final ranking. In the days/weeks following the presentation, the selected firm and OUA Review Committee members will develop a scope of work and fee schedule and bring this back to the OUA Board at the June 2023 meeting for final resolution.

Please find attached each firms RFP presentation for your review prior to the meeting. The meeting presentation may or may not have similar material.

Okeechobee Utility Authority
Request for Proposal
2023 Employee Classification & Compensation Survey

Request for Proposals

PART 1

1.1 PURPOSE

The Okeechobee Utility Authority is requesting respondents to submit their qualifications and proposals to provide professional and technical services with regards to the preparation and submittal of a 2023 Employee Classification & Compensation Survey. The completion of the survey may lead to follow up assignments or additional work as identified in the initial survey work.

From the RFP's submitted, each RFP will be evaluated based upon a review of the content submitted, rank the proposals and to set forth the terms and conditions whereby the OUA shall contract with the successful proposer to develop a scope of work and prepare a fee schedule for the work proposed in this RFP.

Ultimately, the OUA will select the consultant who most closely satisfies, in the opinion of the OUA, the needs of the OUA towards the requirements of this survey.

1.2 ISSUING OFFICE

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

863.763.9460 (Tel)
863.763.9036 (Fax)

1.3 INVITATION TO PROPOSE

The Okeechobee Utility Authority (OUA) is soliciting proposals from responders to provide professional consulting services or related professional services for the above referenced project. The project is addressed in general and as outlined in the Scope of Work.

1.4 CONTRACT AWARDS

Okeechobee Utility Authority anticipates entering a contract with the respondent who submits the proposal judged by the OUA Evaluation committee and or the OUA Board to be the most advantageous to the OUA. The OUA anticipates awarding a single contract to the respondent selected and approved by the full OUA Board.

The respondent understands that this request does not constitute an agreement or a contract with the OUA. An official contract or agreement is not binding until reviewed and accepted by the OUA Board and executed by all parties. The OUA reserves the right to reject all proposals, to waive any informality and to solicit and advertise for other proposals.

1.5 DEVELOPMENT COSTS

Neither the OUA nor their representatives shall be liable for any expenses incurred in connection with the preparation of a response to this request. Respondents should prepare their submittals simply and economically, providing a straightforward and concise description of the respondent's ability to meet the requirements of the request.

1.6 INQUIRIES

The OUA will not respond to questions posed within two calendar days of RFQ/RFP bid acceptance. Only questions posed in writing and answered by the formal written addenda process will be binding. Oral and or other interpretations or clarifications will be without legal effect. Respondents may submit written inquires for interpretations of this request to:

Okeechobee Utility Authority
Attn: John Hayford, Executive Director
100 SW 5th Avenue
Okeechobee, Florida 34974-4221

863-763-9460 (Tel)
863-763-9036 (Fax)

1.7 TIMETABLES

The OUA and respondents shall adhere to the following schedule in all actions concerning this request:

- A. On March 29, 2023, OUA issues this RFP.

- B. From March 29, 2023 to April 16, 2023, the OUA will receive and answer all inquiries received by mail or e-mail.
- C. The OUA shall receive proposals up to 3:00 PM on April 18, 2023, at which time the proposals will be tabulated, opened and reviewed for compliance with the requirements to make a submittal.
- D. The OUA will review the proposals in a timely manner. The proposals shall be discussed during the OUA staff/committee review meeting tentatively scheduled for 11:00 A.M., April 20, 2023. The staff/committee will evaluate and produce a preliminary ranking of the proposals.
- E. The OUA staff/committee will deliver or make available to the OUA Board members a copy of each submittal and the staff/committee review evaluation. The OUA staff/committee may request presentations from up to the top three ranked firms. If presentations are required, then they will be scheduled for the next regularly scheduled OUA Board meeting. Notifications will be sent out in a timely fashion.
- F. If the OUA staff/committee elected for presentations, they will be heard at this meeting and prior to final ranking by the OUA Board. The OUA Board will review the staff/committee evaluations/ranking and publicly discuss the submittals at the OUA Board meeting, scheduled to begin at 8:30 AM, Tuesday, May 16, 2023.
- G. The OUA Board may elect to postpone the award decision and to request additional information. If so, the firms will be notified of the request and a date for the delivery of the material.
- H. If a presentation is not required, then, based upon the data provided and discussions, the OUA Board will determine the final ranking of the RFP's submitted. The OUA will notify all respondent(s) of the results of the ranking and review process.
- I. Upon approval of the final ranking, the highest ranked firm will enter negotiations for a final scope of work and fee schedule. Upon successful negotiations, a contract will be prepared for review and execution by all parties. If negotiations are unsuccessful, the OUA will move on to the next highest ranked firm.

1.8 DELAYS

The OUA may delay scheduled due dates if it is to the advantage of the OUA to do so. The OUA will notify respondents of all changes in the scheduled due dates by written addenda.

1.9 QUALIFICATION SUBMISSION AND WITHDRAWAL

The OUA will receive proposals at the issuing office address set forth in Paragraph 1.2.

To facilitate processing, please mark the outside of the envelope in the lower left-hand corner as follows: **2023 Employee Classification & Compensation Survey**. The outside of the envelope shall also include the Respondent's name and return address in the upper left-hand corner.

Respondents shall submit ten (10) paper copies and one electronic (pdf) of the proposal in a sealed, opaque envelope marked as noted above. The respondent may submit the proposals by U.S. mail, express delivery service or deliver in person.

THE OUA MUST RECEIVE THE PROPOSAL BY THE TIME AND DATE SPECIFIED IN SECTION 1.7

Due to the irregularity of mail service, the OUA cautions respondents to assure actual delivery of proposals to the issuing office prior to the deadline set forth above.

Respondents may withdraw their submissions by notifying the OUA in writing at any time prior to the opening time and date specified. Respondents may withdraw their submissions in person or via an authorized representative. Respondents and authorized representatives must provide a letter of withdrawal, picture identification, and proof of authorization (in the case of authorized representatives.) Proposals, once opened, become the property of the OUA and will not be returned to the respondent. Opened proposals become "public records" and are subject to the provisions of the Florida Public Records Law. As such they are subject to public disclosure in accordance with Chapter 119, Florida Statutes.

1.10 ADDENDA

If revisions become necessary, the OUA will provide written addenda to all respondents who receive this Request and have identified themselves to the OUA as having received this RFQ/RFP.

1.11 EQUAL OPPORTUNITY

The OUA recognizes fair and open competition as a basic tenet of the public procurement process and encourages participation by any and all qualified firms or individuals including those participating as minority and women business enterprises.

1.12 INSURANCE

The respondent, if awarded a contract, shall maintain insurance coverage reflecting the minimum amounts and conditions as required by the State of Florida & OUA.

PART II STATEMENT OF WORK

2.1 SCOPE OF WORK

A. INTRODUCTION

With this request, the OUA is soliciting proposals from consultants for professional services to evaluate the need for this survey, a review of existing employee classification and compensation process and what changes, if any, are needed so that the OUA can best position itself to retain and hire employees to meet the business needs of the OUA.

B. PROJECT

As stated in this RFP, the OUA has approximately 55 employees filling multiple job classifications as needed for the water and wastewater utility business. The selected consultant will analyze & review current OUA policies and procedures with respect to employee job classifications, pay and other benefits to retain and hire employees. As a final product, a report will be generated by the consultant with content and format a result of the consultant's work.

C. SCOPE OF SERVICES

The work required under this contract by the selected consultant will include, at a minimum, the following. The proposal submitted under this RFP should clearly outline how and why your firm should be selected.

Only licensed qualified firms, capable and experienced in performing compensation (classification, pay and benefits) studies are requested to submit on the 2023 Employee Classification and Compensation Survey. The selected firm shall perform all services necessary to provide a comprehensive classification and compensation survey that will consider all current OUA job classifications or job descriptions, pay structure and associated benefits; as well as provide recommendations of other classification/compensation the OUA should consider for implementation.

Objectives:

1. To review content of and completeness of all current job classification grades;
2. To have an equitable salary and benefit package to retain and attract qualified employees;

The OUA provides both water and wastewater services to the City of Okeechobee, portions of Okeechobee County and portions of Glades County. With respect to water, the OUA owns and operates two water treatment facilities, several ground storage and elevated storage tanks and many miles of distribution piping. On the wastewater side, the OUA owns and operates one regional wastewater treatment plant and several smaller package treatment units. There are multiple pump stations, vacuum/pump stations and many miles of collection and force main piping systems.

Currently, the OUA consists of a Maintenance Department (appx 20 employees), Water Treatment (9 employees), Wastewater Treatment (8 employees), Meter Reader Department (4 employees) and Administration (13 employees).

The employee benefit package includes a cafeteria style health care package (Health, Life, Dental and Vision coverages), a defined benefit pension plan, health care stipend (\$750.00) per month, tuition assistance, vacation, sick and holiday leave and uniform allowance.

The selected consultant shall provide all labor, material, tools, vehicles, travel, licenses, insurances, permits and other incidentals required to perform the survey. Meetings can either be in-person or virtual.

The survey, as briefly noted in the objectives above, shall include a detailed review of the classification and compensation practices of the OUA. Classification review will include job description, standards and work assignments, both current and possible future/additive job classifications. Additionally, the survey will review, compare and analyze the standard benefit offerings, including retirement options (defined contribution plans, defined benefit plans, deferred compensation plans), medical coverage options, leave plan options (sick, vacation, paid time off, etc.; accruals and payouts), and other such benefits. It will also provide best practices and recommendations on how the OUA can enhance (such as converting all paid leave to paid time off (PTO)) the benefit and total compensation package competitiveness. The nature of the market comparison should include both public and private entities. Compensation data should be allowed for cost of living variances.

The study shall include, but not be limited to, the following:

- Consultant to review current classification grade methodology, and propose recommended strategies. Identify benchmark classifications that represent different levels, different departments and functions within the organization. Review all current job classifications, confirm, and recommend changes to the organization of jobs, including new positions to be incorporated into the compensation plan.
- Review and analyze job positions descriptions to determine if work functions and responsibilities are equivalent to the functions and responsibilities in other public/private sector market.
- Determine if the current compensation package is commensurate with the job functions and responsibilities and if the job positions are allocated to the appropriate pay grade classifications. Minimum and Maximum for pay grades associated with each position should be reviewed.
- Perform a compensation survey within the appropriate public/private sector job market to identify:
 - Whether or not the current compensation package is competitive in the public/private sector job market; and
- Identify any extreme current individual or group compensation inequities and to provide a recommended corrective action plan and process to remedy these situations.
- Conduct interviews and/or job surveys with employees to determine their views on job classification, compensation, safety or general work conditions/environment. Interviews and/or job surveys may be conducted individually, in groups or anonymously as based upon classification.
- Review and make recommendations regarding appropriate compensation/incentives based on possession or acquisition of additional skills, training or certifications such as Certified Public Accountant, Certified Public Manager, Certified Professional Secretary, technical certifications relevant to the position and duties performed.
- Provide recommendations regarding the implementation of a compensation plan, that will fairly and equitably compensate

current and future employees. This should be based on sound compensation principles in which internal and external equity are considered within the pay structure, as well as the concepts of equal pay for equal work, equal pay for similar work, and equal pay for comparable work.

- Prepare and provide a comprehensive report, summarizing and documenting the entire study. In preparation for this report, the Consultant will make an initial presentation of the classification and pay plan study process to the appropriate staff.

The Consultant will also meet with the key staff to discuss preliminary study results related to classification and wage issues, and determine and incorporate necessary revisions prior to finalization. A final report including implementation plan will be submitted and a presentation of the findings and recommendations will be presented to the OUA Board, upon completion of the study.

- Provide training and guidance to the OUA staff in the proper administration and maintenance of the proposed classification and compensation plan to include reclassifications, upgrades and salary adjustment criteria.

- Determine appropriate assignment of either exempt or non-exempt status pursuant to the Fair Labor Standards Act.

- The Consultant should also review the following benefits for comparison with other entities in the region:

- Short and Long-Term Leaves;
- Accrual rates for short-term and long-term leaves (Vacation, Sick, etc.);
- Maximum accrual banks for long-term leaves;
- Options for a buy-down of long-term leaves by employees (what leave types, how often, for what purposes, percentage of value eligible for buy-down, etc.);
- Should the earned paid leave be converted to general paid time off, if so, implementation of such a change;
- Health Insurance Benefits:

- i. Coverage for the employee
 - ii. Cost-Share for Spouse and/or Dependents;
 - iii. Is the OUA contributed Health Care Stipend competitive to market conditions for retaining and hiring employees;
- Employer-Sponsored Retirement Benefits:
 - i. Vesting Period(s)
 - ii. Type of Plan (401k, Defined Benefit, etc.)
 - Other Employer-Sponsored Benefits, such as Cafeteria (Section 125) benefits, Dental, Vision, Life, Short and Long-Term Disability, etc.;
 - i. Any other pertinent information regarding the various forms of compensation for employees.

INCLUDED SERVICES

1. Reproduction of report material
2. The Consultant shall provide one hard copy and one digital copy of the final report. All reports, job descriptions, plans, charts, tables and other documents will be prepared and reproduced at the expense of the Consultant.

SERVICES TO BE PROVIDED TO THE CONSULTANT

The OUA will provide applicable records or documents, such as: pension plan, health care options, pay scale, or similar documents necessary to complete the survey. The Executive Director, Finance Director and the Human Resources contact will serve as the staff liaison for this project.

PART III INSTRUCTION FOR PREPARING SUBMISSIONS

3.1 RULES FOR SUBMISSIONS

The submittal must name all persons or entities interested in the or participating in the submission. The proposal must declare that it is made without collusion with any other person or entity submitting a proposal.

SUBMISSION FORMAT

A. Letter of Transmittal

This letter will summarize in a brief and concise statement the Respondent's proposal. An official authorized to negotiate for the respondent must sign the letter of transmittal. The letter should not exceed five (5) pages in length. All subcontractors and percentage of work shall be clearly identified.

B. Location and Personnel

The location of the Respondent's office(s) that will be responsible for the actual production of the work shall be identified. The key personnel in that office(s) who will be responsible for the completion of the work must also be identified.

C. Project References

This section may be submitted by the respondent to aid in the review of the respondent's capabilities. If submitted, the submission must include a list of no more than five (5) representative reports/studies/projects of a similar type that have been completed within the last ten (10) years. For each report/study/project, identify the responsible office(s) and key individual(s) that completed these submittals. For review purposes, the list should include at a minimum, the following items:

1. A brief description of the submittal including all costs and time allowed for the proposed work.
2. List any work directives, change orders, etc. that were issued and reason for same.
3. Total final cost and time.
4. Owner of the project.
5. The name and telephone number of a contact person for the Owner.
6. The dates the project was initiated and completed.

Similar type reports/studies/projects shall mean the key elements of the work items identified in this RFP Scope of Work or in the Respondents Scope of Work submittal.

D. Proposed Schedule of Work, Investigations, Milestones and Results

Provide a proposed Table of Contents with brief description of the work intended, project approach and knowledge of the project scope. The

proposed work should meet or exceed the guidelines proposed within this RFP.

E. Other Information

This section can include key staff members who will actually oversee, assist in or conduct the work (these members should be clearly identified as to their expected work assignments), workload projections, and any other information the respondent wishes to include for consideration.

PART IV EVALUATION OF SUBMISSIONS

4.1 EVALUATION METHOD AND CRITERIA

A. General

The OUA shall be the sole judge of its' own best interest, the submittal, and the resulting negotiated agreement. In all instances the OUA's decisions will be final.

The OUA's evaluation criteria will include, but not be limited to, consideration of the following:

1. Familiarity with the Okeechobee Utility Authority's Standards and Specifications.
2. Experience with similar type reports/studies/projects.
3. Key personnel's experience with similar projects and their availability to work on this project.
4. Knowledge of project scope and intent.
5. References from other related projects.
6. Project approach.

B. Selection

The OUA shall review, discuss and evaluate the written proposals submitted for proposed project. The OUA may choose to conduct interviews and schedule presentations prior to making a final decision. The OUA Board will make the final selection.

C. Negotiations

The OUA Board will select and rank the submittals based upon the qualifications and certifications listed in the submittals. Staff will negotiate with the top ranked firm to clearly define a scope of work, project work schedule and a compensation package. Should these negotiations fail, then the negotiations with this firm will be terminated and staff will begin discussions with the next firm on the list.

As stated in Paragraph 1.4 above, the OUA reserves the right to reject any or all proposals, and to waive any irregularities.

**OKEECHOBEE UTILITY AUTHORITY
2023 EMPLOYEE CLASSIFICATION & COMPENSATION
CONSULTANT RFP EVALUATION**

WORSE ←————→ BETTER

		1	2	3	4	5
	Knowledge of personnel issues by Firm					
1.	Understanding of general information, background of the OUA personnel policies		/			
2.	Presentation of general information provided by Firm with respect to employee policy			/		
3.						
	Review of Submitting Firm Qualifications					
4.	Review of Firms qualifications with respect to past project experience				/	
5.	Review of Firms qualifications with respect to types of client (public, private, big, small, etc.)				/	
6.	Review of Firms qualifications with respect to job classification		/			
7.	Review of Firms overall qualifications with IIR (human resources) capabilities & experience		/			
8.	Review of Firms overall adequacy and experience of personnel and services			/		
9.	Review of Firms overall projected work load and ability to complete the project in a timely fashion		/			
10.	Review of Firms past record, either with OUA or other related clients (references)	/				
11.						
	Intangibles					
12.	Overall Presentation: skill/knowledge/expertise				/	
13.	Overall Qualifications: capabilities & personnel				/	
14.	Overall Experience: company & personnel				/	
	TOTAL	/	8	4	20	/

Number of Items reviewed above: 11

Total Points: 34

Firm: Evergreen Solutions

Average Score: 3.09

JAH

**OKEECHOBEE UTILITY AUTHORITY
2023 EMPLOYEE CLASSIFICATION & COMPENSATION
CONSULTANT RFP EVALUATION**

WORSE ←————→ BETTER

		1	2	3	4	5
	Knowledge of personnel issues by Firm					
1.	Understanding of general information, background of the OUA personnel policies		/			
2.	Presentation of general information provided by Firm with respect to employee policy			/		
3.						
	Review of Submitting Firm Qualifications					
4.	Review of Firms qualifications with respect to past project experience				/	
5.	Review of Firms qualifications with respect to types of client (public, private, big, small, etc.)					/
6.	Review of Firms qualifications with respect to job classification		/			
7.	Review of Firms overall qualifications with HR (human resources) capabilities & experience		/			
8.	Review of Firms overall adequacy and experience of personnel and services			/		
9.	Review of Firms overall projected work load and ability to complete the project in a timely fashion					/
10.	Review of Firms past record, either with OUA or other related clients (references)	—————				
11.						
	Intangibles					
12.	Overall Presentation: skill/knowledge/expertise			/		
13.	Overall Qualifications: capabilities & personnel				/	
14.	Overall Experience: company & personnel				/	
	TOTAL	/	6	9	12	10

Number of Items reviewed above: 11

Total Points: 37

Firm: Cody & Assoc

Average Score: 3.36

JFH

**OKEECHOBEE UTILITY AUTHORITY
2023 EMPLOYEE CLASSIFICATION & COMPENSATION
CONSULTANT RFP EVALUATION**

WORSE ←————→ BETTER

		1	2	3	4	5
	Knowledge of personnel issues by Firm					
1.	Understanding of general information, background of the OUA personnel policies		/			
2.	Presentation of general information provided by Firm with respect to employee policy			/		
3.						
	Review of Submitting Firm Qualifications					
4.	Review of Firms qualifications with respect to past project experience				/	
5.	Review of Firms qualifications with respect to types of client (public, private, big, small, etc.)				/	
6.	Review of Firms qualifications with respect to job classification				/	
7.	Review of Firms overall qualifications with HR (human resources) capabilities & experience					/
8.	Review of Firms overall adequacy and experience of personnel and services		/			
9.	Review of Firms overall projected work load and ability to complete the project in a timely fashion			/		
10.	Review of Firms past record, either with OUA or other related clients (references)	/				
11.						
	Intangibles					
12.	Overall Presentation: skill/knowledge/expertise				/	
13.	Overall Qualifications: capabilities & personnel				/	
14.	Overall Experience: company & personnel				/	
	TOTAL	/	4	6	24	5

Number of Items reviewed above: 11

Total Points: 39

Firm: Parilla

Average Score: 3.55

JFH

**OKEECHOBEE UTILITY AUTHORITY
2023 EMPLOYEE CLASSIFICATION & COMPENSATION
CONSULTANT RFP EVALUATION**

WORSE ←————→ BETTER

		1	2	3	4	5
	Knowledge of personnel issues by Firm					
1.	Understanding of general information, background of the OUA personnel policies			✓		
2.	Presentation of general information provided by Firm with respect to employee policy		✓			
3.						
	Review of Submitting Firm Qualifications					
4.	Review of Firms qualifications with respect to past project experience				✓	
5.	Review of Firms qualifications with respect to types of client (public, private, big, small, etc.)				✓	
6.	Review of Firms qualifications with respect to job classification				✓	
7.	Review of Firms overall qualifications with HR (human resources) capabilities & experience				✓	
8.	Review of Firms overall adequacy and experience of personnel and services				✓	
9.	Review of Firms overall projected work load and ability to complete the project in a timely fashion				✓	
10.	Review of Firms past record, either with OUA or other related clients (references)				✓	
11.						
	Intangibles					
12.	Overall Presentation: skill/knowledge/expertise				✓	
13.	Overall Qualifications: capabilities & personnel				✓	
14.	Overall Experience: company & personnel				✓	
	TOTAL	0	2	3	40	0

Number of Items reviewed above: 12

Total Points: 45

Firm: Cody & Associates

Average Score: 3.75

**OKEECHOBEE UTILITY AUTHORITY
2023 EMPLOYEE CLASSIFICATION & COMPENSATION
CONSULTANT RFP EVALUATION**

WORSE ← → BETTER

		1	2	3	4	5
	Knowledge of personnel issues by Firm					
1.	Understanding of general information, background of the OUA personnel policies				✓	
2.	Presentation of general information provided by Firm with respect to employee policy			✓		
3.						
	Review of Submitting Firm Qualifications					
4.	Review of Firms qualifications with respect to past project experience					✓
5.	Review of Firms qualifications with respect to types of client (public, private, big, small, etc.)					✓
6.	Review of Firms qualifications with respect to job classification					✓
7.	Review of Firms overall qualifications with HR (human resources) capabilities & experience					✓
8.	Review of Firms overall adequacy and experience of personnel and services					✓
9.	Review of Firms overall projected work load and ability to complete the project in a timely fashion				✓	
10.	Review of Firms past record, either with OUA or other related clients (references)					✓
11.						
	Intangibles					
12.	Overall Presentation: skill/knowledge/expertise					✓
13.	Overall Qualifications: capabilities & personnel					✓
14.	Overall Experience: company & personnel					✓
	TOTAL	0	0	3	8	45

Number of Items reviewed above: 12

Total Points: 50

Firm: Evergreen Solution

Average Score: 4.7

**OKEECHOBEE UTILITY AUTHORITY
2023 EMPLOYEE CLASSIFICATION & COMPENSATION
CONSULTANT RFP EVALUATION**

WORSE ← → BETTER

		1	2	3	4	5
	Knowledge of personnel issues by Firm					
1.	Understanding of general information, background of the OUA personnel policies			✓		
2.	Presentation of general information provided by Firm with respect to employee policy		✓			
3.						
	Review of Submitting Firm Qualifications					
4.	Review of Firms qualifications with respect to past project experience				✓	
5.	Review of Firms qualifications with respect to types of client (public, private, big, small, etc.)			✓		
6.	Review of Firms qualifications with respect to job classification				✓	
7.	Review of Firms overall qualifications with HR (human resources) capabilities & experience			✓		
8.	Review of Firms overall adequacy and experience of personnel and services			✓		
9.	Review of Firms overall projected work load and ability to complete the project in a timely fashion				✓	
10.	Review of Firms past record, either with OUA or other related clients (references)			✓		
11.						
	Intangibles					
12.	Overall Presentation: skill/knowledge/expertise				✓	
13.	Overall Qualifications: capabilities & personnel			✓		
14.	Overall Experience: company & personnel			✓		
	TOTAL	0	2	21	16	0

Number of Items reviewed above: 12

Total Points: 39

Firm: Parilla & Associates

Average Score: 3.25

**OKEECHOBEE UTILITY AUTHORITY
2023 EMPLOYEE CLASSIFICATION & COMPENSATION
CONSULTANT RFP EVALUATION**

WORSE ←————→ BETTER

		1	2	3	4	5
	Knowledge of personnel issues by Firm					
1.	Understanding of general information, background of the OUA personnel policies				✓	
2.	Presentation of general information provided by Firm with respect to employee policy				✓	
3.						
	Review of Submitting Firm Qualifications					
4.	Review of Firms qualifications with respect to past project experience				✓	
5.	Review of Firms qualifications with respect to types of client (public, private, big, small, etc.)				✓	
6.	Review of Firms qualifications with respect to job classification				✓	
7.	Review of Firms overall qualifications with HR (human resources) capabilities & experience				✓	
8.	Review of Firms overall adequacy and experience of personnel and services				✓	
9.	Review of Firms overall projected work load and ability to complete the project in a timely fashion				✓	
10.	Review of Firms past record, either with OUA or other related clients (references)				✓	
11.						
	Intangibles					
12.	Overall Presentation: skill/knowledge/expertise				✓	
13.	Overall Qualifications: capabilities & personnel				✓	
14.	Overall Experience: company & personnel				✓	
	TOTAL					

Number of Items reviewed above: 12

Total Points: 48

Firm: Emergreen Solutions

Average Score: 4

3.5 mths
\$19,500

Has worked with
several utility
authorities

TT

**OKEECHOBEE UTILITY AUTHORITY
2023 EMPLOYEE CLASSIFICATION & COMPENSATION
CONSULTANT RFP EVALUATION**

WORSE ← → BETTER

		1	2	3	4	5
	Knowledge of personnel issues by Firm					
1.	Understanding of general information, background of the OUA personnel policies			✓		
2.	Presentation of general information provided by Firm with respect to employee policy		✓			
3.						
	Review of Submitting Firm Qualifications					
4.	Review of Firms qualifications with respect to past project experience			✓		
5.	Review of Firms qualifications with respect to types of client (public, private, big, small, etc.)			✓		
6.	Review of Firms qualifications with respect to job classification			✓		
7.	Review of Firms overall qualifications with HR (human resources) capabilities & experience			✓		
8.	Review of Firms overall adequacy and experience of personnel and services			✓		
9.	Review of Firms overall projected work load and ability to complete the project in a timely fashion			✓		
10.	Review of Firms past record, either with OUA or other related clients (references)		✓			
11.						
	Intangibles					
12.	Overall Presentation: skill/knowledge/expertise		✓			
13.	Overall Qualifications: capabilities & personnel			✓		
14.	Overall Experience: company & personnel			✓		
	TOTAL					

Number of Items reviewed above: 12

6 27

Total Points: 33

Firm: Cody & Assoc

Average Score: 2.75

516.500
60-70 day

AT

**OKEECHOBEE UTILITY AUTHORITY
2023 EMPLOYEE CLASSIFICATION & COMPENSATION
CONSULTANT RFP EVALUATION**

WORSE ←————→ BETTER

		1	2	3	4	5
	Knowledge of personnel issues by Firm					
1.	Understanding of general information, background of the OUA personnel policies		✓			
2.	Presentation of general information provided by Firm with respect to employee policy		✓			
3.						
	Review of Submitting Firm Qualifications					
4.	Review of Firms qualifications with respect to past project experience		✓			
5.	Review of Firms qualifications with respect to types of client (public, private, big, small, etc.)		✓			
6.	Review of Firms qualifications with respect to job classification		✓			
7.	Review of Firms overall qualifications with HR (human resources) capabilities & experience		✓			
8.	Review of Firms overall adequacy and experience of personnel and services		✓			
9.	Review of Firms overall projected work load and ability to complete the project in a timely fashion		✓			
10.	Review of Firms past record, either with OUA or other related clients (references)		✓			
11.						
	Intangibles					
12.	Overall Presentation: skill/knowledge/expertise	✓				
13.	Overall Qualifications: capabilities & personnel		✓			
14.	Overall Experience: company & personnel		✓			
	TOTAL	1	22			

Number of Items reviewed above: 12

Total Points: 23

Firm: Parilla & Assoc

Average Score: 1.92

*24750
Time limit?

TT

Cody & Associates, Inc.

220 Jamaica Dr. Cocoa Beach, FL 32931
Phone: 321/783-9552 Fax: 321/613-3962

Proposal for a Classification and Compensation Study for Okeechobee Utility Authority



CLASSIFICATION/COMPENSATION STUDY AND OTHER RELATED SERVICES

Table of Contents

<u>Section</u>	<u>Page</u>
LETTER OF TRANSMITTAL	1
SCOPE OF SERVICES	2
FIRM INFORMATION	8
REFERENCES	11
CLIENT LIST	13
PROJECT TIMETABLE	17
COSTS	18

Cody & Associates, Inc.

220 Jamaica Dr. Cocoa Beach, FL 32931
Phone: 321/783-9552 Fax: 321/613-3962

April 12, 2023

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

Cody & Associates, Inc. is pleased to submit this quote to conduct a **Classification and Compensation Study** for Okeechobee Utility Authority.

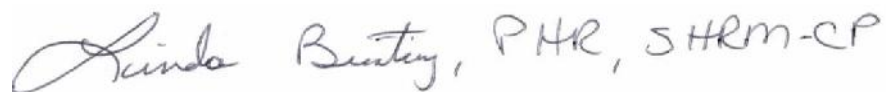
The approach to the project and detailed work plan is included in this quote. We understand and can perform the scope of services requested and the assistance you require in this Study.

Thank you for the opportunity to assist the Authority in this study. We look forward to discussing our quote with you in greater detail.

The person who is authorized to make representations for *Cody & Associates, Inc.* is: Linda Bunting; Address: 220 Jamaica Dr., Cocoa Beach, FL 32931; (321)783-9552.

The terms, conditions, and prices for this study are valid for a period of one hundred eighty (180) days.

Sincerely,



Linda Bunting, PHR, SHRM-CP
President

SCOPE OF SERVICES

This section describes the work plan that *Cody & Associates, Inc.* will utilize for the project and includes specific tasks or steps. Our consultants will work closely with the Authority's staff to ensure that they have complete understanding of the study.

In the proposed work plan the following tasks will be included:

- Introduction and Project Orientation
- Evaluate Pay Policies and Practices
- Evaluate Performance Evaluation Scoring Method
- Position Description Questionnaires and FLSA Review
- Point Factor Job Evaluation System
- Review of Job Descriptions
- Salary and Benefits Survey/Market Pricing
- Interpretation of Salary Data
- Development of Pay Grades and Salary Structure
- Preparation of Report
- Implementation and Follow-up Assistance

➤ **INTRODUCTION AND PROJECT ORIENTATION**

The Consultant will conduct initial meetings with the Authority's staff to discuss the current classification and pay plan, pay practices, performance evaluation scoring methodology, and philosophy of compensation and finalize the scope of work. Discussions with all department heads to discuss department concerns will also be held.

➤ **EVALUATE PAY POLICIES AND PRACTICES**

The consultant will evaluate existing pay policies and practices including additional monetary incentives.

➤ **POSITION DESCRIPTION QUESTIONNAIRE**

Cody & Associates, Inc. will provide a Position Description Questionnaire (PDQ) to be used for job audits and evaluation of positions. Interviews will be given to clear up any questions from the PDQ.

- The Position Description Questionnaire will be submitted to and completed by all of the employees included in the study. If an employee feels their job description well represents their position that can be used in lieu of the PDQ
- The PDQ will request employees to explain their position, duties, responsibilities and related job data.
- Questionnaires will also be completed for proposed and/or vacant positions if needed.
- The employee-originated Position Description Questionnaires will be routed to the supervisor of the employee for comments relating to the assigned job content of the position.
- Management and/or supervisory staff will be asked to make comments concerning

the duties of the position without discussing the abilities of the incumbent.

The objectives of the position evaluation are to evaluate position duties, responsibilities and functions. Job audits will be made to:

- Determine the relationship and comparable worth of each position to others in the Authority's organizational structure.
 - Analyze the features of each position which distinguishes the levels of difficulty and responsibility between it and other positions in the study.
 - Gain a more detailed understanding of the levels of responsibility in each unit.
 - Receive input from incumbents regarding the type of work and scope of duties assigned.
 - Receive information from the managers and supervisors about the relative levels of difficulty of jobs under their supervision.
 - The Consultant will develop the structure for the Classification Plan based on results of the job analysis and evaluation.
 - The Consultant will identify and relabel mis-labeled positions.
 - Out of place or misclassified positions will be identified and relocated.
- All positions will be tentatively allocated (assigned) by our staff to specific classes based on the job analysis phase.

➤ **FLSA**

All positions will be reviewed to assure they are properly classified as exempt or nonexempt.

➤ **POINT FACTOR JOB EVALUATION SYSTEM**

BASIC CONCEPTS

- The *Cody & Associates, Inc.* Point Factor Job Evaluation System is a logical, systematic and orderly method of gathering facts about jobs. It requires the application of value judgments in a standardized and understandable way. The objective is to ensure consistency and equity of results in evaluating jobs.
- One purpose of this quantitative job evaluation system is to set the value of a position by determining a numerical score for each job based on job-related tasks, duties and conditions of work performed.
- Positions are evaluated by a trained technician based on the content of the work performed without regard to the sex or race of the worker. The system concentrates on the content of work rather than characteristics of the incumbent such as education or personal qualifications.
- Positions which require approximately equal levels of skills, efforts, responsibilities and working conditions are placed into the same level for job difficulty comparisons. The comparable difficulty of a position is therefore measured within an organization unit or agency.
- The point factor comparison cross compares jobs against all other positions in the organization using all job factors.

➤ **REVIEW/UPDATE OF JOB DESCRIPTIONS**

- The study shall ensure that job descriptions align with actual duties performed on the job. The Consultant will ensure that the minimum qualifications are job related, nondiscriminatory and that the same standards of classifications are used across the various departments.
- All job descriptions affected by the classification review shall be updated.

➤ ***SALARY AND BENEFITS SURVEY/MARKET PRICING***

The objective of this survey will be to determine what must be provided in terms of salaries in order to be competitive with other employers recruiting in your labor market.

- The Consultant will select "benchmark" classes from the classification plan to be utilized in the salary survey. These jobs will represent a cross-section of occupations and pay levels within the pay system. The benchmarks will include those occupations which can be accurately compared with other employers included in the survey.
- A benefits study will be conducted to include Personal and Sick Leave, Holidays, Retirement, Cost of Health, Dental and Vision Insurance, Life Insurance, and uniform allowance.
- The relevant labor market to be surveyed will be decided on between the Consultant and the Authority.

➤ ***INTERPRETATION OF SALARY DATA***

This is the most important step in the salary schedule design. Since the Consultant has conducted several similar studies for many similar agencies, Cody & Associates, Inc. understands what jobs are comparable, regardless of titles assigned.

The Consultant will provide a report showing a summary of the salary data results.

➤ ***DEVELOPMENT OF PAY GRADES AND SALARY STRUCTURE***

Based on the job evaluation and analysis of the salary survey data, Cody & Associates, Inc. will design a salary structure for all jobs. This step will transform the data from the salary survey into specific salary ranges that progress in a regular manner across all levels.

Salary compression between positions will be addressed during this step.

➤ **PREPARATION OF REPORT**

Cody & Associates, Inc. will prepare and present report which will include all the details of the project.

➤ **IMPLEMENTATION AND FOLLOW-UP ASSISTANCE**

Cody & Associates, Inc. will develop a complete implementation plan covering various workable alternative which address compression with associated costs.

Cody & Associates, Inc. will have a staff member available to answer any questions for a twelve (12) month period concerning recommendations resulting from the project and provide continuing assistance (at no additional cost) during this period.

FIRM INFORMATION

Cody & Associates, Inc. is a Florida based and incorporated management consulting company which was established in 1969. *Cody & Associates, Inc.* is located in Cocoa Beach, Florida. This location will be the primary office for this project.

Cody & Associates, Inc. has provided Wage, Salary and Classification services to over 900 clients including industry and businesses; municipal, county, and state government agencies; public school systems; colleges and universities; public safety and sheriff's offices; trade associations; treatment centers; housing authorities; and, utility authorities.

Our company is known for its outstanding work product and works very closely with our clients to resolve their problems and fulfill their needs. *Cody & Associates, Inc.* communicates with our clients to render a personalized management consulting service. Each consulting project is under the direction of a Senior Partner of the firm.

EXPERIENCE

It is important that you know the specific consultants to be assigned to the day-to-day conduct of the study. Regardless of the size of the organization selected, the consultants on the job will set the theme for the final product. Our resources will be organized in the following manner for this assignment.

LINDA BUNTING, SHRM-CP, PHR, Principal, has a Bachelor's in Business Administration from University of Phoenix.

Linda has over twelve years of professional experience in classification analysis, wage and salary administration, and benefit analysis and administration. Linda has been Project Manager on over 250 studies. Linda works out of our Cocoa Beach Office, which will be the primary work site for the study and will function as the Project Team Manager.

Ms. Bunting's specific responsibilities on this project:

- Directs the overall direction of the Project Plan.
- Works directly with the Client's staff on a day-to-day basis.
- Authority to speak for the Consultant in all study areas.
- Conducts the on-site analysis and develop recommendations.
- Directs the data collection.

LYNN BYRD, Consultant, has a Bachelor's Degree from University of South Florida, Tampa, Florida

Lynn has seven (7) years of professional experience in classification and compensation, and job analysis with Cody & Associates.

Lynn's specific responsibilities on this project:

- Assist in the overall direction of the Project Plan.
- Work indirectly with the client's staff.
- Conducts data collection.

DONNA HUDSON, Support Staff

Donna has over ten (10) years administrative support and data collection for Cody & Associates.

Donna's specific responsibilities on this project:

- Job Description updates
- Posting salary data
- Benefit Analysis
- Work's indirectly with client's staff

We have additional support staff to assist in data collection, compilation, and other functions as needed.

REFERENCES

The below references are just a few of our recently completed projects.

Polk County - 330 West Church St; Bartow, FL 33831

Kandis Buford, Equity and HR Director

863/534-6587

KandisBuford@polk-county.net

8/1/2022 - 2/16/2022

Compensation Study

Cody & Associates, Inc. conducted a complete classification and compensation study without benefits for the County. We completed the study and continue to support the County in their needs as far as answering any questions and assisting with anything that may arise.

City of Jacksonville Beach - 11 North Third St.; Jacksonville Beach, FL 32250

Kimberlee Bennett, Director of Human Resources

904/247-6111

Kbennett@jaxbchfl.net

1/19/2022 - 6/1/2022

Classification and Compensation Study with Benefits

Cody & Associates, Inc. conducted a complete classification and compensation study with benefits for the City. We completed the study and the City implemented it. We assisted the City just recently with a new position they needed to add.

City of Plant City - 302 W. Reynolds St.; Plant City, FL 33563

Cristi Charlow, Director of Human Resources and Risk Management

813/659-4200 x4138

ccharlow@plantcitygov.com

Classification and Compensation Study with Benefits

Cody & Associates, Inc. conducted a complete classification and compensation study with benefits for the City. The study was slow to kick-off due to restructuring of HR at the start of the study. We did complete the study to meet the City's deadlines.

We are in the midst of conducting another limited market study for the City since their surrounding market's compensation has changed drastically since completing their study. This is at a reduced rate from the initial study.

Central Florida Expressway Authority – 4974 ORL Tower Road, Orlando, FL 32807

Evelyn Wilson, Chief Human Resources Officer

407/690-5317

Evelyn.Wilson@cfxway.com

11/30/2022 – 1/30/2022

Compensation Study

Cody & Associates, Inc. conducted a complete compensation study for the Expressway. We completed the study and are just waiting for the authority's final review.

Emerald Coast Utilities Authority – P.O. Box 17089 Pensacola, FL 32522-7089

Kim Horton, Human Resources Generalist

850/969-3362

Kimberly.horton@ecua.fl.gove

3/15/2022 – 7/15/2022

Compensation Study

Cody & Associates, Inc. conducted a classification and compensation study for the Utilities Authority

CLIENT LISTING

The following is a list of clients *Cody & Associates, Inc.* has provided services. The projects include job analysis, position classification, ADA compliance, design and writing job descriptions, broadbanding, salary plan development, benefit surveys, performance appraisal, management studies, organization studies, staffing analysis, rules and regulations design and updating, etc.

BOARD OF COUNTY COMMISSIONERS

ALACHUA	JACKSON
BAY	MADISON
BREVARD	MANATEE
CITRUS	MARION
COLLIER	MARTIN
DESOTO	MONROE
DIXIE	OCALA
FLAGLER	ORANGE
GADSDEN	OSCEOLA
GLADES	PASCO
HAMILTON	PINELLAS
HARDEE	POLK
HERNANDO	PUTNAM
HIGHLANDS	ST. LUCIE
HILLSBOROUGH	SANTA ROSA
INDIAN RIVER	SARASOTA
LAFAYETTE	SEMINOLE
LAKE	SUMTER
LEON	TIFT, GA
LIBERTY, GA	VOLUSIA

CITY GOVERNMENTS

APOPKA
ATLANTIC BEACH
AUBURNDALE
AVON PARK
BARTOW
BELLEVIEW
BLOUNTSTOWN
BOCA RATON
BRADENTON
CALLAWAY
CAPE CANAVERAL
CASSELBERRY
CLEARWATER
CLERMONT
COCOA
COCOA BEACH
COOPER CITY
CORAL GABLES
CRYSTAL RIVER
DANIA
DAYTONA BEACH
DEERFIELD BEACH
DELAND
DELRAY BEACH
DUNDEE
EDGEWATER
FELLSMERE
FERNANDINA BEACH
FLAGLER BEACH
FORT MEADE
FORT PIERCE
FORT WALTON BEACH
GAINESVILLE
GULFPORT
HAINES CITY
HALLANDALE
HOLLY HILL
HOLLYWOOD
INDIAN HARBOUR BEACH
INDIAN RIVER SHORES
INDIAN ROCKS BEACH

INVERNESS
JACKSONVILLE
JUNO BEACH
JUPITER
KISSIMMEE
LAKE CITY
LAKE MARY
LAKE WALES
LAKELAND
LAKE WORTH
LAUDERHILL
LYNN HAVEN
MARIANNA
MELBOURNE
MIAMI SHORES
MIAMI SPRINGS
MILTON
MIRAMAR
MOUNT DORA
NAPLES
NEPTUNE BEACH
NEW PORT RICHEY
NEW SMYRNA BEACH
NORTH LAUDERDALE
NORTH MIAMI
NORTH PORT
OAKLAND PARK
OCALA
OLDSMAR
ORMOND BEACH
OAKLAND PARK
PANAMA CITY
PARKER
PEMBROKE PINES
PLANTATION
PLANT CITY
POMPANO BEACH
PORT ORANGE
PORT ST. JOE
PORT ST. LUCIE
PUNTA GORDA

QUINCY
RIVIERA BEACH
ROCKLEDGE
ROYAL PALM BEACH
SAFETY HARBOR
ST. CLOUD
ST. PETE BEACH
SANIBEL
SARASOTA
SEBASTIAN
SEBRING
SNELLVILLE, GA.
STUART

SUNRISE
TALLAHASSEE
TAMARAC
TARPON SPRINGS
TAMPA
TAVARES
TEMPLE TERRACE
TIFTON, GA
TITUSVILLE
TREASURE ISLAND
VENICE
VERO BEACH
WAUCHULA
WILTON MANORS
WINTER HAVEN
WINTER PARK
WINTER SPRINGS

OTHER COUNTY OFFICIALS

Bay Clerk of Courts	Monroe Property Appraiser
Bay Sheriff	Monroe Tax Collector
Bay Tax Collector	Osceola Clerk of Courts
Broward Sheriff	Osceola Property Appraiser
Citrus Sheriff	Osceola Sheriff
Citrus Tax Collector	Osceola Supervisor of Elections
Charlotte Property Appraiser	Osceola Tax Collector
Clay Sheriff	Palm Beach Tax Collector
Collier Clerk of Courts	Pasco Tax Collector
Collier Tax Collector	Pasco Sheriff
Collier Property Appraiser	Pasco Supervisor of Elections
Flagler Sheriff	Polk Clerk of Courts
Gilchrist Clerk of Courts	Polk Property Appraiser
Hendry Tax Collector	Polk Tax Collector
Highlands Clerk of Courts	Santa Rosa Clerk of Courts
Highlands Property Appraiser	Santa Rosa Property Appraiser
Highlands Sheriff	Santa Rosa Sheriff
Highlands Tax Collector	Santa Rosa Tax Collector
Indian River Clerk of Courts	Sarasota Clerk of Courts
Indian River Tax Collector	Sarasota County BOCC
Lake Tax Collector	Sarasota Property Appraiser
Lee Tax Collector	Sarasota Tax Collector
Manatee Property Appraiser	Seminole Property Appraiser
Manatee Tax Collector	Seminole Tax Collector
Marion Clerk of Courts	Volusia Clerk of Courts
Marion Property Appraiser	Volusia Property Appraiser
Monroe Clerk of Courts	Volusia Sheriff

SCHOOL DISTRICTS & COLLEGES

Brevard Community College	Lake-Sumter Community College
Broward Community College	Manatee Community College
Central Florida Community College	Manatee School District
Daytona Beach Community College	Palm Beach Community College
Florida Keys Community College	Polk Community College
Florida Virtual School	Polk School Board
Gulf Coast Community College	Santa Rosa School District
Highlands School District	St. Johns River Community College
Hillsborough Community College	St. Petersburg Junior College
Indian River School District	Seminole Community College
Jefferson School District	

PRIVATE SECTOR AND OTHER CLIENTS

Brevard Housing Authority	Fort Pierce Housing Authority
Cedar Hammock Fire District	Fort Pierce Utilities Authority
Citrus & Chemical Bank	Gainesville Housing Authority
Coordinated Benefits Plans, Inc.	Gainesville Regional Utilities
Daytona Beach Housing Authority	Heartland Private Industry Council
East Coast Migrant Program, Fl	Hillsborough Area Rapid Transit
East Coast Migrant Program, Va	Hillsborough Private Industry Council
Florida Assoc of Insurance Agents	
Florida League of Cities	
Florida Tile	

PROJECT TIMETABLE

INITIATION DATE – This study could be initiated within fifteen (15) days from your notification to proceed.

Tentative schedule –

Finalize salary and benefits survey, overall study, and provide Position Description Questionnaire– within ten days

Review all the job classifications, point factor and rank all positions, and review existing pay practices– approximately 14 days

Send out all salary and benefit surveys – within 14 days of beginning study.

Analyze all data and set recommended ranges approximately 45 days

Provide a recommended pay plan to the Authority 60-70 days

Evaluation of the Authority's performance evaluation scoring. This will be completed after the classification and compensation study.

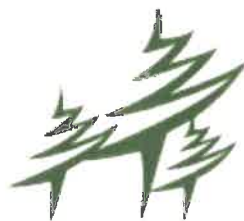
COMPLETION DATES – This study will be completed to meet the Authority's needs.

COST

The cost to conduct a classification and compensation study is Sixteen Thousand Five Hundred Dollars (\$16,500). This includes all fees.

A Proposal to Conduct an Employee Classification and Compensation Survey for Okeechobee Utility Authority, FL

ORIGINAL



Evergreen Solutions, LLC

April 18, 2023



Evergreen Solutions, LLC

2528 Barrington Circle • Unit #201 • Tallahassee, Florida 32308
850.383.0111 • fax 850.383.1511

April 14, 2023

Mr. John Hayford, Executive Director
Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, Florida 34974-4221

Dear Mr. Hayford:

Evergreen Solutions, LLC is pleased to submit a proposal to conduct an Employee Classification and Compensation Survey to Okeechobee Utility Authority (OUA). Our response is based on our review of your Request for Proposals (RFP), our experience working with hundreds of public sector organizations throughout the country, including many utility-related entities, our understanding of the Florida labor market, and our knowledge of best practices in public sector human resources management. **Evergreen is well qualified to provide the work being requested by OUA as we have conducted more than 1,100 similar studies throughout the country, including more than 200 in the State of Florida.**

Evergreen Solutions was formed in 2004 to provide an alternative to traditional consulting firms. We provide an innovative and effective option by focusing on clients needing partners and not simply another service provider. As a national firm, Evergreen Solutions continues to grow and our territory now includes clients in 46 states.

Evergreen has worked with the following public sector entities (i.e., electric, water, wastewater): Southwest Florida Water Management District; South Florida Water Management District; St. Johns River Water Management District, FL; Tampa Bay Water, FL; Toho Water Authority, FL; Englewood Water District, FL; Peace River Manasota Regional Water Supply Authority, FL; Loxahatchee River District, FL; Florida Keys Aqueduct Authority; Utilities Commission of New Smyrna Beach, FL; Lake Apopka Natural Gas District, FL; Solid Waste Authority of Palm Beach County, FL; Okaloosa Gas District, FL; City of Marietta/Board of Lights and Water, GA; Clayton County Water Authority, GA; Cobb County-Marietta Water Authority, GA; Douglasville-Douglas County Water and Sewer Authority, GA; Brunswick-Glynn Joint Water and Sewer Commission, GA; Lumpkin County Water and Sewerage Authority, GA; Riviera Utilities, AL; Daphne Utilities, AL; Rivanna Water and Sewer Authority, VA; Greensville County and Greensville County Water and Sewer Authority, VA; Cape Fear Public Utility Authority, NC; Charlotte Water, NC; City of Orangeburg, Department of Public Utilities, SC; Spartanburg Water, SC; North Charleston Sewer District, SC; Bexar Metropolitan Water District, TX; Denton County Fresh Water Supply District, TX; Brazos River Authority, TX; New Braunfels Utilities, TX; Barton Springs Edwards Aquifer Conservation District, TX; and Susquehanna River Basin Commission, PA. **In addition, Evergreen has worked for hundreds of local governments throughout the country in providing work similar in scope to the services being requested. Many of the studies included employees from the utility department (i.e., electric, water and/or wastewater).**

The Evergreen Team is able to fully comprehend the challenges and goals of OUA because of our vast understanding of public sector human resources and the fact that we possess the necessary experience and expertise. Our team has significant expertise in conducting employee classification and compensation surveys for public sector organizations as can be seen in **Section 1.3**. Detailed resumes are available upon request.

Some of the human resource services Evergreen has focused on include: classification and compensation studies; salary and benefits surveys; staffing studies; workload analyses; performance evaluation and appraisal system design; recruitment, hiring, and retention studies; HR department reviews; strategic and workforce planning; and labor pool availability.

Through our experiences in conducting this wide range of projects, we have gained knowledge of all operations in public sector human resources management. As a result, our team knows how critical an effective classification and compensation system is to the overall operation of a proficient and progressive utility. Moreover, we have developed helpful methods and tools that assist our clients in implementing and maintaining our study recommendations and results.

Evergreen's approach to conducting an employee classification and compensation surveys draws not only from extensive human resources work with public sector clients, but also from direct feedback of our past clients. In essence, we offer you tools that are innovative as well as those that have been proven to work in real places with real people. Some of the key facets of our approach as identified in **Section 3.1** of our response includes:

- We emphasize communication as the key to successful study completion as well as implementation. Our team understands that compensation by its very nature creates anxiety in staff and managers alike. In order to ensure a successful study process and "buy-in" at implementation, administrators, department heads, and employees should be involved in each step of the process. This is a critical component of our communication plan. Continuous communication is ensured through the use of meetings/conference calls and the submission of written progress reports.
- Our methodology utilizes the latest in technology. In order to reduce the cost to our client partners and enhance wider participation, we offer all of our tools in an electronic format. In essence, every step of the process can be done on the Web. Further, our web-based *JobForce Manager* tool allows our client partners to facilitate implementation and eases the ongoing maintenance of the compensation system.
- We understand that one size does not fit all. Some consultants provide the same overall solution to every client; however, we provide a variety of alternatives that allow our client partners to select the solution that best meets their business and human capital needs.

As President of Evergreen Solutions, I am authorized to commit our firm contractually to this engagement.

We appreciate this opportunity and commit to you our best effort if selected for this engagement. If you have any questions, please feel free to contact me at (850) 383-0111 or via email at jeff@consultevergreen.com.

Sincerely,

Dr. Jeff Ling, President
Evergreen Solutions, LLC



Table of Contents

1.	Location and Personnel.....	1
1.1	Approach and Methodology	1
1.2	List of Similar Projects	2
1.3	Proposed Project Team	9
2.	Project References	11
3.	Proposed Schedule of Work, Investigations, Milestones, and Results	12
3.1	Approach and Methodology	12
3.2	Detailed Work Plan.....	19
3.3	Timeline	24
4.	Fee Proposal	24



Response to Request for Proposals

Evergreen Solutions is well qualified to conduct an Employee Classification and Compensation Survey for the Okeechobee Utility Authority (OUA) due to our experience in conducting more than 1,100 of these studies for public sector organizations, including many utility related entities, across the country. As required in the Request for Proposals (RFP), we have provided the following sections: 1) Location and Personnel; 2) Project References; 3) Proposed Schedule of Work, Investigations, Milestones, and Results; and 4) Fee Proposal.

1. Location and Personnel

In this section we include the background and history of Evergreen, a list of similar projects we have conducted, and the qualifications of our proposed project team.

1.1 Firm's Background and History

Evergreen Solutions, a Limited Liability Company, is a national, multidisciplinary, public sector management consulting firm, which specializes in working with public sector organizations, including hundreds of local governments, across the nation. We provide a unique approach, rather than the “consulting as usual” approach, by partnering with our clients to find innovative, real-world solutions to public management.

Evergreen Solutions was formed in 2004 to provide a modern, practical alternative to the typical consulting options. The firm is made up of management and human resource professionals as well as strategic partners who came together to form an innovative alternative that places clients and their needs before any individual, model, or corporate goal.

Evergreen's philosophy is based on an understanding that there is not a “one size that fits all” solution to compensation management. Our approach is built on working collaboratively with all parties to make sound, implementation-focused recommendations.

Evergreen's headquarters is located at 2528 Barrington Circle, Unit 201, Tallahassee, Florida 32308 with additional offices located in Orlando, Tampa, and Fort Lauderdale. Evergreen employs 28 full-time and four part-time staff who provide a variety of human resource consulting work. Evergreen is owned by Dr. Jeff Ling, President. He can be reached at (850) 383-0111 or via email at jeff@consultevergreen.com.

Evergreen's main focus is on people, management, and technology. This focus allows our team to provide a broad variety of services. Our areas of expertise include: classification and compensation studies; salary and benefits surveys; performance evaluation reviews; workload analyses; staffing studies; organizational reviews; HR department reviews; training assessments; and strategic planning.

We invite you to browse our Web site at www.ConsultEvergreen.com or visit us on Facebook at www.facebook.com or LinkedIn at www.linkedin.com for more information about our services, staff, and past experience.



Clients nationwide have been successfully implementing recommendations from our team of professional consultants for decades. Evergreen has contracted with public sector, quasi-governmental, and non-profit organizations in 46 states throughout the country, the majority of which have been located in the State of Florida.

Exhibit 1 includes a list of some of the utility related clients (i.e., electric, water, wastewater) that Evergreen has worked with, or is currently on contract to work with, in providing work similar in scope to the services being requested. **Note:** Evergreen has also worked with more than 200 public sector clients in the State of Florida in providing work similar in scope to the services being requested. For many of these clients, the utility department was included in the overall study.

Exhibit 1 Select Water Related Clients / Utilities	
Bexar Metropolitan Water District, TX	City of Marietta – Board of Lights and Water, GA
Denton County Fresh Water Supply District, TX	Lumpkin County Water and Sewerage Authority, GA
Brazos River Authority, TX	Cobb County-Marietta Water Authority, GA
Barton Springs Edwards Aquifer Conservation District, TX	Clayton County Water Authority, GA
Harris - Galveston Subsidence District, TX	Loxahatchee River District, FL
New Braunfels Utilities, TX	Southwest Florida Water Management District, FL
Metropolitan St. Louis Water District, MO	Florida Keys Aqueduct Authority, FL
Susquehanna River Basin Commission, PA	Utilities Commission of New Smyrna Beach, FL
Rivanna Water and Sewer Authority, VA	St. Johns River Water Management District, FL
Greensville County Water and Sewer Authority, VA	South Florida Water Management District
Cape Fear Public Utility Authority, NC	Tampa Bay Water, FL
Charlotte Water, NC	Toho Water Authority, FL
Greenville Water, SC	Manatee County Utilities, FL
North Charleston Sewer District, SC	Okaloosa Gas District, FL
City of Orangeburg, Department of Public Utilities, SC	Peace River Manasota Regional Water Supply Authority, FL
Riviera Utilities, AL	Sold Water Authority of Palm Beach County, FL
Daphne Utilities, AL	Keys Energy Services, FL
Douglasville-Douglas Co Water and Sewer Authority, GA	Lake Apopka Natural Gas District, FL
Brunswick-Glynn Joint Water and Sewer Commission, GA	

1.2 List of Similar Projects

The following includes only our experience in the State of Florida with utility related entities and other similar organizations. Evergreen has also worked for many local governments in the State of Florida where the utility department was included in the overall study.

Market Salary Survey

Peace River Manasota Regional Water Supply Authority

Evergreen Solutions consultants conducted a comprehensive market salary survey for OUA which included 16 market peers and all 46 job classifications within OUA. The study focused on the average salary ranges offered by the market for selected benchmark positions. The data collected was used to evaluate the overall pay structure, summarize overall market competitiveness, and capture the current highs and lows of OUA's pay plan at a fixed point in time.



**Pay and Classification Study
Peace River Manasota Regional Water Supply Authority**

Evergreen Solutions was again retained by the Peace River Manasota Regional Water Supply Authority to conduct a Pay and Classification Study. Evergreen will review internal and external equity and determine whether the Authority is competitive in the market.



**Total Compensation Study
Southwest Florida Water Management District**

Evergreen Solutions was retained by Southwest Florida Water Management District (District) to assist with a total compensation study. The study focused on the market competitiveness of the District's pay structure and used a combination of internal and external data analysis to form recommendations geared toward ensuring the continued success of the District in recruiting and retaining qualified employees. The result of the study was a sound compensation plan that conformed to the needs and characteristics of the District.

By nature, the study focused on internal and external equity. To address equity internally, the study involved focus groups, current salary and benefits analyses, and a review of position duties throughout the internal hierarchy. To assess external equity, Evergreen conducted a comprehensive assessment of compensation trends amongst the District's market peers. In the end, a number of recommendations were made by the Evergreen Team on how employees would move through the pay structure/system as a result of transfers, promotions, or demotions; how to pay employees whose base pay has reached the maximum of their pay range or value of their position; the appropriate mix of pay and benefits for District employees; how often the District should adjust pay scales and survey the market; timing of implementation; and on how to keep the system fair and competitive over time.



**Compensation Study
Southwest Florida Water Management District**

Evergreen was again retained by the Southwest Florida Water Management District (District) to provide a comparison of job classifications to its competitive market peers and provide recommendations on how the District can move forward and manage more effectively its salary structure. **Note:** Prior to this, Evergreen conducted a FLSA Audit for the District.

Note: Evergreen Solutions was again retained in 2023 by the District to conduct a Benefits and Compensation Study. This study is nearing completion.



**FLSA Audit and Salary Survey
South Florida Water Management District**

Evergreen Solutions was retained by South Florida Water Management District (SFWMD) to conduct a FLSA Audit of all positions and a Salary Survey. Evergreen reviewed current job descriptions to determine FLSA. If uncertainties existed, SFWMD followed up with the employee to gather additional information in



order for Evergreen’s consultants to make an FLSA determination. For the salary survey, Evergreen reviewed the existing pay structure and looked for potential problems and issues to be resolved; determined the strengths and weaknesses of the current pay plan(s) for employees; completed an assessment of current conditions that detailed the pros and cons of the current system as well as highlighted areas for potential improvement; identified the list of 60 classifications (benchmarks) to include in the labor market survey; identified up to 20 peer organizations to include in the salary survey; collected and entered survey results into Evergreen’s electronic data analysis tools; validated all data submitted; determined the proper pay plan(s) for employees, including number of grades, steps, and ranges, based on findings from market salary survey; and prepared and submitted a final report that identified the new pay plan(s) and the costs associated with implementing the new plan.



**Compensation Study
St. Johns River Water Management District**

Evergreen Solutions was hired by the City of Kissimmee to conduct a Salary Survey for the St. Johns River Water Management District (District). The District is responsible for managing groundwater and surface water resources in all or part of 18 counties in northeast and east-central Florida. The District has 591 positions located in Jacksonville (27 positions), Palatka (398 positions), Maitland (47 positions), Palm Bay (81 positions), and several field stations (38 positions). The objective of the study is provide the District with a comprehensive assessment of the market competitiveness of the District’s salaries by collecting data, performing an analysis, evaluating that data, and providing a comprehensive report of its findings. Evergreen will review the District’s pay structure (pay plan) to assess its appropriateness and make recommendations for changes to this structure, if warranted. **Note:** Evergreen previously conducted a Compensation Study for the District.



**Compensation Study
Southwest Florida Water Management District**

Evergreen was again retained by the Southwest Florida Water Management District (SWFWMD) to provide a comparison of job classifications to its competitive market peers and provide recommendations on how SWFWMD can move forward and manage more effectively its salary structure. **Note:** Evergreen previously provided SWFWMD with FLSA Audits and a Total Compensation Study.



**Classification and Compensation Study
Englewood Water District**

Evergreen Solutions was retained by the Englewood Water District to conduct a Classification and Compensation Study. The objectives of the study were to: review current job classification grades; have an equitable salary and benefit package to attract and retain qualified employees; provide a fair and equitable salary and benefit package to all District employees; and establish a salary structure that enables the District to maintain a competitive position with other cities and entities within the same geographic area.



Pay Plan, Classification and Compensation Study and Analysis Okaloosa Gas District

Evergreen Solutions was retained by the Okaloosa Gas District to conduct a Pay Plan, Classification and Compensation Study and Analysis. Evergreen performed the following tasks:

- developed and designed a compensation philosophy that aligned with the District’s strategic plan, operations and complemented its vision to be the “employer of choice”;
- conducted a comprehensive analysis of the current compensation program and made recommendations for improvement and suggested plans to address issues including but not limited to: target comparison market, internal equity assessment, competitive salary analysis, index of standard for cost-of-living comparison, and strategies for critical skill recruitment and retention;
- created and proposed a classification structure with recommendations for assignment for all positions within this structure commensurate with level of complexity, responsibility, knowledge, skills and abilities, and/or other compensable factors;
- identified comparable organizations and competitive labor market comparisons for position classifications and conducted a full compensation survey, complete with recommendations and cost of implementation.
- analyzed existing compensation, identified recommendations for review and proposed implementation methods to address issues/concerns;
- recommended compensation levels, range spread, and range placement for positions based on market survey and internal analysis; and
- provided alternative methods to address internal inequities, pay compression, retention, hard to fill positions and market adjustments.



Compensation Study Tampa Bay Water Authority

Evergreen Solutions was retained by Tampa Bay Water to conduct a comprehensive evaluation of their compensation equity, plans, and practices. Emphasis was placed on market equity and the status of the Organization’s pay plan vis-à-vis the external labor market. A salary survey including public and private sector peers was conducted and recommendations were made to improve competitiveness.

Note: Evergreen previously conducted a Compensation and Classification Study for Tampa Bay Water Authority in 2007.



Employee Total Compensation Study Loxahatchee River District

The Loxahatchee River District retained Evergreen Solutions to conduct an Employee Total Compensation Study to evaluate the current marketplace competitiveness of the District’s employee salary and benefits compensation practices and to provide recommendations to ensure that the District’s employee total compensation plan was sufficiently adequate to attract and retain a qualified and productive workforce. As



part of the study, Evergreen Solutions evaluated the District's existing wage and salary ranges and employee benefits plan; evaluated the current market competitiveness of the District's wage and salary ranges for all job classifications; evaluated the current market competitiveness of the District's employee benefits plan; and made recommendations for adjustment of the District's wage and salary ranges for all job classifications and for modifications to the employee benefits plan to ensure their market competitiveness.



**Total Compensation Study
Loxahatchee River District**

Evergreen Solutions was again retained by Loxahatchee River District to conduct a Total Compensation Study. The purpose of the study was to evaluate the competitiveness of the District's salary and benefits compensation practices and provide recommendations to ensure that the District's total compensation plan was sufficient to attract and retain a qualified and productive workforce.



**Compensation Study
Lake Apopka Gas District**

Evergreen Solutions was engaged with the Lake Apopka Gas Natural District (District) to conduct a Compensation Study. Evergreen's consultants surveyed peers to determine whether the District's salaries were competitive in the market so recommendations could be made to better retain and recruit talented workers.



**Pay and Classification Study
Florida Keys Aqueduct Authority**

Evergreen Solutions was engaged with the Florida Keys Aqueduct Authority (FKAA) to conduct a Pay and Classification Study. Evergreen conducted a comprehensive analysis of FKAA's compensation and classification system including an evaluation of market competitiveness, as well as internal equity and classification accuracy for all FKAA employees. **Note:** Evergreen previously conducted a Position and Compensation Study for FKAA.



**Employee Compensation Study
Solid Waste Authority of Palm Beach County**

Evergreen Solutions was engaged with the Solid Waste Authority of Palm Beach County (Authority) to conduct an Employee Compensation Study. Evergreen conducted a market-based review and analysis of OUA's current compensation and classification structure to test the competitiveness of the salaries offered by OUA, as compared to public and private employers in local and regional markets and benchmarked to the



geographic labor market with which they competed. Evergreen consultants also reviewed existing classification/compensation structure and policies (i.e., method of determining individual salary ranges, calculating pay rates for promotions and demotions, methods for across-the-board pay increases and progression through pay ranges, etc.) to determine what policy revisions were necessary and assigned non-benchmark jobs to the pay structure (those jobs for which there was no data or limited market data) based on OUA's internal equity. Evergreen reviewed the current administrative and classification maintenance procedures and methods to ensure continued equity in the fairness and competitiveness of the salary plan and recommended modifications and assisted with the development of policy and prepared implementation strategy and cost analysis. **Note:** Evergreen continues to provide HR consulting services on an as needed basis for OUA.



**Job Classification and Compensation Study
Utilities Commission of New Smyrna Beach**

Evergreen Solutions was retained by the Utilities Commission of New Smyrna Beach (UCNSB), to conduct a Job Classification and Compensation Study. Evergreen's consultants reviewed UCNSB's compensation plan, including its salary schedule, and made recommendations for improvements. A new plan was recommended and Evergreen developed a proposal for implementing the plan. Evergreen's consultants further reviewed all job descriptions to ensure proper job classifications and made recommendations for any classification revisions/adjustments, as needed.



**Performance Evaluation Methodology
Kissimmee Utilities Authority**

Evergreen Solutions was retained by the Kissimmee Utility Authority to provide a Performance Evaluation Methodology by completing the following tasks: collected and reviewed strategic and operational data; met with the General Manager to identify the operational elements that supported the Board's strategic goals related to the role of the General Manager; and designed and validated a Performance Evaluation System and reporting structure for use by Human Resources.



**Executive Compensation and Classification Study
Keys Energy Services**

Evergreen Solutions was hired by Keys Energy Services in South Florida to conduct a Salary and Position Classification Study for its executive staff. As part of the study, the Evergreen Solutions Team conducted orientations, focus groups, and interviews with employees, and collected Job Assessment Tools (JATs) from employees. Evergreen Solutions consultants conducted a comprehensive salary survey of local and regional employers to assess the market competitiveness of the organization. Finally, a detailed plan was developed to provide the organization with specific steps to implement an equitable and competitive compensation plan.



**Salary and Position Classification Study
Keys Energy Services**

As a follow up to the Salary and Positions Classification Study, Keys Energy Services retained Evergreen again to assist with a comprehensive review of its performance management system. Based on data collected through focus groups, employee surveys, interviews, and best practices, a new performance management system was developed. The system combined each level of the organization including the individual, department, and organizational levels.

Note: Evergreen Solutions was again hired by Keys Energy Services to complete a Salary Survey of all Union Positions.



**Update to Classification and Compensation Plan
Keys Energy Services**

Evergreen was again hired by Keys Energy to update its classification and compensation plan to ensure internal and external equity within the organization. Evergreen made the necessary recommendations to revise the current classification and compensation plan.



**Compensation and Classification Study
Ft. Pierce Utilities Authority**

The Fort Pierce Utilities Authority (FPUA) retained Evergreen Solutions to conduct a Compensation and Classification Study with a strong emphasis on internal and external equity. As part of the study, Evergreen Solutions collected and reviewed current environmental data present at FPUA; conducted a market salary and benefits survey and provided feedback regarding current market competitiveness; conducted a classification analysis to assess internal equity and the efficiency of the current classification plan; developed strategic positioning recommendations using market data and best practices; developed a compensation structure and cost transition schedule; and developed and submitted draft and final reports summarizing findings and recommendations.



**Salary, Benefit, and Position Reclassification Study
Toho Water Authority**

The Evergreen Solutions Team was hired by the Toho Water Authority to conduct a Salary, Benefits, and Position Classification Study including all positions and provide recommendations for implementation of a revised pay plan. The study included all employees and classifications in OUA. As part of the study, the Evergreen Solutions Team conducted orientations, focus groups, and interviews with employees, and collected Job Assessment Tools (JATs) from employees. Evergreen Solutions consultants conducted a comprehensive salary and benefits survey of local and regional employers to assess the market competitiveness of OUA. Finally, a detailed plan was developed to provide OUA with specific steps to implement an equitable and competitive compensation plan.



1.3 Proposed Project Team

The following paragraphs provide summary resumes of each team member's qualifications and experience related to his/her role in this engagement.

Dr. Jeff Ling, CCP – Project Principal (He will have contractual authority over the study). Dr. Ling is the President of Evergreen Solutions who has been with the firm since its inception in 2004. He is a Certified Compensation Professional (CCP) who has more than 25 years consulting experience in the following areas: human resources; performance improvement; process analysis; strategic planning; statistical analysis; research methodology; data management; surveys and polling; technology analysis; change management; and risk analysis.

Dr. Ling has planned, organized, and managed studies on human resources assessment, survey analysis, government efficiency, technology planning, information utilization, public opinion, market expansion, and privatization. Each of these studies dealt with summarizing major alternatives for decision makers and providing viable recommendations. He has consulting experience in public sector Evaluation, research management, efficiency analysis, survey analysis, statistical modeling, and technology planning.

Dr. Ling has been instrumental in creating, reviewing, and evaluating the methodology employed by Evergreen Solutions on all human resource engagements. His background and skill set make him uniquely qualified for assessing organizational critical needs and strategy. He is also an expert in policy development and long-term planning.

A sample of the types of studies Dr. Ling has been involved with includes:

- **Compensation/Classification**– He developed the methodology and techniques for organizations to employ for successful data collection and implementation based on internal and external equity needs. He has been the Project Principal and Project Director for numerous projects related to classification and/or compensation. **Note: He has served as the Project Principal for more than 1,100 public sector projects related to Classification and/or Compensation, including more than 200 in the State of Florida.**
- **Performance Evaluation** – He has provided the framework for many organizations transitioning into goal-based performance evaluation systems or fully functional merit-based pay structures. He understands the importance of a well stratified, objective based review process and has been instrumental in assisting a number of large organizations transition from traditional systems into merit-based pay structures with minimal transitional costs and interruption.
- **Market Research** – He provided the basis for which market research was collected, analyzed, and review. He ensured that data collection procedures and methods were statistically reliable using his knowledge of statistics and overall market research.
- **Policy Development** – He has a thorough and firm understanding of policy development and has assisted many clients with implementing tailored policies and practices that reflect best practices.

Dr. Ling holds a Doctorate's Degree from Florida State University in Political Science and has taught courses addressing research methodology, statistical analysis, technological innovations, and political economy at various universities.

Mr. Rob Williamson– Project Director (will be the day-to-day contact with OUA). Mr. Williamson is a Project Manager with Evergreen. He brings more than 20 years of proven leadership experience serving both private and public sector clients. His diverse leadership includes time as a business owner, County Commissioner, CEO of a mid-sized water and wastewater treatment utility, Executive Director of a three-



member regional water utility provider, and most recently, Manager of the Florida Association of Counties' 23-county insurance trust.

During his career, Mr. Williamson has served on boards of directors for more than two dozen public, private, civic and charitable organizations. This includes time as Chairman of the Santa Rosa County Board of County Commissioners, RESTORE Council, Tourist Development Council, Florida/Alabama Transportation Planning Organization and as a member of the Florida Gulf Consortium, Florida Association of Counties Executive Board, Leadership Santa Rosa, and the Institute for County Government to name a few. He is also a member of the Florida Rural Water Association.

Mr. Williamson helps organizations create new strategic pathways to solve complex problems. His areas of focus include policy development, strategic planning, change management, government services, transportation planning, master planning, tourism, RESTORE Act implementation and leadership development.

Some of the recent projects that Mr. Williamson has directed or been involved with include: a Classification and Compensation Study for DeSoto County, FL; **a Compensation Study for the Lake Apopka Natural Gas District, FL; a Compensation and Benefits Study for the Southwest Florida Water Management District, FL;** a Comprehensive Classification and Compensation Study for Citrus County, FL; a Classification and Compensation Study for the City of Apalachicola, FL; a Compensation Study for the City of Naples, FL; a Compensation Study for the City of New Port Richey, FL; a Classification and Compensation Study for the City of Wildwood, FL; a Classification and Compensation Study for the City of Oldsmar, FL; a Classification and Compensation Study for the City of Boynton Beach, FL; a Compensation Study for the City of Bradenton, FL; a Classification and Compensation Study for the City of Cooper City, FL; a Classification and Compensation Study for the City of Kissimmee, FL; a Classification and Compensation Study for the Manatee County Sheriff's Office, FL; a Compensation Study for the Marion County Property Appraiser, FL; a Classification and Compensation Study for Barrow County, GA; a Classification and Compensation Study and Analysis for Columbus Consolidated Government, GA; a Classification and Compensation Study for the City of Jackson, GA; a Compensation Study for Cherokee County, GA; a Classification and Compensation Study for the City of Johns Creek, GA; a Classification and Compensation Study for the City of Jackson, GA; a Classification and Compensation Study for the City of Calhoun, GA; a Classification and Compensation Study for the City of Hampton, GA; a Classification and Compensation Study for the City of Sylvester, GA; **a Compensation Study for Cobb County-Marietta Water Authority, GA; a Classification and Compensation Study and Analysis for Clayton County Water Authority, GA; a Compensation Study for Douglasville-Douglas County Water and Sewer Authority, GA;** a Classification and Compensation Study for the City of Vienna, GA; a Compensation Study for the City of Duluth, GA; a Job Market Survey for New Braunfels Utilities, TX; a Compensation Study for the City of Aransas Pass, TX; a Classification and Compensation Study for Blanco County, TX; a Compensation Study for the Metropolitan St. Louis Water District, MO; a Compensation Study and Analysis for McLean County, IL; a Classification and Compensation Study for the City of Moline, IL; a Compensation Study for the City of Morristown, TN; a Comprehensive Total Compensation Study for Cumberland County, PA; a Classification and Compensation Study for the City of Auburn, AL; a Compensation and Benefits Study for the City of Mobile, AL; **a Classification and Compensation Study for Riviera Utilities, AL;** a Classification and Compensation Study for Culpeper County, VA; and HR Market Study for Botetourt County, VA; a Classification and Compensation Study for Dare County, NC; **a Compensation Study for North Charleston Sewer District, SC;** a Compensation Study for the Town of Central, SC; a Classification and Compensation Study and Analysis for Darlington County, SC; an Employee Compensation and Classification Study for the City of Greenwood, SC; **a Compensation Study for the City of Orangeburg, Department of Public Utilities, SC;** a Compensation Study for City of Aransas Pass, TX; and **a Job Market Survey for New Braunfels Utilities, TX.**

Mr. Williamson has certifications from the Cambridge Leadership Institute and the Kenan-Flagler Business School Leadership Institute and possesses a Bachelor of Science Degree in Sociology from Florida State University.



Ms. Brenda Whurr – Project Consultant. Ms. Whurr is a Consultant with Evergreen who has more than 15 years of human resource management experience. As a former HR Director in both Florida and North Carolina, she led an HR team with onboarding, payroll processing and day-to-day employee issues; administered leave and workers' compensation; worked with leadership on recruiting strategies and employee relations issues; coordinated open enrollment and other benefits programs; implemented policies and procedures to assist in the transformation of a small company approach to a larger, multi-location company; transitioned the HR Department into a paperless document storage system; developed and implemented a recruiting program; and led initiatives for a Wellness Program and Family Fun Day to increase employee engagement.

Some of the recent projects she has been involved with include: a Classification and Compensation Study for Riviera Utilities, AL; a Classification and Compensation Study for DeSoto County, FL; a Comprehensive Classification and Compensation Study for Citrus County, FL; a Compensation Study for the City of New Port Richey, FL; a Classification and Compensation Study for the City of Oldsmar, FL; a Classification and Compensation Study for the City of Cooper City, FL; a Classification and Compensation Study for the City of Kissimmee, FL; a Classification and Compensation Study for the City of Jackson, GA; a Compensation Study for the City of Duluth, GA; a Compensation Study for Cherokee County, GA; a Classification and Compensation Study for the City of Johns Creek, GA; a Classification and Compensation Study for the City of Jackson, GA; a Classification and Compensation Study for the City of Hampton, GA; a Compensation Study for Cobb County-Marietta Water Authority, GA; a Classification and Compensation Study and Analysis for Clayton County Water Authority, GA; a Compensation Study for Douglasville-Douglas County Water and Sewer Authority, GA; a Classification and Compensation Study for the City of Vienna, GA; a Compensation and Benefits Study for the City of Mobile, AL; a Classification and Compensation Study for Culpeper County, VA; a Compensation Study for the North Charleston Sewer District, SC; a Classification and Compensation Study and Analysis for Darlington County, SC; a Compensation Study for the City of Orangeburg, Department of Public Utilities, SC; a Compensation Study for the City of Aransas Pass, TX; a Classification and Compensation Study for Blanco County, TX; and a Classification and Compensation Study for the City of Moline, IL.

Ms. Whurr has a Bachelor's of Science in Management Information Systems and possesses a Professional



Note: A team of experienced analytical and clerical support staff will contribute to this study, as needed.

2. Project References

We have provided the following four references that we feel demonstrate our recent experience as it relates to the services being requested. We invite you to contact our client references as to the quality and timeliness of our consulting projects. Additional references are available upon request.

Benefits and Compensation Study

Southwest Florida Water Management District

Contact Information: Teresa Jepma, HRO Chief, 352-796-7211, ext. 4701, Teresa.jepma@watermatters.org

Project Cost: \$38,500

Note: Evergreen is currently conducting this study but almost finished. Evergreen has also conducted other projects for the District.



Pay and Classification Study

Peace River Manasota Regional Water Supply Authority, Florida

Contact Information: Ms. Jessica Benson, HR/Accounting Associate, (941) 316-1776,

jbenson@regionalwater.org

Project Cost: \$16,500

Note: Evergreen is currently conducting a Classification and Pay Plan Study for OUA.



Classification and Compensation Study and Analysis

Clayton County Water Authority, Georgia

Contact Information: Anquilla Henderson, Human Resources Director, (770) 960-1926,

anquilla.henderson@ccwa.us

Project Cost: \$36,500

Note: This project is nearing completion.



3. Proposed Schedule of Work, Investigations, Milestones, and Results

In this section we include our approach to conduct the Employee Classification and Compensation Survey for Okeechobee Utility Authority (OUA); a detailed work plan—identifying the tasks, activities, and milestones necessary to accomplish the deliverables included in the scope of work of the RFP; and a proposed timeline.

3.1 Approach and Methodology

Evergreen Solutions is uniquely qualified to conduct an Employee Classification and Compensation Survey for OUA as our team includes recognized experts in public sector human resources management and understands that there is not a “one size that fits all” solution to compensation management. Our approach is built on working collaboratively with all parties to make sound, implementation-focused recommendations.

Specifically, we have developed a implementation strategy that: focuses on market competitiveness; recognizes that compensation is comprised of more than just base pay levels; reflects changes in recent compensation strategies; designs custom solutions that take into account the diversity of needs present in the organization and allows you to select the components and options that best meet your overall needs; and produces a structure that improves the organization’s ability to recruit, reward, motivate, and retain talent in a competitive environment that includes both public and private sector employers.

We will work closely with the designated Project Manager for OUA and the Human Resources Department throughout the process to ensure constant communication of issues, concerns, and potential outcomes. In addition, we will work closely with your staff to gain a solid understanding of your current operational realities, challenges, and desired outcomes. Moreover, Evergreen Solutions will work with you to balance your need to meet your performance goals while carefully managing your resources.

Compensation management has undergone significant transformation in the private sector and over time public sector organizations have mirrored these changes. While compensation once centered on the separate administration of base pay and core benefits, a shift has occurred that has transformed compensation management. Progressive organizations now recognize that—to effectively recruit, reward, motivate, and retain employees— compensation management requires strategic thinking and planning. Compensation



management must support an organization's overall strategic direction. To accomplish this, effective organizations design a compensation philosophy that details where an organization wants to be in relation to the market in key areas. These key areas include cash compensation, benefits, and work/life balance. Compensation is thus a reflection of the organization's philosophy.

Evergreen realizes that we will need to tailor our approach to fit the operating, fiscal, and competitive needs of the organization. Recommendations must always reflect competitive needs while supporting the organization's overall mission.

Listed below is an overview of the typically recommended approach that Evergreen takes when conducting a study of this nature.

Kick Off Meeting - Evergreen begins each engagement by meeting with our client's leadership team. Frequently, this initial meeting will accomplish several goals, including: finalizing the project work plan; identifying milestone and deliverable dates; gaining insight into the management structure and approach; collecting classification and compensation data; identifying additional data needs; and developing preliminary schedules for subsequent tasks.

At this time, we will also request a copy of the employee database that reflects current classification, compensation, and benefits data.

Communication Plan - Communication is a critical component of any employee classification and compensation survey. Communicating with employees directly and early in the process builds support for the process and the accompanying outcomes. As part of our communication plan, we meet first with key project staff to fully understand the nature and scope of the project. The results of these meetings are then communicated to employees during the project outreach through employee orientation sessions, focus groups, and interviews. Regular updates are provided to the client's Project Manager and can be posted on the client's intranet site, if available and desired. Additionally, the communication plan for the distribution of the end product, particularly how the results will be distributed to employees, is also critical.

Employee Orientation and Focus Groups - Based on client feedback and a review of best practices, we have designed an orientation curriculum that provides employees insight into the process as well as provides a forum for answering questions and soliciting participation. Following the orientation sessions, we begin the focus group process. Focus groups are used to gain detailed insight into employee perceptions, concerns, and issues. The protocol for the sessions is provided to your project team in advance and refined to meet your needs.

We have found that employee orientation sessions and focus groups are critical venues for building employee participation and buy-in. Since they take place at the outset of the project, they are a critical introduction to the project and the question-and-answer formats allow employees to become engaged in the process. During these sessions, Evergreen consultants can also help to manage expectations since some employees may have unrealistic expectations based on anecdotal information.

Department Head Interviews - Evergreen staff conduct one-on-one interviews with department heads and/or senior management (in addition to any other employees the client determines is necessary) to identify challenges for consideration. These interviews will allow our staff to add details to our understanding of the organization and its needs. They also allow our consultants the opportunity to better understand the organizational structure of each department as well as the unique recruiting and retention issues that may be present in each department. Frequently, department directors and senior management serve as invaluable resources in explaining how internal equity relationships have evolved over time and explaining the nuances between the differences in jobs.

Job Assessment Tool and Management Issue Tool Another important activity undertaken at this time is the distribution of Evergreen's Job Assessment Tool© (JAT). These questionnaires are central components of the job evaluation process. The JAT asks a series of questions regarding an employee's job that captures the nature of the job and how it interacts with work within the organization.

The JAT contains questions that ask about each of the following areas: scope of duties; complexity of work; supervision received and exercised; physical requirements; financial responsibilities; analytical/mental requirements; knowledge and skills required for the job; and level of responsibility/reporting relationships.



Evergreen will contact the client's Project Manager should there be a need to clarify question responses or issues with information collected from the JAT. Due to budgetary constraints faced by many of our clients, we have designed the JAT as a web-based tool so that data can be collected electronically. If requested, we can also provide a paper-based version of the tool.

Exhibit 2 depicts a screenshot of the JAT home screen showing the levels of access for a Supervisor. Supervisors have access to their own surveys in addition to the ability to review and approve the surveys of their direct reports. The supervisor review process ensures validation of the JAT data collected from employees and prevents comments made by employees from being taken out of context.

Exhibit 2 - Supervisor's JAT Home Screen



Source: Evergreen Solutions, 2022

Exhibit 3 illustrates how Evergreen uses the JAT to collect functional details of employee's jobs. Seeking to understand how employees summarize their responsibilities in their own words allows our analysis to expand beyond what may be conveyed in a traditional job description. An informal survey of municipal employees revealed that 90 percent felt that the job descriptions held on file with their employers were inaccurate or incomplete representations of their duties. Understanding this, Evergreen designed the JAT to fill in those gaps to ensure that the entirety of an employee's job is analyzed within the context of the study.



Exhibit 3 - Job Description and Responsibilities

The screenshot shows a web form titled "Basic Job-Related Information" with a green header and a "Logout" link. The form is divided into several sections:

- Job Introduction:** A text area for providing an overview of the job.
- Description:** A large text area for job details.
- Type of Work:** A radio button selection for job levels: Clerical/Manual, Laborer/Trade-Based, Technical/Paraprofessional, Administrator, Managerial/Professional, and Executive/Advanced Professional.
- Education and Experience:** Two dropdown menus for selecting required education and experience levels.
- Licenses and Certifications:** A text area for listing required licenses or certifications.

A "SAVE" button is located at the bottom of the form.

Source: Evergreen Solutions, 2022

Exhibit 4 shows a similar page in which employees are asked to list the Essential Functions of their job. These are the tasks and activities that define the classification and make it unique. Gathering information such as this allows Evergreen to assess the validity of the present classification structure and identify classifications or individuals within classifications that need to be restructured or reclassified.



Exhibit 4 - Job Functions

Logout

Essential Job Functions

On the lines provided, please include all essential job functions you perform. For every function you list, estimate the total percent of your time spent on each function on an annual basis and check off which tasks are a priority. A priority task is one that is core to your position.

Task	Percent	Priority
Task 1	500	<input type="checkbox"/>
Task 2	500	<input type="checkbox"/>
Task 3	500	<input type="checkbox"/>
Task 4	500	<input type="checkbox"/>
Task 5	500	<input type="checkbox"/>
Task 6	500	<input type="checkbox"/>
Task 7	500	<input type="checkbox"/>
Task 8	500	<input type="checkbox"/>
Task 9	500	<input type="checkbox"/>
Task 10	500	<input type="checkbox"/>

Source: Evergreen Solutions, 2022

In addition to the JAT, Evergreen will also distribute our Management Issues Tool (MIT). The MIT is distributed to supervisors and managers and is used to collect specific information from supervisors and managers related to such issues as recruitment and retention problems, classification issues, pay equity issues, problems with titles, and other related issues. Each MIT will be logged and a specific response will be provided. The MIT process is designed to allow supervisors and managers to give direct input into the process and they serve as “red flags” to Evergreen staff during the analysis portion of the project.

Job Evaluation - The next step in the process is to review responses to the JATs and identify any possible misclassifications. Once the review of the JATs has been completed, Evergreen’s consultants will evaluate all jobs on each of the compensatory factors, score each position, and determine if there is any need for further investigation of specific positions. If serious discrepancies exist, Evergreen’s consultants will work directly with the Client Project Manager to resolve any issues.



Once work has been properly classified, changes in the current classification system rankings can be recommended. Our goal is to produce a classification system that reflects the internal equity relationships suggested by the JAT scoring conducted earlier.

Compensation - Our approach to compensation analysis is based on the belief that compensation should be organization-specific, fair, equitable, and directly tied to strategic goals. To ensure that all these criteria are met, we will conduct an extensive analysis on the relevant labor market, the internal structure and inter-relatedness of jobs within the organization, and the relative worth of jobs within the organization vis-à-vis the compensation philosophy.

The most traditional component of a total compensation program is base pay (fixed pay). However, inclusion of benefits in total compensation strategy is not a new concept. Provision of benefits was originally a recruitment tool, though over time the provision of core benefits has become an expectation. Research shows that public sector organizations commonly use superior benefits packages as a way to offset structural disadvantages in base pay. The purpose of the survey is to collect information for comparison to current offerings, and making recommendations for change consistent with the parameters of the organization's compensation philosophy.

Market and Benefits Survey - A key component of assessing compensation is to consider market position, which is sometimes referred to as external equity or competitiveness. Evergreen's consultants wait until well into the classification analysis to design the market survey to ensure that jobs are understood, anomalies in classification characteristics are documented, and sufficient input has been received. The market survey will obtain standard range information related to minimum, midpoint, and maximum salaries. Data collection will focus on the public sector, but will include information from the private sector where applicable. Further, we will look to include any employers to whom the organization has recently lost employees.

In addition, a benefits survey will also be administered in tandem with the market survey. Special consideration can be given to select highly competitive, market-driven positions if necessary.

Benchmarks - One of the most important components of the external assessment is in the selection and utilization of benchmark positions for the labor market survey. We will work with the client to identify the appropriate number of benchmark positions to best suit the client's needs in the labor market survey. Based on our experience, we have found that it is simply not practical to survey all positions within the organization—the resulting surveys become too cumbersome for labor market peers to complete, and the response rate on the whole suffers. We ensure, through multiple checks and balances, that the benchmark positions chosen will represent a broad spectrum of positions across the organization, from all job families, pay levels, and functional areas.

Targets - To conduct an external labor market assessment, we work with the client to identify the most appropriate targets to survey. Evergreen selects peer organizations based on the local labor competition, regional markets, and class-specific markets. Peer organizations should be those organizations that compete with the client for labor in at least one job family. An appropriate mix of peers in the public and private sectors will be included in the survey, and if necessary, augmented with published secondary data sources.

Typically, Evergreen waits until the outreach process has been completed to identify the complete list of market peers. This is because we often will uncover specific information during the focus group and interview sessions that identifies potentially critical survey targets. Ideally, we would like to work with the client after the outreach has been concluded to identify the final list of potential market peers.

An important factor of our methodology is that the client has the final approval of all aspects of the study. We will not proceed with the analysis unless the client is completely comfortable with the survey targets chosen. Often, there are different factors impacting an organization, such as proximity to a major metropolitan area, technology corridor, or specific market (i.e., military base), that have a direct effect on its ability to recruit and retain employees in specific positions. These factors have to be taken into account when selecting survey targets. Once the targets are selected and approved, the survey instrument is developed and sent to the client for final approval. Subsequent to client approval, the survey is then distributed to the targets in both paper and electronic formats.

Evergreen uses a four-fold method of communicating with respondents. Our staff notifies the target group that the survey is being sent or made available, confirms receipt, and encourages participation. Once the data are received, they are cleaned, validated, and summarized. A separate report is issued that shows the results of the salary survey.



Unifying the Solution - After determining the appropriate division of work and market position, the compensation structure can be created. There is not a single, perfect solution for every client partner. The nuances and unique characteristics of each client necessitate a customized solution to best meet the organization's needs.

The Evergreen Team has considerable experience in developing multiple solutions and working with client partners to determine the one that best meets their needs. Our analytical team uses a variety of tools to produce various potential solutions: regression analysis, market thresholds, and other human resource models. Several major options are presented to the client's team before the implementation plan is created.

It is at this stage in the process that we typically meet with the client to identify the direction of the final solution. We will present to the client a draft report for review and comment. We typically ask the client to examine the draft solution objectively and provide insights and recommendations on the direction of the report. When this process is completed, Evergreen's consultants will proceed with the final solution. The solution also contains information regarding fiscal impact and implementation.

Compensation Administration Guidelines - In order for clients to maintain the recommended compensation system, Evergreen develops compensation administration guidelines for use by the client after completion of the study. The guidelines will include recommendations on installation and continuing administration of the system. The team first conducts a review of current practices and procedures then assesses their effectiveness, compliance with legal guidelines, and applicability to the recommended system.

Once this review and assessment are complete, revisions to the current practices and/or new guidelines can be recommended, as needed. At a minimum, the recommendations will address areas such as: how employees will move through the pay structure/system as a result of transfers, promotions, or demotions; how to pay employees whose base pay has reached the maximum of their pay range or value of their position; the proper mix of pay; how often to adjust pay scales and survey the market; timing of implementation; and how to keep the system fair and competitive over time.

System Maintenance - Our goal is to produce recommendations that are effective and that can be maintained by our clients. We are strongly committed to providing transparent and replicable solutions. In essence, when we complete our core assignment, our goal is that our client's staff can maintain and update the system on their own. We are readily available to provide assistance, but our goal is to give our clients all the tools and training that are needed. Towards this end we will provide the Human Resources Department with all necessary tools and training to maintain the system over time.

Based on client needs and industry best practices, Evergreen has developed a compensation and classification maintenance tool to assist our clients with implementing, managing, and updating the solutions: **JobForce Manager**. This tool allows our clients to estimate future pay plan changes, update market information, make determinations on reclassifications, and create new jobs. By automating these tasks, **JobForce Manager** allows our clients to not only streamline, but also increase the fairness and transparency of regular compensation and classifications tasks after solution implementation.

Exhibit 5 displays the interface from **JobForce Manager** for determining a positions pay grade; additional features include a job scoring tabulation sheet, market survey results database and summary report, pay plan report, and employee salary calculators for modeling fiscal impacts of compensation changes at the employee level. All data and reports are downloadable and printable, so they can provided to key decision makers.



Exhibit 5 - JobForce Manager Tool

Pay Plans	Scoring/Slotting	Compensation	Market		
Download Data Grid Edit					
CURRENT TITLE ▲	PAY PLAN	JAT SCORE	REGRESSION MIDPOINT	MARKET MIDPOINT	POSITION MIDPOINT (SELECT)
Accounting Specialist II	ESP	212.5	\$30,100.27	\$31,220.80	\$31,508.69
Accounting Specialist III	ESP	281.3	\$39,058.27	\$34,379.43	\$40,213.96
Accounting Specialist IV	ESP	306.3	\$42,315.73	\$40,166.80	\$44,235.90
Accounting Supervisor	ESP	500.0	\$87,561.02	\$69,350.91	\$68,779.53
Acquisition Specialist	ESP	306.3	\$42,315.73	\$41,595.60	\$44,235.90
Administrative Aide	ESP	312.5	\$43,130.09	\$36,624.74	\$44,235.90
Administrative Recording Secretary	Professional	381.3	\$52,088.10	\$40,994.30	\$56,245.16
Administrative School Secretary I	ESP	206.3	\$29,285.91	\$31,619.17	\$33,084.13
Administrative School Secretary II	ESP	231.3	\$32,543.36	\$35,996.59	\$34,738.33
Administrative School Secretary III	ESP	256.3	\$35,800.82	\$37,701.80	\$38,299.01
Administrative Secretary I	ESP	231.3	\$32,543.36	\$32,190.02	\$33,084.13
Administrative Secretary I	ESP	206.3	\$29,285.91	\$32,190.02	\$33,084.13
Administrative Secretary II	ESP	231.3	\$32,543.36	\$33,919.04	\$34,738.33
Administrative Secretary II	ESP	231.3	\$32,543.36	\$33,919.04	\$34,738.33
Administrative Secretary III	ESP	256.3	\$35,800.82	\$35,971.01	\$38,299.01
Administrative Specialist	Professional	231.3	\$32,543.36	\$43,762.63	\$39,422.62
Administrative Specialist-School Food Services	Professional	275.0	\$38,243.91	\$42,861.08	\$45,636.61

Source: Evergreen Solutions, 2022

3.2 Detailed Work Plan

In this section we provide a detailed work plan for how we would accomplish the work being requested by OUA. Evergreen understands that OUA has approximately 55 employees that be included in the study.

Task 1.0 - Project Initiation

TASK GOALS: Finalize the project plan with OUA; gather all pertinent data; finalize any remaining contractual negotiations; and establish an agreeable final timeline for all project milestones and deliverables.

TASK ACTIVITIES

- 1.1 Discuss with OUA’s Project Manager the following objectives: understand the mission of; review our proposed methodology, approach, and project work plan to identify any necessary revisions and to assess any concerns; reach agreement on a schedule for the project including all assignments and project milestones/deliverables; and establish an agreeable communication schedule.
- 1.2 Identify potential challenges and opportunities for the study. Discuss the strategic direction of OUA and some of the short- and long-term priorities. This activity serves as the basis for assessing where OUA is going and what type of pay plan will reinforce current and future goals.



-
-
- 1.3 Obtain relevant materials from OUA, including: any previous projects, research, evaluations, or other studies that may be relevant to this project; organizational charts for the departments and divisions, along with related responsibility descriptions; current position and classification descriptions, salary schedule(s), and classification system; strategic business plans and budgets; benefits information; and personnel policies and procedures, and the step placement policies.
 - 1.4 Review and edit the project work plan and submit a schedule for the completion of each project task.
 - 1.5 Provide progress reports to OUA's Project Manager throughout the course of the study.

KEY PROJECT MILESTONES: Comprehensive project management plan and database of OUA employees

Task 2.0 – Evaluate the Current System

TASK GOAL: Conduct a comprehensive preliminary evaluation of the compensation plan for OUA.

TASK ACTIVITIES

- 2.1 Obtain and review the existing pay philosophy and structure and look for potential problems and issues to be resolved.
- 2.2 Determine the strengths and weaknesses of the current pay plan(s).
- 2.3 Discuss any pay compression issues that may exist and discuss possible solutions.
- 2.4 Complete an assessment of current conditions that details the pros and cons of the current system as well as highlights areas for potential improvement in the final adopted solution.

KEY PROJECT MILESTONES: Review of existing compensation plan(s) and assessment of current conditions

Task 3.0 - Collect and Review Current Environmental Data

TASK GOALS: Conduct statistical and anecdotal research into the current environment within OUA and guide subsequent analytical tasks.

TASK ACTIVITIES

- 3.1 Schedule and conduct employee orientation sessions with staff.
- 3.2 Meet with the department heads/supervisors to obtain relevant information and statistical/anecdotal data on specific compensation issues and policies. Obtain insight into perceived current compensation system strengths and weaknesses.
- 3.3 Hold focus groups with a sample of OUA staff to obtain additional relevant information and statistical/anecdotal data on specific compensation issues and policies.
- 3.4 Work with OUA's Project Manager to administer the JATs and MITs. Our staff utilizes a web-based tool for data collection, but we can provide paper copies as well as those for classifications without computers or Internet access. We will seek approval from OUA's Project Manager before distribution of the JAT/MIT questionnaire.
- 3.5 Review any data provided by OUA that may provide additional relevant insight.

KEY PROJECT MILESTONES: JAT and MIT distribution; department head interviews; and employee focus groups and orientation sessions

Task 4.0 – Evaluate and Build Projected Classification Plan

TASK GOALS: Identify the classification of existing positions utilizing Evergreen's job evaluation system; review JAT responses; and characterize internal equity relationships within OUA.



TASK ACTIVITIES

- 4.1 Ensure all draft class specifications are provided to Evergreen by OUA's Project Manager.
- 4.2 Review the work performed by each classification and score. Include an evaluation of supervisory comments.
- 4.3 Review JAT scores and identify the classification of positions.
- 4.4 Schedule and conduct additional follow up with employees for jobs where uncertainty exists over data obtained from the JATs.
- 4.5 Develop preliminary recommendations for the classification structure. The classification system designed at this point would be based solely on internal equity relationships and would be guided by the JAT scores for each classification. Essentially, a structure of classifications would be established, and classifications with similar scoring would be grouped and spacing between jobs would be determined.
- 4.6 Review recommendations with OUA's Project Manager.

KEY PROJECT MILESTONES: JAT scores by class; recommended classification changes; and preliminary job structure based on internal equity

Task 5.0 - Identify List of Market Survey Benchmarks and Approved List of Targets

TASK GOALS: Reach an appropriate number and identify the proper benchmark positions for the external labor market salary and benefits assessment and identify and develop a comprehensive list of targets for conducting a successful external labor market salary and benefits assessment.

TASK ACTIVITIES

- 5.1 Identify a list of classifications (benchmarks) to include in the labor market salary survey. **Note:** Evergreen will work with OUA's Project Manager to select up to 40 classifications to use as benchmarks for the market salary and benefits survey.
- 5.2 Finalize the list of classifications to use as benchmarks for the market salary and benefits survey.
- 5.3 Evergreen will work with OUA's Project Manager to select up to 20 targets (i.e., peer organizations) for the market salary and benefits survey.
- 5.4 Finalize a list of survey targets for the external labor market survey, placing a comparative emphasis on characteristics such as: size of the organization; geographic proximity to the Okeechobee area; economic and budget characteristics; and other demographic data.
- 5.5 Review survey methodology with OUA's Project Manager and refine survey methodology prior to distribution of surveys.
- 5.6 After approval of survey methodology, develop contact list of peer organizations and notify peers of impending surveys.

KEY PROJECT MILESTONES: Preliminary list of benchmark positions for the external labor market salary and benefits assessment; final list of benchmark positions for the external labor market salary and benefits assessment; initial list of survey peers; final list of survey peers and contacts; and survey methodology

Task 6.0 – Conduct Market Salary and Benefits Survey and Provide External Assessment Summary

TASK GOALS: Conduct the external labor market salary survey; conduct a benefits survey; and provide a summary of the salary and benefits survey results to OUA's Project Manager for review.



TASK ACTIVITIES

- 6.1 Prepare customized external labor market salary survey for OUA's Project Manager's approval. Discuss questions and categories to include in the market survey with OUA's Project Manager.
- 6.2 Develop a listing of the current benefits provided by OUA for comparisons with peer organizations.
- 6.3 Using the list of OUA provided benefits and major benefits offerings not provided by OUA develop a list of benefits to include in the external labor market survey.
- 6.4 Prepare benefits survey to be included with salary survey developed in **Task 6.1**.
- 6.5 Contact the targets for electronic completion of the surveys. Provide paper copies by fax, if requested.
- 6.6 Conduct necessary follow-up through e-mails, faxes, and phone calls.
- 6.7 Collect and enter results of surveys into Evergreen's electronic data analysis tools.
- 6.8 Validate all data submitted and develop and submit summary report of external labor market salary and benefits assessment results to OUA's Project Manager.

KEY PROJECT MILESTONES: Market salary survey instrument; and summary report of external labor market salary assessment results

Task 7.0 – Develop Strategic Positioning Recommendations

TASK GOALS: Assess the appropriateness of the current compensation philosophy for OUA and develop a plan for all employees, providing issue areas and preliminary recommendations for strategic improvement.

TASK ACTIVITIES

- 7.1 Identify the compensation policy and accompanying thresholds.
- 7.2 Using the market salary data collected in **Task 6.0** and the classification data reviewed in **Task 4.0**, determine the proper pay plan including number of grades, steps, and ranges. Evergreen will adhere to the Department of Labor (DOL) Wage & Hour to ensure compliance with salary threshold.
- 7.3 Produce a pay plan(s) that best meets the needs of OUA from an internal equity and external equity standpoint.

KEY PROJECT MILESTONES: Proposed compensation strategic direction, taking into account internal and external equity and plan for addressing unique, highly competitive positions

Task 8.0 – Conduct Solution Analysis

TASK GOALS: Conduct analysis comparing JAT values; survey results for the benchmark positions; and produce several possible solutions for implementation.

TASK ACTIVITIES

- 8.1 Conduct regression analysis or other appropriate techniques to properly slot each classification into the proposed pay plan for OUA.
- 8.2 Place all classifications into pay grades based on **Task Activity 8.1**. Sort alphabetically by job class title, in descending order by range, and by old class title and new class specifications.
- 8.3 Create implementation solutions for consideration that take into account the current position of OUA as well as the findings from the classification and compensation analysis. Identify and prepare a range of compensation policy alternatives.
- 8.4 Discuss with OUA's Project Manager potential solutions.



-
-
- 8.5 Determine the best solution to meet the needs of OUA in the short-term and long-term and document the accepted solution.

KEY PROJECT MILESTONES: Initial regression analysis; potential solutions; and documented final solution

Task 9.0 – Develop and Submit Draft and Final Reports

TASK GOALS: Develop and submit a draft and final report of the Employee Classification and Compensation Survey to Okeechobee Utility Authority and present the final report.

TASK ACTIVITIES

- 9.1 Produce a preliminary draft report that captures the results of each previous step. The report will include a description of the recommended classification and compensation plan and will include implementation strategies and the costs associated with implementing recommendations.
- 9.2 Submit the draft report to OUA’s Project Manager for review and approval.
- 9.3 Make edits and submit necessary copies of the final report to OUA’s Project Manager.
- 9.4 Present the final report to OUA Board.
- 9.5 Develop implementation database to communicate the process and progress of this project to OUA’s Project Manager.

KEY PROJECT MILESTONES: Draft and final reports; final presentation; communication plan; and implementation and maintenance database

Task 10.0 – Develop Recommendations for Compensation Administration

TASK GOALS: Develop recommendations for the continued administration by OUA staff to sustain the recommended classification and compensation structure and provide training.

TASK ACTIVITIES

- 10.1 Develop recommendations and guidelines for the continued administration and maintenance of the classification and compensation structure, including recommendations and guidelines related to: how employees will move through the pay structure/system as a result of transfers, promotions, or demotions; how to pay employees whose base pay has reached the maximum of their pay range or value of their position; the proper mix of pay; how often to adjust pay scales and survey the market; the timing of implementation; and how to keep the system fair and competitive over time.
- 10.2 Recommend recruitment/retention strategies, where appropriate.
- 10.3 Present recommendations to OUA’s Project Manager for review.
- 10.4 Provide training and tools to Human Resources Department staff to ensure that staff can conduct audits/adjustments consistent with study methods until the next formal study is conducted using Evergreen’s *JobForce Manager* tool that will enable Human Resources staff to estimate future pay plan changes, update market information, make determinations on reclassifications, and create new jobs – allowing for streamlining, and an increase in fairness and transparency of regular compensation and classification tasks after solution implementation.

KEY PROJECT MILESTONES: Recommendations for compensation administration; recommendations for recruitment/retention policies; and training



Task 11.0 – Provide Revised Class Descriptions and FLSA Determinations

TASK GOALS: Update existing class descriptions; create new class descriptions as needed, ensuring EEO/ADA requirement satisfaction; identify FLSA; provide final version of all class descriptions/specifications in electronic format (i.e., MS Word) after approval by OUA’s Project Manager.

TASK ACTIVITIES

- 11.1 Assess current class descriptions for form, content, validity, and ADA compliance and make FLSA determinations.
- 11.2 Discuss any necessary changes to the class description format with OUA’s Project Manager and revise classification descriptions based on data gathered from the JAT process.
- 11.3 Create new class descriptions based on Evergreen’s proposed classification structure by leveraging data from the job evaluation process, if available. Provide complete listing of the allocation of job classes to salary range assignments.
- 11.4 Recommend a systematic, regular process for reviewing job descriptions.

KEY PROJECT MILESTONES: Updated class descriptions; new class descriptions as needed; and FLSA determinations

3.3 Timeline

Evergreen possesses the ability, staff, skills, and tools to conduct the Employee Classification and Compensation Survey for OUA in 3.5 months of the project start date and following the signing of the contract. This is based on a tentative start date of June 1, 2023, and a completion date of September 15, 2023. This project timeline can be modified in any way to best meet the needs of OUA.

4. Fee Proposal

Evergreen Solutions, LLC is pleased to present our proposed fee to conduct the Employee Classification and Compensation Survey for OUA. We are committed to providing the highest quality consulting services to our client partners for a reasonable price. Our firm is fortunate that our overhead is minimal and our expenses are reasonable so we can pass that cost savings on to our clients.

Our total, not-to-exceed, fixed fee to complete all tasks identified in our detailed work plan in **Section 3.2** of our proposal is **\$19,500**. Our fee is all inclusive, and includes travel costs (meals and lodging), transportation, fringe benefits, indirect costs (overhead), clerical support, and all other out-of-pocket expenses. Our fee includes two onsite visits to OUA to provide the requested work as most of the work can be performed virtually.

Our preferred invoicing schedule is as follows:

- 25% - upon completion of Tasks 1 – 2
- 25% - upon completion of Tasks 3 – 4
- 25% - upon completion of Tasks 5 – 6
- 15% - upon completion of Tasks 7 – 10
- 10% - upon completion of Task 11

We are willing to negotiate the time, scope, and cost of the basic tasks, or any other options that OUA wishes to identify.



PARILLA & ASSOCIATES
P.O. Box 15670
Plantation, FL 33318
(954) 587-7431 • (954) 802-6695 Cell
RMParillaJr@Aol.com

April 12, 2023

2023 Employee Classification & Compensation Survey
Evaluation Committee
Okeechobee Utility Authority
100 SW 5th Avenue
Okeechobee, Florida 34974

Dear Committee Members,

Parilla & Associates is pleased to submit the attached proposal to conduct the 2023 Employee Classification & Compensation Survey on behalf of the Okeechobee Utility Authority. Parilla & Associates has been doing this kind of work since 1986 with a wide variety of clients including utility authorities and municipalities responsible for water and wastewater operations. Specifically, I have provided compensation consulting services for the Fort Pierce Utility Authority since 2016 and the City of Ocala since 2017. I worked with Diane Meiller & Associates to provide compensation consulting services for the Utilities Commission of New Smyrna Beach. I have also done pay and Classification studies for the cities of Lauderdale Lakes and Coral Gables, including their water utilities.

I have reviewed the RFP for this project and will be able to meet all of the provisions and deliverables described in it. I hope that Parilla & Associates is selected to conduct the 2023 Employee Classification & Compensation Survey on behalf of the Okeechobee Utility Authority. Thank you for your consideration.

Sincerely,

Ralph M. Parilla, Jr
President
Parilla & Associates

PARILLA & ASSOCIATES
P.O. Box 15670
Plantation, FL 33318
(954) 587-7431 • (954) 802-6695 Cell
RMParillaJr@Aol.com

I am pleased to propose that Parilla & Associates perform Compensation and Benefit consulting work for the Okeechobee Utility Authority. The work we are proposing is as follows:

JOB DESCRIPTION AND COMPENSATION SYSTEM REVIEW

JOB DESCRIPTION REVIEW – Parilla & Associates will review all of OUA’s position descriptions to become familiar with the positions and to ensure that we are able to match each job with the appropriate positions in other organizations. This review shall include a detailed review of the classification and compensation practices of the QUA. Classification review will include job description, current classification methodologies, standards and work assignments, both current and possible future/additive job classifications. We will review and analyze positions descriptions to determine if work functions and responsibilities are equivalent to the functions and responsibilities in other public/private sector market. We will review all current job classifications, confirm, and recommend changes to the organization of jobs, including new positions to be incorporated into the compensation plan.

SALARY RESEARCH AND ANALYSIS

RESEARCH DESIGN – We will conduct a compensation survey within the appropriate public/private sector job market. In doing so, we will obtain reliable and valid salary ranges and rates from municipalities and other employers in South Central Florida as mutually agreed upon by the OUA Management and the consultant. This phase of the project shall include other organizations that have similar water and wastewater responsibilities as well as other organizations.

PRIVATE AND PUBLIC SECTOR ANALYSIS – We will research OUA’s positions using a database to which the consultant subscribes. The database includes private and public sector wage and salary data and will be used to compare to OUA’s existing salary ranges. A report will be produced showing how OUA’s salary ranges compare to positions in the both the private and public sectors. The database to be used is a compendium of salary surveys and Bureau of Labor Statistics data, it is specific to the Central Florida area and is updated every six weeks.

DATA ANALYSIS AND RECOMMENDATIONS - We will analyze the research information from all of the sources and will recommend a revised grade structure for OUA. Each position will be assigned a grade level. We will also review the current salaries of all the employees and will determine where they fall within the recommended salary structure. We will identify any extreme current individual or group compensation inequities and to provide a recommended corrective action plan and process to remedy these situations. The recommendations will include actions to be taken for the implementation of the recommended compensation system, actions to deal with pay inequities, compression issues and FLSA (exempt/nonexempt) classification issues.

We will also:

- Review and make recommendations regarding appropriate compensation/incentives based on possession or acquisition of additional skills, training or certifications such as Certified Public Accountant, Certified Public Manager, Certified Professional Secretary, technical certifications relevant to the position and duties performed.
- Provide recommendations regarding the implementation of a compensation plan that will fairly and equitably compensate current and future employees. This should be based on sound compensation principles in which internal and external equity are considered within the pay structure, as well as the concepts of equal pay for equal work, equal pay for similar work, and equal pay for comparable work.
- Determine appropriate assignment of either exempt or non-exempt status pursuant to the Fair Labor Standards Act.

MANAGEMENT REVIEW OF RECOMMENDATIONS – Following the formulation of the recommendations, The Consultant will also meet with the key staff to discuss preliminary study results related to classification and wage issues, and determine and incorporate necessary revisions prior to finalization. A final report including implementation plan will be submitted and a presentation of the findings and recommendations will be presented to the OUA Board, upon completion of the study.

BENEFITS SURVEY AND ANALYSIS

As a part of the survey process, the consultant will include a section to gather data on benefits and benefit practices:

- Short and Long-Term Leaves;
- Accrual rates for short-term and long-term leaves (Vacation, Sick, etc.);

- Maximum accrual banks for long-term leaves;
- Options for a buy-down of long-term leaves by employees (what leave types, how often, for what purposes, percentage of value eligible for buy-down, etc.);
- Should the earned paid leave be converted to general paid time off, if so, the implementation of such a change;
- Health Insurance Benefits:
 - Coverage for the employee
 - Cost-Share for Spouse and/or Dependents;
 - Is the OUA contributed Health Care Stipend competitive to market conditions for retaining and hiring employees;
- Employer-Sponsored Retirement Benefits:
 - Vesting Period(s)
 - Type of Plan (401k, Defined Benefit, etc.)
 - Other Employer-Sponsored Benefits, such as Cafeteria (Section 125) benefits, Dental, Vision, Life, Short and Long-Term Disability, etc..

IMPLEMENTATION

Parilla & Associates will prepare a cost analysis for the implementation of the compensation recommendations including dealing with employees whose salaries fall below the new minimums and dealing with inequities and compression problems. We will also provide training and guidance to the Human Resources staff in the proper administration and maintenance of the proposed classification and compensation plan to include reclassifications, upgrades and salary adjustment criteria. We will also make recommendations regarding any other pertinent situations or information regarding the various forms of compensation for employees.

FINAL REPORT

Based upon the aforementioned steps, a final report will be prepared which will incorporate all findings and recommendations for changes and modifications and will include an implementation strategy. The report will summarize and document the entire study. In preparation for this report, the Consultant will make an initial presentation of the classification and pay plan study process to the appropriate staff.

COST

Compensation Study

Review of position descriptions	\$500.00
Wage and Salary Research, Analysis & Recommendations	\$8,500.00

Benefits Study

Review of current benefit program	\$1,000.00
Design benefit component of the survey questionnaire	\$750.00
Wage and Salary Research, Analysis & Recommendations	\$12,500.00

Final Report

Total Cost	\$1,500.00
	\$24,750.00

These costs are all inclusive. Costs and expenses, including travel associated with the study, on-site meetings and final report shall be borne by Parilla and Associates.

Please let me know if you have any questions regarding this proposal.

Sincerely,

Ralph M. Parilla, Jr.
President
Parilla & Associates

PARILLA & ASSOCIATES

P.O. Box 15670
Plantation, FL 33318
(954) 587-7431 • (954) 587-3844 Fax
RMParillaJr@Aol.com

Ralph M. Parilla, Jr. is the President of Parilla & Associates, a consulting firm specializing in Compensation, Management Training and Human Resources consulting. His experience includes several years in Human Resources positions at Motorola and Gould. He also worked as the Southeast Vice President of the Employers Association of Florida.

Parilla's experience includes fourteen years at Motorola, where he worked in a variety of assignments in divisional, corporate and international operations. His last two assignments were at the Director level with responsibility for Motorola's Human Resources operations in the Asia/Pacific region, and then in Florida and Puerto Rico.

His experience with Gould (later Encore Computer) included Director level assignments in Compensation, Benefits, Employee Relations, Employment and Recruiting, and EEO.

Since starting Parilla & Associates in 1986, he has conducted training programs and made convention and seminar presentations for client organizations in a variety of enterprises such as state, county, and municipal government, and numerous industries including computers, machine tools, health care, food service, telecommunications, agriculture, aviation, biological products, country clubs, electronics manufacturing, printing, retail, and construction. These programs have ranged from first level supervisory courses through CEO level seminars.

Consulting assignments include extensive work in Compensation projects such as pay plan design, job evaluation, job descriptions, and salary surveys. Other consulting activities encompass employee relations issues, performance appraisal design, EEO Charge resolution, Human Resources policy and handbook writing, meeting facilitation, and strategic planning.

His involvement in the community includes being on the founding Board of Directors of the Adam Walsh Center. He was the Center's Chairman of the Board from 1982 until the merger with the National Center for Missing and Exploited Children in 1990. After joining the NCMEC Board, he was an active board member until 2014, chairing several committees and serving on the Board's Executive Committee. He also served as the Chairman of the Board of Directors. In addition to his work on the NCMEC board, he has been active in workforce development issues for over 30 years. He is the past Chair of the Work Force One (now Career Source) Board of Directors. He was also active in the Broward County Crime Stoppers Program, serving as chairman of the board. He was also a volunteer Suicide Crisis Line Counselor for eight years, and was a member of their Board of Directors.

ABOUT PARILLA & ASSOCIATES

Parilla and Associates is a consulting company which has been serving clients since 1986. The three major services offered by the organization are compensation consulting, management training and human resources consulting.

Compensation Services include job analysis and evaluation, wage and salary surveys, job description writing, benefits analysis and surveys, and incentive bonus systems. Clients for these services have included the following organizations:

Clerk of the Courts, Broward Co. FL	City of Orlando, FL
Clerk of the Courts, Sarasota Co. FL	Clerk of the Courts, Manatee Co. FL
Clerk of the Courts, Citrus Co. FL	Escambia County Tax Collector
City of Deerfield Beach, FL	Tampa Housing Authority
Clerk of the Courts, Palm Beach Co. FL	Clerk of the Courts, Leon Co., FL
Citrus County Tax Collector	Jacksonville Transportation Authority
Clerk of the Courts, Lake Co. FL	Clerk of the Courts, Indian River Co., FL
City of Coral Gables, FL	Clerk of the Courts, Orange Co. FL
Clerk of the Courts, Hillsborough Co., FL	9 th Circuit Court, Orlando, FL
City of Lauderdale Lakes	Florida Association of Court Clerks
Broward Co. Housing Authority	South FL Regional Transportation Authority
Clerk of the Courts, Martin Co., FL	Clerk of the Courts, Hardee Co. FL
City of Ocala, FL	City of Miami, FL
Fort Pierce Utilities Authority	St. Lucie County
Titusville Housing Authority	

The management training services include programs for all levels of supervision and management. Clients include:

9 th Circuit Court, Orlando, FL	City of Oakland Park, FL
Palm Beach County, FL	Marion County, FL
Florida Association of Court Clerks	City of Dania Beach, Florida
Florida Atlantic University	Arvida/JMB Partners
Clerk of the Courts, Palm Beach Co., FL	Florida State University Inst. of Government
Clerk of the Courts, Sarasota Co., FL	Orlando Aviation Authority
Clerk of the Courts, Gadsden Co., FL	City of Deerfield Beach, FL
City of Hollywood	City of Boca Raton, FL
Clerk of the Courts, Indian River Co., FL	City of Hallandale, FL
Martin County Government	Clerk of the Courts, Jackson Co., FL
Goodwill Industries	City of Miami Gardens
Clerk of the Courts, St. Lucie, Co., FL	15 th Circuit Court, West Palm Beach, FL

ABOUT PARILLA & ASSOCIATES - continued

The third area of services is Human Resources Consulting. This includes policy development, handbook writing, performance appraisal design, employee relations programs, organizational development, team building, EEO charge resolution, employee opinion surveys and various other areas of concern. Clients for these services include:

Palm Beach County, FL	Palm Beach Co. Fire/Rescue
Clerk of the Courts, Hardee Co., FL	Woodfield Country Club
Boca Pointe Country Club	Palm Beach Co. Clerk of the Courts
15 th Circuit Court, Palm Beach Co., FL	Media One
Hillsborough County	Tyco
Hospice of Palm Beach Co.	Modular Computer Systems
Boca West Country Club	Rinker Materials Corp.
Clerk of the Courts, Hillsborough Co., FL	Fort Lauderdale/Hollywood Airport
Pointe Federal Savings Bank	Town of Jupiter
Computer Products Inc.	Clerk of the Courts, Indian River Co., FL
Warner Brothers	Gables Engineering Inc.
Jensen Corp.	Broward Sheriff's Office
PCA/Family Health Plan	Miller Construction
City of Pompano Beach	NABI
Direct Interiors	Boca Research Inc.
Banyan Air Service	Hospital Staffing Services
Wynmoor Village	MSI Air Conditioning
Gleneagles Country Club	Town of Davie
Champion Computer	Service America
City of Oakland Park	City of Homestead
Clerk of the Court, Sarasota Co. FL	Clerk of the Court, Martin Co. FL
Republic Industries	Clerk of the Court, Indian River Co., FL
AutoNation	Holman Enterprises
Broward County, Florida	City of Boca Raton, Florida
City of Juno Beach, Florida	City of Lauderhill, Florida

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 19

MAY 16, 2023

NW 5th STREET GRAVITY SEWER PROJECT

This project has been completed to the satisfaction of the engineer (Steve Dobbs) and OUA staff.

Please find attached a letter from the engineer stating the project is complete, a Change Order and final pay application.

The Change Order included a deductive change to the terminal manhole cost, additive cost for manhole coating and deductive cost to remove the contingency money.

OUA staff recommends approval of a net deductive Change Order No. 1 in the amount of \$14,497.20, to be executed by either OUA Board or OUA Executive Director.

OUA staff recommends approval of the final pay application to B&B Site Development, Inc. in the amount of \$10,495.38.

AIA[®] Document G701[™] – 2017

Change Order

PROJECT: OUA-NW 5th Street Sewer Expansion	CONTRACT INFORMATION: Contract For: O U A	CHANGE ORDER INFORMATION: Change Order Number: 1 Date: 5-12-2023
OWNER: Okeechobee Utility Authority	Date: September 26, 2022 Engineer: Steve Dobbs	CONTRACTOR: B&B Site Development, Inc.


The Contract is changed as follows:

1. Replace original bid MH with attached submittal Exhibit "A" And Sewper Coat New Manhole attached Exhibit "B" Total Add \$502.80
2. Contingency: \$15,000.00 Less Item #1 (502.80) attached Exhibit "C" Decrease in contract -\$14,322.70

The original (Contract Sum) (Guaranteed Maximum Price) was	\$ 91,954.00
The net change by previously authorized Change Orders	\$ 0.00
The (Contract Sum) (Guaranteed Maximum Price) prior to this Change Order was	\$ 91,954.00
The (Contract Sum) (Guaranteed Maximum Price) will be (increased) (decreased) (unchanged) by this Change Order in the amount of	\$ (14,497.20)
The new (Contract Sum) (Guaranteed Maximum Price), including this Change Order, will be	\$ 77,456.80
The Contract Time will be (increased) (decreased) (unchanged) by	() days.
The new date of Substantial Completion will be	

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

 Steven Dobbs, P.E. Engineer	B&B Site Development, Inc. Contractor:	OUA Owner:
 SIGNATURE	 SIGNATURE	 SIGNATURE
Steven Dobbs, P.E. PRINTED NAME AND TITLE	Michelle H. Baughman, President PRINTED NAME AND TITLE	 PRINTED NAME AND TITLE
5/25/23 DATE	5-12-2023 DATE	 DATE

CAUTION: You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

B&B Site Development, Inc.
 1505 C South Parrott Avenue
 Okeechobee, Fl. 34974
 Phone: 863-763-6053
 Email: bbsitedevelopmentinc@gmail.com

Exhibit "A" & "B" 

SITE DEVELOPMENT, INC.
 1505-C S. Parrott Avenue - Okeechobee, Fl.
 863-763-6053
 Website: www.bbsitedevelopmentinc.com

Change order #1 Request

Date: October 14, 2022

To: OUA

Job: NW 5th Street
 Sewer Expansion Contract

Original Contract Total	\$	91,954.00
Requested CO #1	\$	502.80
New Total after CO#1	\$	92,456.80

Description:	Total
As Requested by Mr. John Hayford, To change existing 6' manhole to the requested 4' diameter manhole and apply 1/2" Sewpercoat to the 4' manhole, we request an increase to the existing contract in the amount of \$502.80 See Below:	
1. Requested Manhole Change: <i>Exhibit A</i>	\$ (1,717.20)
The cost of the original bid manhole was	\$ 7,093.70
The cost of the latest requested manhole "submittal attached"	\$ 5,376.50
Difference is a credit	\$ (1,717.20)
2. Requested Sewper coat of manhole: <i>Exhibit B</i>	\$ 2,220.00
Cost to sewpercoat 1/2" plus prep and markup is an Extra	\$ 2,220.00
Note: Quoted by text from Lewis with Intercounty Engineering in Pompano Bch., Fl. They are our Sewpercoat supplier on this project.	
Total Increase this Change order #1	\$ 502.80

Respectfully submitted,
Phil Baughman
 Philip Baughman

Exhibit A

AMERICAN CONCRETE INDUSTRIES, INC.

350 NORTH ROCK ROAD
FORT PIERCE, FLORIDA 34945
772-464-1187 · FAX (772) 595-9050

DATE: AUGUST 11, 2022 PROJECT: NW 5TH STREET SEWER EXPANSION
TO: B & B SITE DEVELOPMENT, INC. LOCATION: OKEECHOBEE
1505-C PARROTT AVENUE ENGINEER: STEVEN L. DOBBS ENGINEERING
OKEECHOBEE, FLORIDA 34974 QUOTE #: 2022-0340
ATTENTION: MICHELLE BAUGHMAN PLAN DATE: 1-31-22, LAST REV. 2-7-22

WE PROPOSE TO SUPPLY THE FOLLOWING MATERIALS:

<u>QUANTITY</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>EXTENSION</u>
1	6FT. DIA. SANITARY MANHOLE W/U.S. FOUNDRY #420-B RING & COVER COAL TAR EPOXY INTERIOR & EXTERIOR	6480.00	6480.00
1	BOX RAM NEK	85.00	85.00
1	RAIN GUARD	80.00	80.00

SUB TOTAL	\$	6,645.00
SALES TAX	6.00%	398.70
SUR TAX	1.00%	50.00
TOTAL	\$	<u>7,093.70</u>

ALL MATERIAL SUBJECT TO ENGINEER'S APPROVAL.

QUANTITIES ARE ESTIMATED - UNIT PRICES TO PREVAIL. / F.O.B. JOBSITE.

PAYMENT TO BE MADE AS FOLLOWS: NET 30 DAYS. A FINANCE CHARGE AND/OR SERVICE CHARGE OF 1.5% PER MONTH, 18% PER YEAR WILL BE CHARGED ON ALL ACCOUNTS OVER 30 DAYS. IN THE EVENT THAT IT BECOMES NECESSARY TO INSTITUTE ACTION FOR COLLECTION OF AMOUNT ON ANY UNPAID BALANCE, BUYER AGREES TO PAY ALL COSTS OF COLLECTION, INCLUDING ATTORNEY'S FEES.

THIS PROPOSAL MAY BE WITHDRAWN BY ACI IF NOT ACCEPTED WITHIN 30 DAYS.

AUTHORIZED BY: AMERICAN CONCRETE INDUSTRIES, INC.

ACCEPTED BY: _____

(SIGNATURE)

(DATE)

(SIGNATURE)

(DATE)

ROBERT L. SNOWE, PRESIDENT

(PRINT NAME AND TITLE)

(PRINT NAME AND TITLE)

Exhibit A

AMERICAN CONCRETE INDUSTRIES, INC.

350 NORTH ROCK ROAD
FORT PIERCE, FLORIDA 34945
772-464-1187 · FAX (772) 595-9050

DATE: OCTOBER 5, 2022 (REVISED) PROJECT: NW 5TH STREET SEWER EXPANSION
 TO: B & B SITE DEVELOPMENT, INC. LOCATION: OKEECHOBEE
 1505-C PARROTT AVENUE ENGINEER: STEVEN L. DOBBS ENGINEERING
 OKEECHOBEE, FLORIDA 34974 QUOTE #: 2022-0340
 ATTENTION: MICHELLE BAUGHMAN PLAN DATE: 1-31-22, LAST REV. 2-7-22

WE PROPOSE TO SUPPLY THE FOLLOWING MATERIALS:

<u>QUANTITY</u>	<u>DESCRIPTION</u>	<u>UNIT PRICE</u>	<u>EXTENSION</u>
1	4 FT.. DIA. SANITARY MANHOLE W/U.S. FOUNDRY #420-B RING & COVER COAL TAR EPOXY INTERIOR & EXTERIOR, BOOTS (SEWPER COAT BY OTHERS IF REQUIRED)	4860.00	4860.00
1	BOX RAM NEK	85.00	85.00
1	RAIN GUARD	80.00	80.00

SUB TOTAL	\$	5,025.00
SALES TAX	6.00%	301.50
SUR TAX	1.00%	50.00
TOTAL	\$	<u>5,376.50</u>

ALL MATERIAL SUBJECT TO ENGINEER'S APPROVAL.

QUANTITIES ARE ESTIMATED - UNIT PRICES TO PREVAIL. / F.O.B. JOBSITE.

PAYMENT TO BE MADE AS FOLLOWS: NET 30 DAYS. A FINANCE CHARGE AND/OR SERVICE CHARGE OF 1.5% PER MONTH, 18% PER YEAR WILL BE CHARGED ON ALL ACCOUNTS OVER 30 DAYS. IN THE EVENT THAT IT BECOMES NECESSARY TO INSTITUTE ACTION FOR COLLECTION OF AMOUNT ON ANY UNPAID BALANCE, BUYER AGREES TO PAY ALL COSTS OF COLLECTION, INCLUDING ATTORNEY'S FEES.

THIS PROPOSAL MAY BE WITHDRAWN BY ACI IF NOT ACCEPTED WITHIN 30 DAYS.

AUTHORIZED BY: AMERICAN CONCRETE INDUSTRIES, INC.

ACCEPTED BY: _____

(SIGNATURE)

(DATE)

(SIGNATURE)

(DATE)

ROBERT L. SNOWE, PRESIDENT

(PRINT NAME AND TITLE)

(PRINT NAME AND TITLE)

Exhibit "B"



INTERCOUNTY ENGINEERING, INC.

1925 NW 18TH STREET
 POMPANO BEACH, FL 33069
 TEL: (954) 972-9800 FAX: (954) 974-0042

INVOICE 3399

DATE:

Submitted to:

BB Site Development
 1505 S. Parrot Avenue
 Okeechobee, FL 34974

Project:

OUA Project NW 5th Street

Quantity	Unit	Description	Unit Price	Extended
1	Ea	Sandblasted, pressure washed and installed 1/2" Sewpercoat in a manhole.	\$ 2,000.00	\$ 2,000.00
Total Due:				\$ 2,000.00

B&B Site Development, Inc.
1505 C South Parrott Avenue
Okeechobee, Florida, 34974
Phone: 863-763-6053
Email: bbsitedevelopment, Inc.



SITE DEVELOPMENT, INC.
1505-C S. Parrott Avenue - Okeechobee, FL
863-763-6053
bbsitedevelopmentinc@gmail.com

EXHIBIT "C"

May 12-2023

To: OUA
Job: NW 5th Street Sewer Expansion

REF: Breakdown of Contingency

1. Contingency Allowance		\$	15,000.00
Change order #1 attached	\$	502.80	
	<u>\$</u>	<u>502.80</u>	
		\$	<u>(502.80)</u>
		\$	14,497.20
			Credit Balance

Respectfully submitted,

Michelle H. Baughman

April 28, 2023

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

Dear Mr. Hayford:

Reference: NW 5th Street Gravity Sewer Expansion

Please find attached the final payment of \$10669.88 for the above referenced project. I have included the partial certification received from FDEP and the sealing of the manhole as the last remaining item to be completed included in the final invoice from B & B Site Development.

The final payment includes the return of the unused portion of the contingency as shown in the final pay request.

Sincerely,

A handwritten signature in blue ink that reads "Steven L. Dobbs".

Steven L. Dobbs, P.E.

Application and Certificate for Payment

Contractor: Okeechobee Utility Authority 100 SW 5th AVE Okeechobee, FL 34974	PROJECT: Project: NW 5th St Sewer Expansion NW 5th St and 9th Avenue, Okeechobee	APPLICATION NO: 2 Final Application Date: REVISED 5-12-2023 Period To: 4/18/2023	Distribution to: OWNER: <input type="checkbox"/> ARCHITECT: <input type="checkbox"/> CONTRACTOR: <input checked="" type="checkbox"/> FIELD: <input type="checkbox"/> OTHER: <input type="checkbox"/>
SubContractor: B&B Site Development, Inc. 1505 S Parrott Avenue Okeechobee, FL 34974	VIA ARCHITECT:	PROJECT NOS: Contract Date:	

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.

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work 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 the Owner, and that current payment shown herein is now due.

ORIGINAL CONTRACT SUM	\$ 91,954.00
NET change by Change Orders	\$ (14,497.20)
CONTRACT SUM TO DATE (Line 1+2)	\$ 77,456.80
TOTAL COMPLETED & STORED TO DATE (Column G on G703) ...	\$ 77,456.80
RETAINAGE:	
a. 5% % Of Completed Work (Column D+E on G703)	\$ -
b. 10% % of Stored Material (Column F on G703)	\$ -
Total Retainage (Lines 5a+5b or Total in Column I of G703)	\$ -
TOTAL EARNED LESS RETAINAGE	\$ 77,456.80
(Line 4 less Line 5 Total)	
LESS PREVIOUS CERTIFICATES FOR PAYMENT	\$ 66,961.42
(Line 6 from prior Certificate)	
CURRENT PAYMENT DUE	\$ 10,495.38
BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$ -

CONTRACTOR: B&B Site Development, Inc.
By: Michelle H. Baynes Date: 5-12-2023
State of: FLORIDA County of: OKEECHOBEE
Subscribed and sworn to before me this _____ day of _____ 2018.

Notary Public:
My Commission expires:

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising this 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.

AMOUNT CERTIFIED 10,495.38

(Attached explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT: Stuart Cole
By: _____ DATE: 5/12/23

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.

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
all changes approved in previous months by Owner		
all approved this Month		
TOTALS		
TOTAL CHANGES by Change Order		

Continuation Sheet

From: B&B Site Development, Inc.

To: OUA

Project NW 5th Street

Page 2 of 2

IA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT,

containing Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO:
2 Final
APPLICATION DATE:
REVISED 5-12-2023
PERIOD TO:
4/18/2023
Subcontractor No.:
202017-013

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL COMPLETED AND STORED TO DATE (D + E + F)		H BALANCE TO FINISH (C - G)	I RETAINAGE
			FROM PREVIOUS APPLICATION (D+E)			% (G / C)			
1	General Conditions	\$ 15,235.00	\$ 13,711.50	\$ 1,523.50		\$ 15,235.00	100%	\$ -	\$ 761.75
2	Indemnity	\$ 500.00	\$ 500.00	\$ -		\$ 500.00	100%	\$ -	\$ 25.00
3	Manhole	\$ 10,948.00	\$ 9,853.20	\$ 1,094.80		\$ 10,948.00	100%	\$ -	\$ 547.40
4	Erosion Control	\$ 1,000.00	\$ 1,000.00	\$ -		\$ 1,000.00	100%	\$ -	\$ 50.00
5	Seed and Mulch	\$ 1,400.00	\$ 1,400.00	\$ -		\$ 1,400.00	100%	\$ -	\$ 70.00
6	8" Gravity Sewer pipe	\$ 16,944.00	\$ 16,944.00	\$ -		\$ 16,944.00	100%	\$ -	\$ 847.20
7	4" Service- 20LF	\$ 4,665.00	\$ 4,665.00	\$ -		\$ 4,665.00	100%	\$ -	\$ 233.25
8	4" Service - 50 LF	\$ 7,662.00	\$ 7,662.00	\$ -		\$ 7,662.00	100%	\$ -	\$ 383.10
9	Sawcut & Remove Existing Pavement	\$ 2,000.00	\$ 2,000.00	\$ -		\$ 2,000.00	100%	\$ -	\$ 100.00
10	Restore Existing Road to Grade	\$ 7,500.00	\$ 7,500.00	\$ -		\$ 7,500.00	100%	\$ -	\$ 375.00
11	Dewatering	\$ 3,000.00	\$ 3,000.00	\$ -		\$ 3,000.00	100%	\$ -	\$ 150.00
12	Air Vent	\$ 600.00		\$ 600.00		\$ 600.00	100%	\$ -	\$ 30.00
13	Testing**** See Attached	\$ 3,000.00		\$ 3,000.00		\$ 3,000.00	100%	\$ -	\$ 150.00
14	Safety	\$ 2,500.00	\$ 2,250.00	\$ 250.00		\$ 2,500.00	100%	\$ -	\$ 125.00
15	Contingency See Attached	\$ 15,000.00		\$ 15,000.00		\$ 15,000.00	100%	\$ -	\$ 750.00
17	DEDUCT BALANCE of Contingency			\$ (14,497.20)		\$ (14,497.20)		\$ 14,497.20	\$ (724.86)
	GRAND TOTAL	\$ 91,954.00	\$ 70,485.70	\$ 6,971.10	\$ -	\$ 77,456.80	84%	\$ -	\$ 4,597.70

Document G703-1992, Copyright © 1963, 1965, 1966, 1967, 1970, 1978, 1983 and 1992 by The American Institute of Architects. All rights reserved. WARNING: This AIA Document is protected by U.S.

Copyright Law and International Treaties. Unauthorized reproduction or distribution of this AIA Document, or any portion of it, may result in severe civil and criminal penalties, and will be prosecuted to

maximum extent possible under the law. This document was produced by AIA software at 10:42:04 on 09/20/2007 under Order No.1000293426_1 which expires on 3/21/2008, and is not for resale.

or Notes:

(1808096339)

Steven Dobbs <sdobbs@stevedobbsengineering.com>

0040824-109-DWC-CG -Okeechobee County Jail Expansion - Partial Clearance

1 message

Kit, Ayyad <Ayyad.Kit@floridadep.gov>

Wed, Feb 15, 2023 at 1:24 PM

To: "dmanzo@co.okeechobee.fl.us" <dmanzo@co.okeechobee.fl.us>Cc: Steven Dobbs <sdobbs@stevedobbsengineering.com>

Dear Mr. Deborah,

We are in receipt of your Notification of **Partial** Completion of Construction A Domestic Wastewater Collection/Transmission system for the project: **Okeechobee County Jail Expansion**, authorized by **Permit Number 0040824-109-DWC-CG**, issued on March 7, 2022.

This Partial Clearance pertains to the completion of the installation of :

- 350 LF of 8-inch Gravity Sewer and One Manhole on NW 5TH Street.

Based on your notification in lieu of infiltration(visual inspection)- letter, we accept this project for service in substantial accordance with the approved plans with the understanding that the project will be operated in compliance with Florida Administrative Codes (F.A.C.)

Should you have any questions, please contact Ayyad Kit at telephone number 561-681-6689 or by e-mail at Ayyad.kit@floridadep.gov

Thank you,

Ayyad

Ayyad Kit



Engineering Specialist I

Florida Department of Environmental Protection

Southeast District – West Palm Beach

3301 Gun Club Road, MSC 7210-1

West Palm Beach, FL 33406

Ayyad.Kit@FloridaDEP.gov

Office: 561-681-6689



OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 20

MAY 16, 2023

Pine Ridge Park Pay Application No. 8

Please find attached Pine Ridge Park Pay Application No. 8.

OUA staff, project engineers and Hinterland Group staff had an extensive (2 ½ hours) progress meeting yesterday (May 11th). During the meeting, a discussion was had concerning when to expect their (Hinterland) next pay request. Hinterland suggested it had been sent. It was determined after the meeting that it had been sent for review, it was reviewed and sent back to Hinterland, but, Hinterland had not sent out the final corrected pay application.

OUA staff received a copy late Thursday and it is attached. OUA field staff have reviewed and approved this pay application. It has not been reviewed yet by the OUA administrative section nor has OUA received the engineer's approval.

The project is continuing. Most, if not all of the water and sewer piping is in the ground. Most roadside restoration is complete. The vacuum building has some leaks appear in the initial structure and all work has essentially stopped until corrections are made.

Upon review and approval by all of the OUA staff and by the engineer, OUA staff is recommending approval of Pay application No. 8.

OUA staff recommends approval of Hinterland Group, Inc. Pay Application No. 8 in the amount of \$334,262.82.

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

TO OWNER: **OKEECHOBEE UTILITY AUTHORITY**

PROJECT: **PINE RIDGE PARK UTILITY IMPROVEMENTS**

APPLICATION NO: **8**

APPLICATION DATE: **April 27, 2023**

PERIOD FROM: **April 1, 2023**

PERIOD TO: **April 30, 2023**

REVISION:

CONTRACT NO.: **235-006.03**

CONTRACTOR NO.: **22-0039-00**

FROM CONTRACTOR:

**Hinterland Group, Inc.
2051 W Blue Heron Blvd.
Riviera Beach, FL 33404**

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.

1. ORIGINAL CONTRACT SUM	\$	<u>5,143,000.00</u>
2. Net change by Change Orders	\$	<u>(712,125.05)</u>
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$	<u>4,430,874.95</u>
4. TOTAL COMPLETED & STORED TO DATE:	\$	<u>2,625,865.44</u>
5. RETAINAGE:		
a. <u>5</u> % of Completed Work	\$	<u>112,403.23</u>
(Column D + E on G703)		
b. <u>5</u> % of Stored Material	\$	<u>18,890.05</u>
(Column F on G703)		
Total Retainage (Lines 5a + 5b or		
Total in Column I of G703)	\$	<u>131,293.27</u>
6. TOTAL EARNED LESS RETAINAGE	\$	<u>\$2,494,572.17</u>
(Line 4 Less Line 5 Total)		
7. LESS PREVIOUS CERTIFICATES FOR		
PAYMENT (Line 6 from prior Certificate)	\$	<u>2,160,309.35</u>
8. CURRENT PAYMENT DUE	\$	<u>334,262.82</u>
9. BALANCE TO FINISH, INCLUDING RETAINAGE	\$	<u>1,936,302.78</u>
(Line 3 less Line 6)		

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$0.00	\$712,125.05
Total approved this Month	\$ -	0.00
TOTALS	\$0.00	\$712,125.05
NET CHANGES by Change Order		(\$712,125.05)

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief, the Work 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 the Owner, and that current payment shown herein is now due.

CONTRACTOR: HINTERLAND GROUP, INC.

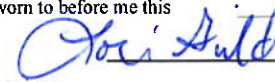
By:  Date: 05/11/23
Josh Ramirez, Project Manager

State of: Florida

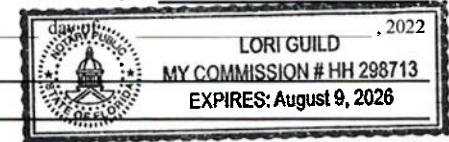
County of: Palm Beach

Subscribed and sworn to before me this

Notary Public:



My Commission expires:



ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Engineer certifies to the Owner, that to the best of the Engineer'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.

AMOUNT CERTIFIED . . . \$ _____

Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.

ENGINEER/ARCHITECT:

By: _____ Date: _____

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.

SCHEDULE OF VALUES

AIA DOCUMENT G703

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed certification is attached.

CONTRACT: 235-006.03

APPLICATION NO: 8

In tabulations below, amounts are stated to the nearest dollar.

PROJECT TITLE: PINE RIDGE PARK UTILITY IMPROVEMENTS

APPLICATION DATE: 4/27/2023

Use Column I on Contracts where variable retainage for line items may apply.

PERIOD TO: 4/30/2023

PROJECT NO.: 235-006.03

CONTRACT NO.: 22-0039-00

A ITEM NO.	B FDOT PAY ITEM NO.	C DESCRIPTION OF WORK ITEM	D QTY	E UNIT	F UNIT PRICE	G SCHEDULED VALUE TOTAL	H WORK COMPLETED FROM PREVIOUS APPL		I WORK COMPLETED THIS PERIOD		J MATERIALS PRESENTLY STORED (NOT IN G OR H)	K TOTAL COMPLETED AND STORED TO DATE (G+H+I)	L % (K - F)	M BALANCE TO FINISH (F - K)	N TOTAL RETAINAGE 5.00%
							QTY	AMOUNT (G + H)	QTY	AMOUNT					
GENERAL															
1		Mobilization	1	LS	\$ 316,000.00	\$316,000.00	0.950	\$300,200.00		\$ -	0.95	\$0.00	95%	\$15,800.00	\$15,010.00
2		Indemnification	1	LS	\$ 51,500.00	\$51,500.00	1.000	\$51,500.00		\$0.00	1	\$0.00	100%	\$0.00	\$2,575.00
3		As-Built Record Drawings	1	LS	\$ 34,200.00	\$34,200.00	0.600	\$20,520.00	0.1	\$3,420.00	0.7	\$0.00	70%	\$10,260.00	\$1,197.00
4		Maintenance of Traffic	1	LS	\$ 34,200.00	\$34,200.00	0.800	\$27,360.00	0.1	\$3,420.00	0.9	\$0.00	90%	\$3,420.00	\$1,539.00
5		Existing Utility Location/ Identification	1	LS	\$ 10,260.00	\$10,260.00	1.000	\$10,260.00		\$0.00	1	\$0.00	100%	\$0.00	\$513.00
6		NPDES General Construction Permit Compliance	1	LS	\$ 10,260.00	\$10,260.00	0.700	\$7,182.00	0.1	\$1,026.00	0.8	\$0.00	80%	\$2,052.00	\$410.40
SANITARY SYSTEM															
7a		Furnish and install SDR 21 PVC vacuum main, complete - 4 inch	8100.00	LF	\$46.46	\$376,326.00	8100.000	\$376,326.00		\$0.00	8100	\$0.00	100%	\$0.00	\$18,816.30
7b		Furnish and install SDR 21 PVC vacuum main, complete - 6 inch	1900.00	LF	\$57.35	\$108,965.00	1850.000	\$106,097.50	50	\$2,867.50	1900	\$0.00	100%	\$0.00	\$5,448.25
7c		Furnish and install SDR 21 PVC vacuum main, complete - 8 inch	600.00	LF	\$79.80	\$47,880.00	200.000	\$15,960.00		\$0.00	200	\$7,479.72	49%	\$24,440.28	\$1,171.99
8a		Furnish and install division valves and boxes, complete - 4-inch	12.00	EA	\$ 2,115.00	\$25,380.00	12.000	\$25,380.00		\$0.00	12	\$0.00	100%	\$0.00	\$1,269.00
8b		Furnish and install division valves and boxes, complete - 6-inch	5.00	EA	\$ 2,360.00	\$11,800.00	5.000	\$11,800.00		\$0.00	5	\$0.00	100%	\$0.00	\$590.00
8c		Furnish and install division valves and boxes, complete - 8-inch	1.00	EA	\$ 3,741.00	\$3,741.00	1.000	\$3,741.00		\$0.00	1	\$0.00	100%	\$0.00	\$187.05
9a		Furnish and install vacuum collection pit assemblies, complete - Type "A" Adjacent to main	34	EA	\$ 8,800.00	\$ 299,200.00	20	\$176,000.00	14	\$123,200.00	34	\$175,275.00	159%	-\$175,275.00	\$23,723.75
9b		Furnish and install vacuum collection pit assemblies, complete - Type "A" Across from main	7	EA	\$ 9,575.00	\$ 67,025.00	2	\$19,150.00	5	\$47,875.00	7	\$67,025.00	100%	\$0.00	\$3,351.25
9c		Furnish and install vacuum collection pit assemblies, complete - Type "B" Adjacent to main	11	EA	\$ 10,035.00	\$ 110,385.00		\$0.00	11	\$110,385.00	11	\$82,546.22	175%	-\$82,546.22	\$9,646.56
9d		Furnish and install vacuum collection pit assemblies, complete - Type "B" Across from main	3	EA	\$ 10,260.00	\$ 30,780.00	1	\$10,260.00	2	\$20,520.00	3	\$0.00	100%	\$0.00	\$1,539.00
Furnish and install vacuum pump station with equipment, complete															
10a		Mobilization	1	LS	\$ 50,140.00	\$50,140.00	1	\$50,140.00		\$0.00	1	\$0.00	100%	\$0.00	\$2,507.00
10b		Underground Building Section Excavation and Dewatering	1	LS	\$ 65,000.00	\$65,000.00	1	\$65,000.00		\$0.00	1	\$0.00	100%	\$0.00	\$3,250.00
10c		Building Shell	1	LS	\$ 340,000.00	\$340,000.00	0.25	\$85,000.00		\$0.00	0.25	\$0.00	25%	\$255,000.00	\$4,250.00
10d		Finish Roofing	1	LS	\$ 35,000.00	\$35,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$35,000.00	\$0.00
10e		Gutters	1	LS	\$ 12,000.00	\$12,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$12,000.00	\$0.00
10f		Overhead Crane	1	LS	\$ 40,000.00	\$40,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$40,000.00	\$0.00
		Generator (Furnish Only)	1	LS	\$ 125,000.00	\$125,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$125,000.00	\$0.00
10g		Electrical	1	LS	\$ 235,000.00	\$235,000.00	0.05	\$11,750.00		\$0.00	0.05	\$0.00	5%	\$223,250.00	\$587.50
10h		Flovc System (Furnish Only)	1	LS	\$ 481,000.00	\$481,000.00		\$0.00		\$0.00	0	\$112,500.00	23%	\$368,500.00	\$5,625.00
10i		Piping Material (Furnish Only)	1	LS	\$ 45,000.00	\$45,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$45,000.00	\$0.00
10j		Stucco and Paint Finish	1	LS	\$ 55,000.00	\$55,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$55,000.00	\$0.00
10k		HVAC	1	LS	\$ 35,000.00	\$35,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$35,000.00	\$0.00
10l		Louvers and Metalwork	1	LS	\$ 45,000.00	\$45,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$45,000.00	\$0.00
10m		Order Control	1	LS	\$ 15,000.00	\$15,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$15,000.00	\$0.00
10n		General Plumbing	1	LS	\$ 12,000.00	\$12,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$12,000.00	\$0.00
10o		Bathroom	1	LS	\$ 15,000.00	\$15,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$15,000.00	\$0.00
10p		Doors	1	LS	\$ 25,000.00	\$25,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$25,000.00	\$0.00
10q		Labor and Supervision for installation and General Site Work	1	LS	\$ 125,000.00	\$125,000.00	0.63	\$78,750.00		\$0.00	0.63	\$0.00	63%	\$46,250.00	\$3,937.50
OUA Vacuum Building Breakdown Total															
11		Abandon septic tanks, complete	111	EA	\$ 1,370.00	\$152,070.00		\$0.00		\$0.00	0	\$0.00	0%	\$152,070.00	\$0.00
12		Abandon manholes, complete	7	EA	\$ 1,940.00	\$13,580.00		\$0.00		\$0.00	0	\$0.00	0%	\$13,580.00	\$0.00
13		Furnish and install Sanitary Service Connections (R/W to Customer Tie-In), complete	111	EA	\$ 3,085.00	\$342,435.00		\$0.00		\$0.00	0	\$0.00	0%	\$342,435.00	\$0.00
14		Grout and Abandon Sanitary Sewer Pipe, complete	450	LF	\$ 15.50	\$6,975.00		\$0.00		\$0.00	0	\$0.00	0%	\$6,975.00	\$0.00
WATER SYSTEM															
15a		Furnish and install C900 DR 18 PVC water main, complete - 6-inch	1,350	LF	\$ 37.40	\$50,490.00	1310	\$48,994.00		\$0.00	1310	\$0.00	97%	\$1,496.00	\$2,449.70
15b		Furnish and install C900 DR 18 PVC water main, complete - 8-inch	1,370	LF	\$ 50.10	\$68,637.00	1264	\$63,326.40		\$0.00	1264	\$0.00	92%	\$5,310.60	\$3,166.32
16a		Furnish and install SDR 11 HDPE water main, complete - 2-inch	3,460	LF	\$ 19.70	\$68,162.00	3460	\$68,162.00		\$0.00	3460	\$0.00	100%	\$0.00	\$3,408.10
17a		Furnish and install gate valves and boxes, complete 6"	12	EA	\$ 2,540.00	\$30,480.00	12	\$30,480.00		\$0.00	12	\$0.00	100%	\$0.00	\$1,524.00
17b		Furnish and install gate valves and boxes, complete 8"	5	EA	\$ 3,340.00	\$16,700.00	5	\$16,700.00		\$0.00	5	\$0.00	100%	\$0.00	\$835.00
18a		Furnish, install, and remove sample points, complete, inclusive of bacteriological testing, complete - On Main	13	EA	\$ 1,150.00	\$14,950.00		\$0.00		\$0.00	0	\$0.00	0%	\$14,950.00	\$0.00
18b		Furnish, install, and remove sample points, complete, inclusive of bacteriological testing, complete - On Fire Hydrant	4	EA	\$ 1,150.00	\$4,600.00		\$0.00		\$0.00	0	\$0.00	0%	\$4,600.00	\$0.00
19		Furnish and install fire hydrant assemblies, complete	5	EA	\$ 9,300.00	\$46,500.00	5	\$46,500.00		\$0.00	5	\$0.00	100%	\$0.00	\$2,325.00
20a		Furnish and install single water service with angle stop and meter box (adjacent), complete	4	EA	\$ 1,000.00	\$4,000.00	4	\$4,000.00		\$0.00	4	\$0.00	100%	\$0.00	\$200.00
20b		Furnish and install single water service with angle stop and meter box (opposite), complete	4	EA	\$ 1,800.00	\$7,200.00	4	\$7,200.00		\$0.00	4	\$0.00	100%	\$0.00	\$360.00
20c		Furnish and install double water service with two (2) angle stops and meter boxes (adjacent), complete	24	EA	\$ 1,600.00	\$38,400.00	24	\$38,400.00		\$0.00	24	\$0.00	100%	\$0.00	\$1,920.00
20d		Furnish and install double water service with two (2) angle stops and meter boxes (opposite), complete	24	EA	\$ 2,730.00	\$65,520.00	24	\$65,520.00		\$0.00	24	\$0.00	100%	\$0.00	\$3,276.00
21		Furnish and Install Water Service Connections (R/W to Customer Tie-In), complete	131	EA	\$ 1,460.00	\$191,260.00		\$0.00		\$0.00	0	\$0.00	0%	\$191,260.00	\$0.00

SCHEDULE OF VALUES

AIA DOCUMENT G703

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed certification is attached.

CONTRACT: 235-006.03
PROJECT TITLE: PINE RIDGE PARK UTILITY IMPROVEMENTS

APPLICATION NO: 8
APPLICATION DATE: 4/27/2023
PERIOD TO: 4/30/2023
PROJECT NO.: 235-006.03
CONTRACT NO.: 22-0039-00

In tabulations below, amounts are stated to the nearest dollar.
Use Column I on Contracts where variable retainage for line items may apply.

A ITEM NO.	B FDOT PAY ITEM NO.	C DESCRIPTION OF WORK ITEM	D QTY	E UNIT	F UNIT PRICE	G SCHEDULED VALUE TOTAL	H WORK COMPLETED FROM PREVIOUS APPL		I WORK COMPLETED THIS PERIOD		J MATERIALS PRESENTLY STORED (NOT IN G OR H)	K TOTAL COMPLETED AND STORED TO DATE (G+H+I)	L % (K - F)	M BALANCE TO FINISH (F - K)	N TOTAL RETAINAGE 5.00%	
							QTY	AMOUNT (G + H)	QTY	AMOUNT						
							QTY TO DATE									
22		Disconnect wells, complete	104	EA	\$ 185.00	\$19,240.00		\$0.00		\$0.00	0	\$0.00	0%	\$19,240.00	\$0.00	
23		Furnish and install ductile iron compact fittings with reaction blocking or thrust restraints, complete	1.5	TN	\$ 18,200.00	\$27,300.00	1.4	\$25,480.00		\$0.00	1.4	\$0.00	93%	\$1,820.00	\$1,274.00	
24		Grout and Abandon Water Main Pipe, complete	310	LF	\$ 15.50	\$4,805.00		\$0.00		\$0.00	0	\$0.00	0%	\$4,805.00	\$0.00	
		RESTORATION														
25		Furnish and place sod, complete	11,000	LF	\$ 2.85	\$31,350.00	10200	\$29,070.00	800	\$2,280.00	11000	\$0.00	100%	\$0.00	\$1,567.50	
26		Asphaltic Driveways, complete	330	SY	\$ 57.00	\$18,810.00		\$0.00		\$0.00	0	\$0.00	0%	\$18,810.00	\$0.00	
27		Concrete Driveways, complete	1,840	SY	\$ 74.10	\$136,344.00		\$0.00		\$0.00	0	\$0.00	0%	\$136,344.00	\$0.00	
28		Gravel Driveways, complete	1,200	SY	\$ 22.80	\$27,360.00		\$0.00		\$0.00	0	\$0.00	0%	\$27,360.00	\$0.00	
29		Asphalt Road Patch, complete	1,850	SY	\$ 25.30	\$46,805.00		\$0.00	1457	\$36,862.10	1457	\$0.00	79%	\$9,942.90	\$1,843.11	
30		Headwall Replacement, complete	7	EA	\$ 855.00	\$5,985.00		\$0.00		\$0.00	0	\$0.00	0%	\$5,985.00	\$0.00	
31		Pavement Markings/Restoration Allowance	1	LS	\$ 10,000.00	\$10,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$10,000.00	\$0.00	
32		Miscellaneous Work Allowance	1	LS	\$ 400,000.00	\$400,000.00		\$0.00		\$0.00	0	\$0.00	0%	\$400,000.00	\$0.00	
		BID ALTERNATE ITEMS						\$0.00								
1A		Furnish and install 2-inch HDPE water main via directional drill, inclusive of all fittings, transition pieces, appurtenances; set up, mobilization, and demobilization	3,460	LF	\$ 17.20	\$59,512.00		\$0.00		\$0.00	0	\$0.00	0%	\$59,512.00	\$0.00	
2A-a		Furnish and install single water service with angle stop and meter box (adjacent), complete	4	EA	\$ 1,120.00	\$4,480.00		\$0.00		\$0.00	0	\$0.00	0%	\$4,480.00	\$0.00	
2A-b		Furnish and install single water service with angle stop and meter box (opposite), complete	4	EA	\$ 1,915.00	\$7,660.00		\$0.00		\$0.00	0	\$0.00	0%	\$7,660.00	\$0.00	
2A-c		Furnish and install double water service with two (2) angle stops and meter boxes (adjacent), complete	24	EA	\$ 1,710.00	\$41,040.00		\$0.00		\$0.00	0	\$0.00	0%	\$41,040.00	\$0.00	
2A-d		Furnish and install double water service with two (2) angle stops and meter boxes (opposite), complete	24	EA	\$ 2,845.00	\$68,280.00		\$0.00		\$0.00	0	\$0.00	0%	\$68,280.00	\$0.00	
3A		Deductive Alternate for providing an Alternate Generator System/ Manufacturer meeting the requirements of specifications Section 16204T.	1	LS	\$ -	\$0.00		\$0.00		\$0.00	0	\$0.00	0%	\$0.00	\$0.00	
		Change Orders								\$0.00						
CO#1 -1		Removal of all septic tank abandonements. This affects Bid Item No. 11	1.00	LS	-\$152,070.00	-\$152,070.00		\$0.00		\$0.00	0	\$0.00	0%	-\$152,070.00	\$0.00	
CO#1 -2		Removal of all sanitary sewer connections form R/W to customer tie-in. This affects Bid Item No. 13.	1.00	LS	-\$342,435.00	-\$342,435.00		\$0.00		\$0.00	0	\$0.00	0%	-\$342,435.00	\$0.00	
CO#1 -3		Removal of all water service connections form R/W to customer tie-in. This affects Bid Item No. 21	1.00	LS	-\$191,260.00	-\$191,260.00		\$0.00		\$0.00	0	\$0.00	0%	-\$191,260.00	\$0.00	
CO#1 -4		Removal of all well disconnections. This affects Bid Item No. 22.	1.00	LS	-\$19,240.00	-\$19,240.00		\$0.00		\$0.00	0	\$0.00	0%	-\$19,240.00	\$0.00	
CO#1 -5		Reduction of Bid Items No. 1 through 6 as a result of work being removed in Items 1 through 5 above.	1.00	LS	-\$7,120.05	-\$7,120.05		\$0.00		\$0.00	0	\$0.00	0%	-\$7,120.05	\$0.00	
		TOTAL				\$4,430,874.95		\$1,896,208.90		\$351,855.60	-	\$377,800.94		\$2,625,865.44	\$1,805,009.51	\$131,293.27

Stored Materials Summary

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed certification is attached.
 In tabulations below, amounts are stated to the nearest dollar.
 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: 8
 APPLICATION DATE: 4/27/2023
 PERIOD TO: 4/30/2023
 PROJECT NO.: 235-006.03
 CONTRACT NO.: 22-0039-00

A		B	C	D	E
Item No.	Supplier Invoice No.	Description of Materials or Equipment Stored	Amount Previously Stored (\$)	Amount Stored this Month (\$)	Amount Completed and Stored to Date (C + D)
7b	68004	6" PVC Pipe SDR-21	\$ 22,431.00	\$ (22,431.00)	\$ -
7c	68004	8" PVC Pipe SDR-21	\$ 11,219.59	\$ (3,739.87)	\$ 7,479.72
9a	619	28 Type A valve pits	\$ 120,050.00	\$ (6,375.00)	\$ 113,675.00
9b	630	28 Type A valve pits	\$ 61,600.00		\$ 61,600.00
10h	619	25% Upon receipt of approved shop drawings at release for production	\$ 112,500.00		\$ 112,500.00
9c	7730669	6x4" PVC IPS Vacuum WYE, 4" PVC Vacuum 45 degree bend, 4" PVC IPS Vacuum WYE.		\$ 82,546.22	\$ 82,546.22
					\$ -
		Totals	\$ 327,800.59	\$ 50,000.35	\$ 377,800.94

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 21

MAY 16, 2023

MECHANICAL INTEGRITY TEST – CEMETERY ROAD WWTF INJECTION WELL

The Okeechobee Utility Authority is required to test the integrity of the injection well during the permit renewal process. The OUA is currently in that process of renewing the operating well permit as provided by the contract with McNabb Hydrogeologic Consulting, Inc.

The OUA publicly advertised the bid for injection well services and to perform this integrity testing of the well. The OUA placed a public advertisement and direct solicited qualified firms.

The OUA received sealed bids on May 11, 2023, a bid tab follows:

**BID TABULATION
CEMETERY ROAD WASTEWATER TREATMENT FACILITY
MECHANICAL INTEGRITY TESTING PROPOSAL
INJECTION WELL IW-1**

Bid Opening: 3:00PM, May 11, 2023

CONTRACTORS			Florida Design Drilling, LLC	Layne Christensen Company	Youngquist Brothers, Inc
ITEM No.	DESCRIPTION	UNIT OF MEASURE	BID AMOUNT	BID AMOUNT	BID AMOUNT
1	Mobilization / Demobilization	LS	\$20,000.00	\$8,800.00	\$0.00
2	Perform Casing Pressure Test	LS	\$21,350.00	\$31,750.00	\$0.00
3	Perform Temperature Log	LS	\$6,000.00	\$7,500.00	\$0.00
4	Perform Video Survey	LS	\$7,500.00	\$6,500.00	\$0.00
5	Perform Radioactive Tracer Survey	LS	\$15,000.00	\$10,000.00	\$0.00
6	Indemnification	LS	Included	\$975.00	\$0.00
7	Insurance	LS	Included	\$1,500.00	\$0.00
8	Project Closeout Site Cleanup	LS	Included	\$8,250.00	\$0.00
Total			\$69,850.00	\$75,275.00	\$0.00

The project consultant has reviewed the bids and contacted references. Please find attached a recommendation of award to Florida Design Drilling, LLC.

It is the recommendation of OUA staff to make the award to Florida Design Drilling, LLC in the amount of \$69,850.00. Upon receipt of the necessary preconstruction paperwork, staff also requesting approval to issue a Notice to Proceed.



4600 Military Trail, Suite 116
Jupiter, Florida 33458
Phone: 561-891-0763

May 12, 2023

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

RE: Recommendation of Award for the Okeechobee Utility Authority's Mechanical Integrity Testing of the Deep Injection Well at the Cemetery Road Wastewater Treatment Plant

Dear Mr. Hayford:

Okeechobee Utility Authority publicly advertised the bid for the mechanical integrity testing of the deep injection well at the Cemetery Road Wastewater Treatment Plant. On May 11, 2023, bids were publicly opened and read. A bid tabulation was prepared (attached) that includes a summary of the Base Bid Amounts for the two (2) bids that were received. The bids ranged from \$69,850 to \$75,275 and are summarized on the attached Bid Tabulation table.

The bid prices submitted are as follows:

- | | |
|----------------------------------|----------|
| 1. Florida Design Drilling, LLC. | \$69,850 |
| 2. Layne Christensen Company | \$75,275 |

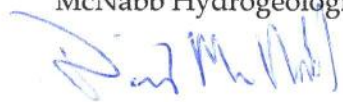
These lowest bid price is below the price of recent MIT projects (approximately \$100,000 for MIT of a single deep injection well) of recent competitively bid prices for MITs.

Bid proposals have been reviewed for mathematical accuracy of quantity, unit price and extended total amount. Each bid proposal was found to be accurate and free of mathematical errors.

McNabb Hydrogeologic Consulting, Inc. (MHC) staff have worked with the low bidder (Florida Design Drilling, LLC.) on several deep injection well mechanical integrity testing projects and found their work to be acceptable. Based on the lowest responsive bid proposal (\$69,850) and past work experience, MHC recommends award of the project for mechanical integrity testing of the deep injection well at the OUA Cemetery Road WWTP to Florida Design Drilling, LLC.

Should you have any questions regarding this matter, please contact me at (561) 891-0763.
Sincerely,

McNabb Hydrogeologic Consulting, Inc.

A handwritten signature in blue ink, appearing to read "David McNabb", is written over the company name.

David McNabb, P.G.

**BID TABULATION
OKEECHOBEE UTILITY AUTHORITY
CEMETERY ROAD WWTP IW-1 MIT**

<u>No.</u>	<u>Item</u>	<u>Unit</u>	<u>Estimated Quantity</u>	<u>Florida Design Drilling</u>	<u>Layne Unit Price</u>
1	Mobilization/Demobilization	Lump Sum	1	\$20,000.00	\$8,800.00
2	Perform Casing Pressure Test	Lump Sum	1	\$21,350.00	\$31,750.00
3	Perform Temperature Log	Lump Sum	1	\$6,000.00	\$6,500.00
4	Perform Video Survey	Lump Sum	1	\$7,500.00	\$7,500.00
5	Perform RTS	Lump Sum	1	\$15,000.00	\$10,000.00
6	Indemnification	Lump Sum	1	\$0.00	\$975.00
7	Insurance	Lump Sum	1	\$0.00	\$1,500.00
8	Project Cloeout Site Cleanup	Lump Sum	1	\$0.00	\$8,250.00
Total				\$69,850.00	\$75,275.00

Prepared by McNabb Hydrogeologic Consulting, Inc. May 12, 2023

Date May 11, 2023

Quote Form
Okeechobee Utility Authority
Cemetery Road IW-1 MIT
Due Aug. 16th 2023

<u>No.</u>	<u>Item</u>	<u>Unit</u>	<u>Estimated Quantity</u>	<u>Unit Price</u>	<u>Total Estimated Price</u>
1	Mobilization/Demobilization, Site Preparation, Cleanup	Lump Sum	1	\$20,000.00	\$20,000.00
2	Perform Pressure Test w/Packer	Lump Sum	1	\$21,350.00	\$21,350.00
3	Perform Temperature Log	Lump Sum	1	\$6,000.00	\$6,000.00
4	Perform Video Survey	Lump Sum	1	\$7,500.00	\$7,500.00
5	Perform RTS Log	Lump Sum	1	\$15,000.00	\$15,000.00

TOTAL OF ALL ESTIMATED PRICES



\$69,850

Pricing is with expectation of access to well head with our equipment within 15' and city to supply water for testing. Work to be completed by Aug. 16, 2023 provided FDD receives an agreed upon contract 60 days prior to expected completion date. Schedule will be discussed upon award and should have a video on a Monday followed by 2-3 days to packer test and finish the RTS on Friday returning the well to service on Friday afternoon.

John Cathey

Geophysical Logging Services

Florida Design Drilling, LLC
7733 Hooper Road
West Palm Beach, FL 33411
Cell: 239-220-2236

john@fldrilling.com

Request for Proposals

The Okeechobee Utility Authority (OUA) will receive proposals for the purpose of securing the scope of work, fee schedule and supporting documentation for the following:

**Cemetery Road Wastewater Treatment Facility
Mechanical Integrity Testing Proposal
Injection Well IW-1**

RFP documents are available upon request from the office of the project consultant, David McNabb, McNabb Hydrogeologic Consulting, Inc., 4600 Military Trail, Suite 116, Jupiter, FL 33458, telephone 561-891-0763. The Consultant and OUA intend to review the submitted RFP's and reserve the right to reject any or all submittals.

The RFP's must be delivered to the Executive Director's office, located at the Okeechobee Utility Authority Administrative Office, 100 SW 5th Avenue, Okeechobee, FL 34974, on or before 3:00 PM on May 11, 2023. The submittal must be contained in a sealed package clearly marked on the outside with the submitter's name and the project for which the submittal is made.

John F. Hayford
Executive Director

Please Publish in Lake Okeechobee News, May 3, 2023.

**Cemetery Road Wastewater Treatment Facility
Mechanical Integrity Testing Proposal
Injection Well IW-1**

CEMETERY ROAD WASTEWATER TREATMENT FACILITY

INTRODUCTION

The Okeechobee Utility Authority is the owner and operator of a wastewater treatment facility which utilizes a deep injection well as one form of effluent disposal. As required by Florida Department of Environmental Protection regulations, mechanical integrity testing of the injection well is a permit condition. The OUA is in need of a qualified contractor to perform this service.

- Cemetery Road Park Wastewater Treatment Facility
1445 NE 39th Boulevard, Okeechobee, FL 34972

INJECTION WELL (IW-1)

Permit Number: 358539-001-UO/1M

Permit Expiration: July 18, 2023

Permitted Flow: 18.65 MGD

This facility has been permitted through the Florida Department of Environmental Protection. The selected CONTRACTOR will be required to submit a proposal that will include at a minimum: fee schedule, listing of qualifications and experience. The proposal will contain the necessary work items and requirements established by the FDEP under Chapter 62-528, FAC, latest edition. Additionally, the CONTRACTOR shall include, at a minimum, the following items in the proposal:

1. List three (3) similar projects completed within the last several years;
2. The projects submitted, include the contact information for the Owner and Engineer;

**Cemetery Road Wastewater Treatment Facility
Mechanical Integrity Testing Proposal
Injection Well IW-1**

SECTION 1 – SCOPE OF SERVICES

CONTRACTOR will provide the following services to the Okeechobee Utility Authority (OWNER) in accordance with applicable sections of the proposal:

Task 01: Provide all labor and equipment to perform mechanical integrity testing of Class I deep injection well IW-1 in accordance with the attached technical specifications.

SECTION 2 - DELIVERABLES

- Pressure gauge calibration certification
- Iodine-131 assay certification demonstrating that the Iodine-131 is less than one half-life old
- Geiger counter survey
- Geophysical log prints and video survey CD's.

SECTION 3 – SCHEDULE

Work must be completed by August 16, 2023.

**Cemetery Road Wastewater Treatment Facility
Mechanical Integrity Testing Proposal
Injection Well IW-1**

SECTION 4 - METHOD AND AMOUNT OF COMPENSATION

Compensation for this work will be in accordance with the following Task breakdown:

<u>Task Description</u>	<u>PAYMENT METHOD</u>	<u>AMOUNT</u>
Task 01 – Mobilization/Demobilization	Lump Sum	<u>\$20,000</u>
Task 02 – Perform Casing Pressure Test	Lump Sum	<u>\$21,350</u>
Task 03 – Perform Temperature Log	Lump Sum	<u>\$6000</u>
Task 04 – Perform Video Survey	Lump Sum	<u>\$7500</u>
Task 05 – Perform Radioactive Tracer Survey	Lump Sum	<u>\$15000</u>
Task 06 – Indemnification	Lump Sum	<u>Included</u>
Task 07 – Insurance	Lump Sum	<u>Included</u>
Task 09 – Project Closeout Site Cleanup	Lump Sum	<u>Included</u>
	Total	<u>\$69,850</u>

**Cemetery Road Wastewater Treatment Facility
Mechanical Integrity Testing Proposal
Injection Well IW-1**

SECTION 5 - OWNER'S RESPONSIBILITIES

In addition to applicable provisions of the Proposal, the OWNER will:

- Provide, as available, site access; and
- Provide, as available, water to assist in the performance of the mechanical integrity testing.

SECTION 6 – OTHER PROVISIONS

Items identified and determined as needed by the ENGINEER in the review process of the project and as submitted in the final proposal.

SECTION 7 – SUBMITTAL PROCESS

Those interested parties in submitting a response to this solicitation, are requested to respond in writing to the following OUA office address:

Okeechobee Utility Authority
Executive Director
Attn: John F. Hayford, P.E.
100 SW 5th Avenue
Okeechobee, Florida 34974-4221
(863) 763-9460 Telephone

The response must include the following:

1. Provide a listing of personnel and their qualifications who will be utilized and as necessary to accomplish the goals and objectives listed in the scope of work and as required by the technical specifications;
2. Provide a listing of equipment required to accomplish the goals and objectives listed in the scope of work and as required by the technical specifications. Identify those pieces of equipment owned by the CONTRACTOR and those pieces of equipment which are leased or rented;
3. Provide a proposed testing schedule indicating dates of mobilization, video survey, pressure testing, and performance of the temperature log and radioactive tracer survey.



MIT References for Florida Drilling, LLC

1. Project Owner / Company: FP&L

Name of Contact Person: STEPHEN REID Telephone # 561-904-4907

Address: 20505 STATE ROAD 80

City & State: LOXAHATCHEE, FLORIDA Zip Code: 33470

Project Description: MIT FOR IW1 & IW2. ANNULAR PRESSURE TEST, RTS, HRT, AND VIDEO

Total Project Amount: \$78,000 Completion Date: 12/9/2022

2. Project Owner / Company: FPUA MWRF

Name of Contact Person: MIKE MARTIN Telephone # 772-466-1600

Address: 4545 ENERGY LANE

City & State: FORT PIERCE, FLORIDA Zip Code: 34981

Project Description: 24" CASING MIT PACKER TEST, CASING BRUSH, RTS, HRT, VIDEO

Total Project Amount: \$97,500 Completion Date: 4/29/2022

3. Project Owner / Company: FPUA IWRF/WTP

Name of Contact Person: MIKE MARTIN Telephone # 772-466-1600

Address: 403 SEAWAY DRIVE & 715 S. 25TH ST.

City & State: FORT PIERCE, FLORIDA Zip Code: 34949

Project Description: 24" CASING PACKER TEST & 10" CASING PACKER TEST. VALVE REPLACEMENT, RTS, HRT, VIDEO ON 2 DIFFERENT WELLS

Total Project Amount: \$ 144,000 Completion Date: 5/27/2022

4. Project Owner / Company: TAMPA ELECTRIC

Name of Contact Person: PETE LARKIN Telephone # 813-281-7742

Address: 13031 WYANDOT ROAD

City & State: GIBSONTON, FLORIDA Zip Code: 33534

Project Description: 8.8 FRP PACKER TEST, RTS, HRT, VIDEO

Total Project Amount: \$ 55,000 Completion Date: 12/5/2022

MIT References for Florida Drilling, LLC



1. Project Owner / Company: FP&L TURKEY POINT
Name of Contact Person: DAVID MCNABB Telephone # 561-891-0763
Address: 9700 SW 344TH STREET
City & State: HOMESTEAD, FLORIDA Zip Code: 33035
Project Description: ANNULAR PRESSURE TEST, RTS, HRT, VIDEO

Total Project Amount: \$ 65,000 Completion Date: MARCH 2022

2. Project Owner / Company: CITY OF MARGATE
Name of Contact Person: WENDELL WHEELER Telephone # 954-605-0373
Address: 901 NW 66TH AVE
City & State: MARGATE, FL Zip Code: 33063
Project Description: 2 WELLS PACKER TEST 24" & 18" CASING, VIDEO, RTS, HRT

Total Project Amount: \$ 164,220 Completion Date: 4/13/2023

3. Project Owner / Company: _____
Name of Contact Person: _____ Telephone # _____
Address: _____
City & State: _____ Zip Code: _____
Project Description: _____

Total Project Amount: \$ _____ Completion Date: _____

4. Project Owner / Company: _____
Name of Contact Person: _____ Telephone # _____
Address: _____
City & State: _____ Zip Code: _____
Project Description: _____

Total Project Amount: \$ _____ Completion Date: _____

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 22

MAY 16, 2023

SURFACE WATER TREATMENT PLANT INSPECTION

An OUA Board member conducted a site inspection on Saturday, April 29th. The plant tour was arranged without the help of OUA Executive staff or the water plant Supervisor. At a later date (Wednesday, May 3rd), another plant tour was arranged by the OUA Board member who requested the plant Supervisor and Executive Director to be present.

The following is an email generated from the two plant tours (bold type) and with a response following.

John Hayford

From: Tabitha Trent
Sent: Wednesday, May 3, 2023 6:30 PM
To: John Hayford; Kevin Rogers
Cc: Tabitha Trent; Tom Conely
Subject: OUA Water Treatment Plant Tour 5/3/23
Attachments: OUA MTN NEEDS REPORT.pdf

Thank you again for your time to tour the water plant, it was quite educational. As a follow up our visit today I would like to see the following items reviewed and addressed. Also, attached is a checklist that was provided to me from my visit on Saturday. Between the 2 visits I have a much better feel for the plant operations, team of staff members and the items that need to be taken care of.

- Put into place a daily/weekly data storage and back-up plan in the event of a disaster or breach.**

There are three “computer” systems involved in the daily operations of the SWTP. There is a system that is used to monitor the wastewater pump station SCADA system, a computer system that operates the SWTP SCADA system and a third computer system for daily reporting operations.

At the time of the onsite tour with OUA staff (Wednesday, May 3rd), it was not clear as to which system was backed up and to what extent.

Wastewater Pump Station SCADA System

At each pump station site, the data logger contains many days' worth of data stored on a drive with a read and write over capability. Basically, once the storage device is full, new data is written over old data which is then stored on the device. Additionally, the data as it is collected at the main terminal is also saved.

SWTP SCADA System

This system has both an internal storage device as well as one external storage device. It will be evaluated as to the need of a second external device with one external device always offsite. These external devices will be alternated on a daily basis. If needed, additional devices will be added for weekend exchanges.

Daily Reporting Operations

This system also has an internal and one external drive for storage. The OUA will evaluate the need for a second external device to allow for one to always be offsite.

- **Individual system log-ins so each user has their own credentials; no one should have open access or share their credentials.**

The OUA has reached out to the vendor that originally provided and still maintains the treatment plant SCADA system. Discussions have been had to either create a single one-time log in per shift or require a log in for each input to the SCADA system. Typical inputs could be acknowledging an alarm, changing a flow rate or feed rate of various pumps, turning on or off various pieces of equipment. The log-in credentials will be specific to each employee.

- **Replace the 2 mixers that are in the office lab - the corrosion on the antiquated mixers are a fire and electrical hazard.**

New mixers (three) have been ordered regardless as to whether or not there was a fire or electrical hazard. All of them are old and could present problems (maybe the new units mix differently than the older units and how do you compare the results).

- **In walking around the office, I noticed that there are cabinet doors hanging off the hinges. Please correct as this could be a hazard.**

The door has been repaired so that it does not hang anymore.

- **Is there some way to reclaim the water that is running in the office lab sink 24/7/365? Seems like a lot of waste on our part.**

The lab protocol has been altered such that the faucet is normally off. When sampling is required, the operator should turn the faucet on and let it flush for a minimum of 30 minutes to assure to the operator that the sample taken is a current sample of the finished water entering the distribution system.

- **Put into place a communication plan between the techs in the field and the plant office so the plant knows when there is a line being flushed, etc. This would provide notice to the techs in the office when they see a drop in pressure (proactive instead of reactive).**

Maintenance Department has assured Water Department that they do call in advance of bigger flows such as fire hydrant flushing or water main breaks.

- **In the way of preventative maintenance, it was good to see Anthony (?) painting areas throughout the plant yard, this is a positive step for exterior cosmetics. With this being said, I noticed that there are corrosion issues with several of the bolts that secure the pipes over the trane area that should be addressed before they become so corroded that they shear off and have to be tapped or bored out.**

Lawn maintenance, painting, signage, etc. is an ongoing issue within a treatment plant.

The corrosion on the bolts in one area was pointed out. OUA staff was directed by the plant supervisor to address this issue.



- **Speaking of trane area pipes I still feel the handy man patch that was put in place needs to be professionally repaired. I know Kevin said Brian worked on it, however, it's just a bandade.**



The piping in question is a gravity fed pipe between the filter and the Acitflo tank. The pipe is not under pressure and typically flows between a third to half full.

OUA staff was directed during the plant tour to replace this piece of pipe to meet the professionally repaired status.

Staff cannot accomplish this effort with existing OUA personnel and equipment. Staff will attempt to obtain several quotes from general contractors.

- **In the chemical room under the office there was an electrical receptable that was very corroded due to the chemicals, this needs to be replaced as it too is a fire and electrical hazard. Lots of chemical corrosion that needs to be cleaned on a regular basis. It also appeared that there were hoses leaking on the chemical pumps on the west wall in the chemical room.**

With respect to the electrical box, this has been replaced with changes to orientation to further remove a possibility of corrosion from spills. Please see picture.



The reported leaking hose was repaired earlier.

- **The large tanks/vats we viewed need to have some sort of ladder placed into them in case a person falls in; they would not be able to get out as it currently stands.**

If the large tanks/vats mentioned is the backwash tank, it has railings around the top of the tank and along the catwalk. Per design, all railings were specified and built within OSHA approved guidelines at the time of construction.

Staff will investigate the possibility of installing a ladder in the tank. Currently, the on duty operator is supposed to carry with them a hand held radio. This radio can communicate with others and has an emergency call button to alert all listeners to a need for assistance.

During the inspection, it was mentioned by the OUA Board member that the person falling could have been hurt or disabled (e.g. heart attack), in which the railing may not stop them from falling in.

In the interest of safety concerns raised during the inspection process, staff will evaluate the following possible changes:

- Place on the catwalk entrance a personal flotation devices to be worn by OUA personnel entering the catwalk;
- Place a flotation throw ring on the catwalk railing as well as at least one on the concrete railing surrounding the tank. The throw ring will be attached to a rope;
- Eliminate single person shifts;
- Also the install the aforementioned ladder.

Other tanks were not evaluated.



Backwash Tank

- **The sampling tank over by the pump/filter building needs to have a grate put over it so no one falls in, again, there is no ladder for this underground tank if someone were to fall in. Perhaps, a small pump could be installed to draw out water that needs to be sampled in lieu of having someone open the lid ever time.**

This item was not discussed during the Wednesday inspection. Prior to the Wednesday inspection, this hatch was locked shut and sample taps were installed.

- **From a safety standpoint, I still would like for us to look into chain link fence the entire perimeter of the plant and maintenance area, as well as move the entrance gate further in the yard with a security code panel or ID badges. The gate needs to be automatic so it opens and closes, that way**

this lessens unauthorized entrance and you can track who is coming and going. Plus moving the gate further back from the main road allows large delivery trucks to get off the road for safety. The gate could be solar so no electrical would have to be run as an added expense. In addition, security cameras are another added benefit to the plant. Not only from a safety perspective but also a productivity standpoint.

The site is currently fenced with either a chain link/barbed wire fence or a barbed wire field fence which meets the regulatory requirements. OUA staff are in the process of acquiring fencing (chain link/barbed wire) quotes for the perimeter area not having this type of fence now.

Current gate operations allow for the gate to be open during working daylight hours so delivery vehicles and others can enter safely. Non-working days (Friday, Saturday, Sunday) and at night, it can be closed.

Staff will acquire quote(s) to move the current entrance gate further on to property, OUA will provide electric (solar has a cost due to solar panels, regulator/charger and batteries) to the gate for operations, also a video camera to identify the vehicle operator and a camera to capture vehicle type & license plate. There should also be an intercom system with call button so that non-OUA personnel (deliveries) can ring the attendant for access. A card reader can also be installed to allow OUA personnel direct access.

Quotations for security cameras for the exterior areas surrounding the treatment plant and maintenance structures/buildings will also be requested. Interior cameras for public areas such as offices, breakrooms, operator areas, parts area and vehicle storage will also be considered for safety purposes.

Since this inspection was for safety concerns, the requested safety items (flotation devices, ladders, fencing, automatic gates and cameras) should be applied and considered for all OUA facilities such as the ground water treatment plant, wastewater treatment, maintenance and possibly the OUA main office.

• When asked about the chemical tanks being exposed you stated that this would be taken care of when HAMCO completes their contract, correct? Is that all tanks or just the one between the crane building and the empty water circulation vat?

The only tank that was discussed on Wednesday was the ammonia tank which is located between the Actiflo treatment train and the empty lime softening tank. This tank had an aluminum cover prior to the latest hurricane and will be replaced with the current work which has already been authorized.

The liquid oxygen tank is double walled, insulated and stands approximately 40-50 high, so a cover would be hard to construct and may not be necessary. The chemical tanks to the east of the operations building are wrapped in insulation and covers there are not necessary or beneficial. The tanks at the disinfection area (sodium hypochlorite) and sludge press (day tank) already have covers.

• When we spoke to Patrick he mentioned clogging of the press machine, and repairs to the bottom of the press that he is duct taping. I heard Kevin say this was in the budget, but have the items needed for repair been ordered?

A quote for the item was already added to the FY24 budget. A clarification from the vendor was requested as to whether or not the quotation included installation. As it turns out, the quotation includes installation. The proposal from Hudson Pump is \$28,574.00 and will be addressed by separate agenda item today.

- **Something you said today really bothered me....you stated that if the gauges and PLC control panels over the trane area were damaged it would put the plant of out commission. So, why wouldn't we have this area enclosed? Also, one of you (Kevin, Kenny or you) mentioned that 3 of the upper pumps in the lake do not work. I just want to make sure I understand that this does NOT have an impact to supplying water to the plant, correct?**

Never was there a thought during design that the entire aluminum roof over the filter bays would come off during a hurricane. Nor was there a thought that it could fly up and over the top of the Actiflo unit. But, it did. The actual PLC cabinet controlling the Actiflo trains is covered.



However, there are other PLC units on top of the water treatment that are covered with respect to weather resistant covers or boxes. They could be damaged if the filter roof were to strike them. The stainless-steel boxes for the turbidity meters and ozone destruct units could have covers installed. Staff will evaluate possible protection measures.

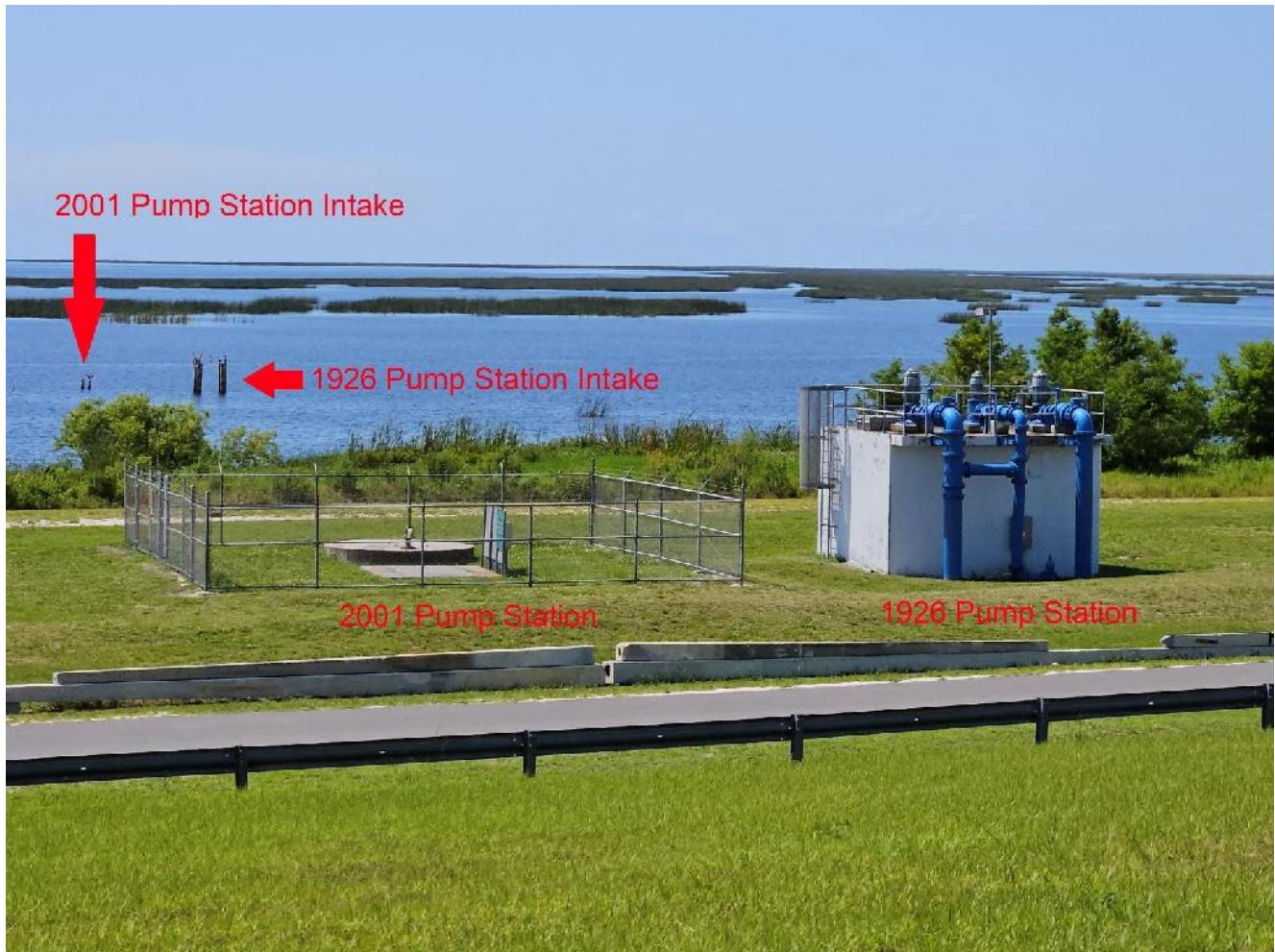


Ozone destruct Units



Turbidity Meter Cabinets

There are three raw water pump stations.



There are two pump stations lakeside. The 1926 pump station has three vertical turbine pumps. The newer (2001) pump station has two 75Hp submersible pumps. Power is supplied from the surface water treatment plant, but due to wiring limitations, power can only be supplied to one station at a time. The 1926 station pumps cannot meet current flow requirements. The newer pump station, only one pump is needed to meet flow requirements. One is primary or lead role and the other is in back-up or lag mode. The pumps alternate the lead and lag roles.

The third pump station was constructed in 2006 and withdraws raw water from the Rim Canal. It was constructed after the OUA lost use of the lakeside pump stations due to the 2004 hurricanes. The Rim Canal station also has two pumps, with only one needed at a time to meet flow requirements. It has the same electrical power limitations, either the lakeside pump station gets power or the Rim Canal station gets the power.



Presently, the OUA has four pumps in two different pump stations pumping from two different sources of raw water. Only one of the four pumps needs to operate. The older 1926 pump station is not used.

- **Does OUA have any type of VPP (Voluntary Protection Program), so an individual is assigned or designated as a safety monitor? If not, this would be a great incentive to all concerned.**

Yes. The OUA has a safety committee which meets quarterly. The committee has participants from the maintenance, water, wastewater, meter reader and administration departments as well as executive staff. During the meetings, discussions are held concerning recent past safety incidents and to look forward as to where the OUA needs to be headed with regards to safety.

In reviewing the attached maintenance needs report there are items on it that date back to December 2020 that are not completed. Please review and investigate. Also, in asking about preventative maintenance checklists, it doesn't appear there is one in existence, other than the report I attached. I recommend that Jamie M or Kevin develop for the plant and then implement in other departments as well. I'd like for this to be shared at the May board meeting. Shows proactiveness on everyone's part.

OUA staff will investigate the attached list and update. OUA staff will also review maintenance records in the water, wastewater, maintenance and meter reader departments and will establish new requirements as needed.

Again, I really appreciate you taking time today to give me an in-depth overview of the plant. As I mentioned, it would be very beneficial for you to make surprise visits to all the different departments and plants. It would also show employees that you are interested in what they have to say and are open to their feedback. I'm glad that you have started having supervisor meetings and prompting these folks to focus on their lines of business and share ideas, needs, etc. Also, after you, Lauriston and I met you shared some positive news that you both met with Jamie M and that succession plans for each department are beginning, please be sure to share this at the May board meeting, another proactive step in the right direction!

As noted above, the above are comments (bold type) were received from the OUA Board member. Since some of these comments are applicable to the groundwater treatment plant and wastewater treatment plant, quotations will be obtained for those facilities as well. The following additional items are up for review at the ground water and wastewater facilities:

- Electric access gate
- Surveillance camera coverage
- Need for access ladders, personal flotation devices, throw rings with rope
- Perimeter fencing (Wastewater Treatment Facility only)
- Plant safety with only one staff member present, OUA will evaluate the need for multiple OUA employees per shift

Staff is awaiting quotes for fencing, automatic gate and surveillance camera installation. These will be brought to the OUA Board at the June meeting.

Maint. Needs

PRIORIT Y	DATE	CONDITION	REMEDY	IN PROGRE SS	DON E
	12/16/2020	Cl2 Pump 3 back pressure valve leaking	FIXED	x	x
	12/16/2020	Cl2 left Y strainer leaking	REMOVED	x	x
	12/13/2020	Filter 3 shows 288 GPM while closed			
	12/13/2020	Filter 4 shows 403 GPM while closed			
	12/13/2020	Filter 5 output card (1746-NO41) faulty	Replaced	x	x
	12/13/2020	NaOH display out of range	Cleaned probe	x	x
	12/13/2020	Filter 2 Valve Pac faulty	replaced	x	x
	12/13/2020	Filter 3 Valve Pac faulty	replaced	x	x
	12/13/2020	Filter 4 bubbles between L & C trough			
	12/13/2020	Filter 4 bubbles between R trough and wall			
	12/13/2020	Filter 4 bubbles on center between C & R trough			
	1/10/2020	Filter 5 filter to waste valve open light not working	Fixed		
	1/10/2020	Filter 3 trough bolts loose and not even			
	1/10/2020	Filter 5 trough bolts loose and not even			
	10/01/2020	Train 1 sand pump #2 liner is faulty, causes pump to fail	Replaced	X	x
	12/13/20	Raw Pump #2 PLC card (1746-NO41) control output failing.	replaced	x	x

	11/01/2020	Maturation mixer VFD control card failing.	replaced	x	x
	12/13/20	BHR Altitude Valve Assemble	assembled	x	x
	12/13/2020	Treasure Island radio not working	Vega serviced	x	x
	12/26/20	Ozone sample pump failed	replaced	x	x
	1/11/21	Turbidity Pump T-2 failing	replaced	x	x
	4/7/23	GWTP Recirc pump needs grease replaced			
	4/7/23	GWTP Recirc riser needs painting			
	4/7/23	GWTP Recirc shaft needs screen			
	4/7/23	GWTP Recirc paint concrete supports			
	4/7/23	GWTP HSP1 pump needs grease replaced			
	4/7/23	GWTP HSP1 riser needs painting			
	4/7/23	GWTP HSP1 shaft needs screen			
	4/7/23	GWTP HSP1 paint concrete supports			
	4/7/23	GWTP HSP2 pump needs grease replaced			
	4/7/23	GWTP HSP2 riser needs painting			
	4/7/23	GWTP HSP2 shaft needs screen			
	4/7/23				

		GWTP HSP2 paint concrete supports			
	4/7/23	Generator Housing needs painting			
	4/7/23	Generator Spill wall needs painting			
	4/7/23	GWTP Ammonia Tank Clean and Paint			
	4/7/23	GWTP Pipes Wire brush Ospho and Paint			
	4/7/23	GWTP Transfer tank needs painting			
	4/7/23	SWTP T1 Halo Flush line needs new PSI gauge			
	4/7/23	SWTP HSP 1-4 Need new psi gauge			
	4/7/23	SWTP replace blown light bulbs			
	4/7/23	SWTP Filter 3 Flow meter needs calibrating			
	4/7/23	T2 Sand pump 1 need grease replaced			
	4/7/23	SwtP high pressure pump number one clay valve needs refurbishing	Refurbished with new parts	X	X
	4/13/23	SwtP high pressure pump number 2 clay valve needs refurbishing			
	4/19/23	Label the chlorine lines on the ground on the surface water treatment plant			
	4/21/23				

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 23

MAY 16, 2023

SWTP SLUDGE PRESS HOPPER REPAIR

As requested during the SWTP tour, please find attached one quote to replace the hopper bin beneath the sludge press. Only one quote was obtained since the hopper has to fit a specific piece of equipment.

OUA staff contacted a vendor for the following quote.

Hudson Pump & Equipment \$ 28,574.00

Staff recommends approval of this purchase from Hudson Pump & Equipment in the amount of \$28,574.00.





Sales Quotation

Quotation Number: T48953	Quotation Date:	Sales Engineer: SCOTT CHISHOLM
Revision No: 1	Date Printed: 04/25/2023	Phone: (C) 863 205-1788 (O) 863-665-7867
Customer Number: 107529	Expiration Date: 05/25/2023	Email: schisholm@tencarva.com
Customer RFQ	Order Contact: MARIA RIOS	Branch: FL LAKELAND

Document Address:
 OKEECHOBEE UTILITY AUTHORITY
 ACCTS PAYABLE
 100 SW 5TH AVENUE
 OKEECHOBEE FL 34974

Delivery Address:
 OKEECHOBEE UTILITY AUTHORITY
 100 SW 5TH AVE.
 OKEECHOBEE FL 34974

Payment Terms: Net 30	Customer Contact: KEVIN ROGERS
Terms of Delivery: FOB SHIPPING POINT PREPAID AND ADD	Customer Phone: 863-634-4038
Ship Via: BEST WAY PREPAY AND ADD	Customer Email: KROGERS@OUAFL.COM

LEAD-TIME: 12 WEEKS APPROX.

Pos	Part No / Description	QTY	Unit	Sell Price	Ext. Sell Price
1	TMC SERVICE . HOOPER REPAIR - SEEPEX PUMP MODEL: BTE 17-24 / B2-B3-J0-F9-S	1	EA	28,574.00	28,574.00

Sub Total: 28,574.00

Gross Total: 28,574.00

LAKELAND ADDRESS:
 HUDSON PUMP
 3524 CRAFTSMAN BLVD
 LAKELAND, FL 33803
 PHONE (863)665-7867
 FAX (863)666-5649
 CREDIT@TENCARVA.COM
 WWW.HUDSONPUMP.COM

REMIT TO BY MAIL/ONLINE:
 TENCARVA MACHINERY
 PO BOX 409897
 ATLANTA, GA 30384
 WWW.TENCARVA.COM

REMIT BY ACH:
 RECEIVING BANK: BANK OF AMERICA, N.A.
 ABA/ROUTING #: 053000196
 ACCOUNT #: 0021-208-186

EMAIL FOR REMITTANCE: PAYMENTS@TENCARVA.COM

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 24

MAY 16, 2023

SWTP PIPE REPLACEMENT

As requested during the SWTP tour, please find attached two quotes to replace a piece of piping between one of the filters and the Actiflo tank.

OUA staff contacted two different general contractors.

PRP Construction	\$ 20,000.00
Go Underground Utilities, LLC	\$ 16,300.00



PRP CONSTRUCTION

8300 SW SPRINGHAVEN AVE
INDIANTOWN, FL 34956

Contact: **Ronnie LaRowe**

Phone:

Email

Quote To: OUA

Job Name: OUA Spool Replacement

Phone:

Date of Plans:

Email:

Revision Date:

Quote Date: 10 May 23

ITEM	DESCRIPTION	QUANTITY	UNIT	UNIT PRICE	AMOUNT
100	MOBILIZATION	1.00	LS	5,500.00	5,500.00
110	REMOVE EXISTING SPOOL	1.00	EA	2,050.00	2,050.00
120	SPOOL, 18", F & I	1.00	EA	12,450.00	12,450.00
GRAND TOTAL					\$20,000.00

NOTES:

EXCLUDES:

1. MOT
2. PERMITS/TESTING
3. SURVEY/ASBUILTS
4. PAINTING SPOOL

** Due to the current status of the economy and events worldwide, PRP Construction is unable to guarantee the product availability or lock in the product pricing within this quote. Product availability and pricing may need to be adjusted at the time of delivery.**

If the foregoing meets with your acceptance, kindly sign and return this proposal. Upon its' receipt is understood and the foregoing will constitute the full and complete agreement between us.

This proposal expires sixty (60) days from the date hereof, but may be accepted at any later date at the sole option of PRP Construction Group,

ACCEPTED:

Respectfully Submitted: Peggy Sheltra

(Firm Name)

PRP Construction Group, LLC

(Signature)

(Date)

(Printed Name & Title)

(Date)



GO UNDERGROUND UTILITIES, LLC

1755 CR 621 East, Lake Placid, FL 33852 Phone: (863) 699-6699 Fax: (863) 699-9966 Email: racheal@gounderground.biz

May 11, 2023

QUOTE FOR WORK

ATTN: John Hayford – Okeechobee Utility Authority
Water Treatment Plant Repair

Remove and replace 18" x 35" spool pipe with 3 gasket and bolt kits. Install 1 18" saddle.
Including crane, labor, and equipment.

Lump Sum: \$16,300.00

Racheal Tillman

A handwritten signature in black ink, appearing to read "Racheal Tillman", is written over the printed name.

Go Underground Utilities, LLC

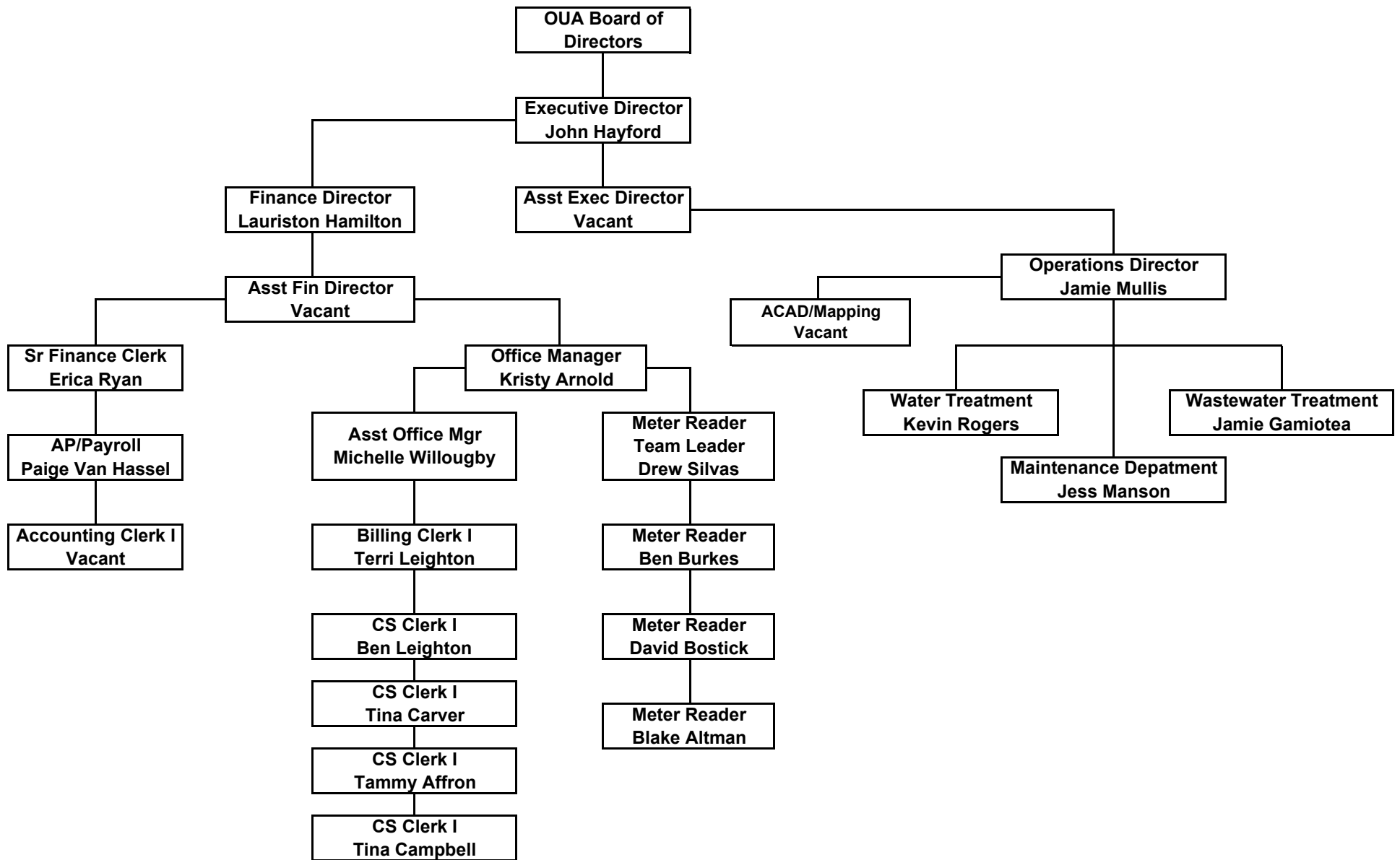
OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 25

MAY 16, 2023

2023 OUA ADMINISTRATION ORGANIZATION CHART

Please see attached partial 2023 Organizational Chart. It is a partial since it does not show all employees at the Maintenance, Water and Wastewater Departments.



OKEECHOBEE UTILITY AUTHORITY

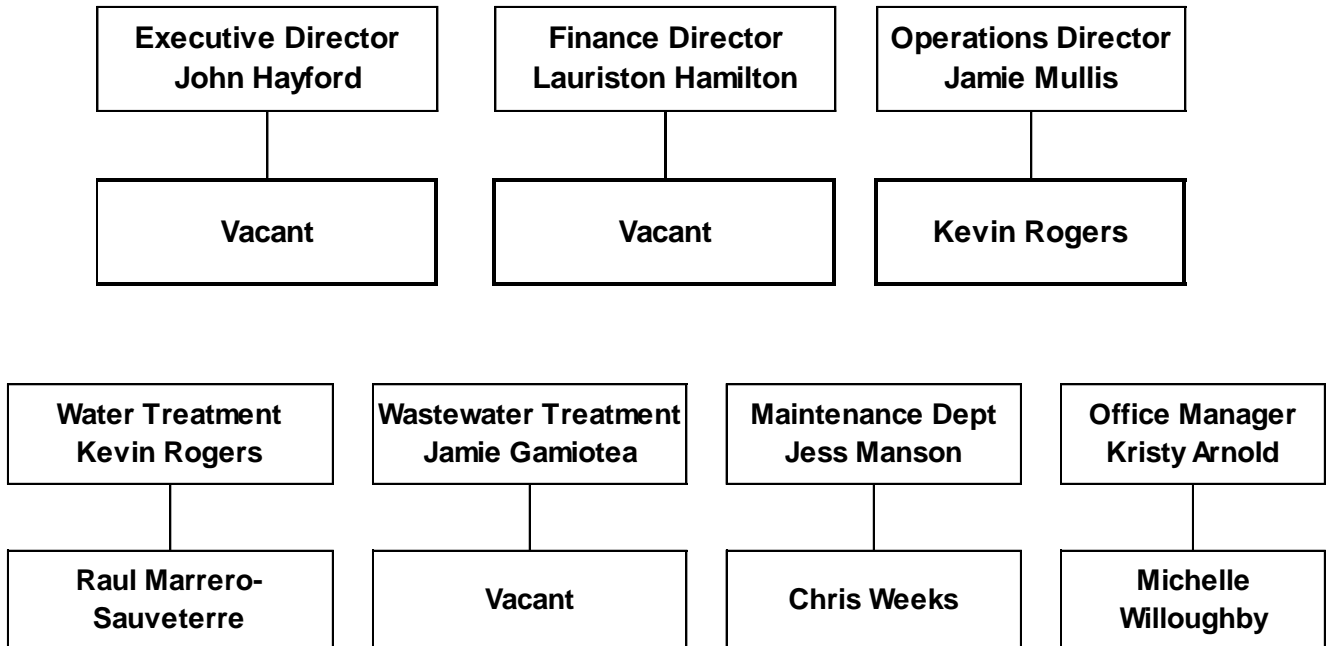
AGENDA ITEM NO. 26

MAY 16, 2023

PRELIMINARY SUCCESSION CHART

Preliminary discussions were had between administrative staff and department supervisors asking them to name possible replacements for their position.

To determine a more permanent chart, these positions would need to be open to all personnel to see who is interested. If an opening were to occur, the OUA would advertise the position both to the public and internal to OUA employees.



OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 27

MAY 16, 2023

PUBLIC COMMENTS

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 28

MAY 16, 2023

ITEMS FROM THE ATTORNEY

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 29

MAY 16, 2023

ITEMS FROM THE EXECUTIVE DIRECTOR

Southwest Wastewater Service Area

- Project 1 Design of the pump station & force main
 - Master Pump Station (MPS)
 - MPS Construction – 90% construction has begun
 - Notice to Proceed: February 20, 2022
 - Substantial: February 19, 2023 (365 calendar days)
 - Final: April 20, 2023 (425 calendar days)
 - Master Force Main (MFM)
 - MFM Construction – 90% construction
 - Notice to Proceed: May 23, 2022
 - Substantial: December 19, 2022 (210 calendar days)
 - Final: January 18, 2023 (240 calendar days)
 - Force Main SE2 Interconnect
 - Anticipated bid advertisement Spring 2023
- Project 2 Collection System
 - Notice to Proceed issued
- Project 3 Okee-Tantie
 - Anticipated advertisement Summer 2023

Pine Ridge Park Utility Improvements

- Notice to Proceed issued June 21, 2022
- Substantial Completion August 19, 2023 (425 calendar days from issuance NTP)
- Final Completion September 18, 2023 (455 calendar days from issuance NTP)

SW 5th Ave Wastewater System Improvements

- Awaiting City Ordinance

US441SE Water Main Extension

- Early design stage

Treasure Island Septic to Sewer Project

- Under design

Meetings

- Met with Lakefront Estates

OKEECHOBEE UTILITY AUTHORITY

AGENDA ITEM NO. 30

MAY 16, 2023

ITEMS FROM THE BOARD