



**CAPTAIN'S KEY  
DEPENDENT DISTRICT**

**PALM BEACH COUNTY  
REGULAR BOARD MEETING  
SEPTEMBER 12, 2023  
6:00 P.M.**

Special District Services, Inc.  
The Oaks Center  
2501A Burns Road  
Palm Beach Gardens, FL 33410

[www.captainskeydd.org](http://www.captainskeydd.org)  
561.630.4922 Telephone  
877.SDS.4922 Toll Free  
561.630.4923 Facsimile

**AGENDA**  
**CAPTAIN’S KEY DEPENDENT DISTRICT**  
The Oaks Center at 2501A  
Burns Road, Palm Beach Gardens  
Florida 33410  
**REGULAR BOARD MEETING**  
September 12, 2023  
6:00 p.m.

- A. Call to Order
- B. Proof of Publication.....Page 1
- C. Establish Quorum
- D. Additions or Deletions to Agenda
- E. Comments from the Public for Items Not on the Agenda
- F. Approval of Minutes
  - 1. June 13, 2023 Regular Board Meeting & Public Hearing.....Page 2
- G. Old Business
- H. New Business
  - 1. Consider Resolution No. 2023-04 – Adopting a Records Retention Policy.....Page 5
  - 2. Discussion Regarding Required Ethics Training
  - 3. Discussion Regarding Entrance Gate and Cameras
  - 4. Discussion Regarding Sewer Line Proposal by Seacoast
- I. Administrative Matters
  - 1. Financial Report.....Page 9
  - 2. Consider Invoices.....Page 13
- J. Board Members Comments
- K. Adjourn

**PALM BEACH**

STATE OF FLORIDA  
COUNTY OF PALM BEACH:

Before the undersigned authority personally appeared ANGELINA GARAY, who on oath says that he or she is the LEGAL CLERK, Legal Notices of the Palm Beach Daily Business Review f/k/a Palm Beach Review, a daily (except Saturday, Sunday and Legal Holidays) newspaper, published at West Palm Beach in Palm Beach County, Florida; that the attached copy of advertisement, being a Legal Advertisement of Notice in the matter of

CAPTAIN'S KEY DEPENDENT DISTRICT - NOTICE IS HEREBY GIVEN THAT THE BOARD OF SUPERVISORS OF THE CAPTAINS KEY COMMUNITY DEPENDENT DISTRICT WILL HOLD REGULAR MEETINGS AT THE OAKS CENTER AT 2501A BURNS ROAD, PALM BEACH GARDENS, ETC.

in the XXXX Court,  
was published in said newspaper by print in the issues of and/or by publication on the newspaper's website, if authorized, on

09/30/2022

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

*Angelina Garay*

Sworn to and subscribed before me this  
30 day of SEPTEMBER, A.D. 2022

*[Signature]*  
(SEAL)  
ANGELINA GARAY personally known to me



**CAPTAIN'S KEY DEPENDENT DISTRICT**  
**FISCAL YEAR 2022/2023**  
**REGULAR MEETING SCHEDULE**

NOTICE IS HEREBY GIVEN that the Board of Supervisors of the Captain's Key Community Dependent District will hold Regular Meetings at The Oaks Center at 2501A Burns Road, Palm Beach Gardens, Florida 33410 at 6:00 p.m. on the following dates:

- October 11, 2022
- November 8, 2022
- December 13, 2022
- January 10, 2023
- February 14, 2023
- March 14, 2023
- April 11, 2023
- May 9, 2023
- June 13, 2023
- July 11, 2023
- August 8, 2023
- September 12, 2023

The purpose of the meetings is to conduct and all business coming before the Board. Copies of the Agenda for any of the meetings may be obtained from the District's website or by contacting the District Manager at (561) 630-4922 and/or toll free at 1-877-737-4922 prior to the date of the particular meeting. Said meetings may be continued from time to time to a time and date certain as stated on the record.

From time to time one or two Supervisors may participate by telephone; therefore a speaker telephone will be present at the meeting location so that Supervisors may be fully informed of the discussions taking place.

If any person decides to appeal any decision made with respect to any matter considered at these meetings, such person will need a record of the proceedings and such person may need to ensure that a verbatim record of the proceedings is made at his or her own expense and which record includes the testimony and evidence on which the appeal is based.

In accordance with the provisions of the Americans with Disabilities Act, any person requiring special accommodations or an interpreter to participate at any of these meetings should contact the District Manager at (561) 630-4922 and/or toll-free at 1-877-737-4922 at least seven (7) days prior to the date of the particular meeting.

Meetings may be cancelled from time to time without advertised notice.

CAPTAIN'S KEY DEPENDENT DISTRICT  
www.captainskeydd.org  
9/30 22-04/0000622527P

**CAPTAIN’S KEY DEPENDENT DISTRICT  
PUBLIC HEARING & REGULAR BOARD MEETING  
JUNE 13, 2023**

**A. CALL TO ORDER**

District Manager Jason Pierman called the June 13, 2023, Regular Board Meeting of the Captain’s Key Dependent District (the “District”) to order at 6:04 p.m. at The Oaks Center located at 2501A Burns Road, Palm Beach Gardens, Florida 33410.

**B. PROOF OF PUBLICATION**

Mr. Pierman presented proof of publication that notice of the Regular Board Meeting had been published in the Palm Beach Daily Business Review on September 30, 2022, as part of the District’s Fiscal Year 2022/2023 Meeting Schedule, as legally required.

**C. ESTABLISH A QUORUM**

Mr. Pierman determined that the attendance of Chairman John Banister, Vice Chairman Russell Jones and Treasurer Trey Mahoney, and Supervisors Yeffry Jave and Judge Moss constituted a quorum and it was in order to proceed with the meeting. Mr. Jave and Mr. Mahoney attended via telephone.

Also in attendance was: District Manager Jason Pierman and James Candela.

**D. ADDITIONS OR DELETIONS TO AGENDA**

There were no additions or deletions to the agenda.

**E. COMMENTS FROM THE PUBLIC FOR ITEMS NOT ON THE AGENDA**

There were no comments from the public for items not on the agenda.

**F. APPROVAL OF MINUTES**

**1. May 9, 2023, Regular Board Meeting**

Mr. Pierman presented the minutes of May 9, 2023, Regular Board Meeting for approval.

A **motion** was made by Mr. Jones, seconded by Mr. Moss, approving the minutes of the May 9, 2023, Regular Board Meeting, as presented, and upon being put to a vote, the **motion** carried unanimously.

The Regular Board Meeting was then recessed and the Public Hearing was opened.

**G. PUBLIC HEARING**

**1. Proof of Publication**

Mr. Pierman presented proof of publication that notice of the Public Hearing had been published in the *Palm Beach Daily Business Review* on May 24, 2023, and May 31, 2023, as legally required.

**2. Receive Public Comment on the Fiscal Year 2023/2024 Final Budget**

Mr. Pierman noted that there were no members of the public in attendance.

**3. Consider Resolution No. 2023-02 – Adopting a Fiscal year 2023/2024 Final Budget**

Resolution No. 2023-02 was presented, entitled:

**RESOLUTION NO. 2023-02**

**A RESOLUTION OF THE CAPTAIN’S KEY DEPENDENT DISTRICT  
ADOPTING A FISCAL YEAR 2023/2024 BUDGET.**

A **motion** was made by Mr. Jones, seconded by Mr. Mahoney and passed unanimously adopting Resolution No. 2023-02, as presented.

The Public Hearing was then closed and the Regular Board Meeting was reconvened.

**H. OLD BUSINESS**

There were no Old Business items to come before the Board.

**I. NEW BUSINESS**

**1. Consider Resolution No. 2023-03 – Adopting a Fiscal Year 2023/2024 Meeting Schedule**

Resolution No. 2023-03 was presented, entitled:

**RESOLUTION NO. 2023-03**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE  
CAPTAIN’S KEY DEPENDENT DISTRICT, ESTABLISHING A  
REGULAR MEETING SCHEDULE FOR FISCAL YEAR 2023/2024 AND  
SETTING THE TIME AND LOCATION OF SAID DISTRICT MEETINGS;  
AND PROVIDING AN EFFECTIVE DATE.**

A **motion** was made by Mr. Mahoney, seconded by Mr. Jones and passed unanimously adopting Resolution No. 2023-03, as amended.

**J. ADMINISTRATIVE MATTERS**

Mr. Pierman reminded the Board to submit their 2022 Form 1 and noted they would likely cancel the next meeting, unless a need arose.

**1. Financial Report**

**2. Consider Invoices**

**K. BOARD MEMBER COMMENTS**

There were no further comments from the Board Members.

**L. ADJOURNMENT**

There being no further business to come before the Board, a **motion** was made by Mr. Moss, seconded by Mr. Jones and unanimously passed adjourning the Regular Board Meeting at 6:29 p.m.

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Secretary/Assistant Secretary

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Chair/Vice-Chair

**RESOLUTION 2023-04**

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE CAPTAIN’S KEY DEPENDENT DISTRICT PROVIDING FOR THE APPOINTMENT OF A RECORDS MANAGEMENT LIAISON OFFICER; PROVIDING THE DUTIES OF THE RECORDS MANAGEMENT LIAISON OFFICER; ADOPTING A RECORDS RETENTION POLICY; DETERMINING THE ELECTRONIC RECORD TO BE THE OFFICIAL RECORD; PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Captain’s Key Dependent District (the “District”) is a local unit of special-purpose government created and existing pursuant to Chapter 190, *Florida Statutes*; and

**WHEREAS**, Chapter 190, *Florida Statutes*, authorizes the District to adopt rules to govern the administration of the District and to adopt resolutions as may be necessary for the conduct of District business; and

**WHEREAS**, Section 257.36(5), *Florida Statutes*, requires the District to establish and maintain an active and continuing program for the economical and efficient management of records and to provide for the appointment of a records management liaison officer (“Records Management Liaison Officer”); and

**WHEREAS**, the District desires for the Records Management Liaison Officer to be an employee of the District or an employee of the District Manager; and

**WHEREAS**, the District desires to authorize the District’s records custodian to appoint a Records Management Liaison Officer, which may or may not be the District’s records custodian; and

**WHEREAS**, the District desires to prescribe duties of the Records Management Liaison Officer and provide for the assignment of additional duties; and

**WHEREAS**, the District’s Board of Supervisors (“Board”) finds that it is in the best interests of the District to adopt by resolution a records retention policy (the “Records Retention Policy”) for immediate use and application.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THE CAPTAIN’S KEY DEPENDENT DISTRICT, THAT:**

**SECTION 1.** The District hereby authorizes the District’s records custodian to appoint a Records Management Liaison Officer and report such appointment to the appropriate State of Florida agencies. A Records Management Liaison Officer shall be an employee of the District or the District Manager. The Board, and the District’s records custodian, shall each have the individual power to remove the Records Management Liaison Officer at any time for any reason. Immediately following the removal or

resignation of a Records Management Liaison Officer, the District's records custodian shall appoint a replacement Records Management Liaison Officer.

**SECTION 2.** The duties of the Records Management Liaison Officer shall include the following:

- A. Serve as the District's contact with the Florida Department of State, State Library and Archives of Florida;
- B. Coordinate the District's records inventory;
- C. Maintain records retention and disposition forms;
- D. Coordinate District records management training;
- E. Develop records management procedures consistent with the Records Retention Policy, as amended as provided herein;
- F. Participate in the development of the District's development of electronic record keeping systems;
- G. Submit annual compliance statements;
- H. Work with the Florida Department of State, State Library and Archives of Florida to establish individual retention schedules for the District, from time to time and as may be necessary; and
- I. Such other duties as may be assigned by the Board or the District's records custodian in the future.

**SECTION 3.** The District hereby adopts as its Records Retention Policy the applicable provisions of Section 257.36(5), *Florida Statutes*, the rules adopted by the Division of Library and Information Services of the Department of State ("Division") pursuant to Section 257.36, *Florida Statutes*, and the General Records Schedules established by the Division. However, the District will retain certain records longer than required by the General Records Schedules established by the Division as set forth in Exhibit A. To the extent the above statute, rules or schedules are amended or supplemented in the future, the District's Records Retention Policy shall automatically incorporate such amendment or supplement provided that such automatic amendment shall not reduce the retention times set forth in Exhibit A. The Records Retention Policy shall remain in full force and effect until such time as the Board amends the Policy.

**SECTION 4.** In accordance with section 668.50, Florida Statutes, and section 119.01, Florida Statutes, the Board finds that the electronic record shall be considered the official record and any paper originals are hereby duplicates which may be disposed of unless required to be preserved by any applicable statute, rule or ordinance.



**SECTION 5.** If any provision of this resolution is held to be illegal or invalid, the other provisions shall remain in full force and effect.

**SECTION 6.** This Resolution shall become effective upon its passage; shall replace, supplant, and supersede any prior policy or resolution of the District regarding records retention; and shall remain in effect unless rescinded or repealed.

**PASSED AND ADOPTED** at a meeting of the District Board of Supervisors, this 12<sup>th</sup> day of September, 2023.

ATTEST:

**CAPTAIN'S KEY DEPENDENT  
DISTRICT**

\_\_\_\_\_  
Print name: \_\_\_\_\_  
Secretary / Assistant Secretary

\_\_\_\_\_  
Print name: \_\_\_\_\_  
Chairperson, Board of Supervisors

Exhibit A: Amendments to General Records Schedules Established by the Division

## Exhibit A

### **Amendments to General Records Schedules established by the Division**

#### ADVERTISEMENTS: LEGAL (Item #25)

The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to proceedings under uniform method of collection of debt assessments permanently. The District shall retain mailed and published legal advertisements, and corresponding affidavits, relating to the levy of assessments securing bonds for five (5) fiscal years provided applicable audits have been released, or until three (3) calendar years after related bonds are redeemed, whichever is later.

#### AUDITS: INDEPENDENT (Item #56)

The District shall retain the record copy of independent audits for ten (10) fiscal years or until three (3) calendar years after all related bonds are redeemed, whichever is later.

#### DISBURSEMENT RECORDS: DETAIL (Item #340)

The District shall retain the record copy of disbursement records relating to the use of bonds for five (5) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

#### DISBURSEMENT RECORDS: SUMMARY (Item #341)

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after related bonds are redeemed, whichever is later.

#### FINANCIAL REPORTS: LOCAL GOVERNMENT ANNUAL REPORTS (Item #107)

The District shall retain the record copy of disbursement records relating to the use of bonds for ten (10) fiscal years provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

#### INCIDENT REPORT FILES (Item #241)

The District shall retain incident reports for five (5) anniversary years from the date of the incident.

#### MINUTES: OFFICIAL MEETINGS (PRELIMINARY/AUDIO RECORDINGS/VIDEO RECORDINGS) (Item #4)

The District shall retain audio recordings of board of supervisor meetings for five (5) calendar years after adoption of the official minutes.

#### PROJECT FILES: CAPITAL IMPROVEMENT (Item #136)

The District shall retain the record copy of project files for projects funded with bonds for ten (10) fiscal years after completion of the project provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later.

#### REAL PROPERTY RECORDS: CONDEMNATION/DEMOLITION (Item #364)

The District shall retain the record copy of project files for condemnation/demolition projects funded with bonds for five (5) anniversary years after final action or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

#### REAL PROPERTY RECORDS: PROPERTY ACQUIRED (Item #172)

The District shall retain the record copy of documents related to property acquisitions funded with bonds for three (3) fiscal years after final disposition of the property provided applicable audits have been released or until three (3) calendar years after all related bonds are redeemed, whichever is later. The record copy of deeds and easements shall be kept permanently.

Captain's Key  
Dependent District

**Financial Report For  
August 2023**

**Captain's Key Dependent District  
Budget vs. Actual  
October 2022 through August 2023**

	<u>Oct '22 - Aug 23</u>	<u>22/23 Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Income</b>				
363.100 · O & M Assessments	87,067.66	87,000.00	67.66	100.08%
363.830 · Assessment Fees	-1,192.25	-1,740.00	547.75	68.52%
363.831 · Assessment Discounts	-3,023.23	-3,480.00	456.77	86.87%
369.400 · Other Income	155.00	0.00	155.00	100.0%
369.401 · Interest Income	3,468.11	240.00	3,228.11	1,445.05%
<b>Total Income</b>	<b>86,475.29</b>	<b>82,020.00</b>	<b>4,455.29</b>	<b>105.43%</b>
<b>Expense</b>				
511.310 · Engineering	0.00	1,000.00	-1,000.00	0.0%
511.311 · Management Fees	16,445.00	17,940.00	-1,495.00	91.67%
511.312 · Secretarial Fees	3,850.00	4,200.00	-350.00	91.67%
511.315 · Legal Fees	4,222.00	2,000.00	2,222.00	211.1%
511.318 · Assessment/Tax Roll	0.00	2,500.00	-2,500.00	0.0%
511.320 · Audit Fees	3,800.00	3,800.00	0.00	100.0%
511.410 · Telephone/Cable	6,100.41	5,300.00	800.41	115.1%
511.431 · Power	679.24	600.00	79.24	113.21%
511.432 · Irrigation Maintenance	1,269.00	1,250.00	19.00	101.52%
511.433 · Landscaping Maintenance	11,650.00	12,500.00	-850.00	93.2%
511.435 · Gate Maintenance	8,399.25	9,000.00	-600.75	93.33%
511.437 · Water Service	4,948.61	4,250.00	698.61	116.44%
511.439 · Gate Access Cards	0.00	1,000.00	-1,000.00	0.0%
511.440 · Security Camera	0.00	500.00	-500.00	0.0%
511.450 · Insurance	5,814.00	6,400.00	-586.00	90.84%
511.480 · Legal Advertisements	398.44	700.00	-301.56	56.92%
511.512 · Miscellaneous	71.40	350.00	-278.60	20.4%
511.513 · Postage and Delivery	60.72	125.00	-64.28	48.58%
511.514 · Office Supplies	391.00	425.00	-34.00	92.0%
511.540 · Dues, License & Subscriptions	175.00	175.00	0.00	100.0%
511.750 · Website Management	1,375.00	1,500.00	-125.00	91.67%
512.512 · Miscellaneous Maintenance	7,500.00	0.00	7,500.00	100.0%
512.513 · Major Trimming & New Planting	2,141.00	4,000.00	-1,859.00	53.53%
513.001 · Reserves	0.00	616.00	-616.00	0.0%
515.000 · HOA Repayment	1,889.05	1,889.00	0.05	100.0%
<b>Total Expense</b>	<b>81,179.12</b>	<b>82,020.00</b>	<b>-840.88</b>	<b>98.98%</b>
<b>Net Income</b>	<b>5,296.17</b>	<b>0.00</b>	<b>5,296.17</b>	<b>100.0%</b>

**CAPTAIN'S KEY DEPENDENT DISTRICT  
MONTHLY FINANCIAL REPORT  
AUGUST 2023**

	Annual Budget 10/1/22- 9/30/23	Actual Aug-23	Year To Date Actual 10/1/22 - 8/31/23
<b>REVENUES</b>			
O & M ASSESSMENTS	87,000	0	87,068
OTHER REVENUES	0	0	155
INTEREST INCOME	240	0	3,468
<b>REVENUES</b>	<b>\$ 87,240</b>	<b>\$ -</b>	<b>\$ 90,691</b>
<b>EXPENDITURES</b>			
ENGINEERING	1,000	0	0
MANAGEMENT	17,940	1,495	16,445
SECRETARIAL	4,200	350	3,850
LEGAL	2,000	0	4,222
ASSESSMENT ROLL	2,500	0	0
AUDIT FEES	3,800	0	3,800
TELEPHONE/CABLE	5,300	539	6,100
POWER	600	64	679
IRRIGATION MAINTENANCE	1,250	339	1,269
LANDSCAPE MAINTENANCE	12,500	0	11,650
MAJOR TRIMMING & NEW PLANTING	4,000	0	2,141
GATE MAINTENANCE	9,000	0	8,399
WATER SERVICE	4,250	410	4,949
SECURITY CAMERA	500	0	0
INSURANCE	6,400	0	5,814
LEGAL ADVERTISING	700	0	398
MISCELLANEOUS	350	0	72
POSTAGE	125	0	61
OFFICE SUPPLIES	425	5	391
DUES & SUBSCRIPTIONS	175	0	175
HOA REPAYMENT	1,889	0	1,889
GATE ACCESS CARDS	1,500	0	0
WEBSITE MANAGEMENT	1,000	126	1,375
RESERVES (MISCELLANEOUS MAINTENANCE-DRAINAGE)	616	0	7,500
<b>TOTAL EXPENDITURES</b>	<b>\$ 82,020</b>	<b>\$ 3,328</b>	<b>\$ 81,179</b>
<b>EXCESS OR (SHORTFALL)</b>	<b>\$ 5,220</b>	<b>\$ (3,328)</b>	<b>\$ 9,512</b>
COUNTY APPRAISER & TAX COLLECTOR FEE	(1,740)	0	(1,193)
DISCOUNTS FOR EARLY PAYMENTS	(3,480)	0	(3,023)
<b>NET EXCESS/ (SHORTFALL)</b>	<b>\$ -</b>	<b>\$ (3,328)</b>	<b>\$ 5,296</b>

<b>Bank Balance As Of 8/31/23</b>	<b>\$ 197,251.10</b>
<b>Accounts Payable As Of 8/31/23</b>	<b>\$ 4,477.91</b>
<b>Accounts Receivable As Of 8/31/23</b>	<b>\$ 949.12</b>
<b>Reserve Funds As Of 8/31/23</b>	<b>\$ 91,620.00</b>
<b>Available Funds As Of 8/31/23</b>	<b>\$ 102,102.31</b>

**Captain's Key Dependent District  
Balance Sheet  
As of August 31, 2023**

	<u>Operating Fund</u>	<u>General Fixed Assets Fund</u>	<u>Long Term Debt Fund</u>	<u>TOTAL</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
Centerstate Bank	197,251.10	0.00	0.00	197,251.10
<b>Total Checking/Savings</b>	<u>197,251.10</u>	<u>0.00</u>	<u>0.00</u>	<u>197,251.10</u>
<b>Total Current Assets</b>	197,251.10	0.00	0.00	197,251.10
<b>Other Assets</b>				
Accounts Receivable	949.12	0.00	0.00	949.12
Roadways	0.00	67,400.00	0.00	67,400.00
Gate System	0.00	164,326.00	0.00	164,326.00
Gate System Improvements	0.00	36,577.00	0.00	36,577.00
Depreciation - Roadways	0.00	-37,075.00	0.00	-37,075.00
Depreciation - Gate System	0.00	-165,783.00	0.00	-165,783.00
Amount To Be Provided	0.00	0.00	0.00	0.00
<b>Total Other Assets</b>	<u>949.12</u>	<u>65,445.00</u>	<u>0.00</u>	<u>66,394.12</u>
<b>TOTAL ASSETS</b>	<u><b>198,200.22</b></u>	<u><b>65,445.00</b></u>	<u><b>0.00</b></u>	<u><b>263,645.22</b></u>
<b>LIABILITIES &amp; EQUITY</b>				
<b>Liabilities</b>				
<b>Current Liabilities</b>				
Accounts Payable				
Accounts Payable	4,477.91	0.00	0.00	4,477.91
<b>Total Accounts Payable</b>	<u>4,477.91</u>	<u>0.00</u>	<u>0.00</u>	<u>4,477.91</u>
<b>Total Current Liabilities</b>	4,477.91	0.00	0.00	4,477.91
<b>Long Term Liabilities</b>				
Due To Captain's Key HOA	0.00	0.00	0.00	0.00
<b>Total Long Term Liabilities</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Liabilities</b>	4,477.91	0.00	0.00	4,477.91
<b>Equity</b>				
Retained Earnings	96,806.14	-202,858.00	0.00	-106,051.86
Net Income	5,296.17	0.00	0.00	5,296.17
Reserve Funds	91,620.00	0.00	0.00	91,620.00
Current Year Depreciation	0.00	0.00	0.00	0.00
Investment In Gen Fixed Assests	0.00	268,303.00	0.00	268,303.00
<b>Total Equity</b>	<u>193,722.31</u>	<u>65,445.00</u>	<u>0.00</u>	<u>259,167.31</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>198,200.22</b></u>	<u><b>65,445.00</b></u>	<u><b>0.00</b></u>	<u><b>263,645.22</b></u>

**Captain's Key Dependent District**  
**Check Register**  
As of September 1, 2023

	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Credit</u>
101.125 · CSB # 6006					
	08/01/2023		Comcast		208.40
	08/01/2023		FPL		57.91
	08/01/2023		Frontsteps		330.75
	08/01/2023		Greentone Irrigation		79.00
	08/01/2023		Seacoast		405.79
	08/01/2023		SDS		2,032.94
	08/01/2023		Victory		754.08
	08/21/2023		PBC Tax Collector		5.00
Total 101.125 · CSB # 6006					<u>3,873.87</u>
<b>TOTAL</b>					<b><u>3,873.87</u></b>