

AGENDA
SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GOVERNING BOARD MEETING AND PUBLIC HEARING

OPEN TO THE PUBLIC

May 13, 2014

9:00 a.m.

Break from 12:00 p.m.-1:30 p.m. (Lunch on your own)

Board Meeting and/or Workshop to resume at 1:30 p.m.

District Headquarters

Live Oak, Florida

1. Call to Order
2. Roll Call
3. Announcement of any Amendments to the Agenda by the Chair
Amendments Recommended by Staff: None
4. Public Comment
5. Consideration of the following Items Collectively by Consent:
 - Agenda Item 6 – Approval of April 8, 2014 Governing Board Meeting Minutes
 - Agenda Item 8 - Approval of Budget and Ad Valorem Taxing Authority Policy
 - Agenda Item 9 - Approval of Federal Grant Policy
 - Agenda Item 12 - Approval of March 2014 Financial Report
 - Agenda Item 17 - Approval of a Modification with a 0.243 mgd Decrease in Allocation and a Ten-Year Permit Extension for Water Use Permit Application Number 2-00-00111.002, The 400 Project, Suwannee County
 - Agenda Item 18 - Approval of a Modification with a 0.0968 mgd Increase in Allocation and a Five-Year Permit Extension for Water Use Permit Application Number 2-07-00012.003, Gutierrez Project, Madison County
 - Agenda Item 29 - Consideration of Detailed Assessment for Exchange of Lands with U.S. Forest Service
6. Approval of Minutes – April 8, 2014 Governing Board Meeting –
Recommend Consent
7. Items of General Interest for Information/Cooperating Agencies and Organizations
 - A. Commendation of Service to Charles Houser
 - B. Presentation of 10-Year Service Awards to Debbie Davidson, Business Resource Specialist II, and Clay Coarsey, Professional Engineer
 - C. Presentation of Hydrologic Conditions by Megan Wetherington, Senior Professional Engineer
 - D. Cooperating Agencies and Organizations

- RM Page 18 19. Approval of a Modification, with a 0.7881 mgd Increase in Allocation, of Water Use Permit Application Number 2-03-00075.003, Williams Place Project, Madison County, for 1.4910 mgd of Groundwater for Agricultural Uses
- RM Page 26 20. Approval of New Water Use Permit Application Number 2-14-00012.001, Davis Tract Project, Madison County, for 3.7491 mgd of Groundwater for Agricultural Uses
- RM Page 35 21. Approval of New Water Use Permit Application Number 2-14-00021.001, Messer Farm Project, Suwannee County, for 2.3142 mgd of Groundwater for Agricultural Uses
- RM Page 44 22. Approval of the Renewal, with a 0.1569 mgd Decrease in Allocation, of Water Use Permit Application Number 2-07-00087.002, City of Alachua, Alachua County, for 1.7712 mgd of Groundwater for Public Supply Uses
- RM Page 53 23. Interlocal Agreement with Dixie County as part of the Middle Suwannee River Springs Restoration and Aquifer Recharge Initiative
- RM Page 62 24. Authorization to Amend Contract Number 03/04-258 with the Florida Department of Agriculture and Consumer Services (FDACS) for Continuation of the Two Positions for the Suwannee River Partnership for the Period July 1, 2014 through June 30, 2015
- RM Page 63 25. Authorization to Amend and Extend Contract Number 10/11-021 for Suwannee River Partnership (SRP) Cooperative Conservation Technician Services with Florida Department of Agriculture and Consumer Services (FDACS)
- RM Page 65 26. Approval to Enter Into Contracts for the 3rd Round District Agricultural Cost-Share Program for FY 13/14
- RM Page 67 27. Permitting Summary Report
- RM Page 69 28. Enforcement Status Report

EXECUTIVE OFFICE

Ann B. Shortelle, Ph.D., Executive Director

- EO Page 1 29. Consideration of Detailed Assessment for Exchange and Sale of Lands with U.S. Forest Service – **Recommend Consent**
- EO Page 8 30. Floyd/El Trigal Farms Conservation Easement Exchange, Jefferson County
- EO Page 9 31. Staff Request for Direction Regarding Taylor County's Request to Convey the Hampton Springs Road Surplus Tract (248 acres ±)

- 32. City of Valdosta Wastewater Treatment Plant / Sewer System Overflow Discussion
- 33. Legislative Session Report
- EO Page 14 34. North Florida Regional Water Supply Partnership Stakeholder Committee Update
- EO Page 15 35. Land Acquisition and Disposition Activity Report
- EO Page 17 36. District's Weekly Activity Reports
- 37. Announcements

Unless otherwise noted, all meetings are at District Headquarters in Live Oak, Florida

June 10, 2014	9:00 a.m.	Board Meeting Cedar Key Library
June 11, 2014	8:30 a.m.	Workshop Cedar Key Library

****Board Workshops immediately follow Board Meetings unless otherwise noted.**

38. Adjournment

Any member of the public, who wishes to address the Board on any agenda item, or any other topic, must sign up (including the completion of the required speaker forms) with the Executive Director or her designee before the time designated for Public Comment. During Public Comment, the Chair shall recognize those persons signed up to speak on agenda items first. To the extent time permits, the Chair shall thereafter recognize those persons signed up to speak on non-agenda items. Unless, leave is given by the Chair, (1) all speakers will be limited to three minutes per topic, (2) any identifiable group of three persons or more shall be required to choose a representative, who shall be limited to five minutes per topic. When recognized by the Chair during Public Comment, a speaker may request to be allowed to make his or her comments at the time the Board considers a particular agenda item. The Chair may grant or deny such request in the Chair's sole discretion.

The Board may act upon (including reconsideration) any agenda item at any time during the meeting. The agenda may be changed only for good cause as determined by the Chair and stated in the record. If, after the regular time for Public Comment, the agenda is amended to add an item for consideration, the Chair shall allow public comment on the added agenda item prior to the Board taking action thereon.

All decisions of the Chair concerning parliamentary procedures, decorum, and rules of order will be final, unless they are overcome by a majority of the members of the Board in attendance.

If any person decides to appeal any decision with respect to any action considered at the above referenced meeting and hearing, such person may need to ensure a verbatim record of the proceeding is made to include testimony and evidence upon which the appeal is made.

AGENDA
SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GOVERNING BOARD WORKSHOP

OPEN TO THE PUBLIC

May 13, 2014
Following the Governing Board Meeting

District Headquarters
Live Oak, FL

- Evaluation of Cattle Leasing Potential on District Lands
- 2014/2015 Springs Protection and Restoration Project Concepts

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
MINUTES OF
GOVERNING BOARD MEETING AND PUBLIC HEARING

Note: A digital recording system has been used to record these proceedings and is on file in the permanent files of the District. A copy of the Governing Board materials and handouts are a part of the record as if set out in full herein, and are filed in the permanent files of the District.

9:00 a.m., Tuesday
April 8, 2014

Tommy Usher Center
Chiefland, Florida

Governing Board:

Seat	Name	Office	Present	Not Present
Aucilla Basin	George M. Cole, Ph.D.		X	
Coastal River Basin	Donald Ray Curtis, III	Sec./Treas.	X	
Lower Suwannee Basin	Don Quincey, Jr.	Chair	X	
Santa Fe & Wacc. Basins	Kevin W. Brown			X
Upper Suwannee Basin	Alphonas Alexander	Vice Chair	X	
At Large	Virginia H. Johns		X	
At Large	Virginia Sanchez		X	
At Large	Guy N. Williams		X	
At Large	Gary Jones		X	

Governing Board General Counsel

Name	Firm	Present	Not Present
George T. Reeves	Davis, Schnitker, Reeves & Browning, P.A.	X	

Staff:

Position	Name	Present	Not Present
Executive Director	Ann B. Shortelle, Ph.D.	X	
Assistant Executive Director	Jon Dinges	X	
Gov. Affairs / Communications Director	Steve Minnis		X
Bureau of Administration and Operations	Dave Dickens	X	
Water Supply Division Director	Carlos Herd	X	
Water Resources Division Director	Erich Marzolf	X	
Resource Mgmt. Division Director	Tim Sagul	X	
GB & HR Coordinator	Lisa Cheshire	X	

Guests:

Joe Anderson, III, ACCI	Chuck Farmer, Anderson Columbia
Tim Childers, Anderson Columbia	Doug Anderson, Anderson Columbia
Chris & Diane Topping	Lucinda Merritt, Ichetucknee Alliance
Georgia Shemitz	Leslie Sapp
Brent Anderson, WRS	Jeff Dollinger, Scruggs & Carmichael, PA
Merrillee Malwitz-Jipson, Our Santa Fe River	Paul Still, BSWCD
Jeff Hill	Gary Hardacre, City of Alachua
Kevin Gay, City of Chiefland	Sue Colson, City of Cedar Key
Kevin Wright, SRWMD	Warren Zwanka, SRWMD
Leroy Marshall, SRWMD	Brian Kauffman, SRWMD
Charlie Houser, SRWMD	Bill McKinstry, SRWMD
Rhonda Scott, SRWMD	Robin Lamm, SRWMD
Dale Jenkins, SRWMD	Kevin Epps

The meeting was called to order at 9:08 a.m.

Agenda Item No. 4 – Public Comment.

- Sue Colson, City of Cedar Key – Welcomed Governing Board to Levy County
- Jeff Hill – Lawsuit Comments
- Paul Still, BSWCD – MFL Comments
- Merrillee Malwitz-Jipson, Our Santa Fe River – Sabal Trail Gas Pipeline Comments

Agenda Item No. 3 - Announcement of any Amendments to the Agenda by the Chair.

Updates:

Executive Office

- Update to Agenda Item 26 - Approval of Inspector General Internal Audit Activity Charter and 2014 Internal Audit Work Plan – Addition of Pages 67A and 67B

Deletion:

- None

Chair asked for any additional public comments, none were received.

DR. COLE MADE A MOTION TO APPROVE THE UPDATES TO THE AGENDA. THE MOTION WAS SECONDED BY MR. JONES. UPON VOTE OF THE GOVERNING BOARD, THE MOTION CARRIED. (MEMBERS VOTING IN FAVOR: ALEXANDER, COLE, CURTIS, JOHNS, JONES, SANCHEZ, WILLIAMS AND QUINCEY.)

Agenda Item No. 5 - Consideration of the Following Items Collectively by Consent:

- Agenda Item 6 - Approval of March 11, 2014 Governing Board Meeting and Workshop Minutes
- Agenda Item 8 - Approval of Updated District Vehicle Procedure Policy
- Agenda Item 10 - Approval of February 2014 Financial Report
- Agenda Item 15 – Authorization to Execute a Contract for Construction and Maintenance of Hydrologic Improvements
- Agenda Item 16 – Authorization to Purchase Culverts and Flashboard Risers for District Projects
- Agenda Item 17 – Authorization for the Executive Director to Enter Into a Revenue Contract with the Florida Department of Environmental Protection (FDEP) to Implement a Groundwater Nitrate Reduction Project
- Agenda Item 18 - Approval of a Modification with a 0.2152 mgd Increase in Allocation and a Five-Year Permit Extension for Water Use Permit Application Number 2-82-00070.003, Kenneth O. Dicks Farm, Inc., Columbia County
- Agenda Item 24 – Reimbursement Request to the Department of Environmental Protection in the Amount of \$1,075,539 for the Period of January 1, 2014 through March 31, 2014 for District Expenditures Relating to Springs Restoration and Protection, Minimum Flows and Levels, Water Supply Planning, Preacquisition and Land Management Activities
- Agenda Item 25 – Consideration of Resolution 2014-06 Requesting the Remainder of Funds from the Water Management Lands Trust Fund for Springs Protection and Restoration, Minimum Flows and Levels, Water Supply Planning, and Land Management Activities for the Period of April 1, 2014 through June 30, 2014

MRS. JOHNS MADE A MOTION TO APPROVE THE UPDATES TO THE AGENDA AND CONSENT ITEMS COLLECTIVELY. THE MOTION WAS SECONDED BY MR. ALEXANDER. UPON VOTE OF THE GOVERNING BOARD, THE MOTION CARRIED. (MEMBERS VOTING IN FAVOR: ALEXANDER, COLE, CURTIS, JOHNS, JONES, SANCHEZ, WILLIAMS AND QUINCEY.)

Agenda Item No. 6 – Approval of Minutes.

- March 11, 2014 Governing Board Meeting
- March 11, 2014 Governing Board Workshop

THE MARCH 11, 2014 GOVERNING BOARD MEETING AND WORKSHOP MINUTES WERE APPROVED WITH THE CONSENT ITEMS.

Agenda Item No. 7 - Items of General Interest for Information/Cooperating Agencies and Organizations

- Erich Marzolf gave a presentation of hydrologic conditions of the District.
- Cooperating Agencies and Organizations - None

Governing Board Legal Counsel

No Items

BUREAU OF ADMINISTRATION AND OPERATIONS

Agenda Item No. 8 – Approval of Updated District Vehicle Procedure Policy – Approved on Consent.

Agenda Item No. 9 – Authorization for the Executive Director to Execute a Contract for the Sale of Timber with John A. Cruce, Jr., Inc., for the Little River #4 Timber Sale. Bill McKinstry, Land and Facilities Operations Manager, presented staff recommendation to the Governing Board to authorize the Executive Director to execute a contract for the sale of timber with John A. Cruce, Jr., Inc. for the Little River #4 Timber Sale.

MR. CURTIS MADE A MOTION TO AUTHORIZE THE EXECUTIVE DIRECTOR TO EXECUTE A CONTRACT FOR THE SALE OF TIMBER WITH JOHN A. CRUCE, JR., INC. FOR THE LITTLE RIVER #4 TIMBER SALE. THE MOTION WAS SECONDED BY MRS. SANCHEZ. UPON VOTE OF THE GOVERNING BOARD, THE MOTION CARRIED. (MEMBERS VOTING IN FAVOR: ALEXANDER, COLE, CURTIS, JOHNS, JONES, SANCHEZ, WILLIAMS AND QUINCEY.)

Agenda Item No. 10 – Approval of February 2014 Financial Report. Approved on Consent.

Agenda Item No. 11 – Land and Facilities Operations Activity Summary. The Land and Facilities Operations Activity Summary was provided as an informational item in the Board materials.

DIVISION OF WATER SUPPLY

Agenda Item No. 12 – Authorization to Execute a Contract for Surface Water Modeling Services for the Middle Suwannee River and Springs Restoration and Aquifer Recharge Project. Dale Jenkins, Senior Hydrogeologist, presented staff recommendation to the Governing Board to authorize the Executive Director to execute a contract with WRScompass for Surface-Water Modeling Services for a fee not to exceed \$47,412 for the Middle Suwannee River and Springs Restoration and Aquifer Recharge Project.

MR. CURTIS MADE A MOTION TO AUTHORIZE THE EXECUTIVE DIRECTOR TO EXECUTE A CONTRACT WITH WRSCOMPASS FOR SURFACE-WATER MODELING SERVICES FOR A FEE NOT TO EXCEED \$47,412 FOR THE MIDDLE SUWANNEE RIVER AND SPRINGS RESTORATION AND AQUIFER RECHARGE PROJECT. THE MOTION WAS SECONDED BY DR. COLE. UPON VOTE OF THE GOVERNING BOARD, THE MOTION CARRIED. (MEMBERS VOTING IN FAVOR: ALEXANDER, COLE, CURTIS, JOHNS, JONES, SANCHEZ, WILLIAMS AND QUINCEY.)

DIVISION OF WATER RESOURCES

Agenda Item No. 13 – Agricultural Water Use Monitoring Update. The Agricultural Water Use Monitoring Update was provided as an informational item in the Board materials.

DIVISION OF RESOURCE MANAGEMENT

Agenda Item No. 14 – Otter Sink Dispersed Water Storage Project Partnership with Anderson Land and Timber Company, Dixie County. Brian Kauffman, Senior Professional Engineer, presented staff recommendation to the Governing Board to authorize the Executive Director to enter into a contract with the Anderson Land and Timber Company, Dixie County, to implement the Otter Sink Dispersed Water Storage Project for an amount not to exceed \$65,000.

DR. COLE MADE A MOTION TO AUTHORIZE THE EXECUTIVE DIRECTOR TO ENTER INTO A CONTRACT WITH THE ANDERSON LAND AND TIMBER COMPANY, DIXIE COUNTY, TO IMPLEMENT THE OTTER SINK DISPERSED WATER STORAGE PROJECT FOR AN AMOUNT NOT TO EXCEED \$65,000. THE MOTION WAS SECONDED BY MR. WILLIAMS. UPON VOTE OF THE GOVERNING BOARD, THE MOTION CARRIED. (MEMBERS VOTING IN FAVOR: ALEXANDER, COLE, CURTIS, JOHNS, JONES, SANCHEZ, WILLIAMS AND QUINCEY.)

Agenda Item No. 15 – Authorization for the Executive Director to Enter into a Contract with Perpetual Contracting, Inc. for the Construction and Maintenance of Hydrologic Improvements for an Amount not to Exceed \$200,000. Approved on Consent.

Agenda Item No. 16 – Authorization for the Executive Director to Purchase Culverts from Contech Engineered Solutions and Flashboard Risers from Metal Culverts, Inc. for an Amount not to Exceed \$300,000. Approved on Consent.

Agenda Item No. 17 – Authorization for the Executive Director to Enter Into a Revenue Contract with the Florida Department of Environmental Protection (FDEP) to Implement a Previously Approved Groundwater Nitrate Reduction Project. - Approved on Consent.

Agenda Item No. 18 – Approval of a Modification with a 0.2152 mgd Increase in Allocation and a Five-Year Permit Extension for Water Use Permit Application Number 2-82-00070.003, Kenneth O. Dicks Farm, Inc., Columbia County, with Eighteen Standard Conditions and Eight Special Limiting Conditions. – Approved on Consent.

Agenda Item No. 19 – Permitting Summary Report. The Permitting Summary Report was provided as an informational item in the Board materials.

Agenda Item No. 20 – Enforcement Status Report. The Enforcement Status Report was provided as an informational item in the Board materials.

Chair requested Board Counsel give an update on the Jeff Hill enforcement status.

EXECUTIVE OFFICE

Agenda Item No. 21 – Consideration of Resolution 2014-05 Authorizing an Exchange of Real Property Interests in Dixie County with Doug and Lisa Anderson. Charlie Houser, Senior Land Management Program Manager, presented a recommendation to the Governing Board to approve and execute Resolution 2014-05 authorizing the exchange of real property interests in Dixie County with Doug and Lisa Anderson.

MR. JONES MADE A MOTION TO APPROVE AND EXECUTE RESOLUTION 2014-05 AUTHORIZING THE EXCHANGE OF REAL PROPERTY INTERESTS IN DIXIE COUNTY WITH DOUG AND LISA ANDERSON. THE MOTION WAS SECONDED BY MRS. JOHNS. UPON VOTE OF THE GOVERNING BOARD, THE MOTION CARRIED. (MEMBERS VOTING IN FAVOR: ALEXANDER, COLE, CURTIS, JOHNS, JONES, SANCHEZ, WILLIAMS AND QUINCEY.)

Agenda Item No. 22 – Consideration of Waiver of Option to Purchase and Right of First Refusal to the 20-acre Andrews Tract in Levy County. Mr. Houser presented a recommendation to the Governing Board to waive its Option to Purchase and Right of First Refusal to the 20-acre Andrews Tract in Levy County.

MRS. JOHNS MADE A MOTION TO WAIVE THE DISTRICT'S OPTION TO PURCHASE AND RIGHT OF FIRST REFUSAL TO THE 20-ACRE ANDREWS TRACT IN LEVY COUNTY. THE MOTION WAS SECONDED BY MRS. SANCHEZ. UPON VOTE OF THE GOVERNING BOARD, THE MOTION CARRIED. (MEMBERS VOTING IN FAVOR: ALEXANDER, COLE, CURTIS, JOHNS, JONES, SANCHEZ, WILLIAMS AND QUINCEY.)

Agenda Item No. 23 – Consideration of Easement for Ingress and Egress to Dawn Kenyon in Dixie County. Mr. Houser presented a recommendation to the Governing Board to approve and execute an easement for ingress and egress to Dawn Kenyon over District lands in Dixie County and authorize the Executive Director to execute an agreement with Ms. Kenyon and First American Title Insurance Company.

MR. CURTIS MADE A MOTION TO APPROVE AND EXECUTE AN EASEMENT FOR INGRESS AND EGRESS TO DAWN KENYON OVER DISTRICT LANDS IN DIXIE COUNTY AND AUTHORIZE THE EXECUTIVE DIRECTOR TO EXECUTE AN AGREEMENT WITH MS. KENYON AND FIRST AMERICAN TITLE INSURANCE COMPANY. THE MOTION WAS SECONDED BY DR. COLE. UPON VOTE OF THE GOVERNING BOARD, THE MOTION CARRIED. (MEMBERS VOTING IN FAVOR: ALEXANDER, COLE, CURTIS, JOHNS, JONES, SANCHEZ, WILLIAMS AND QUINCEY.)

Agenda Item No. 24 – Reimbursement Request to the Department of Environmental Protection in the Amount of \$1,075,539 for the Period of January 1, 2014 through March 31, 2014 for District Expenditures Relating to Springs Restoration and Protection, Minimum Flows and Levels, Water Supply Planning, Preacquisition and Land Management Activities. Approved on Consent.

Agenda Item No. 25 – Consideration of Resolution 2014-06 Requesting the Remainder of Funds from the Water Management Lands Trust Fund for Springs Protection and Restoration, Minimum Flows and Levels, Water Supply Planning, and Land Management Activities for the Period of April 1, 2014 through June 30, 2014. Approved on Consent.

Agenda Item No. 26 – Approval of Inspector General Internal Audit Activity Charter. Jon Dinges, Assistant Executive Director, presented a recommendation to the Governing Board to approve the Inspector General Internal Audit Activity Charter and 2014 Internal Audit Work Plan.

MR. CURTIS MADE A MOTION TO APPROVE THE INSPECTOR GENERAL INTERNAL AUDIT ACTIVITY CHARTER AND 2014 INTERNAL AUDIT WORK PLAN. THE MOTION WAS SECONDED BY MR. JONES. UPON VOTE OF THE GOVERNING BOARD, THE MOTION CARRIED. (MEMBERS VOTING IN FAVOR: ALEXANDER, COLE, CURTIS, JOHNS, JONES, SANCHEZ, WILLIAMS AND QUINCEY.)

Agenda Item No. 27 – North Florida Regional Water Supply Partnership Stakeholder Advisory Committee Update. A North Florida Regional Water Supply Partnership Stakeholder Advisory Committee update was provided as an informational item in the Board materials.

Agenda Item No. 28 – Land Acquisition and Disposition Activity Report. The Land Acquisition and Disposition Activity Report was provided as an informational item in the Board materials.

Agenda Item No. 29 - District's Weekly Activity Reports. The District's Weekly Activity Reports were provided as an informational item in the Board materials.

Meeting adjourned at 11:00 a.m.

Chair

ATTEST:

MEMORANDUM

TO: Governing Board
FROM: Dave Dickens, Bureau Chief, Administration and Operations
DATE: April 28, 2014
RE: Approval of Budget and Ad Valorem Taxing Authority Policy

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director to approve the Budget and Ad Valorem Taxing Authority Policy.

BACKGROUND

The District Governing Board currently reviews and approves budgets and amendments for submittal, and adopts final budgets and millage rates. However, a specific policy procedure for this process has not been codified by the Governing Board. The proposed policy details the budget calendar and the development process throughout the fiscal year.

Finance developed the attached Budget and Ad Valorem Taxing Authority Policy to provide staff an inclusive plan detailing the utilization of existing funds and projected funds coming into the District; this includes budget monitoring requirements and amendment procedures.

DD/bmp
Enclosure

Budget and Ad Valorem Taxing Authority Policy

Effective: May 13, 2014

District Budget

AUTHORITY: Sections and Subsections 189.418 200.065(2); 373.501; 373.535 and 373.536, Florida Statutes (F.S.); Governing Board; Executive Office of the Governor (EOG); Legislative Budget Commission, Executive Director

POLICY: To provide a comprehensive plan for the utilization of existing and projected funds coming into the District. The operating budget is divided into activities, projects and expenditure categories and, when compared to cumulative expenditures and encumbrances, serves as a guide to District staff for determining the amount of used and available funds. This information is valuable in determining what can and cannot be purchased during the fiscal year.

- **Budget Calendar**

- October – November

- Fiscal year begins. (due 10/1)
 - Staff develops next fiscal year Preliminary Budget.

- December

- Draft Preliminary Budget presented to the Governing Board for approval.
 - Draft Preliminary Budget provided to Department of Environmental Protection (DEP) and Governor's Office of Policy and Budget (OPB) for review.

- January

- Draft Preliminary Budget presented to the Governing Board for approval, if any changes.
 - Preliminary Budget submitted to the Governor's Office, DEP and the Legislature. (due 1/15)

- March

- Legislative Preliminary Budget comments due to the District. (due 3/1)
 - District's response to legislative comments on Preliminary Budget due. (due 3/15)

- May - June

- Following Session, Staff amends the Preliminary Budget as needed to develop the next fiscal year Tentative Budget for Governing Board consideration.
 - Property Appraisers provide taxable value estimates. (due 6/1)

- July

- If no action is taken by the Legislature on the Preliminary Budget, the District may proceed with development of the Tentative Budget. (due 7/1)
 - On or before July 15, Tentative Budget to be considered by Governing Board.
 - Property appraisers provide certificates of taxable values – Truth In Millage Act (TRIM). (due 7/1)

- The Governing Board approves proposed millage rate and Tentative Budget. (at July Governing Board meeting)
- Budget presentation to DEP and Governor's OPB.

August

- Tentative Budget is submitted to the Governor's Office, DEP and the Legislature. (due 8/1)
- TRIM DR420 sent to property appraisers.

September

- Legislative Tentative Budget comments due. (due 9/5)
- First public hearing on the proposed millage rate for the Tentative Budget. (second Tuesday of the month at 5:05 pm)
- Executive Office of the Governor and Legislative Budget Commission comments due. (by 9/5)
- Governing Board adopts fiscal year millage rate and Budget at the final public hearing. (last Tuesday of the month at 5:05 pm)
- Monthly financial statement to Governing Board and post on website. (due 9/1)
- End of fiscal year. (due 9/30)
- Adopted Budget submitted to the Governor, legislature, the secretary of the department and the governing board of each county in which the district has jurisdiction or derives any funds for the operations of the district.
- Post Budget within 30 days after adoption.

Note: All budget hearing notices must be published in a newspaper of general circulation in each county not less than 5 days nor more than 15 days before the hearing.

- **Development of District Preliminary Budget (Due 1/15)**

Water management districts are required to submit a Preliminary Budget on January 15th of each year. The purpose of this budget is to allow the Legislature to review the expenditure and revenue needs of the districts, as well as the intended ad valorem millage to be assessed, during the legislative session which is held most years in March and April.

The Preliminary Budget will be the starting point for preparing the District's Tentative Budget which must be presented to the Governing Board by July 15th and submitted to the Governor and Legislature by August 1.

Each Division meets with Executive Office and Finance to prepare a preliminary budget request during the months of October and November. The request includes all projected funds needed for the administration and operation of all projects and/or organization units under its responsibility for the next fiscal year. After consultation and approval, the Executive Office will submit the Division's request to the Bureau of Administration and Operations.

The Bureau of Administration and Operations, in coordination with the Executive Office, prepares the preliminary budget request for distribution and presentation.

- **Development of District Tentative Budget (Due 8/1)**

During the month of May of each fiscal year, the Divisions prepare a revised budget request to include all funds needed for the administration and operation of all program areas under its responsibility for the upcoming fiscal year. The Current Year Amended Budget, feedback from the Preliminary Budget submission and historical expenditure patterns should be used as a basis for developing the Tentative Budget. The Tentative Budget is prepared at a program, activity and sub-activity level and by budget expenditure category.

During the development process changes as compared to the Preliminary Budget and the Current Year Budget are discussed with the Executive Office. After consultation and approval, the Executive Office will submit the Division's request to the Bureau of Administration and Operations.

The Bureau of Administration and Operations, in coordination with the Executive Office, prepares the revised budget request for consideration at the July Governing Board meeting.

Written disapproval of any provision in the tentative budget received by the district at least 5 business days before the final district budget adoption hearing conducted under s.200.065(2)(d). If written disapproval is not received at least 5 business days before the final budget adoption hearing, the governing board may proceed with final adoption. Any provision rejected by the Executive Office of the Governor or the Legislative Budget Commission may not be included in a district's final budget and may not be acted upon through any other means without the prior approval of the entity rejecting the provision.

Tentative Budget must be posted on District's website 2 days before budget hearings.

- **Major Budget/Expenditure Categories**

Operating Categories:

- A. Salaries and Benefits (services rendered by and associated benefits for employees who fill established positions)
- B. Other Personal Services (services rendered by and associated benefits for persons who are not regular employees filling established positions) Currently, SRWMD does not have OPS positions.
- C. Contractual Services (professional contractual services)
- D. Expenses (operating expenses for services and commodity purchases below the \$1,000 Capital Outlay threshold)
- E. Capital Outlay (operating capital outlay commodity purchases for equipment costing \$1,000 or more and having a useful life of one year or more and fixed capital outlay expenditures for fee simple and less-than-fee land purchases, major projects and building renovations)
- F. Interagency Expenditures (grants and aids)

Budget and Ad Valorem Taxing Authority Policy – Effective May 13, 2014

Non-Operating Categories:

G. Transfers (interfund transfers and administrative indirect overhead transfers)

H. Reserves (reserves)

- **Submission and Adoption of Budget**

The budget request, after review and approval by the Executive Office is prepared by the Bureau of Administration and Operations as the District's Proposed Tentative Budget. After Executive Office approval, the budget is presented to the Governing Board at the July Board meeting. At this meeting, the proposed millage rate is adopted for advertisement. After approval of the proposed Tentative Budget, the date, time, and place for the tentative and final budget hearings are advertised and public hearings are held as required by law.

On or before August 1, the District submits to the Executive Office of the Governor and Legislative Budget Commission, the Tentative Budget in a standard format as required under Section 373.536, F.S.

Changes to the Proposed Tentative Budget are presented to the Governing Board at the August meeting and the budget is finalized for presentation at two public hearings in September.

Consistent with the requirements of Section 200.065, F.S., an initial public hearing is held on the second Tuesday of the month to adopt the proposed millage rate and to authorize presentation of the Proposed Tentative Budget at a final public hearing. Another (final) public budget hearing is held for the final adoption of the millage rate and the final adoption of the budget on the last Tuesday in September.

Once the final budget has been adopted, a copy is furnished to the Governor, the Speaker of the House, the President of the Senate, the chairs of each legislative committee and subcommittee having substantive or fiscal jurisdiction, and the governing body of each county in which the District has jurisdiction or derives funds for the operation of the District.

- **Budget Monitoring**

The District maintains its budget at the Category and Fund level. No category within any fund may be overspent at fiscal year-end.

The District's Accufund system is used for budget and accounting processing. Budget level controls are set in the accounting system and can be set for different restriction levels as needed and approved.

Amendments to the District's adopted budget can be made after approval of the Executive Director, the Governing Board and the Governor's OPB pursuant to relevant laws and policies. Amendments are proposed during the year to reallocate the budget across activities, funds and budget categories.

Divisions are responsible for monitoring their budgets on a regular basis and advising the Executive Office and/or the Bureau of Administration and Operations if they anticipate a budget shortfall or additional revenue which will require an increase in spending authority.

Over spending an adopted budget is not an option. Budget shortfalls must be identified with sufficient time for the development of a budget amendment and for obtaining the required levels of approval before funds can be spent in excess of the adopted amount.

Monthly Budget Monitoring Requirements

The following outlines monthly requirements for the purpose of budget monitoring:

- Each month, Finance shall distribute reports to each District Divisions comparing actual to budget amounts.
- Within a week of distribution, each division shall review the reports which impact their responsibility areas.
- As a part of the review, the Divisions shall analyze and assess spending patterns compared to budget available.
- Following the assessment, the Divisions shall notify and discuss with the Executive Office and/or Finance any areas of irregularity or concern; especially those areas which may require a budget amendment or a reallocation adjustment.
- Lastly, if it is determined that a budget amendment is required, Finance shall immediately prepare the amendment for review by Executive Office. Upon approval, the request shall be finalized for submission to the Governing Board and/or OPB as required.

- **Budget Controls**

Water Management Districts were created as Special Taxing Districts and fall under most of the requirements of Chapter 189, F.S. Subsection 189.418(6) provides for the amendment of the budget at any time within the fiscal year or within 60 days following the end of the fiscal year. Amendments that increase the budget at the fund level must be approved by the Governing Board by resolution.

Subsection 373.536(4), F.S., sets forth certain budget controls regarding the water management district budgets. The amending of a district budget requires budgetary controls that are submitted to the Executive Office of the Governor (EOG) for review and approval. The districts are statutorily required to submit certain budget amendments to the EOG for approval, who will in turn provide notification to the Legislative Budget Commission. Subsection 373.536 (4)(a) requires all amendment to the adopted budget greater than \$1 million to be approved by the EOG and notice of approval to the Legislative Budget Commission.

Subsection 373.536 (4)(c), F.S., provides that, if the District receives unanticipated funds after the adoption of the final budget, the final budget may be amended, following review and approval by the EOG, by including such funds, if notice of intention to amend is provided to the Legislative Budget Commission and is published in the notice of the

Governing Board meeting at which the amendment will be considered, pursuant to Section 120.525, F.S. The notice must set forth a summary of the proposed amendment.

Subsection 373.536(4)(d), F.S., provides that in the event of a disaster or of an emergency arising to prevent or avert the same, the governing board is not limited by the budget but may expend funds available for the disaster or emergency or as may be procured for such purpose. In such an event, the governing board shall notify the Executive Office of the Governor and the Legislative Budget Commission as soon as practical, but within 30 days after the governing board's action.

Subsection 373.536(4)(e), F.S., provides that by September 1, 2012, each district shall provide a monthly financial statement in the form and manner prescribed by the Department of Financial Services to the district's governing board and make such monthly financial statement available for public access on its website.

General Amendment Guidelines

The general guidelines established by Subsection 216.181(2), F.S., for a budget amendment are:

- Must be consistent with legislative intent and Governor's and Governing Board's guidance and directives.
- May not initiate a new program or fixed capital outlay project or eliminate an existing one (limited exceptions).
- May not provide funding or increase funding for budget items requested that were funded at reduced levels by the legislature or vetoed by the Governor.
- Must be adequate and appropriate revenues available.
- Must not conflict with any provision of law.

Types of Amendments

There are three types of amendments: transfers, unanticipated revenues, and emergencies. Transfers less than \$1,000,000 or emergencies do not require approval prior by the EOG. Transfers greater than \$1,000,000 and unanticipated revenues (including utilizing unbudgeted fund balances) must be submitted to the EOG and the Florida Department of Environmental Protection (DEP) 10 days prior to the Governing Board noticing and require EOG's approval prior to noticing and Governing Board adoption. As indicated earlier, the main classifications of amendments are:

- A. Transfer – This amendment type is within the spending authority granted in the adopted final budget and is characterized as a budget transfer. It does not increase a district's total spending authority for the fiscal year. There is a District-wide cumulative threshold of \$1,000,000 for transfers that can be made prior to the EOG approval being required. The transfers must be reported to EOG on a quarterly basis and require Governing Board approval if they increase a budget category within a fund or if the transfer is across funds.

- B. Unanticipated Revenue – This amendment type increases the spending authority granted in the adopted final budget, and it is characterized as a budget amendment. This type of amendment is for unanticipated revenues not foreseen, contemplated, and/or identified in the adopted budget. This also includes any transfer of funds from the reported fund balance (as amended by fiscal year end closings), regardless of its designation. While a fund balance is not unanticipated revenue because it is on hand, when the budget is adopted its utilization is unplanned and such spending authority was not reviewed or approved by the Governor during the tentative budget submission. There is no threshold for this type of budget amendment. Any amount that increases the spending authority of a district requires the EOG's approval. Amendments that increase the total adopted budget require Governing Board adoption by resolution.
- C. Emergency – This amendment type may or may not increase the spending authority granted in the adopted final budget and is characterized as an emergency budget amendment. This type of amendment as authorized by statute has no threshold and does not require approval by the EOG. It does require notification as soon as practical to the EOG but no more than 30 days after the Governing Board's action.

Amendment Exceptions and Exemptions (Modifications)

- A. General – Budget “modifications” that are not considered budget amendments are transactions that do not change the original intent of the approved budget. These modifications provide a means to properly record financial transactions. Examples include allocating or reassigning workforce cost to a specific project or temporarily moving money to meet cash flow needs within a fiscal period. These types of modifications do not require approval by EOG. They may require Governing Board approval if they increase the budget at the fund level.

Specific General Exemptions:

- Interfund transfers and administrative indirect transfers (non-operating)
 - Realignment of revenue to balance approved budget adjustments
 - Adjustment and realignment of fund balance based on the adopted financial audit
 - Realignment of Information Technology (IT) budget to and from the Bureau of Administration and Operations budget and the activities created in program areas
 - Realignment of budget between the Activities in the Regulation Program to properly account for overhead and IT expenditure vs. direct program expenditure.
- B. Workforce Cost – The tentative budget reports workforce at the program level. Transactions that allocate or assign workforce costs are generally not considered a budget amendment. The creation of a new position, regardless of its classification (FTE, OPS, etc.) is a budget amendment and requires approval. The permanent reassignment of a position across Divisions that was not contemplated in the tentative budget will require budget amendments.

- C. Fixed Capital Outlays – Transactions that move budgeted amounts within a fixed capital project are not budget amendments, if the total amount of the project does not change. Total project costs are reported on the Project Worksheet in the Tentative Budget Report.

- D. Lump Sum Allotments – Transactions that move budgeted amounts related to lump sum allotments are not budget amendments, unless total amount budgeted increases or the transaction changes the specified purpose of the budgeted amount. Lump sum allotments are amounts budgeted in the tentative budget as lump sums for a clear and specific purpose, which may or may not identify projects.

All amendments and modifications will be approved and approved by the Executive Office.

Budget Amendment Request Submission and Approval Process

The following outlines the budget amendment request submission process to facilitate DEP, EOG, and Governing Board approval as required.

- Accounting and Finance prepare budget amendment requests 25 days prior to the Governing Board meeting at which it will be presented and considered for approval.

- The Executive Office reviews each request for legitimacy, documented support, and completeness based on the stated need and determines the level of approval required (EOG, Board, and Executive Director). Any areas of concern will be communicated back to the requesting Division once approved.

- Upon approval by the Executive Office, Accounting and Finance shall submit any requests needing EOG approval to DEP and the EOG OPB at least 10 days prior to the Governing Board Meeting with the following documentation:
 - DEP and OPB will review the budget amendment form and supporting documentation for completeness and appropriateness. DEP will provide a recommendation to OPB. Upon a decision by EOG, OPB will transmit an approval letter or indicate otherwise. OPB will notify the Legislative Budget Commission (LBC) of any approved amendment. Once approved, the District may notice (10 days prior to the Board meeting) the budget amendment and the Governing Board may pass a resolution, if required, to adopt the amendment.

Budget Reporting

- By January 15 of each year, District shall submit a Preliminary Budget for the next fiscal year for legislative review to the President of the Senate, the Speaker of the House of Representatives, and the chairs of each legislative committee

and subcommittee having substantive or fiscal jurisdiction over water management districts, as determined by the President of the Senate or the Speaker of the House of Representatives.

- By August 1 of each year, submit for review a Tentative Budget and a description of any significant changes from the preliminary budget submitted to the Governor, the President of the Senate, the Speaker of the House of Representatives, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over water management districts, as determined by the President of the Senate or the Speaker of the House of Representatives, as applicable, the secretary of the department, and the governing body of each county in which the district has jurisdiction or derives any funds for the operations of the district.
- Copies of the following documents to the Governor, the President of the Senate, the Speaker of the House of Representatives, the chairs of all legislative committees and subcommittees having substantive or fiscal jurisdiction over the districts, as determined by the President of the Senate or the Speaker of the House of Representatives as applicable, the secretary of the department, and the governing board of each county in which the district has jurisdiction or derives any funds for the operations of the district:
 - A financial audit of its accounts and records, to be furnished within 10 days after its acceptance by the Governing Board.
 - A 5-year water resource development work program to be furnished within 30 days after the adoption of the final budget.

Ad Valorem Taxing Authority

AUTHORITY: Article VII, Section 9, Florida Constitution; Section 373.503, Section 200.065 and Section 192.091, F.S.

POLICY: To provide a revenue source to fund the operations of the District.

Assessment

The property appraiser of each county is responsible for the assessment of all property and certifying to each taxing authority the taxable value within the jurisdiction of the taxing authority.

No millage can be levied until a resolution has been approved by the Governing Board. The resolution must be approved prior to adoption of a tentative budget. The taxing authority must compute a proposed millage rate necessary to fund the tentative budget. In computing proposed or final millage rates, each taxing authority shall utilize not less than 95 percent of the taxable value certified.

The budget of the property appraiser's office, as approved by the Department of Revenue, is the basis upon which the District is billed by the property appraiser for

services rendered. Taxing authorities pay a prorata share of the budget of the property appraiser's budget.

Collections

Ad valorem taxes are collected by the 15 individual county tax collectors within the District and remitted by each collector to the District.

Fees are paid to the tax collectors based on a percent, set by statute, of the taxes collected. Commission payments will be processed upon receipt of a properly documented invoice and in accordance with District invoice processing procedures. The tax collectors may identify and net the fee for collections from the taxes remitted to the District provided the amount of the fee is identified separately. The Bureau of Administration and Operations monitors the frequency of payments from the tax collectors and coordinates prompt payment actions as necessary.

Accountability

The District's accounting system shall contain sufficient detail information to account for ad valorem taxes in accordance with Generally Accepted Accounting Principles (GAAP).

Executive Director

Effective Date

MEMORANDUM

TO: Governing Board
FROM: Dave Dickens, Bureau Chief, Administration and Operations
DATE: April 28, 2014
RE: Approval of Federal Grant Policy

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director to approve the Federal Grant Policy.

BACKGROUND

Currently, the District does not have a Federal Grant policy in place. The policy details actions necessary to process funds received from Federal Agencies.

Finance developed the attached Federal Grant Policy to provide staff an inclusive plan detailing the utilization of funds and projected funds coming into the District.

DD/bmp
Enclosure

Federal Grant Obligations

Effective: May 13, 2014

The District enters into agreements with Federal Agencies when accepting grant funding by signing agreement articles. The funding is used to implement approved mapping activity statement tasks. The tasks are generally completed by engineering and management services obtained through other contracts.

Obligations:

Financial and Performance Reports are due 30 days after the end of each quarter (i.e. January 30, April 30, July 30, and October 30) and a final Financial and Performance report provided within 90 days of the completion of the project.

Financial Reports

The Financial report consists of a Federal Financial Report (FFR-425). The FFR-425 shows the cumulative transactions that have taken place for projects that are grant funded (Cash Receipts, Cash Disbursements, Cash on Hand, Total Federal Share of Expenditures).

The Contract Manager shall schedule an Outlook reminder on the last day of the quarter as a note to generate Federal Grant reports. Each quarter, the Contract Manager will produce financial reports from the accounting system for each grant detailing revenues and expenses. The Contract Manager will then review the reports for accuracy and transfer the figures onto the FFR-425. Before the FFR-425 is submitted to the Federal Grants Manager, it will be approved by the Division Director. This quarterly report may also be required to be completed and certified online through the Division of Payment Management (DPM) website (<http://www.dpm.psc.gov/>).

Copies of these Financial Reports will be forwarded by the Contract Manager to the appropriate contract files.

Performance Reports

Quarterly performance reports will be prepared and submitted to the Federal Agency each quarter along with the financial reports. The performance report explains the status for each activity per funding year. A monthly meeting may be required. Prior to each meeting, an agenda is prepared by the Program Management Contractor or the District Contract Manager. Meeting minutes are taken by that contractor and action items recorded, followed by the circulation of those minutes to all meeting attendees for review/revision. The final meeting minutes for each quarter will be assembled, summarized, and copied to appropriate contract files.

Other Critical activities:

Reimbursement of Expenses

Immediately after an invoice is approved for payment, the Contract Manager will request a reimbursement of the expenses from the Federal Agency. A copy of all transaction receipts will be kept by the Contract Manager for each fiscal year.

Final Contract Closeout

Upon completion of the contract, the Contract Manager will submit a final financial report and performance report as outlined above. The Contract Manager will request from the Federal Agency in written confirmation that the project has been successfully completed and closed. A copy of this will be placed in the contract file. Additionally, the Contract Manager will complete the District's internal contract closeout form and forward to the Bureau of Administration and Operations for inclusion in the contract file.

Executive Director

Effective Date

MEMORANDUM

TO: Governing Board

FROM: Dave Dickens, Bureau Chief, Administration & Operations

DATE: April 28, 2014

RE: Approval of Fiscal Year 2013 Financial Audit from Powell and Jones

RECOMMENDATION

Staff recommends the Governing Board accept the Fiscal Year 2013 Financial Audit Report from Powell and Jones.

BACKGROUND

Powell and Jones has prepared the Fiscal Year 2013 Financial Audit Report. Staff has provided support to Powell and Jones during the preparation of the report. This report:

1. Contains the District's financial statements and accompanying notes and schedules;
2. Reflects the financial activities for Fiscal Year 2013; and,
3. Contains the Auditor's opinion regarding the fairness of the financial statements.

Staff has asked Mr. Powell of Powell and Jones to attend the May 2014 Governing Board meeting and present an overview of the Annual Financial Audit Report to the Governing Board.

DD/bmp
Enclosure

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

FINANCIAL STATEMENTS

SEPTEMBER 30, 2013

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
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SUWANNEE RIVER WATER MANAGEMENT DISTRICT OFFICIALS

LIST OF PRINCIPAL OFFICIALS

SEPTEMBER 30, 2013

Chairman	Donald J. Quincy, Jr.
Vice Chairman	Alphonas Alexander
Secretary-Treasurer	Donald R. "Ray" Curtis, III
Board Members	Kevin W. Brown Dr. George M. Cole Virginia H. Johns Gary F. Jones Virginia Sanchez Guy N. Williams
Executive Director	Dr. Ann B. Shortelle

INDEPENDENT AUDITOR'S REPORT

To the Honorable Board of Governors;
Suwannee River Water Management District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Suwannee River Water Management District (the District) as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Suwannee River Water Management District, as of September 30, 2013, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information be presented to supplement the 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. 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Suwannee River Water Management District's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133 *Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, are also not a required part of the basic financial statements.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 5, 2014, on our consideration of the Suwannee River Water Management District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Suwannee River Water Management District's internal control over financial reporting and compliance.

POWELL & JONES
Certified Public Accountants
Lake City, Florida
April 5, 2014

Management's Discussion and Analysis

As management of the Suwannee River Water Management District, we offer readers of the Suwannee River Water Management District's financial statements this narrative overview and analysis of the financial activities of the Suwannee River Water Management District for the fiscal year ended September 30, 2013.

Financial Highlights

The assets of the Suwannee River Water Management District exceeded its liabilities at the close of the most recent fiscal year by \$248,124,852 (net position).

The District's total net position decreased by \$15,821,203, including a decrease of \$7,268,942, due to a restatement of prior year ending net assets which included a \$7,756,431 writedown of the value of land held by Suwannee River Water Management District.

As of the close of the 2012-2013 fiscal year, the District's governmental funds reported combined ending fund balances of \$39,725,336, a decrease of \$262,413 in comparison with the prior year. This can be attributed to an adjustment of investment funds to their net present value resulting in a loss.

At the end of the 2012-2013 fiscal year the unassigned balance for the general fund was \$4,744,239.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Suwannee River Water Management District's basic financial statements. The Suwannee River Water Management District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Suwannee River Water Management District's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the Suwannee River Water Management District's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Suwannee River Water Management District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenditures are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements report functions of the Suwannee River Water Management District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the Suwannee River Water Management District include water supply and resource management, land acquisition and management, operation, maintenance of lands and works, regulation, outreach, and administration.

The government-wide financial statements include only the Suwannee River Water Management District, a component unit of the State of Florida.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Suwannee River Water Management District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Suwannee River Water Management District are in one category: governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Suwannee River Water Management District maintains twenty-two individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and Land Acquisition and Management Fund, both of which are considered to be major funds. Data from the other twenty governmental funds are combined into a single, aggregated presentation.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the Suwannee River Water Management District's budgetary comparison for its major funds and the schedule of funding progress for the Other Post Employment Benefit Plan. The Suwannee River Water Management District adopts an annual appropriated budget for all funds. A budgetary comparison schedule has been provided for the general fund and each major fund to demonstrate compliance with this budget.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Suwannee River Water Management District, assets exceeded liabilities by \$248,124,852 at the close of the most recent fiscal year.

By far the largest portion of the Suwannee River Water Management District's net position (83 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment). The Suwannee River Water Management District uses these capital assets to protect the water resources of the District; consequently, these assets are not available for future spending.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT'S NET POSITION

	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 42,346,936	\$ 50,215,152
Capital assets:		
Land and other improvements	204,408,080	212,164,511
Other capital assets, net of deprecations	<u>4,718,764</u>	<u>4,935,320</u>
Total assets	<u>\$251,473,780</u>	<u>\$267,314,983</u>
Long-term liabilities outstanding	\$ 727,328	\$ 496,178
Other liabilities:	<u>2,621,000</u>	<u>10,227,403</u>
Total liabilities	<u>3,348,328</u>	<u>10,723,581</u>
Net position		
Invested in capital assets, net of related debt	209,126,844	217,099,831
Restricted for land acquisition and management	8,818,777	7,250,000
Restricted for water supply and resource management	26,177,366	1,785,297
Unrestricted	<u>4,001,865</u>	<u>30,456,274</u>
Total net assets	<u>\$248,124,852</u>	<u>\$256,591,402</u>

An additional portion of the Suwannee River Water Management District's net position (17 percent) represents resources that are subject to external restrictions on how they may be used.

Governmental activities. Governmental activities decreased Suwannee River Water Management District's net assets by \$1,197,606. The key elements of this decrease are depreciation expense as well as an adjustment of investment funds to their net present value resulting in a loss.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
CHANGE IN NET POSITION**

	2013	2012
Revenues:		
Program revenues:		
Charges for services	\$ 278,161	\$ 183,002
Operating grants and contributions	4,916,960	3,275,442
General revenues:		
Property taxes	5,240,160	5,196,420
Sale of capital assets, timber and other	1,194,711	1,400,821
Unrestricted investment earnings	891,591	-
(Loss) on investments	(1,035,586)	556,503
Total revenues	11,485,997	10,612,188
Expenses:		
Water resource planning and monitoring	5,859,909	6,725,871
Acquisition, restoration and public works	978,188	3,893,838
Operation, maintenance of lands and works	2,239,375	2,628,245
Regulation	1,222,678	-
Outreach	171,702	-
Administration	2,211,751	-
Total expenses	12,683,603	13,247,954
Increase (decrease) in net position	(1,197,606)	(2,635,766)
Net position, beginning of year as restated	249,322,458	259,227,168
Net position, end of year	\$248,124,852	\$256,591,402

Financial Analysis of the Government's Funds

As noted earlier, the Suwannee River Water Management District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the Suwannee River Water Management District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Suwannee River Water Management District's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Suwannee River Water Management District's governmental funds reported combined ending fund balances of \$39,725,336, a decrease of \$262,413 in comparison with the prior year. Less than 2% of the total combined ending fund

balance constitutes unassigned fund balance which is available for spending at the government's discretion. The remainder of fund balance is in either a nonspendable form or is restricted to indicate that it is not available for new spending.

The general fund is the chief operating fund of the Suwannee River Water Management District. At the end of the current fiscal year, unassigned fund balance of the general fund was \$4,744,239, while total fund balance reached \$12,244,239. Unassigned fund balance represents 61% of total general fund expenditures including transfers and loss on investments.

During the current fiscal year, the fund balance of the Suwannee River Water Management District's general fund decreased by \$1,343,870. The key factor in this decrease was the loss on investments resulting from the net present value adjustment.

The Land Acquisition and Management Fund had total Fund Balance of \$26,018,777. The majority of the \$1,404,434 increase in this fund in the current year was attributable to the following:

- Increase in revenue.
- Reduction in expenses.

General Fund Budgetary Highlights

During the year salaries and benefits were \$253,367 less than amounts budgeted, and professional services was \$895,879 less than budgeted, while operating expenditures were \$182,611 less than budget,

Land Acquisition and Management Fond Budgetary Highlights

During the year there was a total of \$1,895,186 less in expenditures overall than what was budgeted.

Capital Asset Administration

Capital assets. The Suwannee River Water Management District's investment in capital assets for its governmental activities as of September 30, 2013, amounts to \$209,126,844 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, vehicles, office equipment, field equipment and computer equipment.

There was a net prior period downward adjustment of \$7,756,431 to capital assets. This was a result of adjusting the land to reflect an actual physical inventory assessment.

Economic Factors and Next Year's Budgets and Rates

Changing economic conditions has required the District to adopt new budgeting strategies. The District must accomplish statutory priorities with less discretionary revenue available. The District's overall budget is down over 62% from the previous year as a direct result of the downturn in economic conditions.

Factors that influence the District's fiscal year 2013-2014 budget include:

- Re-aligning District programs to fit core-mission areas of responsibility; and

- Developing an operational budget that fits the anticipated level of expenditures needed to accomplish District priorities.

Requests for Information

This financial report is designed to provide a general overview of the Suwannee River Water Management District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to Suwannee River Water Management District, 9225 CR 49, Live Oak, FL 32060.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF NET POSITION
September 30, 2013

	Governmental Activities
Assets	
Cash and cash equivalents	\$ 1,035,300
Investments	40,841,283
Intergovernmental receivables	470,353
Capital assets not being depreciated	
Land	204,408,080
Capital assets, net of accumulated depreciation	
Buildings	4,456,098
Equipment	262,666
Total assets	\$ 251,473,780
Liabilities	
Accounts payable	\$ 956,957
Accrued liabilities	232,618
Deferred revenues	1,264,001
Performance bonds	168,024
Compensated absences	352,211
OPEB liability	375,117
Total liabilities	3,348,928
Net Position	
Net investment in capital assets	209,126,844
Restricted for:	
DOT permit streamlining projects	41,819
Environmental resource permitting	106,972
DOT mitigation projects	248,441
Suwannee River Partnership projects	973,967
PCS mitigation projects	106,167
Land acquisition	2,818,777
Water resource and supply	9,400,000
Land management operations	6,000,000
Minimum flows and levels	7,800,000
Agricultural projects	7,500,000
Unrestricted, general fund operations	4,001,865
Total net position	\$ 248,124,852

SUWANNE RIVER WATER MANAGEMENT DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2013

	General Fund	Special Revenue Funds		Total Governmental Funds
		Land Acquisition and Management Fund	Other Governmental Funds	
Assets				
Cash and cash equivalents	\$ 1,035,300	\$ -	\$ -	\$ 1,035,300
Investments	40,841,283	-	-	40,841,283
Intergovernmental receivables	-	-	470,353	470,353
Due from other funds	476,813	26,018,777	2,741,367	29,236,957
Total assets	\$ 42,353,396	\$ 26,018,777	\$ 3,211,720	\$ 71,583,893
Liabilities				
Accounts payable	\$ 956,957	\$ -	\$ -	\$ 956,957
Accrued liabilities	232,618	-	-	232,618
Deferred revenues	-	-	1,264,001	1,264,001
Due to other funds	28,751,558	-	485,399	29,236,957
Performance bonds	168,024	-	-	168,024
Total liabilities	30,109,157	-	1,749,400	31,858,557
Fund balances				
Restricted for:				
Middle Suwannee project	-	-	(8,586)	(8,586)
DOT permit streamlining projects	-	-	41,819	41,819
Environmental resource permitting	-	-	106,972	106,972
DOT mitigation projects	-	-	248,441	248,441
Suwannee River Partnership projects	-	-	973,967	973,967
PCS mitigation projects	-	-	106,167	106,167
Santa Fe River nutrient reduction	-	-	(6,460)	(6,460)
Land acquisition	-	2,818,777	-	2,818,777
Committed for:				
Water resource and supply	-	9,400,000	-	9,400,000
Land management operations	-	6,000,000	-	6,000,000
Minimum flows and levels	-	7,800,000	-	7,800,000
Agricultural projects	7,500,000	-	-	7,500,000
Unassigned, general fund operations	4,744,239	-	-	4,744,239
Total fund balances	12,244,239	26,018,777	1,462,320	39,725,336
Total liabilities and fund balance	\$ 42,353,396	\$ 26,018,777	\$ 1,749,400	

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	209,126,844
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(727,328)
Net position of governmental activities	\$ 248,124,852

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2013

	General Fund	Special Revenue Funds		Total Governmental Funds
		Land Acquisition and Management Fund	Other Governmental Funds	
Revenues				
Ad valorem taxes	\$ 5,240,160	\$ -	\$ -	\$ 5,240,160
Intergovernmental revenue	-	2,070,414	2,846,546	4,916,960
License and permit fees	-	-	141,791	141,791
Interest income	891,591	-	-	891,591
Other income	121,136	796,184	124,644	1,041,964
Total revenues	6,252,887	2,866,598	3,112,981	12,232,466
Expenditures				
General Government				
Water resource planning and monitoring	3,220,453	-	2,551,590	5,772,043
Acquisition, restoration and public works	440,438	191,916	173,480	805,834
Operation, maintenance of lands and works	170,331	2,023,352	15,642	2,209,325
Regulation	592,024	-	577,490	1,169,514
Outreach	164,767	-	-	164,767
Administration	2,054,660	10,315	-	2,064,975
Capital outlay	49,439	-	-	49,439
Total general government expenditures	6,692,112	2,225,583	3,318,202	12,235,897
Excess (deficiency) of revenues over (under) expenditures	(439,225)	641,015	(205,221)	(3,431)
Other financing sources (uses)				
Transfers in	130,703	-	26,514	157,217
Transfers out	(10,872)	(15,642)	(130,703)	(157,217)
Gain on disposal of assets	-	289,117	-	289,117
Loss on investments	(1,035,586)	-	-	(1,035,586)
Total other financing sources (uses)	(915,755)	273,475	(104,189)	(746,469)
Net change in fund balance	(1,354,980)	914,490	(309,410)	(749,900)
Fund balances at beginning of year	13,588,109	24,614,343	1,785,295	39,987,747
Prior period adjustment	11,110	489,944	(13,565)	487,489
Fund balances at end of the year	\$ 12,244,239	\$ 26,018,777	\$ 1,462,320	\$ 39,725,336

See notes to financials statements.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

**RECONCILIATION OF THE STATEMENT OF REVENUES EXPENDITURES, AND CHANGES IN FUND
BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the Fiscal Year Ended September 30, 2013

Net change in fund balances - total governmental funds		\$ (749,900)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures.		
However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.		
Expenditures for capital assets	\$ 49,439	
Less current year depreciation	<u>(265,995)</u>	(216,556)
Some expenditures reported in the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.		
Net increase in compensated absences		<u>(231,150)</u>
Change in net position of governmental activities		<u><u>\$ (1,197,606)</u></u>

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2013**

I. Summary of Significant Accounting Policies:

The Suwannee River Water Management District (the District) was established by the Florida Water Resources Act of 1972, Chapter 72-299, Laws of Florida, and operates under Chapter 373, Florida Statutes. It was the State of Florida Legislature's stated intent in establishing the District, and other Districts, to provide for the management of water and related land resources, promote the conservation, development, and proper utilization of surface and ground water, develop and regulate dams, impoundments, reservoirs, and other works and to provide water storage for beneficial purposes; prevent damage from floods, soil erosion, and excessive drainage, preserve natural resources, fish and wildlife; promote recreational development, protect public lands and assist in maintaining the navigability of rivers and harbors and otherwise promote the health, safety, and the general welfare of the people of the state.

The District encompasses all or part of fifteen counties in the northeastern part of Florida. There are eight members of the District Governing Board. Each member resides within the District and is appointed by the Governor and confirmed by the Senate. Board members are appointed for a four-year term.

The District's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing accounting principles generally accepted in the United States of America for state and local governments through its pronouncements (Statements and Interpretations). The more significant accounting policies established in accounting principles generally accepted in the United States of America and used by the District are discussed below.

A. Financial Reporting Entity

As required by accounting principles generally accepted in the United States of America, these financial statements present the District as a component unit of the State of Florida. Based on the criteria listed below, the State of Florida is considered a primary government.

A primary government is financially accountable for an organization if (1) it appoints a voting majority of the organization's governing board, (2) it is able to impose its will on the organization or (3) there is a potential for the organization to provide specific financial benefits to or impose specific financial burdens on the primary government. Based upon these criteria, the District is considered to be a component unit of the State of Florida, and is disclosed as such in the State of Florida financial statements.

B. Financial Reporting Structure

The basic financial statements include both government-wide (based on the District as a whole) and fund financial statements.

Government-wide Financial Statements

The government-wide financial statements (i.e. the statement of net assets and the statement of activities) report information on all of the non-fiduciary activities of the District. For the most part, the effect of interfund activity has been removed from these statements. The focus of the government-wide statements is on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported.

The governmental-wide statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Administrative overhead, including centralized expenses, are directly allocated to specific functions and are included in direct expenses. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Program revenues are netted within program expenses in the statement of activities to present the net cost of each program.

Fund Financial Statements

The emphasis of fund financial statements is on the District's major funds, each presented in a separate column. All remaining governmental funds are aggregated and reported as non-major funds.

The District's transactions are recorded in the following fund types:

The General Fund is the principal operating fund used to account for most of the District's general activities.

Special Revenue Funds account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The District reports the following major governmental funds:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District except those required to be accounted for in another fund.

The Land Acquisition and Management Fund accounts for expenditures made to purchase sensitive water resource lands within the District and the management and restoration of such lands.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange include property taxes, entitlements, and donations. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds.

Property taxes, intergovernmental revenues, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the government.

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

D. Assets, Liabilities, and Net Position or Equity

1. Deposits and Investments

The District's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

State statutes authorize the District to invest in direct obligations of the U.S. Treasury, Local Government Surplus Funds Trust Funds, or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act of 1968, SEC registered money market funds with the highest

credit quality rating and savings and interest-bearing time deposits or savings accounts in qualified public depositories.

Investments for the District are reported at fair value. The Local Government Surplus Fund Investment Pool ("Florida PRIME"), the Fund B Surplus Funds Trust Fund (Fund B), and the State of Florida Department of Financial Services Special Purpose Investment Account (SPIA) operate in accordance with appropriate state laws and regulations. As a Florida PRIME, Fund B, and SPIA participant, the District invests in pools of investments whereby the District owns a share of the respective pool, not the underlying securities.

2. Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds."

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available resources.

All receivables are shown net of an allowance for uncollectible receivables.

3. Property Taxes

The District is authorized by Section 373.503, *Florida Statutes*, to levy ad valorem taxes on all real and personal property located within the District not to exceed .75 mills. The rate for the 2012-2013 fiscal year was .4143 mills. The property assessment and tax collection functions are performed by appropriate officials of county government in each of the fifteen counties comprising the District. Commissions are paid to the counties for these appraisal and collection services.

Taxes are billed and collected for the District by the County Tax Collectors according to *Florida Statute* under the following calendar:

Lien Date:	January 1
Levy Date:	October 1
Due Date:	November 1
Delinquency Date:	April 1

4. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

5. Capital Assets

Capital assets, which include property, plant, and equipment are reported in the governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 (amount not rounded) and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

Additions, improvements, and other capital outlay that significantly extend the useful life of an asset are capitalized. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment of the District is depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings	40
Office equipment	10
Mobile equipment	7
Field equipment	7
Computer equipment	5

The District does not own any infrastructure assets.

6. Compensated Absences

It is the District's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation and sick pay benefits are accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements.

7. Long-term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities.

8. Fund Balances

A. Governmental Funds

As of September 30, 2013, fund balances of the governmental funds are classified as follows:

Non-spendable – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions, charter requirements or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision making authority for the Board. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Under the District’s adopted policy, only the Board may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

As of September 30, 2013, fund balances are composed of the following:

	<u>Governmental Funds</u>
Restricted, special revenue projects	\$ 1,462,320
Restricted, land acquisition	2,818,777
Committed, water resource and supply	9,400,000
Committed, land management operations	6,000,000
Committed, minimum flows and levels	7,800,000
Committed, agricultural projects	7,500,000
Unassigned, general fund operations	4,744,239
	<u>\$ 39,725,336</u>

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spend first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spend first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Board has provided otherwise in its commitment or assignment actions.

9. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make

estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

II. Reconciliation of Government-Wide and Fund Financial Statements:

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes a reconciliation between fund balances and governmental activities as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities" are not due and payable in the current period and therefore are not reported in the fund." The details of this difference are as follows:

Capitalized Assets

Capital assets	\$212,501,998
Accumulated depreciation	(3,375,154)
Capital assets, net	<u>\$209,126,844</u>

Long-term Debt Transactions

Accrued compensated absences	\$ 352,211
Other post-employment benefit payable	375,117
	<u>\$ 727,328</u>

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of Differences Between Governmental Fund Balance Sheet and the Government-wide Statement of Net Position

	Total Governmental Funds	Capital Related Items	Long-term Debt Transactions	Eliminations	Statement of Net Position
Assets					
Cash and cash equivalents	\$ 1,035,300	\$ -	\$ -	\$ -	1,035,300
Investments	40,841,283	-	-	-	40,841,283
Intergovernmental receivables	470,353	-	-	(29,236,957)	470,353
Due from other funds	29,236,957	-	-	-	-
Capital assets - net	-	209,126,844	-	-	209,126,844
Total assets	\$ 71,583,893	\$ 209,126,844	\$ -	\$ (29,236,957)	\$ 251,473,780
Liabilities and fund balance					
Accounts payable	\$ 956,957	\$ -	\$ -	\$ -	956,957
Accrued liabilities	232,618	-	-	-	232,618
Deferred revenues	1,264,001	-	-	-	1,264,001
Due to other funds	29,236,957	-	-	(29,236,957)	-
Performance bonds	168,024	-	-	-	168,024
Compensated absences	-	-	352,211	-	352,211
OPEB liability	-	-	375,117	-	375,117
Total liabilities	31,858,557	-	727,328	(29,236,957)	3,348,928
Fund balance/net position	39,725,336	209,126,844	(727,328)	-	248,124,852
Total liabilities and fund balances/net position	\$ 71,583,893	\$ 209,126,844	\$ -	\$ (29,236,957)	\$ 251,473,780

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances- total governmental funds and changes in net position of governmental activities as reported in the governmental-wide statement of activities. One element of that reconciliation states that "some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The detail of this difference is as follows:

Capital related items

Capital outlays	\$ 49,439
Depreciation expense	(265,995)
	<u>\$ (216,556)</u>

Long-term debt transactions

Compensated absences	\$ (77,665)
Other post-employment benefits	308,815
Net adjustment to increase net changes in fund balance	<u>\$ 231,150</u>

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

B. Explanation of Difference Between Government Fund Operating Statements and the Statement of Activities

	Total Governmental Funds	Capital Related Items	Long-term Debt Transactions/ Eliminations	Statement of Activities
Revenues				
Ad valorem taxes	\$ 5,240,160	\$ -	\$ -	\$ 5,240,160
Intergovernmental revenue	4,916,960	-	-	4,916,960
License and permit fees	141,791	-	-	141,791
Interest income	891,591	-	-	891,591
Other income	1,041,964	-	-	1,041,964
Total revenues	12,232,466	-	-	12,232,466
Expenditures				
General Government				
Water resource planning and monitoring	5,772,043	9,275	78,591	5,859,909
Acquisition, restoration and public works	805,834	158,485	13,869	978,188
Operation, maintenance of lands and works	2,209,325	-	30,050	2,239,375
Regulation	1,169,514	-	53,164	1,222,678
Outreach	164,767	-	6,935	171,702
Administration	2,064,975	98,235	48,541	2,211,751
Capital outlay	49,439	(49,439)	-	-
Total general government expenditures	12,235,897	216,556	231,150	12,683,603
Excess (deficiency of revenues over (under) expenditures	(3,431)	(216,556)	(231,150)	(451,137)
Other financing sources (uses)				
Transfers in	157,217	-	(157,217)	-
Transfers out	(157,217)	-	157,217	-
Gain on disposal of assets	289,117	-	-	289,117
Loss on investments	(1,035,586)	-	-	(1,035,586)
Total other financing sources (uses)	(746,469)	-	-	(746,469)
Net change in fund balance	(749,900)	(216,556)	(231,150)	(1,197,606)
Fund balance at beginning of year	39,987,747	217,099,831	(496,178)	256,591,400
Prior period adjustment	487,489	(7,756,431)	-	(7,268,942)
Fund balance at end of the year	\$ 39,725,336	\$ 209,126,844	\$ (727,328)	\$ 248,124,852

III. Detailed Notes on All Funds:

A. **Deposits and Investments**

Deposits. At year end, the carrying amount of the District's deposits was \$1,035,300 and the bank balance was \$1,366,854. Of the bank balance, \$1,035,300 was covered by Federal depository insurance or by collateral held by the District's custodial bank which is pledged to a state trust fund that provides security in accordance with the Florida Security for Deposits Act, Chapter 280, for amounts held in excess of FDIC coverage.

The Florida Security for Public Deposits Act established guidelines for qualification and participation by banks and savings associations, procedures for the administration of the collateral requirements and characteristics of eligible collateral.

Investments. The foremost objective of the District's investment policy is the safety of capital and liquidity of funds. Achieving an optimal rate of return is of secondary importance as compared to the safety and liquidity of funds. The District's investment policy limits investments to those relatively low risk securities authorized in anticipation of earning a fair return relative to the risk being assumed. How the District manages credit risk, interest rate risk, and custodial credit risk is as follows:

Credit Risk: The District minimizes credit risk, the risk of loss due to failure of the security, by limiting investments to authorized investments. Investments in the Florida State Board of Administration Pool are divided into two funds: Florida PRIME and Fund B. Florida PRIME is rated by Standards and Poor's. The current rating is AAAM. The Investment Manager of Florida PRIME manages credit risk by purchasing only high quality securities, performing a credit analysis to develop a database of issuers and securities that meet the investment manager's minimum standard and by regularly reviewing the portfolio's securities financial data, issuer news and developments, and ratings of the nationally recognized statistical rating organizations. Fund B is not rated by any nationally recognized statistical rating agency.

The District is a participant in the State of Florida Department of Financial Services Special Purpose Investment Account ("SPIA"). As a SPIA participant, the District invests in the Florida Treasury Investment Pool. The Florida Treasury Investment Pool is a pool of investments whereby the District owns a share of the pool, not the underlying securities. The Florida Treasury Investment Pool is rated by Standard and Poor's. The current rating is A+f. The unaudited fair value factor for September 30, 2013 of this pool was .9983. This fair value factor is also posted to the Florida State Treasury website at www.fltreasury.org.

Interest Rate Risk: The District manages its exposure to declines in fair values of investments by investing operating funds primarily in shorter-term securities, State of Florida Department of Financial Services Special Purpose Investment Account, Florida State Board of Administration Florida PRIME and Fund B. The weighted average days to maturity of the Florida PRIME at September 30, 2013 was 44 days. Next interest rate reset dates for floating rate securities are used in the calculation of the weighted average days to maturity. The weighted average life of Fund B at September 30, 2013 was 4.04 years. However, because Fund B consists of restructured or defaulted securities there is considerable uncertainty regarding the weighted average life. The effective duration of the Florida Treasury Investment Pool at September 30, 2013 was 2.58 years.

Custodial Credit Risk: Investments are subject to custodial credit risk if the securities are uninsured, not registered in the District's name, and are held by the party that either sells to or buys for the District. No investments held at year end were subject to custodial credit risk. The District owns shares of the Florida Treasury Investment Pool and the Florida State Board of Administration Florida PRIME, and not the underlying investments. Neither the District nor Florida Prime or Fund B has participated in a securities lending program in the fiscal year ending September 30, 2013.

As of September 30, 2013, the District had the following investments reported fair values:

	Fair Value
Florida PRIME	\$ 47
Fund B	386,364
Florida Treasury Investment Pool	40,454,872
	<u>\$ 40,841,283</u>

Investments in the Local Government Surplus Funds Trust ("PRIME Fund") are held with the Florida State Board of Administration. This fund is structured as a "2a-7 like" fund, which is carried at amortized cost. Amortized cost includes accrued income and is a method of calculating an investment's value by adjusting its acquisition cost for amortization of discount or premium over the period from purchase to maturity. Thus, the balance in the fund is its fair value. A "2a-7 like- fund is not registered with the SEC as an investment company, but has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a-7 of the Investment Company Act of 1940, which comprises the rules governing money market funds.

Investments in the Fund B Surplus Funds Trust Fund are held with the Florida State Board of Administration. The Fund B Surplus Funds Trust Fund is accounted for as a fluctuating net asset value pool. Therefore, fair value for this fund must be calculated using a fair value factor, which was 1.13262284 at September 30, 2013.

B. Unearned Revenue

Governmental funds report unearned revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of unearned revenue reported in the governmental funds was as follows:

	<u>Unavailable</u>	<u>Unearned</u>
Grant drawdowns prior to meeting all eligibility requirements	\$ -	\$ 1,264,001

C. Receivables

Receivables as of year-end for the government's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	Land Acquisition and Management Fund	Other Governmental Funds	Total
Receivables:				
intergovernmental	\$ -	\$ -	\$ 470,353	\$ 470,353
Gross total receivables	\$ -	\$ -	\$ 470,353	\$ 470,353

D. Capital Assets

Capital asset activity for the year ended September 30, 2013, was as follows:

	Balance 10/01/12	Increase/ Adjustments	Decrease/ Adjustments	Balance 09/30/13
Governmental activities:				
Capital assets, not being depreciated:				
Land-headquarters	\$ 37,685	\$ -	\$ -	\$ 37,685
Land-water resource management	145,278,368	123,665	-	145,402,033
Capital easements - water resource management	63,907,979	-	(4,939,617)	58,968,362
Land improvements - water resource management	2,940,479	-	(2,940,479)	-
Total capital assets, not being depreciated	\$ 212,164,511	\$ 123,665	\$ (7,880,096)	\$ 204,408,080
Capital assets, being depreciated:				
Buildings and improvements	\$ 6,219,491	\$ -	\$ -	\$ 6,219,491
Office, lab and field equipment	492,142	-	(21,356)	470,786
computer equipment	804,765	75,831	(54,097)	826,499
Mobile equipment	744,347	-	(167,205)	577,142
Other capital outlay	26,392	-	(26,392)	-
Total capital assets, being depreciated	8,287,137	75,831	(269,050)	8,093,918
Less accumulated depreciation for:				
Buildings	(1,640,781)	(122,612)	-	(1,763,393)
Office, lab and field equipment	(423,833)	(18,116)	21,356	(420,593)
Computer equipment	(584,736)	(116,483)	54,097	(647,122)
Mobile equipment	(676,075)	(35,176)	167,205	(544,046)
Other capital outlay	(26,392)	-	26,392	-
Total accumulated depreciation	(3,351,817)	(292,387)	269,050	(3,375,154)
Total capital assets being depreciated, net	\$ 4,935,320	\$ (216,556)	\$ -	\$ 4,718,764

Depreciation expense was charged to functions of the District as follows:

Governmental Activities	
Water, resource, planning and monitoring	\$ 9,275
Acquisition, restoration and public works	158,485
Administration	98,235
Total depreciation expense	<u>\$ 265,995</u>

E. Interfund Balances and Activity

	Due to	Due From
General Fund	\$ 476,813	\$ 28,751,558
Land acquisition and management fund	26,018,777	-
Other Governmental Funds	2,741,367	485,399
	<u>\$ 29,236,957</u>	<u>\$ 29,236,957</u>

Transfers To/From Other Funds

Transfers to/from other funds at September 30, 2013 consist of the following:

From Other Governmental Funds to the General Fund for expenditures related to District general activities	\$ 130,703
From the General Fund to the Other Governmental Funds for expenditures related to project activities	10,872
From land acquisition and Management Fund for expenditures related to project activities	15,642
	<u>\$ 157,217</u>

F. Leases

Operating Leases. The District leases equipment under noncancellable operating leases. Lease expenditures for the year ended September 30, 2013, amounted to \$16,761. The future minimum lease payments for leases are as follows:

Year ending September 30,	Amount
2014	\$ 8,183
2015	2,672
	<u>\$ 10,855</u>

G. Long-term Liabilities

Changes in Long-term Liabilities: Long-term liability activity for the year ended September 30, 2013, was as follows:

	Balance 10/01/12	Additions	Reductions	Balance 09/30/13	Due Within One Year
Governmental activities:					
Compensated absences	\$ 429,876	\$ 385,899	\$ (463,564)	\$ 352,211	\$ 352,211
Other post-employment benefits	66,302	308,815	-	375,117	-
	<u>\$ 496,178</u>	<u>\$ 694,714</u>	<u>\$ (463,564)</u>	<u>\$ 727,328</u>	<u>\$ 352,211</u>

The compensated absences liability and other post-employment benefits liability will be liquidated primarily by the General Fund.

H. Prior Period Adjustment - Restatement of Beginning of the Year Net Position

Subsequent to the issuance of the District's September 30, 2012 financial statements, management became aware of certain errors in the prior year assets, liabilities, and expenses. The correction of these items in the September 30, 2013 financial statements had the effect of increasing beginning net position by \$501,054, in the General Fund and Land Acquisition Management Fund, and decreasing Other Governmental Funds by \$13,565 to correct balances.

The District performed a physical assessment of the property and equipment they own and found errors resulting in overstatements for parcels and equipment since disposed of. This resulted in a downward adjustment in capital fixed assets of \$7,756,431 to correct these errors.

IV. Other Information:

A. Risk Management

District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlements have not exceeded insurance coverage for any of the past three fiscal years.

B. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally Federal and State governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the District's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the District.

C. Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time District employees, permits the participants to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseen financial emergency. The District does not contribute to the 457 plan. Participation under the plan is solely at the discretion of the employee.

The District has no liability for losses under the 457 plan but does have the duty of due care that would be required of an ordinary prudent investor. The District does not have a fiduciary relationship with the plan. Therefore, the assets and liabilities related to the plan are not recorded in the District's financial statements.

D. Pension Plan

Plan Description: The District participates in the State of Florida Retirement System, a cost sharing, multiple-employer public employee retirement system administrated by the State of Florida Department of Management Services, Division of Retirement to provide retirement and survivor benefits to participating public employees. Chapter 121, F.S. establishes the authority for participant eligibility, contribution requirements vesting, eligibility, and benefit provisions.

The Pension Plan 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:

State of Florida, Department of Management Services
Division of Retirement
4050 Esplanade Way
Tallahassee, Florida 32399-0950

The Pension Plan provides vesting of benefits after six years of creditable service for those enrolled prior to July 1, 2011; for those enrolled on or after July 1, 2011 eight years of creditable service are required for vesting. Regular members are eligible for normal retirement after six years of service and attaining age 62 or 30 years of service regardless of age for those enrolled prior to July 1, 2011 and age 65 or 33 years of service for those enrolled on or after July 1, 2011. Early retirement may be taken at any time after completing the required years of service for vesting; however, there is a 5% benefit reduction for each year prior to normal retirement.

The Deferred Retirement Option Program (DROP), implemented on July 1, 1998, is a program that allows the employee to retire without terminating employment for up to five years while retirement benefits accumulate and earn interest compounded monthly at an effective annual rate of 6.5%. This was reduced to 1.3% per year for any member whose DROP participation date is effective on or after July 1, 2011. This program is available to eligible members of the Florida Retirement System who are in the FRS Pension Plan.

Employee participation in DROP does not change the employee's condition of employment. When the DROP period ends, the employee must terminate employment.

At that time, the employee will receive the accumulated DROP benefits and begin receiving monthly retirement benefits. Eligible members may participate in DROP when they are vested and have reached the normal retirement age or years of service. If an employee completes 30 years of service before the age of 57, the employee may elect to defer the DROP election until age 57.

As of June 1 2003, the FRS offered members the option of participating in the Florida Retirement Investment Plan (Investment Plan), a defined contribution plan qualified under Section 401(a) of the Internal Revenue Code. The investment Plan is administered by the State of Florida Department of Management Services, Division of Retirement to provide retirement and survivor benefits to participating public employees. Chapter 121, F.S. establishes the authority for participant eligibility, contribution requirements, vesting eligibility, and benefit provisions. The Investment Plan provides vesting of benefits after one year of creditable service. Employees were eligible to make an election to participate in the Investment Plan instead of the Pension Plan. Existing employees were able to make the election beginning December 1, 2003. New employees could make the election within five months of their month of hire. Participants in the Investment Plan also have a one-time opportunity to switch back to the Pension Plan at any time by "buying back" into the Pension Plan. The rates for the Investment Plan are the same as the Pension Plan.

Funding Policy: Effective July 1, 2011, the District was required to contribute 4.91% for regular annual covered employee's salary, 6.27% for senior management annual covered employee's salary, and 4.42% for employees participating in the Deferred Retirement Option Program (DROP). Effective July 1, 2011, employees are required to make a 3% contribution toward their retirement account. Effective July 1, 2013, the District was required to contribute 6.95% for regular annual covered employee's salary, 18.31% for senior management annual covered employee's salary, and 12.84% for employees participating in the Deferred Retirement Option Program (DROP). The contribution requirements of the District may be changed by the Florida Retirement System. For each of the three years ended September 30, 2013, 2012 and 2011, the District contributed 100% of the required contribution to the Florida Retirement System. The District's contributions to the Florida Retirement System for the years ended September 30, 2013, 2012, and 2011 were \$226,687, \$218,838, and \$419,692, respectively.

E. Other Post-Employment Benefits (OPEB) Retiree Healthcare Plan:

The cost of post-employment healthcare benefits generally should be associated with the periods in which the cost occurs, rather than in the future year when it will be paid. The District recognizes the cost of post-employment healthcare benefits in the year when the employee services are received, reports the accumulated liability from prior years and provides information useful in assessing potential demands on the District's future cash flows.

(a) Plan Description

The District contributes, along with its employees and retirees, to the Blue Cross and Blue Shield of Florida Health Care Plan (Plan) to provide certain healthcare benefits to active and retired employees and their dependents. The Plan is a single-employer

plan administered by Blue Cross and Blue Shield of Florida and the District. The benefits benefit levels, employee contributions and employer contributions are governed by the Plan.

(b) Benefits Provided

The District provides post-employment health care benefits to its retired employees and their dependents. To be eligible for benefits, an employee must have completed at least six years of service and started receiving pension benefits at termination. All health care benefits are provided through the District's Blue Cross and Blue Shield employee health care plan. The benefit levels are the same as those afforded to active employees. Benefits include general inpatient and outpatient medical services, mental and substance abuse care, dental care, and prescriptions. Upon retirees reaching 65 years of age, Medicare becomes the primary insurer and the District's plan will not pay benefits already paid by Medicare.

(c) Membership:

At September 30, 2013, membership consisted of:

Active employees	62
Inactive employees	10

(d) Funding Policy:

The District contributes none of the premium for retired employees between the ages of 62 and 65 and the State of Florida's Division of Retirement contributes each month \$5 for each year of service, up to \$150 per month. The District's Blue Cross and Blue Shield contract establishes the individual premium to be paid by the retired employees. The State of Florida prohibits the District from separately rating retired employees and active employees. As a result, the District's premium charges to retired employees can be no more than the premium cost applicable to active employees.

(e) Annual OPEB Costs, Net OPEB Obligation:

The District has elected to calculate the annual required contribution of the employer (ARC) and related information using the Alternative Measurement Method permitted by GASB Statement No. 45 for employers in plans with fewer than one hundred total plan members. The Employer's annual other postemployment benefits (OPEB) cost (expense) is calculated based on the ARC. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover nominal cost each year and to amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed 25 years.

The following table shows the calculation of Annual Required Contribution and Net OPEB Obligation for the fiscal year ended September 30, 2013:

Annual Required Contribution (ARC)	\$ 13,061
Net OPEB Obligation (NOO) at beginning of year	368,061
Interest on Net OPEB Obligation	14,722
Adjustment to Annual Required Contribution (ARC)	(16,863)
Annual OPEB Cost (Expense)	10,920
Employer Contributions Made	3,864
Increase in Net OPEB Obligation	7,056
Net OPEB Obligation (NOO) at the end of the year	<u>\$375,117</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation were as follows:

Fiscal Year Ended	Annual OPEB Cost	Amount Contributed	Percentage of	
			Annual OPEB Cost Contributed	Obligation
9/30/2011	\$ 43,852	\$ 16,398	37%	\$ 45,235
9/30/2012	\$ 44,976	\$ 23,908	53%	\$ 66,302
9/30/2013	\$ 10,920	\$ 3,864	35%	\$ 375,117

(f) Funded Status and Funding Progress:

As of September 30, 2013, the plan assets were \$0, the actuarial accrued liability for benefits is \$144,577. The total unfunded actuarial liability is \$144,577 and the actuarial value of assets as a percentage of the actuarial accrued liability (funded ratio) is 0%. The covered payroll (annual payroll of active employees covered by the plan) was \$3,440,300, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 4%.

The projection of future benefit payments for an ongoing plan involves estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

(g) Methods and Assumptions:

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and

includes the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

A discount rate of 4.0% was used. A general price inflation of 2.80% was assumed. In addition, the Entry Age Normal Cost actuarial cost method was used. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payrolls on a closed basis. The remaining amortization period at September 30, 2013 was 25 years. As authorized by GASB Statement No. 45, the Alternative Measurement Method with its simplifications of certain assumptions was employed in measuring actuarial accrued liabilities and the ARC.

F. Related Party Balances and Transactions

One board member provides services to Suwannee River Water Management District. A description of the services provided as well as the amount paid and payable for the services is as follows:

<u>Description of Service</u>	<u>Expenses</u>
Contracted Services	\$ 17,850

REQUIRED SUPPLEMENTARY INFORMATION

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		Positive (Negative)
Revenues				
Ad valorem taxes	\$ 5,200,000	\$ 5,200,000	\$ 5,240,160	\$ 40,160
Interest income	158,000	158,000	891,591	733,591
Other income	70,000	70,000	121,136	51,136
Total revenues	<u>5,428,000</u>	<u>5,428,000</u>	<u>6,252,887</u>	<u>824,887</u>
Expenditures				
General Government				
Salaries and benefits	3,752,764	3,752,764	3,499,397	253,367
Professional services	2,351,358	2,351,358	1,455,479	895,879
Operating expenditures	1,243,475	1,243,475	1,060,864	182,611
Capital outlay	219,000	219,000	49,439	169,561
Interagency expenditures	434,000	434,000	626,933	(192,933)
Total general government expenditures	<u>8,000,597</u>	<u>8,000,597</u>	<u>6,692,112</u>	<u>1,308,485</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,572,597)</u>	<u>(2,572,597)</u>	<u>(439,225)</u>	<u>(2,133,372)</u>
Other financing sources (uses)				
Transfers in	-	-	130,703	130,703
Transfers out	-	-	(10,872)	(10,872)
Loss on investments	-	-	(1,035,586)	(1,035,586)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(915,755)</u>	<u>(915,755)</u>
Net change in fund balance	<u>(2,572,597)</u>	<u>(2,572,597)</u>	<u>(1,354,980)</u>	<u>1,217,617</u>
Fund balance at beginning of year	<u>13,588,109</u>	<u>13,588,109</u>	<u>13,588,109</u>	<u>-</u>
Prior period adjustment	-	-	11,110	(11,110)
Fund balance at end of the year	<u>\$ 11,015,512</u>	<u>\$ 11,015,512</u>	<u>\$ 12,244,239</u>	<u>\$ (1,228,727)</u>

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
LAND ACQUISITION AND MANAGEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For Fiscal Year Ended September 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 2,165,494	\$ 2,165,494	\$ 2,070,414	\$ (95,080)
Other income	644,583	644,583	796,184	151,601
Total revenues	2,810,077	2,810,077	2,866,598	56,521
Expenditures				
General Government				
Salaries and benefits	920,377	920,377	669,851	250,526
Professional services	1,622,116	1,622,116	854,171	767,945
Operating expenditures	170,400	170,400	473,017	(302,617)
Capital outlay	1,103,355	1,103,355	-	1,103,355
Interagency expenditures	248,000	248,000	228,544	19,456
Total general government expenditures	4,064,248	4,064,248	2,225,583	1,838,665
Excess (deficiency) of revenues over (under) expenditures	(1,254,171)	(1,254,171)	641,015	1,895,186
Other financing sources (uses)				
Transfers out	-	-	(15,642)	(15,642)
Gain on disposal of assets	-	-	289,117	289,117
Total other financing sources (uses)	-	-	273,475	273,475
Net change in fund balance	(1,254,171)	(1,254,171)	914,490	2,168,661
Fund balance at beginning of year	24,614,343	24,614,343	24,614,343	-
Prior period adjustment	-	-	489,944	489,944
Fund balance at end of the year	\$ 23,360,172	\$ 23,360,172	\$ 26,018,777	\$ 2,168,661

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
NOTE TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES- BUDGET
AND ACTUAL- MAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2013**

I. Stewardship, Compliance and Accountability:

A. Budgetary Information

Annual budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America for all governmental funds. All annual appropriations lapse at fiscal year end.

The Board generally follows these procedures in establishing the budgetary data reflected in the financial statements:

1. In accordance with Florida Statutes, prior to July 15, the budget officer shall submit to the Board a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted following preliminary examination and revision of the proposed operating budget by the Board.
3. After public hearings and necessary revisions have been completed, the budget is legally enacted through passage of an ordinance.
4. Revisions that alter the total expenditures of any fund must be approved by the Board. The Executive Director is authorized to approve line item budget transfers within a fund without approval of the Governing Board. The legal level of budgetary control is the fund level.
5. Formal budgetary integration is employed as a management control device during the year for all governmental fund types.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
OTHER POST-EMPLOYMENT BENEFITS (OPEB) RETIREMENT HEALTHCARE PLAN
SEPTEMBER 30, 2013**

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age Normal Cost (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a % of Covered Payroll ((b-a)/c)
9/30/2010	\$ -	\$ 368,061	\$ 368,061	0.00%	\$3,923,652	9.00%
9/20/2013	-	144,577	144,577	0.00%	3,440,300	4.00%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended September 30	Annual OPEB COST	Employer Contribution Toward the OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2013	\$ 10,920	\$ 3,864	35%	\$ 375,117
2014	13,440	4,135	31%	382,239
2015	13,829	6,677	48%	387,168

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
 For the Fiscal Year Ended September 30, 2013

Program Titles & Grant Numbers	CFDA/CFSA	Award Number	Award/Contract Amount	Revenue/Loan Proceeds Recognized in Prior Years	Revenue/Loan Proceeds Recognized in Current Year	Program Expenditures
Federal Awards						
Major Programs						
U.S. Department of Homeland Security						
Cooperating Technical Partners	97.045	EMA-2007-CA-5777	\$ 1,025,000	\$ 1,024,250	\$ 750	\$ 750
Cooperating Technical Partners	97.045	EMA-2009-CA-5936	886,000	688,545	116,655	116,655
Cooperating Technical Partners	97.045	EMA-2010-CA-5083	1,412,500	693,024	524,762	524,762
Cooperating Technical Partners	97.045	EMA-2011-CA-5143	1,845,000	187,957	258,815	258,815
			5,168,500	2,593,776	900,982	900,982
Non-major Programs						
Department of the Interior, Fish and Wildlife Service						
Partners for Fish and Wildlife	15.631	F11JAC00764	75,000	-	74,959	74,959
Partners for Fish and Wildlife	15.631	4018171085	25,000	-	25,000	25,000
			100,000	-	99,959	99,959
Department of Agriculture						
Passed through the Florida Office of Natural Resources Conservation Service						
Conservation Technical Assistance Program	10.902	6942091CTA3	150,000	-	79,380	79,380
Conservation Innovation Grant	10.902	6942099CIG2	75,000	29,649	38,588	38,588
			225,000	29,649	117,968	117,968
Total Federal Awards			\$ 5,493,500	\$ 2,623,425	\$ 1,118,909	\$ 1,118,909

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2013

Program Titles & Grant Numbers	CFDA/CFSA	Award Number	Award/Contract Amount	Revenue/Loan Proceeds Recognized in Prior Years	Revenue/Loan Proceeds Recognized in Current Year	Program Expenditures
State Financial Assistance						
Major Programs						
Department of Environmental Protection						
Land Management Trust	N/A	N/A	\$ 1,949,630	\$ -	\$ 1,949,630	\$ 1,949,630
Total major funds			<u>1,949,630</u>	<u>-</u>	<u>1,949,630</u>	<u>1,949,630</u>
Non-major Programs						
Department of Environmental Protection						
Suwannee River Water Management District	37.029	N/A	453,000	-	339,750	339,750
Environmental Resource Permitting		N/A	247,000	-	185,250	185,250
Water Management District Wetlands Protection	37.037					
Suwannee River and Santa Fe River Basin	37.039	N/A	1,334,750	230,214	131,144	131,144
Fertigation and Irrigation Retrofit Program	37.039	N/A	500,000	364,728	33,693	33,693
Ecosystem management and Restoration Trust Fund	37.039		1,834,750	594,942	164,837	164,837
Water Management District Permitting Assistance	37.030	N/A	40,000	-	40,000	40,000
Water Protection and Sustainability Program	37.066	N/A	1,688,812	1,023,333	665,478	665,478
Florida Forever Act	N/A	N/A	20,825	-	20,825	20,825
Department of Agriculture and Consumer Services						
Water Use Monitoring	N/A	020033	450,000	-	432,281	432,281
Total non-major funds			<u>4,734,387</u>	<u>1,618,275</u>	<u>1,848,421</u>	<u>1,848,421</u>
Total State Financial Assistance			<u>6,684,017</u>	<u>1,618,275</u>	<u>3,798,051</u>	<u>3,798,051</u>
Total Federal and State Financial Assistance			<u>\$ 12,177,517</u>	<u>\$ 4,241,700</u>	<u>\$ 4,916,960</u>	<u>\$ 4,916,960</u>

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2013

I. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal and state award activity of Suwannee River Water Management District, and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of State, Local Governments and Non-Profit Organizations and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

OTHER SUPPLEMENTAL INFORMATION

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**

September 30, 2013

	Middle Suwannee Fund	FEMA Mapping Fund	FDOT ETDM Fund	Environmental Resources Permit Fund	DOT Mitigation Fund	SRP Water Use Fund	PCS Mitigation Fund
Assets							
Intergovernmental receivables	\$ -	\$ 36,605	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	41,819	106,972	273,607	1,787,928	106,167
Total assets	\$ -	\$ 36,605	\$ 41,819	\$ 106,972	\$ 273,607	\$ 1,787,928	\$ 106,167
Liabilities							
Deferred revenues	\$ -	\$ -	\$ -	\$ -	\$ 25,166	\$ 813,961	\$ -
Due to other funds	8,586	36,605	-	-	-	-	-
Total liabilities	8,586	36,605	-	-	25,166	813,961	-
Fund balances							
Restricted	(8,586)	-	41,819	106,972	248,441	973,967	106,167
Total liabilities and fund balance	\$ -	\$ 36,605	\$ 41,819	\$ 106,972	\$ 273,607	\$ 1,787,928	\$ 106,167

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS**

September 30, 2013

	NRCS BMP Implementation Fund	NRCS Mallory Swamp Fund	DEP Alternative Water Supply Fund	Union, Taylor FEMA Mapping Fund	Hamilton, Levy, Madison FEMA Mapping Fund	Surface Water Improvement Fund
Assets						
Intergovernmental receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	-	-	424,874
Total assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424,874
Liabilities						
Deferred revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424,874
Due to other funds	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	424,874
Fund balances						
Restricted	-	-	-	-	-	-
Total liabilities and fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 424,874

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS

September 30, 2013

	FEMA Mapping Fund	Other Springs	FEMA Risk Mapping Fund	Santa Fe Nutrient Reduction Fund	PCA Monitoring Fund	DACS Water Use Monitoring Fund	Total Nonmajor Governmental Funds
Assets							
Intergovernmental receivables	\$ 210,757	-	\$ 70,247	\$ 131,144	\$ 21,600	\$ -	\$ 470,353
Due from other funds	-	-	-	-	-	-	2,741,367
Total assets	\$ 210,757	-	\$ 70,247	\$ 131,144	\$ 21,600	\$ -	\$ 3,211,720
Liabilities							
Deferred revenues	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ 1,264,001
Due to other funds	210,757	-	70,247	137,604	21,600	-	485,399
Total liabilities	210,757	-	70,247	137,604	21,600	-	1,749,400
Fund balances							
Restricted	-	-	-	(6,460)	-	-	1,462,320
Total liabilities and fund balance	\$ 210,757	-	\$ 70,247	\$ 131,144	\$ 21,600	\$ -	\$ 3,211,720

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2013

	Middle Suwannee Fund	FEMA Mapping Fund	FDOT ETDM Fund	Environmental Resources Permit Fund	DOT Mitigation Fund	SRP Water Use Fund	PCS Mitigation Fund
Revenues							
Intergovernmental revenue	\$ -	\$ 116,655	\$ -	\$ 565,000	\$ -	\$ 151,661	\$ -
License and permit fees	-	-	-	141,791	-	-	-
Other income	-	-	-	-	-	-	-
Total revenues	-	116,655	-	706,791	-	151,661	-
Expenditures							
General Government							
Water resource planning and monitoring	-	116,655	-	181,919	-	3,749	-
Acquisition, restoration and public works	8,586	-	-	829	-	147,912	-
Operation, maintenance of lands and works	-	-	-	577,490	-	-	-
Regulation	-	-	-	-	-	-	-
Total general government expenditures	8,586	116,655	-	760,238	-	151,661	-
Excess (deficiency) of revenues over (under) expenditures	(8,586)	-	-	(53,447)	-	-	-
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	20,689	160,419	248,441	973,967	106,167
Prior period adjustment	-	-	21,130	-	-	-	-
Fund balance at end of the year	\$ (8,586)	\$ -	\$ 41,819	\$ 106,972	\$ 248,441	\$ 973,967	\$ 106,167

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2013

	NRCS Implementation Fund	NRCS Mallory Swamp Fund	DEP Alternative Water Supply	Union, Taylor FEMA Mapping Fund	Hamilton, Levy, Madison FEMA Mapping Fund	Surface Water Improvement Fund
Revenues						
Intergovernmental revenue	\$ -	\$ -	\$ 665,478	\$ -	\$ 750	\$ -
License and permit fees	-	-	-	-	-	-
Other income	-	-	103,044	-	-	-
Total revenues	-	-	768,522	-	750	-
Expenditures						
General Government						
Water resource planning and monitoring	-	-	878,736	-	750	-
Acquisition, restoration and public works	-	-	-	-	-	-
Operation, maintenance of lands and works	-	-	-	-	-	-
Regulation	-	-	-	-	-	-
Total general government expenditures	-	-	878,736	-	750	-
Excess (deficiency) of revenues over (under) expenditures	-	-	(110,214)	-	-	-
Other financing sources (uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(17,839)	(31,859)	-	(81,005)	-	-
Total other financing sources (uses)	(17,839)	(31,859)	-	(81,005)	-	-
Fund balance at beginning of year	17,839	31,859	110,214	81,005	-	-
Prior period adjustment	-	-	-	-	-	-
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2013

	FEMA Mapping Fund	Other Springs	FEMA Risk Mapping Fund	Santa Fe Nutrient Reduction Fund	PCA Monitoring Fund	DACS Water Use Monitoring Fund	Total Nonmajor Governmental Funds
Revenues							
Intergovernmental revenue	\$ 524,762	-	\$ 258,815	\$ 431,144	-	\$ 132,281	\$ 2,846,546
License and permit fees	-	-	-	-	-	-	141,791
Other income	-	-	-	-	21,600	-	124,644
Total revenues	524,762	-	258,815	431,144	21,600	132,281	3,112,981
Expenditures							
General Government							
Water resource planning and monitoring	524,762	-	258,815	432,323	21,600	132,281	2,551,590
Acquisition, restoration and public works	-	-	-	16,153	-	-	173,480
Operation, maintenance of lands and works	-	15,642	-	-	-	-	15,642
Regulation	-	-	-	-	-	-	577,490
Total general government expenditures	524,762	15,642	258,815	448,476	21,600	132,281	3,318,202
Excess (deficiency) of revenues over (under) expenditures	-	(15,642)	-	(17,332)	-	-	(205,221)
Other financing sources (uses)							
Transfers in	-	15,642	-	10,872	-	-	26,514
Transfers out	-	-	-	-	-	-	(130,703)
Total other financing sources (uses)	-	15,642	-	10,872	-	-	(104,189)
Fund balance at beginning of year	34,695	-	-	-	-	-	1,785,295
Prior period adjustment	(34,695)	-	-	-	-	-	(13,565)
Fund balance at end of the year	\$ -	\$ -	\$ -	\$ (6,460)	\$ -	\$ -	\$ 1,462,320

**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**

To the Honorable Board of Governors
of the Suwannee River Water Management District:

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 governmental activities of Suwannee River Water Management District, as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise Suwannee River Water Management District's basic financial statements, and have issued our report thereon dated April 5, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Suwannee River Water Management District's internal control over financial reporting (internal control) to determine the 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 Suwannee River Water Management District's internal control. Accordingly, we do not express an opinion on the effectiveness of Suwannee River Water Management District'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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Suwannee River Water Management District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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.

POWELL & JONES
Certified Public Accountants
Lake City, Florida
April 5, 2014

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A
DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Honorable Board of Governors;
Suwannee River Water Management District

Report on Compliance for Each Major Federal Program

We have audited the Suwannee River Water Management District's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Suwannee River Water Management District's major federal programs for the year ended September 30, 2013. Suwannee River Water Management District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Suwannee River Water Management District's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards, and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Suwannee River Water Management District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Suwannee River Water Management District's compliance.

Opinion on Each Major Federal Program

In our opinion, Suwannee River Water Management District, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

Report on Internal Control Over Compliance

Management of the Suwannee River Water Management District, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Suwannee River Water Management District's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Suwannee River Water Management District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

POWELL & JONES
Certified Public Accountants
Lake City, Florida
April 5, 2014

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH CHAPTER 10.550, RULES OF THE AUDITOR GENERAL, OFFICE OF THE AUDITOR GENERAL

To the Honorable Board of Governors
Of the Suwannee River Water Management District

Report on Compliance for Each Major State Project

We have audited the compliance of Suwannee River Water Management District with the types of compliance requirements described in the State of Florida, Department of Financial Services State Projects Compliance and Supplement, that could have a direct and material effect on its major State project for the year ended September 30, 2013. Suwannee River Water Management District's major State project is identified in the summary of auditors' results section of the accompanying Schedule of Findings.

Management's Responsibility

Suwannee River Water Management District's management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major State projects.

Auditor's Responsibility

Our responsibility is to express an opinion on Suwannee River Water Management District's compliance for each major State Project based on our audit of the types of compliance requirements referred to above. 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 State of Florida, Office of the Auditor General. Those standards and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether non-compliance with the types of compliance requirements referred to above that could have a direct and material effect on a major State project occurred. An audit includes examining, on a test basis, evidence about Suwannee River Water Management District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major State Project. However, our audit does not provide a legal determination of Suwannee River Water Management District's compliance.

Opinion on Each Major State Project

In our opinion, Suwannee River Water Management District 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 fiscal year ended September 30, 2013.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with Chapter 10.550, Rules of the State of Florida, Office of the Auditor General.

Internal Control Over Compliance

Management of Suwannee River Water Management District is responsible for establishing and maintaining effective internal control over the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Suwannee River Water Management District's internal control over compliance with the types of requirements that could have a direct and material effect on a major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State Project and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Suwannee River Water Management District's 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 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 preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Pursuant to Chapter 119, *Florida Statutes*, this report is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this report is intended solely for the information and use of Suwannee River Water Management District's management, State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

POWELL & JONES
Certified Public Accountants
Lake City, Florida
April 5, 2014

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF FINDINGS
For the Fiscal Year Ended September 30, 2013**

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unqualified
Internal control over financial reporting	
• Material weakness identified?	No
• Reportable condition identified not considered to be material weaknesses?	None reported
Noncompliance material to financial statements	No

Federal Awards

Internal control over major programs:	
• Material weaknesses identified?	No
• Reportable condition identified not considered to be material weaknesses?	None reported
Type of auditor's report issued on compliance for major programs	Unqualified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?	No

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Programs</u>
97.045	Cooperating Technical Partners
Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	No

Financial Statement Findings

None

Federal Award Findings and Questioned Costs

None

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF FINDINGS
For the Fiscal Year Ended September 30, 2013**

State Financial Assistance

Internal control over major projects:

- Material weakness identified? No
- Reportable condition identified not considered to be material weaknesses? None reported

Type of auditor's report issued on compliance for major projects: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Rule 10.656, *Rules of the Auditor General*? No

CSFA Number
37.066

Name of State Programs
Land Management Trust
Water Protection and Sustainability Program
Water Use Monitoring
Equalization Grant

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Financial Statement Findings

None

State Financial Assistance Findings and Questioned Costs

None

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Finding 2011-01 Significant Adjustments

In the prior year, the prior auditor noted that material adjustments were required to prepare accurate financial statements and recommended that a more thorough year end closing process be implemented to ensure that all balances are reasonable and accurate.

Current Status - Except for material adjustments required relating to certain current year findings contained in the Management Letter on pages 62 - 64, this finding was substantially corrected during the current year.

Finding 2012-01 Reporting

In the prior year, the prior auditor noted that quarterly reports for the Cooperating Technical Partners Grant were not being submitted as required.

Current Status - During the current year this finding was addressed and corrected.

MANAGEMENT LETTER

To the Honorable Board of Governors;
Suwannee River Water Management District

In planning and performing our audit of the financial statements of the Suwannee River Water Management District (the District), for the year ended September 30, 2013, we considered the District's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiencies. In addition to furnishing information required by Chapter 10.550, *Rules of the Auditor General*, and other compliance matters, the remaining sections of this report letter discuss these findings.

PRIOR YEAR FINDINGS

Except for the findings addressed in the "Summary Schedule of Prior Audit Findings" on page 61, there were no additional prior year findings.

CURRENT YEAR FINDINGS

2013-1

Bank Reconciliations - From our audit procedures we found that the person who performs the bank reconciliations also is responsible for issuing vendor payments. Bank reconciliations were also being prepared on the cash basis without reconciling balances to the general ledger. To increase internal control over these processes, based on our recommendations, the Finance Director now performs all bank reconciliations with full reconciliation to the associated general ledger accounts.

SRWMD Response:

As stated above, the Finance Director or Business Process Analyst now performs all bank reconciliations with full reconciliation to the Associated General Ledger. The Finance and Accounting Policy was updated and approved by the Governing Board to ensure appropriate separation of duties for differing aspects of accounting procedures.

2013-2

Payroll Liability Accounts - From our audit we found that the District was not periodically reconciling the balances in the various payroll liability accounts such as employee withheld amounts. We assisted the Finance Director in reviewing and adjusting these balances at year end. For proper administration of these payroll liability accounts, we recommend that each account be reconciled and adjusted on at least a quarterly basis.

SRWMD Response:

Each payroll liability account will be reconciled quarterly to ensure proper allocation of payroll liabilities within our accounting software in order to limit or eliminate the need for adjustments. We are in the process of updating the Finance and Accounting Policy; once complete it will be approved by the Governing Board.

2013-3

Cash Receipts – The District maintains an online permitting system whereby individuals may apply and pay for permits utilizing credit cards. From our review of this system we found that revenue is recorded in the general ledger only based on bank deposits and there is no regular reconciliation between permits applied for and issued and related revenue received. To increase internal control over this system, we recommend that a monthly reconciliation of permits applied for and revenues received be performed as a part of the bank account reconciliation process.

There are also permit application fees and other receipts collected in the office either in person or through the mail. While cash received in the office is logged and receipted, there is no process where the actual amounts received are reconciled with the log and receipt copies. To increase internal control, we recommend that such reconciliations be regularly performed.

SRWMD Response:

In order to increase internal controls over permitting revenues, a new process has been implemented to reconcile the online permitting system revenue and all permits and contractor licenses applied for and issued through that system. We are in the process of updating the Finance and Accounting Policy; once complete it will be approved by the Governing Board.

2013-4

Payroll Transactions. District employees are paid through an electronic funds transfer (EFT) process. The payroll is prepared and processed through the EFT system by the Payroll Clerk. While there is a subsequent review of the biweekly payroll ledger by the Finance Director, there is no prior approval of the computed payroll prior to disbursement by a supervisory person. To increase internal control over the process based on our recommendations this pre-approval process was promptly implemented by the District.

SRWMD Response:

As stated above, a pre-approval process was promptly implemented by the District to increase internal control over the payroll process.

AUDITOR GENERAL OPERATIONAL AUDIT

Encompassing the current fiscal year, the Auditor General of Florida completed an operational audit of the District for the period October, 2011 through February, 2013, and recently issued Auditor General Report 2014-129, dated March 2014. This report contained sixteen findings and recommendations. The District provided a response to each finding which was included in the report.

The findings in attached Exhibit A were present during the current fiscal year of our audit and are ones in which we concur. In subsequent audits, we will follow up on the implementation of the stated corrective actions for these findings.

AUDITOR GENERAL COMPLIANCE MATTERS

Annual Local Government Financial Report - The Financial Report filed with the Department of Financial Services pursuant to Section 218.32(1)(a), *Florida Statutes*, is in agreement with the accompanying financial statements of the Suwannee River Water Management District, for the fiscal year ended September 30, 2013.

Investment of Public Funds - The District complied with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the fiscal year.

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(7)(c) and 10.556(7)), we applied financial condition assessment procedures. It is management's responsibility to monitor the entity's financial condition, and our financial condition assessment was based in part in representations made by management and the review of financial information they provided.

Financial Emergency Status - We determined that the District had not met any of the conditions described in Section 218.503(1), *Florida Statutes*, that might result in a financial emergency.

Requirements of Sections 215.985(11) and 373.536(4)(e) Florida Statutes - For the fiscal year ended September 30, 2013, the Suwannee River Water Management District complied with the following:

- a. Monthly financial statements provided to the governing board.
- b. Monthly financial statements made available for public access on the District's website.

Our audit did not disclose any further items that would be required to be reported under the *Rules of the Auditor General*, Chapter 10.554(1)(f).

CONCLUSION

Again, we very much enjoyed the challenges and experiences associated with this our first year audit of the District. We look forward to working with you to ensure continued fiscal progress of the District's operations.

POWELL & JONES
Certified Public Accountants
Lake City, Florida
April 5, 2014

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
AUDITOR GENERAL OPERATIONAL AUDIT FINANCIAL RELATED FINDINGS
EXHIBIT A**

ORGANIZATION AND GENERAL MANAGEMENT CONTROLS

Finding No. 3: The District needed to enhance its procedures for ensuring that expenditures are limited to budgeted amounts.

Recommendation

The District should adopt separate budgets for each special revenue fund as required by law. The District should also ensure that budgets presented in the financial statements are those approved by the Board. Additionally, the District should consider purchasing the budget module for its accounting system and use the accounting system to control and monitor District expenditures. Finally, periodic budget-to-actual expenditure comparisons by fund should be provided to the Board.

SRWMD RESPONSE

Effective October 2013, the District initiated the use of a budget module for the financial accounting system. Effective April 2014, periodic reports will be prepared for both management and the Governing Board that will reflect budget to actual expenditure comparisons by fund. Beginning with Fiscal Year 2014/2015, the District will adopt a budget that will include general and each special revenue fund rather than on the present combined basis.

CASH CONTROLS AND ADMINISTRATION

Finding No. 4: The District had not implemented adequate separation of duties for the cash collections and revenues, accounts payable, and payroll and personnel functions.

Recommendation

The District should, to the extent practical, separate duties so that one employee does not have control of all aspects of a transaction (i.e., both recording responsibility and custody of assets). Alternatively, the District should ensure that appropriate monitoring controls are implemented when it is not practical to separate incompatible duties.

SRWMD RESPONSE

The Governing Board approved the Finance and Accounting Policy in August 2013 which was updated to establish effective cash controls to ensure appropriate custody, control and safeguarding of financial assets. The District will continue to monitor these processes and evaluate information regarding these and other internal controls from Inspector General and financial audit reports.

Finding No. 5: The District's banking agreements did not properly assign authority to adequately protect public funds nor were they updated timely for personnel changes.

Recommendation

The District should revise its bank agreements to require an appropriate individual other than an authorized check signer to approve new accounts and changes to existing accounts, and timely amend bank account agreements for personnel changes.

SRWMD RESPONSE

Consistent with the updated Finance and Accounting Policy adopted by the Governing Board in August 2013, banking agreements have been appropriately revised to remove all individual permissions to open new accounts or make changes to existing bank accounts as provided in Section 373.553(1), *Florida Statutes*.

Finding No. 6: The District needed to enhance its controls over electronic funds transfers.

Recommendation

The District should establish written policies and procedures for authorization and processing of EFTs pursuant to Section 668.006, Florida Statutes, including providing for an adequate separation of duties over access to the District's assets and the related accounting records, and documenting prior independent approval of EFTs. In addition, the District should revise its bank agreement to address the deficiencies noted above.

SRWMD RESPONSE

The updated Finance and Accounting Policy adopted by the Governing Board in August 2013 states EFT files and wire transfers require the approval of the Finance Officer prior to processing to ensure the adequate separation of duties and in compliance with Section 668.006, *Florida Statutes*.

Finding No. 7: Interest earnings on pooled accounts were not properly allocated to the fund that produced the earnings.

Recommendation

The District should enhance its procedures to ensure that interest earnings are properly calculated and allocated to the specific fund that produced the earnings.

SRWMD RESPONSE

The updated Finance and Accounting Policy approved by the Governing Board in August 2013 requires allocation of interest earnings by fund.

PROCUREMENT OF GOODS AND SERVICES

Finding No. 9: Policies and procedures for purchasing cards needed to be enhanced to ensure that purchases were in accordance with District policies and procedures and served an authorized public purpose.

Recommendation

The District should strengthen its p-card policies and procedures to ensure that an adequate independent review and approval is documented for all p-card purchases, and that all p-card purchases are supported by receipts or other applicable documentation, and are for expenses and within transaction limits authorized by District policies and procedures.

SRWMD RESPONSE

The District Governing Board approved the District's updated Procurement Policy in August 2013 that strengthened the procedure for use, documentation and monitoring of purchasing cards.

PAYROLL AND PERSONNEL

Finding No. 11: The District made payments for accumulated unused annual leave to terminated employees that were not in compliance with *Florida Statutes*.

Recommendation

The District should establish procedures to ensure that terminal annual leave payments do not exceed the maximums established by the Board-approved Policy Manual and State law.

SRWMD RESPONSE

The District's policy has been clarified to ensure that employees will not receive lump sum annual leave payments in excess of the maximum total allowed by Governing Board policy and *Florida Statutes*. The clarified policy was approved by the Governing Board in June 2013.

Finding No. 12: The District provided enhanced separation benefits totaling \$53,260 to several former employees that appeared to be contrary to Section 215.425, *Florida Statutes*.

Recommendation

The District should ensure that future severance payment arrangements are in accordance with Section 215.425, Florida Statutes.

SRWMD RESPONSE

The District will continue to comply with Section 215.425, *Florida Statutes*.

CAPITAL ASSETS

Finding No. 13: The District did not maintain subsidiary records for land, land improvements, and easements totaling \$212,164,511.

Recommendation

The District should establish and maintain complete subsidiary records for all capital asset classes, regularly reconcile subsidiary records to general ledger control accounts, and demonstrate that capital asset disposals are properly recorded and recognized in the District's records.

SRWMD RESPONSE

The District Governing Board approved a revised Finance and Accounting Policy in August 2013 that includes a requirement to maintain a subsidiary system to account for the fixed assets, including lands and associated improvements. In conjunction with its annual financial audit, District staff has developed a subsidiary ledger to reflect land assets as of September 30, 2013. District staff will regularly reconcile subsidiary records to general ledger control accounts and assure that capital asset disposals are properly recorded and recognized in the District's records.

Finding No. 14: The District needed to enhance its controls over tangible personal property.

Recommendation

The District should ensure that a complete physical inventory of all tangible personal property is taken annually, including all information required by DFS Rules, and the results are promptly reconciled to the District's property records. The District should also ensure that tangible personal property records are complete and include all information necessary to properly identify property items. Further, the District should ensure that property disposals are recorded to the property records in a timely manner.

SRWMD RESPONSE

The updated Finance and Accounting Policy adopted by the Governing Board in August 2013 requires staff to conduct annual tangible property audits, ensure the inventory is documented (including location and condition of property), and proper disposal is timely documented. The results will be reconciled with the subsidiary property records and general ledger control accounts upon completion of the annual audit.

MEMORANDUM

TO: Governing Board

FROM: Dave Dickens, Bureau Chief, Administration & Operations

DATE: April 28, 2014

RE: Consideration of Resolution No. 2014-07 Payment in Lieu of Taxes for Properties Acquired through 2013

RECOMMENDATION

Staff recommends Governing Board approval of Resolution 2014-07 for Payment in Lieu of Taxes in the amount of \$342,634.71 for qualifying counties for lands owned through 2013.

BACKGROUND

In order to offset the effect on the tax rolls of the small counties from public acquisition of land, the Legislature enacted the Payment in Lieu of Taxes program (PILT) in 1992. Up to 25% of the Water Management Lands Trust Fund is available for the PILT program. Each year the District works with the county commissions and staff to prepare their applications for properties purchased or sold during the previous calendar year. The payment for a particular parcel is equal to the average of the actual taxes paid for the three years prior to the District's acquisition of the property. The reimbursement amount is only calculated one time, and that payment is now paid for as long as the District owns the property. PILT only applies to all fee simple properties owned by the District. Unless otherwise exempted, landowners continue to pay the taxes for lands on which the District holds conservation easements, and the parcels are still reassessed on a regular basis by the property appraiser's office.

Once the tax information is obtained from the counties, the applications are sent to the Department of Revenue for certification and then to DEP for funding approval. This year 11 counties have applied for a total of \$342,634.71. The reimbursement amounts for each county are shown in Attachment "A" of Resolution No. 2014-07.

The amount requested this year from the Water Management Lands Trust Fund has been reduced by \$274.22 from last year's payment due to lands sold or otherwise conveyed to third parties in 2013.

DD/bmp
Enclosure

ATTACHMENT A

2014 PAYMENT IN LIEU OF TAXES

BRADFORD	\$	15,093.45
COLUMBIA	\$	38,886.71
DIXIE	\$	21,607.96
GILCHRIST	\$	44,392.72
HAMILTON	\$	37,699.77
JEFFERSON	\$	9,163.13
LAFAYETTE	\$	76,959.21
LEVY	\$	30,401.84
MADISON	\$	20,299.04
SUWANNEE	\$	30,429.59
TAYLOR	\$	17,701.29
TOTAL	\$	<u>342,634.71</u>

Gilchrist County payment reflects a final reduction of \$17,944.05; for costs of Otter Springs entrance road improvements.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

RESOLUTION NO. 2014-07

**REQUEST TO THE DEPARTMENT OF ENVIRONMENTAL
PROTECTION FOR DISBURSEMENT OF FUNDS FOR
PAYMENT IN LIEU OF TAXES**

WHEREAS, the 1992 Legislature enacted amendments to Section 373.59 (Florida Statutes) allowing the Suwannee River Water Management District to make payments in lieu of taxes to qualifying counties for actual ad valorem tax losses incurred as a result of lands being purchased by the District under the Save Our Rivers, Preservation 2000 and/or Florida Forever land acquisition programs; and

WHEREAS, the Governing Board of the Suwannee River Water Management District has reserved sufficient funds within its annual operating budget for payments in lieu of taxes; and

WHEREAS, the counties of Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Suwannee, and Taylor have submitted applications requesting payments in lieu of taxes for lands acquired by the Suwannee River Water Management District under the Save Our Rivers, Preservation 2000, and/or Florida Forever programs; and

WHEREAS, the Suwannee River Water Management District has verified that the actual taxes lost to the County Commission, as indicated in the applications, are appropriate; and

WHEREAS, the Suwannee River Water Management District has determined that these eleven counties are qualified to receive payments in lieu of taxes; and

WHEREAS, the County Tax Collector for each qualifying county has certified that the payment amount each has applied for is the average amount of actual taxes paid on the property for the three years immediately preceding acquisition by the District; and

WHEREAS, the Suwannee River Water Management District has provided payments, grants, or in-kind services to Gilchrist County that would warrant a reduction in the amount of the payment in lieu of taxes to that county; and

WHEREAS, the Florida Department of Revenue has certified as correct the current county ad valorem millage rate and, as reasonably appropriate, the actual taxes paid to the taxing authority during the three years immediately preceding acquisition by the District.

NOW, THEREFORE, BE IT RESOLVED, the Suwannee River Water Management District does hereby request that the amount shown on the 2014 Schedule of Payments In Lieu of Taxes, Attachment A hereto, be disbursed from the Water Management Lands Trust Fund Management Allocation to the District for purposes of making payments in lieu of taxes to the County Commissions of Bradford, Columbia, Dixie, Gilchrist, Hamilton, Jefferson, Lafayette, Levy, Madison, Suwannee, and Taylor counties, as per the applications submitted by those counties.

PASSED AND ADOPTED THIS 13TH DAY OF MAY, 2014 A.D.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
BY ITS GOVERNING BOARD**

MEMBERS OF THE BOARD:

**DON QUINCEY, JR., CHAIR
ALPHONAS ALEXANDER, VICE-CHAIR
DONALD R. CURTIS, III, TREASURER
KEVIN BROWN
GEORGE COLE
GARY F. JONES
VIRGINIA JOHNS
VIRGINIA SANCHEZ
GUY WILLIAMS, JR.**

ATTEST:

ATTACHMENT A

**2014 SCHEDULE OF PAYMENT
IN LIEU OF TAXES**

BRADFORD	\$15,093.45
COLUMBIA	\$38,886.71
DIXIE	\$21,607.96
GILCHRIST	\$44,392.72
HAMILTON	\$37,699.77
JEFFERSON	\$ 9,163.13
LAFAYETTE	\$76,959.21
LEVY	\$30,401.84
MADISON	\$20,299.04
SUWANNEE	\$30,429.59
TAYLOR	\$17,701.29
TOTAL	\$342,634.71

Gilchrist County payment reflects a final reduction of \$17,944.05;
for costs of Otter Springs entrance road improvements.

MEMORANDUM

TO: Governing Board

FROM: Dave Dickens, Bureau Chief, Administration & Operations

DATE: April 28, 2014

RE: Approval of March 2014 Financial Report

RECOMMENDATION

Staff recommends the Governing Board approve the March 2014 Financial Report and confirm the expenditures of the District.

BACKGROUND

Chapter 373.553(1), F.S., authorizes the delegation of authority by the Governing Board to the Executive Director to disburse District funds, providing certification is made to the Board at the next regular meeting that such disbursement is proper, in order, and within budgetary limits. In compliance with the statutory provisions in Chapter 373, the Governing Board of the Suwannee River Water Management District has directed staff to prepare a Financial Report as attached.

If you have any questions about this recommendation or if you would like any further information regarding the District's financial transactions, please contact me.

DD/bmp
Enclosure

**Suwannee River Water Management District
Cash Report
March 2014**

ACCOUNT	Monthly Interest	Interest Rate %	Closing Balance
Bank of America Permit Fee	-	-	\$86,348.71
First Federal Permit Fee	\$3.37	0.30%	\$13,441.94
First Federal Depository	\$586.33	0.45%	\$3,188,600.07
SPIA	\$26,526.33	0.70%	\$44,851,084.68
SBA Fund A	\$12.95	0.16%	\$99,832.56
SBA Fund B	-	-	\$241,389.50
TOTAL	\$27,128.98		\$48,480,697.46

**Suwannee River Water Management District
Statement of Sources and Uses of Funds
For the Month ending March 31, 2014
(Unaudited)**

	Current Budget	Actuals Through 3/31/2014	Variance (Under)/Over Budget	Actuals As A % of Budget
Sources				
Ad Valorem Property Taxes	\$ 5,384,693	\$ 4,433,811	\$ (950,882)	82%
Intergovernmental Revenues	16,721,900	8,857,547	(7,864,353)	53%
Interest on Invested Funds	333,794	176,633	(157,161)	53%
License and Permit Fees	171,939	35,290	(136,649)	21%
Other	216,318	365,478	149,160	169%
Fund Balance	6,409,874		(6,409,874)	0%
Total Sources	\$ 29,238,518	\$ 13,868,759	\$ (15,369,759)	47%

	Current Budget	Expenditures	Encumbrances ¹	Available Budget	%Expended	%Obligated ²
Uses						
Water Resources Planning and Monitoring	\$ 7,394,563	\$ 2,119,750	\$ 18,268	\$ 5,256,545	29%	29%
Acquisition, Restoration and Public Works	16,234,956	869,420	(6,720)	15,372,256	5%	5%
Operation and Maintenance of Lands and Works	2,522,765	688,603	(8,272)	1,842,434	27%	27%
Regulation	1,188,555	597,837	(46,787)	637,505	50%	46%
Outreach	252,952	92,166	-	160,786	36%	36%
Management and Administration	1,644,727	715,244	(33,960)	963,443	43%	41%
Total Uses	\$ 29,238,518	\$ 5,083,020	\$ (77,470)	\$ 24,232,969	17%	17%

¹ Encumbrances represent unexpended balances of open purchase orders and contracts.

² Represents the sum of expenditures and encumbrances as a percentage of the available budget.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY BY FUND
FOR 3/31/2014

	Fund 01	Fund 04	Fund 05	Fund 07	Fund 08	Fund 11	Fund 13	Fund 15	Fund 16	Fund 17	Fund 19	Fund 25	Fund 44	Fund 45	Fund 48
TOTAL REVENUES	4,477,301	4,000,000	1,548,000	91,600	1,057,177	19,894	1,381,387	402,360	20,000	171,939	131	48	20,041	138,917	277,641
EXPENSES															
SALARIES AND BENEFITS															
SALARIES	981,848	0	0	0	295,179	0	215,763	189,596	16,432	110,849	443	34	0	0	0
GROUP INSURANCE	188,300	0	0	0	65,879	0	49,279	39,102	1,973	18,061	101	9	0	0	0
RETIREMENT	98,209	0	0	0	26,402	0	20,121	16,425	1,699	9,578	46	2	0	0	0
SOCIAL SECURITY	70,828	0	0	0	21,367	0	15,651	13,840	1,225	8,021	33	3	0	0	0
TOTAL SALARIES AND BENEFITS	1,339,185	0	0	0	408,827	0	300,814	258,963	21,329	146,509	623	48	0	0	0
OTHER PERSONAL SERVICES															
LEGAL FEES	11,308	0	0	0	5,714	0	17,758	13,160	235	1,121	0	0	0	0	0
CONTRACTUAL SERVICES	196,365	0	77,355	70,000	353,396	19,894	271,420	58,103	0	0	0	0	300	152,756	294,178
TOTAL OTHER PERSONAL SERVICES	207,673	0	77,355	70,000	359,110	19,894	289,178	71,263	235	1,121	0	0	300	152,756	294,178
EXPENSES															
PRINTING	40	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PUBLICATION OF NOTICES	4,147	0	0	0	0	0	1,041	606	0	0	0	0	0	0	0
POSTAGE	6,599	0	0	0	0	0	0	0	0	0	0	0	0	0	0
REGISTRATIONS & TRAINING	8,066	0	0	0	357	0	610	1,668	280	0	0	0	0	0	0
TRAVEL EXPENSES	24,577	0	0	0	0	0	783	1,383	94	0	0	0	0	0	0
UTILITIES	21,971	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMMUNICATIONS	57,549	0	0	0	0	0	0	0	0	0	0	0	0	0	0
VEHICLE MAINTENANCE	12,487	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EQUIPMENT MAINTENANCE	5,633	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PROMOTIONS	5,567	0	0	0	0	0	68	0	0	0	0	0	0	0	0
FIELD SUPPLIES	65,741	0	0	0	543	0	2,190	283	0	0	0	0	615	0	0
OFFICE SUPPLIES	13,186	0	0	0	0	0	0	0	0	0	0	0	0	0	0
COMPUTER SUPPLIES	8,956	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FUEL & LUBRICANTS	24,851	0	0	0	0	0	0	0	0	0	0	0	0	0	0
BOOKS & DOCUMENTS	818	0	0	0	26	0	0	17	0	0	0	0	0	0	0
COMPUTER SOFTWARE	15,739	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EQUIPMENT RENTAL	21,143	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WORKERS COMPENSATION	10,611	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PROPERTY & CASUALTY INSURANCE	58,743	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FEES & PERMITS	161,771	0	0	0	0	0	19	280	0	0	0	0	0	0	0
TOTAL EXPENSES	528,195	0	0	0	926	0	4,711	4,237	374	0	0	0	615	0	0
OPERATING CAPITAL OUTLAY															
MOBILE EQUIPMENT	0	0	0	0	0	0	0	44,198	0	0	0	0	0	0	0
COMPUTER EQUIPMENT	53,380	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FIELD EQUIPMENT	7,426	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	60,806	0	0	0	0	0	0	44,198	0	0	0	0	0	0	0
FIXED CAPITAL OUTLAY															
ACQUISITION	0	0	0	0	0	0	2,387	0	0	0	0	0	0	0	0
TOTAL FIXED CAPITAL OUTLAY	0	0	0	0	0	0	2,387	0	0	0	0	0	0	0	0
INTERAGENCY EXPENDITURES															
INTERAGENCY EXPENDITURES	87,266	0	0	0	5,500	0	17,747	0	0	0	0	0	19,925	0	0
TOTAL INTERAGENCY	87,266	0	0	0	5,500	0	17,747	0	0	0	0	0	19,925	0	0
TOTAL EXPENSES	2,223,125	0	77,355	70,000	774,363	19,894	614,837	378,661	21,938	147,630	623	48	20,840	152,756	294,178
NET INCOME	2,254,176	4,000,000	1,470,645	21,600	282,814	0	766,550	23,699	(1,938)	24,309	(492)	0	(799)	(13,839)	(16,537)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY BY FUND
FOR 3/31/2014

	Fund 51	Fund 53	Fund 90	Total
TOTAL REVENUES	8,250	39,614	1	13,820,895
EXPENSES				
SALARIES AND BENEFITS				
SALARIES	0	0	0	1,810,143
GROUP INSURANCE	0	0	0	362,703
RETIREMENT	0	0	0	172,482
SOCIAL SECURITY	0	0	0	130,968
TOTAL SALARIES AND BENEFITS	0	0	0	2,476,297
OTHER PERSONAL SERVICES				
LEGAL FEES	0	0	0	49,297
CONTRACTUAL SERVICES	95,508	0	0	1,695,338
TOTAL OTHER PERSONAL SERVICES	95,508	0	0	1,744,634
EXPENSES				
PRINTING	0	0	0	40
PUBLICATION OF NOTICES	0	0	0	5,794
POSTAGE	0	0	0	6,599
REGISTRATIONS & TRAINING	0	0	0	10,982
TRAVEL EXPENSES	0	0	0	26,837
UTILITIES	0	0	0	21,971
COMMUNICATIONS	0	0	0	57,549
VEHICLE MAINTENANCE	0	0	0	12,487
EQUIPMENT MAINTENANCE	0	0	0	5,633
PROMOTIONS	0	0	0	5,635
FIELD SUPPLIES	0	0	0	69,371
OFFICE SUPPLIES	0	0	0	13,186
COMPUTER SUPPLIES	0	0	0	8,956
FUEL & LUBRICANTS	0	0	0	24,851
BOOKS & DOCUMENTS	0	0	0	861
COMPUTER SOFTWARE	0	0	0	15,739
EQUIPMENT RENTAL	0	0	0	21,143
WORKERS COMPENSATION	0	0	0	10,611
PROPERTY & CASUALTY INSURANCE	0	0	0	58,743
FEES & PERMITS	0	0	0	162,070
TOTAL EXPENSES	0	0	0	539,055
OPERATING CAPITAL OUTLAY				
MOBILE EQUIPMENT	0	0	0	44,198
COMPUTER EQUIPMENT	0	0	0	53,380
FIELD EQUIPMENT	0	0	0	7,426
TOTAL CAPITAL OUTLAY	0	0	0	105,005
FIXED CAPITAL OUTLAY				
ACQUISITION	0	0	0	2,387
TOTAL FIXED CAPITAL OUTLAY	0	0	0	2,387
INTERAGENCY EXPENDITURES				
INTERAGENCY EXPENDITURES	0	85,203	0	215,642
TOTAL INTERAGENCY	0	85,203	0	215,641
TOTAL EXPENSES	95,508	85,203	0	5,083,019
NET INCOME	(87,258)	(45,589)	1	8,737,875

MEMORANDUM

TO: Governing Board
FROM: Dave Dickens, Bureau Chief, Administration and Operations
DATE: April 28, 2014
SUBJECT: Land and Facilities Operations Activity Summary

There has been no activity for reforestation, road maintenance, or timber sales this past month.

Staff continued the review of four conservation easements during the past month:

- Plum Creek – Gainesville Wellfield in Alachua County
- Plum Creek – Levy 1/Waccasassa/Gulf Hammock in Levy County
- Plum Creek – Levy 2/Manatee Springs Addition in Levy County
- Ace Ranch – in Lafayette County (In response to local complaints.)

Burning activities were conducted during the report period of March 14, 2014 through April 7, 2014.

The attached report summarizes the status of current activities for the preceding month. Staff will be prepared to address any items of particular interest the Board may wish to discuss at the Governing Board meeting.

REAL ESTATE

Conservation Easement Review

Owner	Project Name	Acres	County	2013-2014 Monthly Inspection Date												
				O	N	D	J	F	M	A	M	J	J	A	S	
Bailey, Donald and Margaret	Bailey/Cuba Bay Exchange	164	Jefferson													
Bailey Brothers	Bailey Brothers Steinhatchee	16,522	Dixie								X					
Champion, Roger and Donna	Mount Gilead	180	Madison													
Chinquapin Farm, L.L.C.	Chinquapin Farm	6,350	Columbia, Suwannee													
City of Newberry	Newberry Wellfield	40	Alachua													
Davidson, Dr. C. Linden	Davidson	225	Jefferson													
Drummond, Graham	Lower Suwannee	543	Levy	X												
Feagle, Ronald and Dorothy	Bonnet Lake	433	Columbia													
Florida Sheriffs Youth Ranches, Inc.	Youth Ranches (I and II)	550	Suwannee													
Livingston Foundation	Dixie Plantation	8,902	Jefferson								X					
Hale and McDaniel	Carter	1,232	Columbia		X											
Harrell, Curtis and Matthew	Falmouth Addition	912	Suwannee													
Jackson, Kevin and Patrice	Jackson	171	Lafayette													
Layman Law Firm	Layman Aucilla	167	Jefferson													
Loncala Inc.	Loncala Alapaha	1,141	Hamilton			X										
Loncala, Inc.	Loncala Gilchrist	913	Gilchrist			X										
Loncala, Inc.	Monteocha Creek	951	Alachua			X										
Mann, Jack & Loy Ann	Manatee Springs Addition	590	Levy													
McEnany , Michael	Waccasassa	1,104	Levy													
Meeks, David & Sarah	Manatee Springs Addition	370	Levy													
Moore, Madeline	Moore	115	Jefferson													

Conservation Easement Review (continued)

Owner	Property Name	Acres	County	2013-2014 Inspection Date													
				O	N	D	J	F	M	A	M	J	J	A	S		
Plantations at Deep Creek, L.L.C.	Deep Creek Exchange	1,192	Columbia														
Platt, Cody and Carol	Aucilla Addition	274	Jefferson														
Plum Creek Timberlands	Gainesville Wellfield	3,084	Alachua														
Plum Creek Timberlands	Waccasassa Gulf Hammock	21,300	Levy														
Plum Creek Timberlands	Manatee Springs Addit. Oak Hammock	4,588	Levy														
Plum Creek Timberlands	Manatee Springs Addit. Suwannee Swamp	12,797	Levy														
Ragans Hoyt and Betty	Aucilla	755	Jefferson Madison														
Red Hills Land Company	Foster	163	Jefferson														
Sanders, Thomas and Sylvia	Mill Creek	339	Hamilton														
Sante Fe River Hammock, L.L.C.	Santa Fe River Hammock	167	Bradford														
Sheppard, Derwood and Susan	Manatee Springs Addition	120	Levy														
Strickland Field, L.P.	Strickland Field	3,822	Dixie														
Suwannee River Development LLC	Ace Ranch	260	Lafayette							X							
The Campbell Group-Bascom Southern LLC	California Swamp	32,134	Dixie			X											
Tisdale Robert	Tisdale	83	Levy														
Usher Family Trust	Usher	2,023	Levy														
Zellwin Farms, Inc.	Jennings Bluff	362	Hamilton														

Shading denotes month inspection is scheduled to take place. An "X" denotes completed inspection. Inspection will be rescheduled if not completed during its designated month.

LAND AND FACILITIES OPERATIONS

Prescribed Fire

Summary Table FY 2014	2014 Target Acres	Acres Complete
Suwannee River Water Management District	9,800	6,724
Florida Forest Service burns on Twin Rivers State Forest	2,000	1,472
TOTAL	11,800	8,196

Prescribed Burn Activity

TRACT	COUNTY	B&B DUGGER	TFC	WFS	FFS COOP	FFS TRSF	TOTAL ACRES	TOTAL WILDFIRE ACRES
Withlacoochee Quail Farm	Madison	407						
Mattair Springs	Suwannee		173					
Linville/Suwannee Springs	Suwannee		118					
Allardt	Suwannee		83					
Christian	Suwannee		107					
Falmouth Spring	Suwannee		186					
Bay Creek	Columbia		52					
Little River	Suwannee			410				
Adams	Lafayette			296				
Owens	Lafayette			126				
Walker	Lafayette			51				
Peacock Slough	Suwannee			137				
Steinhatchee Springs	Lafayette			141				
Mount Gilead	Taylor				303			
Withlacoochee East	Hamilton					178		
Ellaville	Madison					274		
<i>Sub-total for Period</i>		407	719	1,161	303	452	3,042	0
<i>Previous Acres Burned</i>		1,943	1,225	736	230	1,020	5,154	0
Total Acres		2,350	1,944	1,897	533	1,472	8,196	0

Timber

Reforestation

TRACT	ID	Acres	Planting Type	Species Planted	Total # of Seedlings Planted	Total Cost	Completion Date
Withlacoochee Quail Farms	189-2014-01	146	Hand	Longleaf Pine	109,500	\$28,585.44	1/8/2014
Cabbage Creek	23-2014-01	74	Hand	Longleaf Pine	44,400	\$10,964.32	1/12/2014

Timber Sales

Tract	Contract	Acres	Tons Harvested	Gross Revenue	Completion Date
Steinhatchee Rise	12/13-057	229	14,932.90	\$192,731.22	1/10/2014
Bell Springs	13/14-014	16.90	983.49	\$15,143.07	1/29/2014

MEMORANDUM

TO: Governing Board

FROM: Carlos Herd, Division Director, Water Supply

DATE: April 28, 2014

RE: Approval of Resolution 2014-08 Removing the Fenholloway River from the Minimum Flows and Levels Priority List

RECOMMENDATION

Staff recommends Governing Board approval of the removal of the Fenholloway River from the District's Minimum Flows and Levels Priority List.

BACKGROUND

Pursuant to Section 373.042, Florida Statutes, the District is required to identify priority water bodies for the establishment of minimum flows and levels. The Fenholloway River is on the current District priority list.

The river's hydrology is affected by the historic operation of an industrial facility currently owned by Buckeye Florida, L.P. (Buckeye). The facility is located approximately 24 miles upstream from the river mouth. Groundwater pumping occurs adjacent to the river creating a "losing" river reach. After use, the treated wastewater is discharged into the Fenholloway River near the facility. This discharge augments the river baseflow.

In March 2014, the Department of Environmental Protection (DEP) issued a new Industrial Wastewater Facility Permit to Buckeye, including the requirement to relocate the plant's industrial discharge to an estuarine location on the Fenholloway River approximately 1.5 miles from the mouth of the river. DEP has determined that the discharge relocation, along with other facility changes, is the most environmentally appropriate means of achieving long-term compliance with Class III designated use and applicable water quality criteria in the Fenholloway River and near-shore area of Apalachee Bay.

The development and implementation of a minimum flow regime for this system is at variance with the desired water quality improvements described previously. Moving the wastewater discharge downstream is necessary but this action will further alter the rivers hydrology. Since there is no alternate source of water available to offset the continuing facility water requirements, the recovery of this water body is not economically or technically feasible. As such this water body meets the exclusion criteria listed in 373.0421(1)(b)1, F.S.

CH/dd

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

RESOLUTION NUMBER 2014-08

RESOLUTION AUTHORIZING THE REMOVAL OF THE FENHOLLOWAY RIVER FROM THE MINIMUM FLOWS AND LEVELS PRIORITY LIST

WHEREAS, the Suwannee River Water Management District is charged with the establishment of minimum flows and minimum water levels consistent with Chapter 373, Florida Statutes; and

WHEREAS, the Suwannee River Water Management District shall annually submit to the Florida Department of Environmental Protection for review and approval a priority list and schedule for the establishment of minimum flows and levels for surface watercourses, aquifers, and surface waters within the District consistent with 373.042, Florida Statutes (F.S.); and

WHEREAS, the Florida Legislature recognized that certain water bodies potentially subject to establishment of minimum flows and levels may no longer serve their historical hydrologic function and that for said water bodies recovery to historical hydrological conditions may not be economically or technically feasible pursuant to 373.0421, F.S., and that accordingly the governing board may determine that setting a minimum flow or level for such a water body based on its historical condition is not appropriate; and

WHEREAS, the Suwannee River Water Management District has heretofore included the Fenholloway River on its annual priority list; and

WHEREAS, in 1947, the Florida Legislature declared, in Chapter 24952 of the Laws of Florida, that Taylor County would become a "manufacturing industrial area...in the interest and to the benefit of the public, the United States of America, the State of Florida...as well as for Taylor County, Florida and the people thereof...", and the law granted any industrial or manufacturing plant in Taylor County the right to deposit sewage, industrial and chemical wastes and effluents into the waters of the Fenholloway River and Gulf of Mexico, and consequently, the Fenholloway River was designated by the State of Florida as a Class V water body; and

WHEREAS, in 1995 Buckeye applied to the Department of Environmental Protection for a new Industrial Wastewater Permit and throughout the permit process has voluntarily undertaken a variety of specific studies and measures to understand and ameliorate existing impacts to the Fenholloway River; and

WHEREAS, in 1998 the Fenholloway River was re-designated as a Class III water body, necessitating the implementation of certain actions to attain designated uses and water quality criteria including the relocation of the sole industrial discharge, owned and operated by Buckeye Florida, L.P. (Buckeye), to an estuarine location on the Fenholloway River approximately 1.5 miles from the mouth of the river; and

WHEREAS, in March 2014, the Department of Environmental Protection issued an Industrial Wastewater Facility Permit to Buckeye, including an Administrative Order specifying additional actions to be taken by Buckeye for permit compliance, which include (1) in-plant manufacturing process improvements, (2) modifications to the existing wastewater treatment

facility, (3) construction of an effluent transmission pipeline for the industrial discharge relocation and studies in support of wastewater oxygenation; and

WHEREAS, the Department of Environmental Protection has determined that these steps, including the industrial discharge relocation, are the most environmentally appropriate means of achieving long-term compliance with the Class III designated use and applicable water quality criteria in the Fenholloway River and near-shore area of Apalachee Bay; and

NOW, THEREFORE, BE IT RESOLVED, by the Governing Board of the Suwannee River Water Management District:

(1) The above statements are hereby certified and declared to be true and correct.

(2) The District has determined that the Fenholloway River no longer serves its historical hydrologic function and that for said water body recovery to historical hydrological conditions is not economically or technically feasible pursuant to 373.0421, F.S., and that accordingly the Governing Board has determined that setting a minimum flow or level for this water body based on its historical condition is not appropriate.

(3) The District has determined that the Fenholloway River should be removed from the Priority List for the next submittal of the list to the Department of Environmental Protection.

PASSED AND ADOPTED THIS 13th DAY OF MAY 2014, A.D.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
BY ITS GOVERNING BOARD**

MEMBERS OF THE BOARD:

**DON QUINCEY, CHAIR
ALPHONAS ALEXANDER, VICE CHAIR
RAY CURTIS, SECRETARY/TREASURER
KEVIN BROWN
GEORGE COLE
VIRGINIA JOHNS
GARY JONES
VIRGINIA SANCHEZ
GUY N. WILLIAMS**

ATTEST:

MEMORANDUM

TO: Governing Board

FROM: Carlos Herd, P.G., Division Director, Water Supply

DATE: April 28, 2014

RE: Authorization to Enter into a Contract for Recharge-Well Permitting, Design, and Preparation of Bid Documents and Specifications Services for the Middle Suwannee River and Springs Restoration and Aquifer Recharge Project

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director enter into a contract with Atkins, Inc., for recharge-well permitting, design, and preparation of bid documents and specifications services for a not to exceed fee of \$109,908 for the Middle Suwannee River and Springs Restoration and Aquifer Recharge Project.

BACKGROUND

The Suwannee River Water Management District (District) is conducting the Middle Suwannee River and Springs Restoration and Aquifer Recharge Project (Project). The primary goals of the Project are to maintain and enhance spring flows to the Middle Suwannee River and springs; rehydrate natural systems such as wetlands, ponds, and sand-bottom lakes; and augment groundwater supplies to water users in the Project area. In part, these goals will be accomplished by restoring the natural hydrology along the southeastern margin of Mallory Swamp which will also increase aquifer recharge.

Ongoing Project investigations by the District suggest recharge areas are located east and adjacent to Mallory Swamp extending east to State Road 349. Data collected from test wells in the Project area indicate that restoration of the natural hydrology will convey surface water flows to locations where one or more recharge wells may serve as integral components of the Middle Suwannee Project. The general recharge-well location is in southeastern Lafayette County (Attachment A). The recently Board-approved surface water modeling project will help to identify one or more specific sites for aquifer recharge wells as well as the potential volume of water available for recharge to these sites.

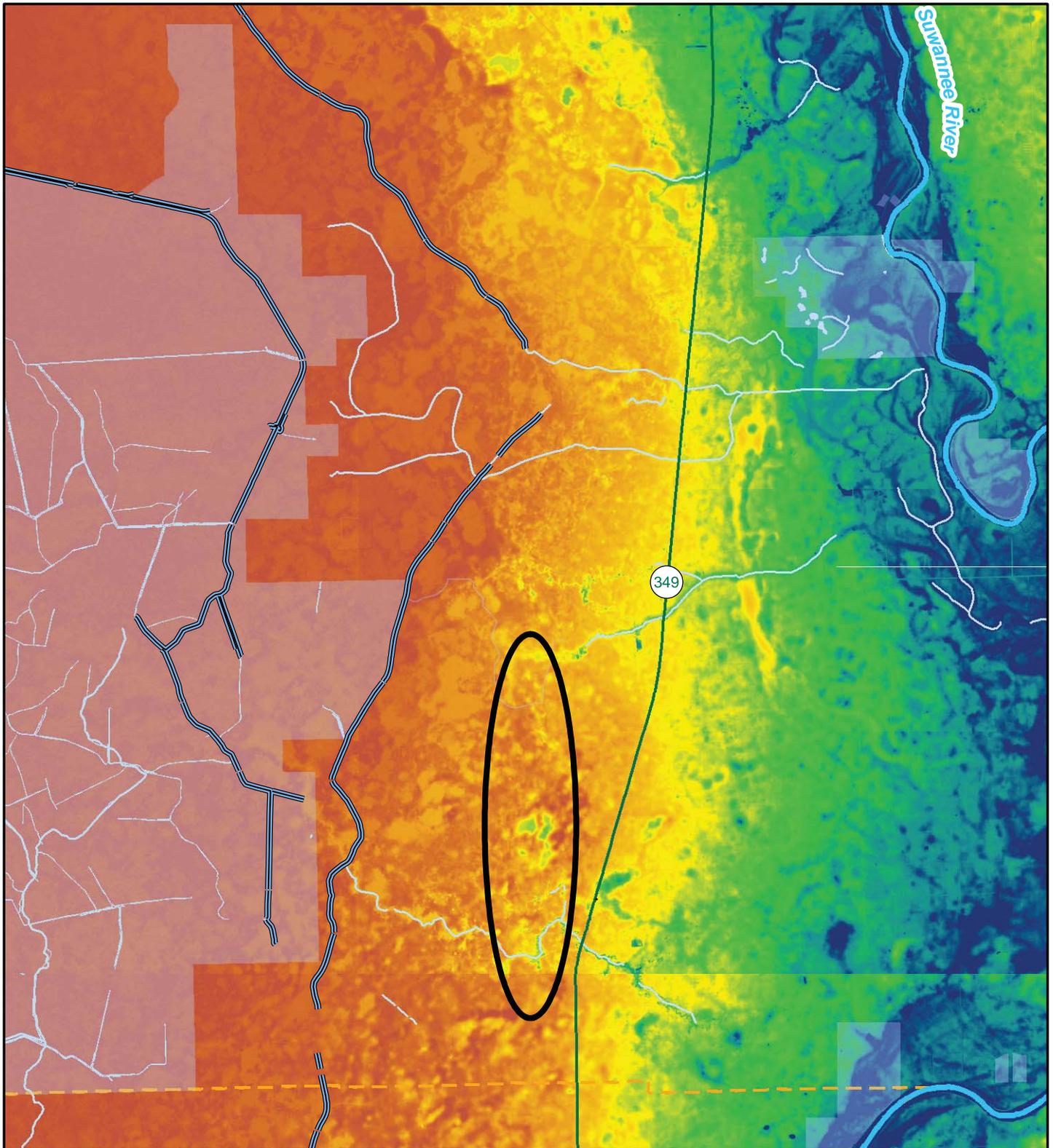
To meet the time constraints of the Middle Suwannee River Project, staff proposes to use the existing contract between the South Florida Water Management District (SFWMD) and Atkins, Inc., to procure this work. Atkins, Inc. is qualified to provide these services based on their expertise throughout the State of Florida related to this specific scope of services. The SFWMD conducted a request for qualifications process, and pre-qualified firms through the Consultants'

Competitive Negotiation Act (Chapter 287.055, Florida Statutes) for general engineering services, including the services requested herein. After selection, Atkins, Inc., entered into contract #4600000925 with the SFWMD. This scope of work will be managed out of Atkins, Inc., Tallahassee, Florida's office.

District polices allow for obtaining services from a provider extending State of Florida Contract, Federal GSA Contract, Water Management District, County, City, or other Governmental Contract-established prices in lieu of obtaining its own bids on any particular service. If awarded, a contract will be entered into between the District and the Atkins, Inc., and this Statement of Work (Attachment B) shall be conducted in general accordance with the SFWMD contract. The rates indicated in Attachment C are in accordance with Amendment 6 of SFWMD contract #4600000925.

This work will be funded by a grant from the State of Florida, Department of Environmental Protection (State of Florida Grant Agreement No. S0675) for the Middle Suwannee River and Springs Restoration and Aquifer Recharge Project and is included in the current fiscal year budget.

DJ/dd



-  General Recharge Well Location
-  SRWMD-Owned Lands

Image
 High : 67 ft.

 Low : 2 ft.



Attachment A

General Recharge Well Location



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.
 Map Created on 4/29/2014

ATTACHMENT B

SCOPE OF SERVICES

Suwannee River Water Management District Middle Suwannee River Aquifer Recharge Well Project Class V Recharge Well Construction Permitting, Design and Bidding Assistance

PROJECT BACKGROUND

Currently, the Suwannee River Water Management District (District) is implementing the Middle Suwannee River and Springs Restoration and Aquifer Recharge Project. The primary goals of this project are to maintain and enhance spring flows to Middle Suwannee River springs; rehydrate natural systems such as wetlands, ponds, and sand-bottom lakes; and augment groundwater supplies to water users in the project area. In large part, these goals will be accomplished by restoring the natural hydrology along the southeastern margin of Mallory Swamp, which is partly located west and adjacent to the Lafayette Forest Wildlife and Environmental Area (WEA) in Lafayette County. Results of the District's preliminary testing and investigations indicate that hydrologic modification to the St. Regis Canal in the vicinity of the WEA will assist in restoring the natural flow paths through the WEA, thereby providing natural systems restoration and enhancing aquifer recharge.

In part, the District intends to implement the project with a passive recharge approach of the Upper Floridan aquifer (UFA) through aquifer recharge well(s) installed adjacent to the St. Regis Canal. The District has requested Atkins to provide assistance for the aquifer recharge project with obtaining a Class V, Group 2 Test Well Construction Permit from the Florida Department of Environmental Protection (FDEP), prepare an aquifer recharge well design with technical specifications, and assist the District with bidding and selection of a qualified well contractor to construct the recharge well. A unique element to the recharge project is the District's intention to utilize untreated surface water for the recharge water. The water source is Mallory Swamp, a District-owned property in excess of 30,000 acres, which is an entirely undeveloped physiographic feature. As a result, the FDEP has agreed to consider permitting the recharge well(s) without requiring surface water treatment prior to recharge. However, final issuance of the permit could be subject to obstacles and delays caused by a legal challenge brought by an outside party or directives issued by the Environmental Protection Administration (EPA).

PART 1

SCOPE OF SERVICES

The following scope of services and estimated manpower requirements represents the hydrogeologic services associated with the permitting, design, and bidding for the components of the proposed Class V recharge well system in southeastern Lafayette County. The estimated manpower requirements are based on Atkins experience with similar Class V facilities in the state and are predicated on typical time requirements for project completion, which is

approximately 7 to 10 months for all three tasks as outlined below. A detailed description of the individual Work Tasks is presented in the following sections.

TASK 1: PERMITTING

Class V Permitting-The permitting effort under this task is focused on the acquisition of a FDEP Underground Injection Control (UIC) Class V recharge test well construction permit. A Class V, Group 2 recharge well constructions permit application and supporting documentation will be prepared and submitted to the District for review and comments prior to finalization. During the course of the permitting effort, up to three meetings with the District and FDEP staff is budgeted. The following work elements are associated with the preparation of the permit application:

- A pre-application meeting will be scheduled with the FDEP-Tallahassee office to discuss issues with construction of a Class V recharge well system. Use of untreated surface water for recharge is a unique circumstance that may require additional data evaluation and documentation that is not generally part of a Class V recharge well permit application. In preparation for the meeting, the following will be developed:
 - a. Confirmation of proposed recharge well and monitor well locations,
 - b. Utilize available surface water quantity estimates from the District, and
 - c. A conceptual recharge and monitor well design and testing program;
- Characterization of the hydrogeologic framework at the test site- reference data from existing exploratory wells installed by the District;
- Characterization of ambient groundwater quality and raw surface water quality at the project area based on existing information provided by the District;
- Confirm an area of review (AOR) for the proposed recharge site(s) based on analytical calculations of anticipated recharge well radius of influence of recharge operations;
- Perform a comprehensive well inventory within the selected AOR (minimum 1-mile radius) of the proposed recharge site. Existing databases of the Florida Geologic Survey (FGS), United States Geologic Survey (USGS), and District will be researched. Well inventory data available from these sources will be compiled, reviewed and presented in tabular and GIS map format;
- Preliminary hydrogeological design and material technical specifications for the recharge well and associated monitor wells and testing program will be completed during this task. Testing elements may include geophysics, casing pressure test, and aquifer performance tests. Comments and recommendations from the FDEP Technical Advisory Committee (TAC) will be incorporated into the system design; and
- The construction sequence and testing requirements for the associated recharge well and monitor wells will be developed. Preliminary hydrogeological specifications will be prepared in a manner to support the Class V recharge well construction permit application.

Two draft copies of the Class V recharge well construction permit application and supporting documentation and will be provided to the District for review and comment. A total of four (4) signed and sealed paper copies and one electronic copy of the exploratory well permit application will be submitted to the District for execution and submittal to FDEP. FDEP requires an electronic permit application along with an application processing fee of \$750.00 for a Class V recharge well. This task provides for two responses to FDEP request for information (RFI's), one public meeting in support of the draft permit notification and one attendance at a TAC meeting. According to Rule 62.528.305, FDEP has up to 90 days to review the permit application.

TASK 2: RECHARGE WELL DESIGN SERVICES

After the FDEP issues a draft of the Class V recharge test well construction permit, Atkins will finalize the hydrogeological and engineering design of the Class V recharge well and associated monitor wells and testing program utilizing the input from the District and FDEP generated during the permitting process. Design services and technical specifications will be prepared for:

- Recharge well and monitor wells
- Drilling and hydrogeologic testing program
- Source water intake structure and wellhead for the recharge well
- Material specifications and contract documents

The technical specifications will be prepared for the recharge well system in a suitable format for incorporation into District contracting documents for solicitation of bids from qualified contractors.

Atkins will submit two sets of technical specifications for the recharge well system at 90% for District review and comment. The technical specifications will also include the FDEP approved hydrogeologic testing program, and a drilling and construction sequence for the purpose of securing contractor bid costs. Atkins will provide the District with one paper copy and an electronic copy of the final (100%) technical specifications for inclusion with the District's front-end documents for distribution and bidding.

TASK 3: BIDDING/CONTRACTING ASSISTANCE

Atkins will provide assistance to the District during the bidding and contractor selection process. Services provided by Atkins as part of this task will include the following services:

- Assist District in the preparation of bidding documents for issuance;
- Respond to contractor initiated technical questions during bidding/negotiation process;
- Issue addenda as necessary during the bidding/contracting process;
- Prepare, coordinate and assist the District with one (1) pre-bid meeting with District staff and potential bidders;

- Conduct one site visit as part of the bidding/negotiations with District and potential bidders;
- Assist District in the bid review or negotiations process and provide recommendation for award.

PART II

ASSUMPTIONS

1. The cost of the permit application fee is included in this scope.
2. Contractor will be under contract directly to the District for performance of all construction activities.
3. District is responsible for all access, property and right of way or easement issues for the recharge well site.
4. District will provide review comments within two weeks of receipt of permit application and technical bid specifications.
5. Resident observation and construction management services are not included as part of this work assignment.
6. Groundwater/surfacewater modeling is not part of this scope
7. Laboratory analytical costs are not included as part of this scope.
8. District will provide the available quantities of surface water for recharge
9. For a passive recharge system, electrical, instrumentation and control, and well pump design are not included in this work assignment.
10. Extended permitting activities such as services towards a legal administrative hearing and meetings/correspondence with the EPA are not included in this scope of services.

PART III

COMPENSATION

Compensation for the above scope of services shall be on a Time and Materials basis for a not-to-exceed fee of **\$109,908.00** without written authorization. A cost breakdown for each task is provided hereafter.

<u>TASKS</u>	<u>COST</u>
1. Permitting	\$ 43,998
2. Design Services	\$ 48,112
3. Bidding Services	\$ 17,798
PROJECT TOTAL	\$ 109,908

PART IV

SCHEDULE

An estimate schedule to complete each task is provided hereafter. The project completion from notice to proceed is estimated at 7 to 10 months pending appropriate permit review times from the FDEP.

<u>TASKS</u>	MONTHS
1. Permitting	3 to 5
2. Design Services	2 to 3
3. Bidding Services	2 to 3

ATTACHMENT C

**Middle Suwannee Aquifer Recharge Well
Permitting, Design and Bidding**

TASKS	CHIEF	PROJ	SR	SR	TOT	LABOR	EXPENSES	PERMIT	TOTAL
	ENG	MANAGER	HYDRO	ENG	HRS	COSTS		FEES	
	206	180	116	149					
1. PERMITTING									
Perform well inventory	2	8	24		34	\$4,636	\$200		\$4,836
Prepare recharge well preliminary design&testing	8	12	60	12	92	\$12,556			\$12,556
Prepare permit application	4	16	40	4	64	\$8,940	\$100	\$750	\$9,790
Meetings	8	16	24	4	52	\$7,908	\$800		\$8,708
Respond up to two FDEP RFIs	8	16	24	4	52	\$7,908	\$200		\$8,108
Subtotal	30	68	172	24	294	\$41,948	\$1,300	\$750	\$43,998
2. RECHARGE WELL DESIGN SERVICES									
Finalize recharge and monitor well design	6	18	30		54	\$7,956	\$100		\$8,056
Prepare intake and wellhead infrastructure	8	16	12	80	116	\$17,840	\$200		\$18,040
90% technical specifications	8	20	40	30	98	\$14,358	\$200		\$14,558
100% technical specifications	4	12	24	10	50	\$7,258	\$200		\$7,458
Subtotal	26	66	106	120	318	\$47,412	\$700	\$0	\$48,112
3. BIDDING ASSISTANCE									
Pre-bid meeting	4	8	12	8	32	\$4,848	\$300		\$5,148
Prepare addenda	8	12	16	16	52	\$8,048	\$250		\$8,298
Bid review and recommendation	4	8	12	4	28	\$4,252	\$100		\$4,352
Subtotal	16	28	40	28	112	\$17,148	\$650	\$0	\$17,798
Project Total									\$109,908

MEMORANDUM

TO: Governing Board

FROM: Erich Marzolf, Ph.D., Division Director, Water Resources

DATE: April 28, 2014

RE: Agricultural Water Use Monitoring Update

Update on Agricultural Water Use

BACKGROUND

District permits for agricultural water use contain requirements for water use monitoring to estimate the actual volumes of water usage. Staff has determined that estimating water use with electrical data is the least costly method.

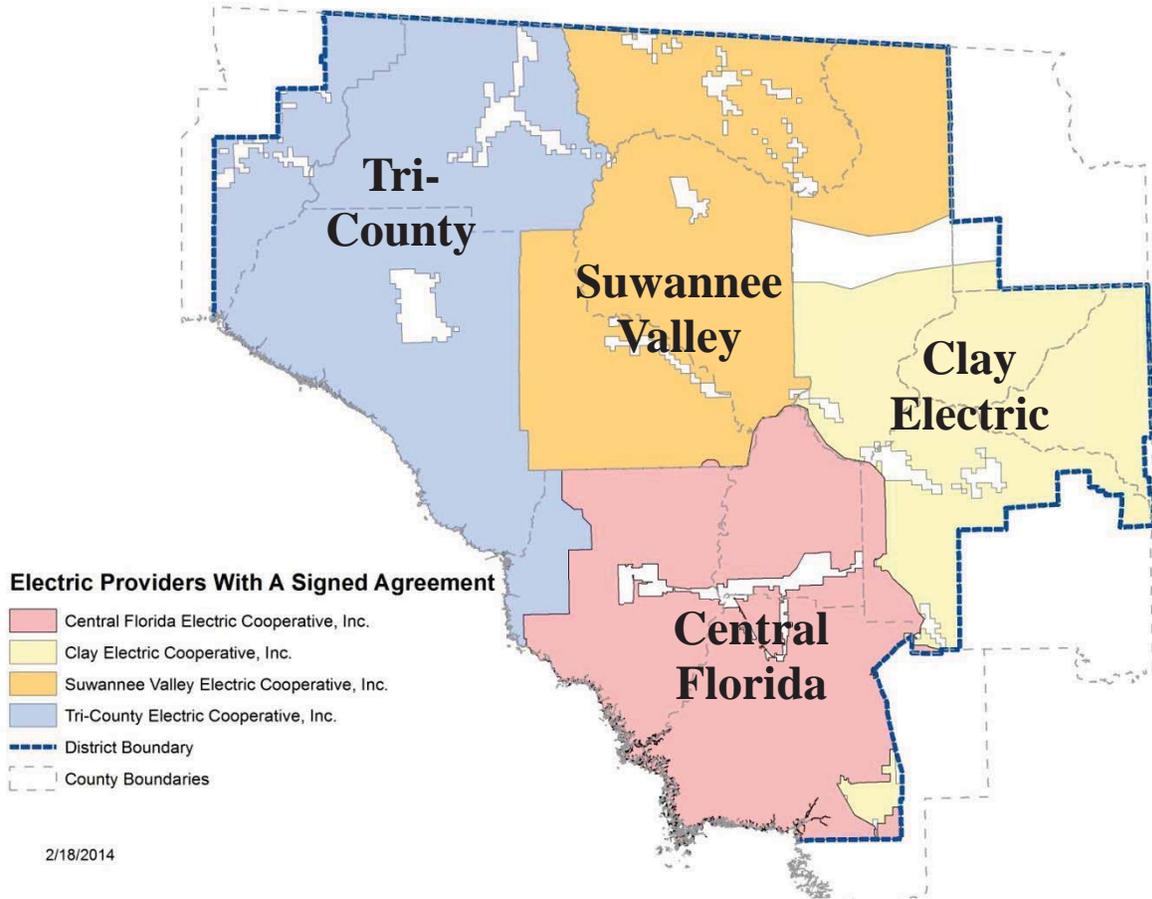
As of April 14, 2014, the District has reached agreements with the four major electrical cooperatives providing service to agriculture within the District. As each agreement was signed, District staff has met with Cooperative staff to discuss the details of data sharing processes. In addition, lists of permittees with a monitoring requirement have been developed by the Cooperatives, and staff has begun contacting the permittees to discuss their monitoring options and having them sign the agreements required to initiate data sharing. Kevin Wright and the staff working with the agricultural cost-share program are sharing the monitoring process options and the associated Cooperative forms with applicants. There are also programming upgrades being implemented within the Water Use Permitting and Reporting (WUPAR) system to better integrate the permitting and monitoring efforts.

Central Florida Electric Cooperative signed an agreement with the District to transmit electrical consumption data on October 15, 2013, which the Governing Board approved on November 12, 2013. On January 10, 2014, the District sent the first set of meter numbers to Central Florida for processing and subsequent data sharing. The District received the first set of data from Central Florida and has suggested some format revisions and minor modifications.

Clay Electric Cooperative, Inc., signed an agreement with the District to transmit electrical consumption data on November 21, 2013, which the Governing Board approved on December 10, 2013. On March 13, the District sent the first set of signed meter number agreements to the Cooperative, and they anticipate being able to complete their data programming to deliver data by May 30. Subsequent requests will be routine and faster after this first round.

Agreements with Suwannee Valley and Tri-County Electric Cooperatives were approved in March 2014 by the Governing Board. Tri-County and Suwannee Valley have both executed agreements. Staff met with Suwannee Valley on data sharing issues on March 4. Staff is scheduled to meet with Tri-County on May 19, 2014.

As shown in the map below, the agreements with these four Cooperatives cover the majority of the District.



For non-electrical monitoring efforts, as of April 14, 2014, there have been 173 units deployed for systems not involved with monitoring via electric consumption. This is approximately 42 percent of the operational wells identified with monitoring conditions since 2011 when the Governing Board first included a monitoring condition.

EM/dd

MEMORANDUM

TO: Governing Board

FROM: Tim Sagul, P.E., Division Director, Resource Management

DATE: April 25, 2014

RE: Approval of a Modification with a 0.243 mgd Decrease in Allocation and a Ten-Year Permit Extension for Water Use Permit Application Number 2-00-00111.002, The 400 Project, Suwannee County

RECOMMENDATION

Staff recommends the Governing Board approve Water Use Permit number 2-00-00111.002, with seventeen standard conditions and four special limiting conditions to William Lloyd in Suwannee County.

BACKGROUND

This is a modification for an existing permit to irrigate 35 acres of ornamental perennial peanut, 130 acres of a forage perennial peanut/ rye (oats) rotation, and 145 acres of a Bermuda grass/ rye (oats) rotation and to fill a 500-gallon fertigation tank as needed. The Average Daily Rate (ADR) has decreased 0.243 million gallons per day (mgd), from 0.8519 mgd to 0.6089 mgd. The decrease was due to a recalculation of allocation with the GIS-Based Water Resources and Agricultural Permitting and Planning System (GWRAPPS). The project area is not located within a Water Resource Caution Area. The applicant is requesting a ten-year permit extension (existing permit will expire on September 26, 2020, and the modification will expire September 26, 2030) due to voluntarily implementing automated monitoring.

The permit contains special conditions regarding implementation of automatic monitoring of withdrawals, implementation and maintenance of conservation plans, irrigation of target areas, and specific allocations for crop rotations and for livestock.

Staff has determined that the application is complete and satisfies the conditions for issuance in Chapter 40B-2, Florida Administrative Code (F.A.C.).

/tm

STAFF REPORT
WATER USE PERMIT APPLICATION

DATE: April 25, 2014

PROJECT: The 400

APPLICANT:

William Lloyd
20213 57th Road
Lake City, FL 32024

PERMIT APPLICATION NO.: 2-00-00111.002

DATE OF APPLICATION: March 12, 2014

APPLICATION COMPLETE: March 12, 2014

DEFAULT DATE: June 10, 2014

Permitted Allocations			
Average Daily Rate (Million Gallons Per Day)	Total Annual Allocation (Million Gallons Per Year)	Freeze Protection (Million Gallons Per Year)	New Water to Average Daily Rate (Million Gallons Per Day)
0.6089	222.2485	0.0000	-0.2430

Recommended Agency Action

Staff recommends approval of a Water Use Permit for an existing agricultural operation located within Suwannee County. The permit includes eighteen standard conditions and four special limiting conditions. Staff recommends a ten-year permit extension based on chapter 40B-2.331(2), F.A.C. due to voluntarily implementing automated monitoring. The permit will expire on September 26, 2030.

Project Review Staff

Jamie Sortevik, E.I., Warren Zwanka, P.G., and Tim Sagul, P.E. have reviewed the application.

Project Location

The withdrawal facilities are located in Township 4 South, Range 14 East, Section 33 in Suwannee County. The project is located within the Suwannee River basin according to the USGS National Hydrography Dataset, Hydrologic Unit Code-8 sub basins.

Project Description

The project area consists of 440 acres with approximately 310 acres being irrigated using groundwater and a 500-gallon fertigation tank being filled as needed. The allocation decreased due to a recalculation of supplemental irrigation requirements through the GIS-Based Water Resources and Agricultural Permitting and Planning System (GWRAPPS).

Groundwater is used to irrigate 35 acres of ornamental perennial peanut using a hard hose traveling gun. Groundwater is also used to irrigate 130 acres of a forage perennial peanut/ rye (oats) rotation and 145 acres of a Bermuda grass/ rye (oats) rotation using center pivots. The supplemental irrigation calculations for the crops were based upon GWRAPPS. The ADR of withdrawal for the total crop rotation was calculated as 0.6085 mgd, which equates to 27.3 inches of supplemental irrigation annually.

Groundwater is also used to fill a fertigation tank with an average of 500 gallons daily. The ADR of withdrawal for the tank was calculated as 0.0005 mgd.

The project area includes three existing wells. The well inventory can be found in the table on Attachment A.

Demonstration of Need

The applicant has provided information that supports the requested allocation, based upon the crop types. William Lloyd plans to use the hard hose traveling gun to irrigate 35 acres of ornamental perennial peanut; he plans to use the center pivots to irrigate 130 acres of a forage perennial peanut/ rye (oats) rotation and 145 acres of a Bermuda grass/ rye (oats) rotation.

Water Conservation

The applicant has completed the Water Conservation Worksheets for Center Pivot Irrigation Systems and Traveler System. The applicant is participating in the District's cost-share program to implement several irrigation management tools (irrigation retrofits, fertigation, weather station, etc.)

Minimum Flows and Levels Compliance

Due to this modification, the ADR has decreased 0.243 mgd, from 0.8519 mgd to 0.6089 mgd. Staff determined the use will not violate the minimum flows and levels (MFLs) at any downstream MFL points established along the Suwannee River or its tributaries.

Conditions of Issuance

Is this a reasonable–beneficial use?

[ref. 40B-2.301(1)(a)]

Yes. Based on the evaluation of criteria listed in 40B-2.301(2)(a)-40B-2.301(2)(k).

Will this use interfere with any presently existing legal use of water?

[ref. 40B-2.301(1)(b)]

No. Staff determined the use will not interfere with any presently existing legal use of water.

Will this use be consistent with the public interest?

[ref. 40B-2.301(1)(c)]

Yes. Use of water for agricultural uses is consistent with the public interest.

Will this use be in such a quantity that is necessary for economic and efficient use?

[ref. 40B-2.301(2)(a)]

Yes. Based on GWRAPPS crop water needs, the use is such a quantity and such quality as is necessary for economic and efficient use.

Is this use for a purpose and occurs in a manner that is both reasonable and consistent with the public interest?

[ref. 40B-2.301(2)(b)]

Yes. Use of water for agricultural uses is consistent with the public interest.

Will the source of the water be suitable for the consumptive use?

[ref. 40B-2.301(2)(c)]

Yes. Staff determined the source is suitable for the consumptive use.

Will the source of the water be capable of producing the requested amount?

[ref. 40B-2.301(2)(d)]

Yes. Staff determined the source is capable of producing the requested amount.

Except when the use is for human food preparation and direct human consumption, is the lowest quality water source that is suitable for the purpose and is technically, environmentally, and economically feasible being utilized?

[ref. 40B-2.301(2)(e)]

Yes. The lowest quality water source that is suitable for the purpose and that is technically, environmentally, and economically feasible is being utilized.

Will the use harm existing offsite land uses as a result of hydrologic alterations?

[ref. 40B-2.301(2)(f)]

No. The use is not expected to harm offsite land uses.

Will the use cause harm to the water resources of the area that include water quality impacts to the water source resulting from the withdrawal or diversion, water quality impacts from dewatering discharge to receiving waters, saline water intrusion or harmful upconing, hydrologic alterations to natural systems, including wetlands or other surface waters, or other harmful hydrologic alterations to the water resources of the area?

[ref. 40B-2.301(2)(g)]

No. Staff determined the use will not cause harm to water resources of the area.

Is the use in accordance with any minimum flow or level and implementation strategy established pursuant to Sections 373.042 and 373.0421, F.S.?

[ref. 40B-2.301(2)(h)]

Yes. The proposed withdrawals will not result in the violation of MFLs adopted in Chapter 40B-8, F.A.C., and, therefore are consistent with prevention/ recovery strategies currently in place.

Will the project use water reserved pursuant to subsection 373.223(4), F.S.?
[ref. 40B-2.301(2)(i)]

No. The project will not use water reserved pursuant to subsection 373.223(4), F.S.

Standard Conditions

1. All water uses authorized by this permit shall be implemented as conditioned by this permit, including any documents incorporated by reference in a permit condition. The District may revoke this permit, in whole or in part, or take enforcement action, pursuant to sections 373.136 or 373.243, F.S., unless a permit modification has been obtained. The permittee shall immediately notify the District in writing of any previously submitted information that is later discovered to be inaccurate.
2. This permit does not convey to the permittee any property rights or privileges other than those specified herein, nor relieve the permittee from complying with any applicable local government, state, or federal law, rule, or ordinance.
3. The permittee shall notify the District in writing within 30 days of any sale, transfer, or conveyance of ownership or any other loss of permitted legal control of the Project and / or related facilities from which the permitted water use is made. Where the permittee's control of the land subject to the permit was demonstrated through a lease, the permittee must either submit documentation showing that it continues to have legal control or transfer control of the permitted system / project to the new landowner or new lessee. All transfers of ownership are subject to the requirements of section 40B-2.351, F.A.C. Alternatively, the permittee may surrender the water use permit to the District, thereby relinquishing the right to conduct any activities under the permit.
4. Nothing in this permit should be construed to limit the authority of the District to declare a water shortage and issue orders pursuant to chapter 373, F.S. In the event of a declared water shortage, the permittee must adhere to the water shortage restrictions, as specified by the District. The permittee is advised that during a water shortage, reports shall be submitted as required by District rule or order.
5. With advance notice to the permittee, District staff with proper identification shall have permission to enter, inspect, observe, collect samples, and take measurements of permitted facilities to determine compliance with the permit conditions and permitted plans and specifications. The permittee shall either accompany District staff onto the property or make provision for access onto the property.
6. A permittee may seek modification of any term of an unexpired permit. The permittee is advised that section 373.239, F.S., and section 40B-2.331, F.A.C., are applicable to permit modifications.
7. This permit shall expire on **9/26/2030**. The permittee must submit the appropriate application form incorporated by reference in subsection 40B-2.402(8)(a), F.A.C., and the required fee to the District pursuant to section 40B-2.361, F.A.C., up to one year prior to this expiration date in order to continue the use of water.
8. Use classification is **Agricultural**.

9. Source classification is **Groundwater**.
10. The permitted water withdrawal facilities consist of the items in the Withdrawal Point Information table in Attachment A.
11. The permittee must mitigate interference with existing legal uses caused in whole or in part by the permittee's withdrawals, consistent with a District-approved mitigation plan. As necessary to offset such interference, mitigation may include, but is not limited to, reducing pumpage, replacing the existing legal user's withdrawal equipment, relocating wells, changing withdrawal source, supplying water to existing legal user, or other means needed to mitigate the impacts.
12. The permittee must mitigate harm to existing off-site land uses caused by the permittee's withdrawals. When harm occurs, or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
13. The permittee must mitigate harm to the natural resources caused by the permittee's withdrawals. When harm occurs or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
14. If any condition of the permit is violated, the permittee shall be subject to enforcement action pursuant to chapter 373, F.S.
15. The permittee must notify the District in writing prior to implementing any changes in the water use that may alter the permit allocations. Such changes include, but are not limited to, change in irrigated acreage, crop type, irrigation system, water treatment method, or entry into one or more large water use agreements. In the event a proposed change will alter the allocation, permittee must first obtain a permit modification.
16. All correspondence sent to the District regarding this permit must include the permit number **2-00-00111.002**.
17. The District reserves the right to open this permit, following notice to the permittee, to include a permit condition prohibiting withdrawals for resource protection.

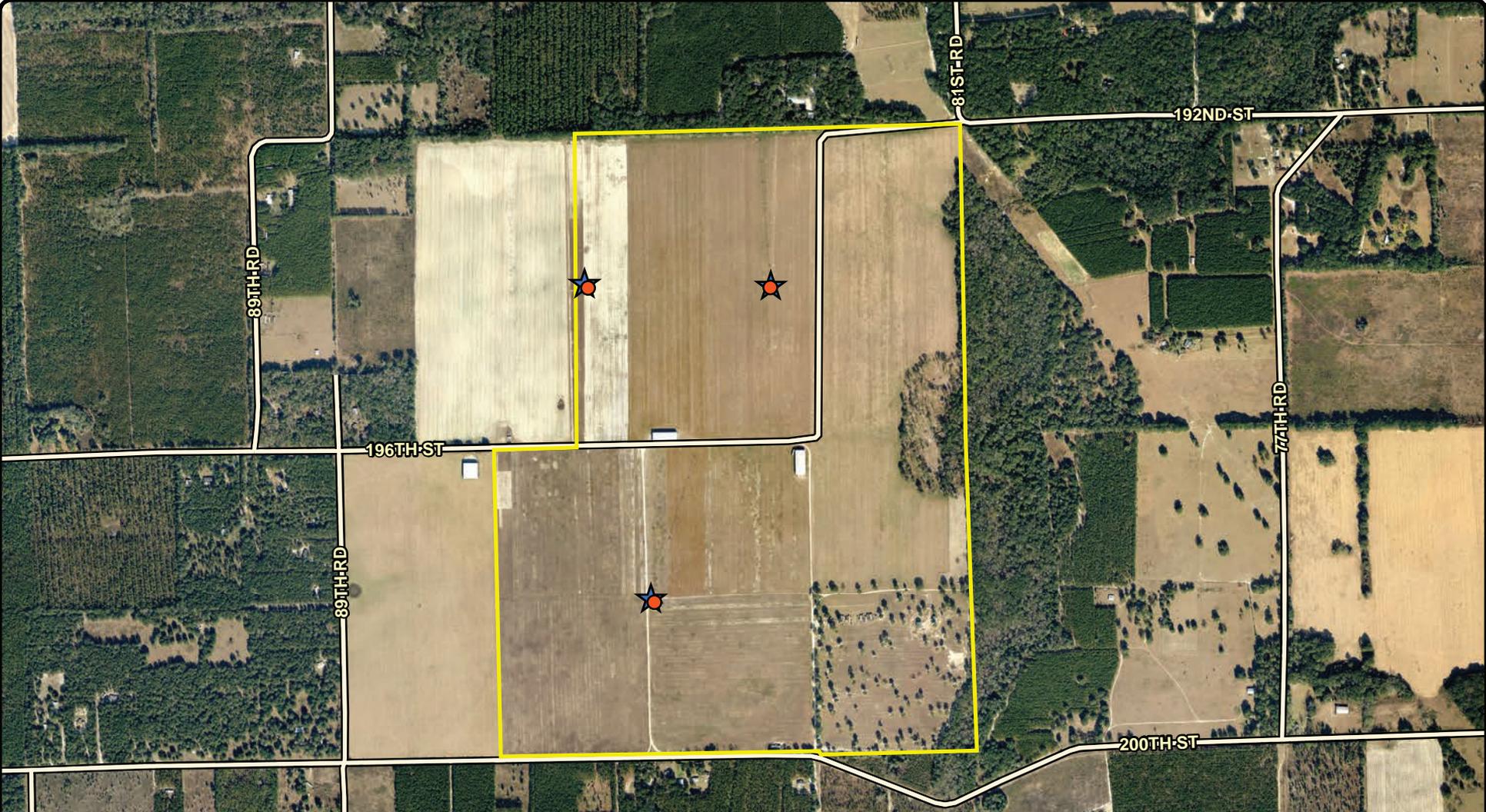
Special Limiting Conditions

18. The Permittee shall implement automated monitoring of groundwater withdrawals, at Permittee's expense, upon commencement of withdrawals. The monitoring and reporting shall include reporting daily volume pumped by each well of inside diameter eight inches or greater at land surface and shall be delivered by 12:00 pm local time the following day via approved telemetry consistent with District data formats. The permittee may opt for a standardized SRWMD automated monitoring system to fulfill this requirement.
19. The Permittee shall implement and/or maintain the conservation practices selected in the Water Conservation Plan submitted to the District. Any new practices selected shall be implemented within one year from the date of permit issuance. Practices that involve scheduling methods or maintenance shall be documented. Documentation for implementation and/or maintenance shall be maintained on all practices and available upon request.
20. The Permittee shall ensure that the irrigation systems will water target areas only under field operations. Irrigation of non-target areas (roads, woods, structures, etc.) is prohibited.
21. On an average annual basis, the Permittee is authorized to withdraw a maximum of 0.0715 mgd of groundwater for supplemental irrigation of ornamental perennial peanut, a maximum

of 0.2538 mgd of groundwater for supplemental irrigation of a forage perennial peanuts/ rye (oats) rotation, and a maximum of 0.2831 mgd of groundwater for supplemental irrigation of a Bermuda grass/ rye (oats) rotation.

Attachment A
2-00-00111.002
The 400

Name	Status	Diameter	Capacity (gpm)	Water Use
Well #1	Active	10	1200	Irrigation
Well #2	Active	12	1200	Irrigation
Well #3	Active	10	500	Irrigation



The 400

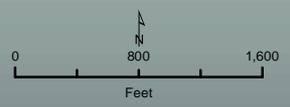
2-00-00111.002 Water Use Permit

May 2014



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.

-  Project Boundary
-  Irrigation Systems
-  Active Withdrawal Points



MEMORANDUM

TO: Governing Board

FROM: Tim Sagul, P.E., Division Director, Resource Management

DATE: April 25, 2014

RE: Approval of a Modification with a 0.0968 mgd Increase in Allocation and a Five-Year Permit Extension for Water Use Permit Application Number 2-07-00012.003, Gutierrez Project, Madison County

RECOMMENDATION

Staff recommends the Governing Board approve Water Use Permit number 2-07-00012.003, with seventeen standard conditions and four special limiting conditions to CLT Properties, Inc. in Madison County.

BACKGROUND

This is a modification of an existing permit to irrigate 276 acres of either a corn/ carrots, sweet potato/ rye (oats), peanuts/ rye (oats), or soybean/ rye (oats) annual rotation. The Average Daily Rate (ADR) has increased 0.0968 million gallons per day (mgd), from 0.4480 mgd to 0.5448 mgd, due to the addition of corner arms to the three existing pivots. The project area is not located within a Water Resource Caution Area. The applicant is requesting a five-year permit extension (existing permit will expire on February 15, 2027, and the modification will expire February 15, 2032) due to voluntarily implementing automated monitoring.

The permit contains special conditions regarding implementation of automatic monitoring of withdrawals, implementation and maintenance of conservation plans, irrigation of target areas, and specific allocations for crop rotations.

Staff has determined that the application is complete and satisfies the conditions for issuance in Chapter 40B-2, Florida Administrative Code (F.A.C.).

/tm

STAFF REPORT
WATER USE PERMIT APPLICATION

DATE: April 25, 2014

PROJECT: Gutierrez

APPLICANT:

CLT Properties, Inc.

5608 County Road 249

Live Oak, FL 32060

PERMIT APPLICATION NO.: 2-07-00012.003

DATE OF APPLICATION: March 20, 2014

APPLICATION COMPLETE: March 20, 2014

DEFAULT DATE: June 18, 2014

Permitted Allocations			
Average Daily Rate (Million Gallons Per Day)	Total Annual Allocation (Million Gallons Per Year)	Freeze Protection (Million Gallons Per Year)	New Water to Average Daily Rate (Million Gallons Per Day)
0.5448	196.1875	0.0000	0.0968

Recommended Agency Action

Staff recommends approval of a Water Use Permit for an existing agricultural operation located within Madison County. The permit includes seventeen standard conditions and four special limiting conditions. Staff recommends a five-year permit extension based on chapter 40B-2.331(2), F.A.C. due to voluntarily implementing automated monitoring. The permit will expire on February 15, 2032.

Project Review Staff

Jamie Sortevik, E.I., Warren Zwanka, P.G., and Tim Sagul, P.E. have reviewed the application.

Project Location

The withdrawal facilities are located in Township 01 South, Range 11 East, Section 07 in Madison County. The project is located within the Withlacoochee River basin according to the USGS National Hydrography Dataset, Hydrologic Unit Code-8 sub basins.

Project Description

The project area consists of 285 acres with approximately 276 acres being irrigated using groundwater.

Groundwater is used to irrigate either a corn/ carrots, sweet potato/ rye (oats), peanuts/ rye (oats), or soybean/ rye (oats) crop rotation using center pivots. The supplemental irrigation calculations for the crops were based upon GIS-Based Water Resources and Agricultural

Permitting and Planning System (GWRAPPS). The ADR of withdrawal for the corn/ carrots crop rotation was calculated as 0.5448 mgd, which equates to 26.56 inches of supplemental irrigation annually. The ADR of withdrawal for the sweet potato/ rye (oats) crop rotation was calculated as 0.4511 mgd, which equates to 21.99 inches of supplemental irrigation annually. The ADR of withdrawal for the peanuts/ rye (oats) crop rotation was calculated as 0.4369 mgd, which equates to 21.3 inches of supplemental irrigation annually. The ADR of withdrawal for the soybean/ rye (oats) crop rotation was calculated as 0.4845 mgd, which equates to 23.62 inches of supplemental irrigation annually. Due to this modification, the overall ADR has increased 0.0968 mgd, from 0.4480 mgd to 0.5448 mgd.

The project area includes three existing wells. The well inventory can be found in the table on Attachment A.

Demonstration of Need

The applicant has provided information that supports the requested allocation, based upon the crop types. CLT Properties, Inc. plans to use the center pivots to irrigate 276 acres of either a corn/ carrots, sweet potato/ rye (oats), peanuts/ rye (oats), or soybean/ rye (oats) rotation.

Water Conservation

The applicant has completed the Water Conservation Worksheets for Center Pivot Irrigation System. The applicant is participating in the District's cost-share program to implement new controller panels and remote control of irrigation.

Minimum Flows and Levels Compliance

Staff determined the use will not violate the minimum flows and levels (MFLs) at any downstream MFL points established along the Withlacoochee or Suwannee rivers or their tributaries.

Conditions of Issuance

Is this a reasonable–beneficial use?

[ref. 40B-2.301(1)(a)]

Yes. Based on the evaluation of criteria listed in 40B-2.301(2)(a)-40B-2.301(2)(i).

Will this use interfere with any presently existing legal use of water?

[ref. 40B-2.301(1)(b)]

No. Staff determined the use will not interfere with any presently existing legal use of water.

Will this use be consistent with the public interest?

[ref. 40B-2.301(1)(c)]

Yes. Use of water for agricultural purposes is consistent with the public interest.

Will this use be in such a quantity that is necessary for economic and efficient use?

[ref. 40B-2.301(2)(a)]

Yes. Based on GWRAPPS crop water needs, the use is such a quantity and such quality as is necessary for economic and efficient use.

Is this use for a purpose and occurs in a manner that is both reasonable and consistent with the public interest?

[ref. 40B-2.301(2)(b)]

Yes. Use of water for agricultural purposes is consistent with the public interest.

Will the source of the water be suitable for the consumptive use?

[ref. 40B-2.301(2)(c)]

Yes. Staff determined the source is suitable for the consumptive use.

Will the source of the water be capable of producing the requested amount?

[ref. 40B-2.301(2)(d)]

Yes. Staff determined the source is capable of producing the requested amount.

Except when the use is for human food preparation and direct human consumption, is the lowest quality water source that is suitable for the purpose and is technically, environmentally, and economically feasible being utilized?

[ref. 40B-2.301(2)(e)]

Yes. The lowest quality water source that is suitable for the purpose and that is technically, environmentally, and economically feasible is being utilized.

Will the use harm existing offsite land uses as a result of hydrologic alterations?

[ref. 40B-2.301(2)(f)]

No. The use is not expected to harm offsite land uses.

Will the use cause harm to the water resources of the area that include water quality impacts to the water source resulting from the withdrawal or diversion, water quality impacts from dewatering discharge to receiving waters, saline water intrusion or harmful upconing, hydrologic alterations to natural systems, including wetlands or other surface waters, or other harmful hydrologic alterations to the water resources of the area?

[ref. 40B-2.301(2)(g)]

No. Staff determined the use will not cause harm to water resources of the area.

Is the use in accordance with any minimum flow or level and implementation strategy established pursuant to Sections 373.042 and 373.0421, F.S.?

[ref. 40B-2.301(2)(h)]

Yes. The proposed withdrawals will not result in the violation of MFLs adopted in Chapter 40B-8, F.A.C., and, therefore are consistent with prevention/ recovery strategies currently in place.

Will the project use water reserved pursuant to subsection 373.223(4), F.S.?

[ref. 40B-2.301(2)(i)]

No. The project will not use water reserved pursuant to subsection 373.223(4), F.S.

Standard Conditions

1. All water uses authorized by this permit shall be implemented as conditioned by this permit, including any documents incorporated by reference in a permit condition. The District may revoke this permit, in whole or in part, or take enforcement action, pursuant to sections 373.136 or 373.243, F.S., unless a permit modification has been obtained. The permittee shall immediately notify the District in writing of any previously submitted information that is later discovered to be inaccurate.
2. This permit does not convey to the permittee any property rights or privileges other than those specified herein, nor relieve the permittee from complying with any applicable local government, state, or federal law, rule, or ordinance.
3. The permittee shall notify the District in writing within 30 days of any sale, transfer, or conveyance of ownership or any other loss of permitted legal control of the Project and / or related facilities from which the permitted water use is made. Where the permittee's control of the land subject to the permit was demonstrated through a lease, the permittee must either submit documentation showing that it continues to have legal control or transfer control of the permitted system / project to the new landowner or new lessee. All transfers of ownership are subject to the requirements of section 40B-2.351, F.A.C. Alternatively, the permittee may surrender the water use permit to the District, thereby relinquishing the right to conduct any activities under the permit.
4. Nothing in this permit should be construed to limit the authority of the District to declare a water shortage and issue orders pursuant to chapter 373, F.S. In the event of a declared water shortage, the permittee must adhere to the water shortage restrictions, as specified by the District. The permittee is advised that during a water shortage, reports shall be submitted as required by District rule or order.
5. With advance notice to the permittee, District staff with proper identification shall have permission to enter, inspect, observe, collect samples, and take measurements of permitted facilities to determine compliance with the permit conditions and permitted plans and specifications. The permittee shall either accompany District staff onto the property or make provision for access onto the property.
6. A permittee may seek modification of any term of an unexpired permit. The permittee is advised that section 373.239, F.S., and section 40B-2.331, F.A.C., are applicable to permit modifications.
7. This permit shall expire on **2/15/2032**. The permittee must submit the appropriate application form incorporated by reference in subsection 40B-2.402(8)(a), F.A.C., and the required fee to the District pursuant to section 40B-2.361, F.A.C., up to one year prior to this expiration date in order to continue the use of water.
8. Use classification is **Agricultural**.
9. Source classification is **Groundwater**.
10. The permitted water withdrawal facilities consist of the items in the Withdrawal Point Information table in Appendix A.
11. The permittee must mitigate interference with existing legal uses caused in whole or in part by the permittee's withdrawals, consistent with a District-approved mitigation plan. As necessary to offset such interference, mitigation may include, but is not limited to, reducing pumpage, replacing the existing legal user's withdrawal equipment, relocating wells, changing withdrawal source, supplying water to existing legal user, or other means needed to mitigate the impacts.

12. The permittee must mitigate harm to existing off-site land uses caused by the permittee's withdrawals. When harm occurs, or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
13. The permittee must mitigate harm to the natural resources caused by the permittee's withdrawals. When harm occurs or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
14. If any condition of the permit is violated, the permittee shall be subject to enforcement action pursuant to chapter 373, F.S.
15. The permittee must notify the District in writing prior to implementing any changes in the water use that may alter the permit allocations. Such changes include, but are not limited to, change in irrigated acreage, crop type, irrigation system, water treatment method, or entry into one or more large water use agreements. In the event a proposed change will alter the allocation, permittee must first obtain a permit modification.
16. All correspondence sent to the District regarding this permit must include the permit number **(2-07-00012.003)**.
17. The District reserves the right to open this permit, following notice to the permittee, to include a permit condition prohibiting withdrawals for resource protection.

Special Limiting Conditions

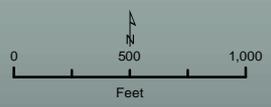
18. The Permittee shall implement automated monitoring of groundwater withdrawals, at Permittee's expense, upon commencement of withdrawals. The monitoring and reporting shall include reporting daily volume pumped by each well of inside diameter eight inches or greater at land surface and shall be delivered by 12:00 pm local time the following day via approved telemetry consistent with District data formats. The permittee may opt for a standardized SRWMD automated monitoring system to fulfill this requirement.
19. The Permittee shall implement and/or maintain the conservation practices selected in the Water Conservation Plan submitted to the District. Any new practices selected shall be implemented within one year from the date of permit issuance. Practices that involve scheduling methods or maintenance shall be documented. Documentation for implementation and/or maintenance shall be maintained on all practices and available upon request.
20. The Permittee shall ensure that the irrigation systems will water target areas only under field operations. Irrigation of non-target areas (roads, woods, structures, etc.) is prohibited.
21. On an average annual basis, the Permittee is authorized to withdraw a maximum of 0.5448 mgd of groundwater for supplemental irrigation of a corn/ carrots rotation, a maximum of 0.4511 mgd of groundwater for supplemental irrigation of a sweet potato/ rye rotation, a maximum of 0.4369 mgd of groundwater for supplemental irrigation of a peanut/ rye rotation, or a maximum of 0.4845 mgd of groundwater for supplemental irrigation of a soybean/ rye rotation.

Attachment A
2-07-00012.003
Gutierrez

Name	Status	Diameter	Capacity (gpm)	Water Use
NE Well	Active	12	1000	Irrigation
Road Well	Active	10	1000	Irrigation
NW Well	Proposed	10	1000	Irrigation



-  Project Boundary
-  Irrigation Systems
-  Active Withdrawal Points
-  Proposed Withdrawal Points



Gutierrez
2-07-00012.003 Water Use Permit
 May 2014




Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.

MEMORANDUM

TO: Governing Board

FROM: Tim Sagul, P.E., Division Director, Resource Management

DATE: April 25, 2014

RE: Approval of a Modification, with a 0.7881 mgd Increase in Allocation, of Water Use Permit Application Number 2-03-00075.003, Williams Place Project, Madison County for 1.4910 mgd of Groundwater for Agricultural Uses

RECOMMENDATION

Staff recommends the Governing Board approve Water Use Permit number 2-03-00075.003, with seventeen standard conditions and five special limiting conditions, to Ralph E. Williams Trust in Madison County.

BACKGROUND

This is a modification for an existing permit to irrigate 837 acres of either a corn/ carrots, sweet potato/ rye (oats), peanuts/ rye (oats), or soybean/ rye (oats) annual rotation. The Average Daily Rate (ADR) is based on the corn/ carrots rotation. The ADR has increased 0.7881 million gallons per day (mgd), from 0.7029 mgd to 1.4910 mgd, because the applicant is adding three new wells and four new center pivots, as well as corner arms to the three existing center pivots. The project area is not located within a Water Resource Caution Area. The applicant is not requesting an extension and the permit will expire October 10, 2023.

The permit contains special conditions regarding implementation of automatic monitoring of withdrawals, implementation and maintenance of conservation plans, irrigation of target areas, specific allocations for crop rotations and for livestock, and a ten-year compliance report requirement.

Staff has determined that the application is complete and satisfies the conditions for issuance in Chapter 40B-2, Florida Administrative Code (F.A.C.).

/tm

STAFF REPORT

WATER USE PERMIT APPLICATION

DATE: April 25, 2014

PROJECT: Williams Place

APPLICANT:

Ralph E. Williams Trust
1603 NE Old Blue Springs Road
Lee, FL 32059

PERMIT APPLICATION NO.: 2-03-00075.003

DATE OF APPLICATION: March 20, 2014

APPLICATION COMPLETE: March 20, 2014

DEFAULT DATE: June 18, 2014

Permitted Allocations			
Average Daily Rate (Million Gallons Per Day)	Total Annual Allocation (Million Gallons Per Year)	Freeze Protection (Million Gallons Per Year)	New Water to Average Daily Rate (Million Gallons Per Day)
1.4910	544.215	0.0000	0.7881

Recommended Agency Action

Staff recommends approval of a Water Use Permit for an existing agricultural operation located within Madison County. The permit includes seventeen standard conditions and five special limiting conditions. The permit will expire on October 10, 2023.

Project Review Staff

Jamie Sortevik, E.I., Warren Zwanka, P.G., and Tim Sagul, P.E. have reviewed the application.

Project Location

The withdrawal facilities are located in Township 1 North, Range 10 East, Section 36, Township 1 South, Range 10 East, Section 1, and Township 1 South, Range 11 East, Section 6 in Madison County. The project is located within the Withlacoochee River basin according to the USGS National Hydrography Dataset, Hydrologic Unit Code-8 sub basins.

Project Description

The project area consists of 895 acres with approximately 837 acres being irrigated using groundwater.

Groundwater is used to irrigate either a corn/ carrots, sweet potato/ rye (oats), peanuts/ rye (oats), or soybean/ rye (oats) annual rotation with center pivots. The supplemental irrigation calculations for the crops were based upon GIS-Based Water Resources and Agricultural Permitting and Planning System (GWRAPPS). The ADR of withdrawal for the corn/ carrots crop

rotation was calculated as 1.4910 mgd, which equates to 23.95 inches of supplemental irrigation annually. The ADR of withdrawal for the sweet potato/ rye (oats) crop rotation was calculated as 1.3328 mgd, which equates to 21.41 inches of supplemental irrigation annually. The ADR of withdrawal for the peanuts/ rye (oats) crop rotation was calculated as 1.2892 mgd, which equates to 20.71 inches of supplemental irrigation annually. The ADR of withdrawal for the soybean/ rye (oats) crop rotation was calculated as 1.4392 mgd, which equates to 23.12 inches of supplemental irrigation annually. Due to this modification, the overall ADR has increased 0.7881 mgd, from 0.7029 mgd to 1.4910 mgd.

The project area includes three existing and three proposed wells. The well inventory can be found in the table on Attachment A.

Demonstration of Need

The applicant has provided information that supports the requested allocation, based upon the crop types. Ralph E. Williams Trust plans to use groundwater to irrigate 837 acres either a corn/ carrots, sweet potato/ rye (oats), peanuts/ rye (oats), or soybean/ rye (oats) annual rotation with center pivot irrigation systems.

Water Conservation

The applicant has completed the Water Conservation Worksheets for Center Pivot Irrigation Systems. The applicant is participating in the District's cost-share program to implement new controller panels and remote control of irrigation.

Minimum Flows and Levels Compliance

Staff determined the use will not violate the minimum flows and levels (MFLs) at any downstream MFL points established along the Withlacoochee or Suwannee rivers or their tributaries.

Conditions of Issuance

Is this a reasonable–beneficial use?

[ref. 40B-2.301(1)(a)]

Yes. Based on the evaluation of criteria listed in 40B-2.301(2)(a)-40B-2.301(2)(k).

Will this use interfere with any presently existing legal use of water?

[ref. 40B-2.301(1)(b)]

No. Staff determined the use will not interfere with any presently existing legal use of water.

Will this use be consistent with the public interest?

[ref. 40B-2.301(1)(c)]

Yes. Use of water for agricultural uses is consistent with the public interest.

Will this use be in such a quantity that is necessary for economic and efficient use?

[ref. 40B-2.301(2)(a)]

Yes. Based on GWRAPPS crop water needs, the use is such a quantity and such quality as is necessary for economic and efficient use.

Is this use for a purpose and occurs in a manner that is both reasonable and consistent with the public interest?

[ref. 40B-2.301(2)(b)]

Yes. Use of water for agricultural uses is consistent with the public interest.

Will the source of the water be suitable for the consumptive use?

[ref. 40B-2.301(2)(c)]

Yes. Staff determined the source is suitable for the consumptive use.

Will the source of the water be capable of producing the requested amount?

[ref. 40B-2.301(2)(d)]

Yes. Staff determined the source is capable of producing the requested amount.

Except when the use is for human food preparation and direct human consumption, is the lowest quality water source that is suitable for the purpose and is technically, environmentally, and economically feasible being utilized?

[ref. 40B-2.301(2)(e)]

Yes. The lowest quality water source that is suitable for the purpose and that is technically, environmentally, and economically feasible is being utilized.

Will the use harm existing offsite land uses as a result of hydrologic alterations?

[ref. 40B-2.301(2)(f)]

No. The use is not expected to harm offsite land uses .

Will the use cause harm to the water resources of the area that include water quality impacts to the water source resulting from the withdrawal or diversion, water quality impacts from dewatering discharge to receiving waters, saline water intrusion or harmful upconing, hydrologic alterations to natural systems, including wetlands or other surface waters, or other harmful hydrologic alterations to the water resources of the area?

[ref. 40B-2.301(2)(g)]

No. Staff determined the use will not cause harm to water resources of the area.

Is the use in accordance with any minimum flow or level and implementation strategy established pursuant to Sections 373.042 and 373.0421, F.S.?

[ref. 40B-2.301(2)(h)]

Yes. The proposed withdrawals will not result in the violation of MFLs adopted in Chapter 40B-8, F.A.C., and, therefore are consistent with prevention/ recovery strategies currently in place.

Will the project use water reserved pursuant to subsection 373.223(4), F.S.?

[ref. 40B-2.301(2)(i)]

No. The project will not use water reserved pursuant to subsection 373.223(4), F.S.

Standard Conditions

1. All water uses authorized by this permit shall be implemented as conditioned by this permit, including any documents incorporated by reference in a permit condition. The District may revoke this permit, in whole or in part, or take enforcement action, pursuant to sections 373.136 or 373.243, F.S., unless a permit modification has been obtained. The permittee shall immediately notify the District in writing of any previously submitted information that is later discovered to be inaccurate.
2. This permit does not convey to the permittee any property rights or privileges other than those specified herein, nor relieve the permittee from complying with any applicable local government, state, or federal law, rule, or ordinance.
3. The permittee shall notify the District in writing within 30 days of any sale, transfer, or conveyance of ownership or any other loss of permitted legal control of the Project and / or related facilities from which the permitted water use is made. Where the permittee's control of the land subject to the permit was demonstrated through a lease, the permittee must either submit documentation showing that it continues to have legal control or transfer control of the permitted system / project to the new landowner or new lessee. All transfers of ownership are subject to the requirements of section 40B-2.351, F.A.C. Alternatively, the permittee may surrender the water use permit to the District, thereby relinquishing the right to conduct any activities under the permit.
4. Nothing in this permit should be construed to limit the authority of the District to declare a water shortage and issue orders pursuant to chapter 373, F.S. In the event of a declared water shortage, the permittee must adhere to the water shortage restrictions, as specified by the District. The permittee is advised that during a water shortage, reports shall be submitted as required by District rule or order.
5. With advance notice to the permittee, District staff with proper identification shall have permission to enter, inspect, observe, collect samples, and take measurements of permitted facilities to determine compliance with the permit conditions and permitted plans and specifications. The permittee shall either accompany District staff onto the property or make provision for access onto the property.
6. A permittee may seek modification of any term of an unexpired permit. The permittee is advised that section 373.239, F.S., and section 40B-2.331, F.A.C., are applicable to permit modifications.
7. This permit shall expire on **10/10/2023**. The permittee must submit the appropriate application form incorporated by reference in subsection 40B-2.402(8)(a), F.A.C., and the required fee to the District pursuant to section 40B-2.361, F.A.C., up to one year prior to this expiration date in order to continue the use of water.
8. Use classification is **Agricultural**.
9. Source classification is **Groundwater**.
10. The permitted water withdrawal facilities consist of the items in the Withdrawal Point Information table on page 1.
11. The permittee must mitigate interference with existing legal uses caused in whole or in part by the permittee's withdrawals, consistent with a District-approved mitigation plan. As necessary to offset such interference, mitigation may include, but is not limited to, reducing pumpage, replacing the existing legal user's withdrawal equipment, relocating wells, changing withdrawal source, supplying water to existing legal user, or other means needed to mitigate the impacts.

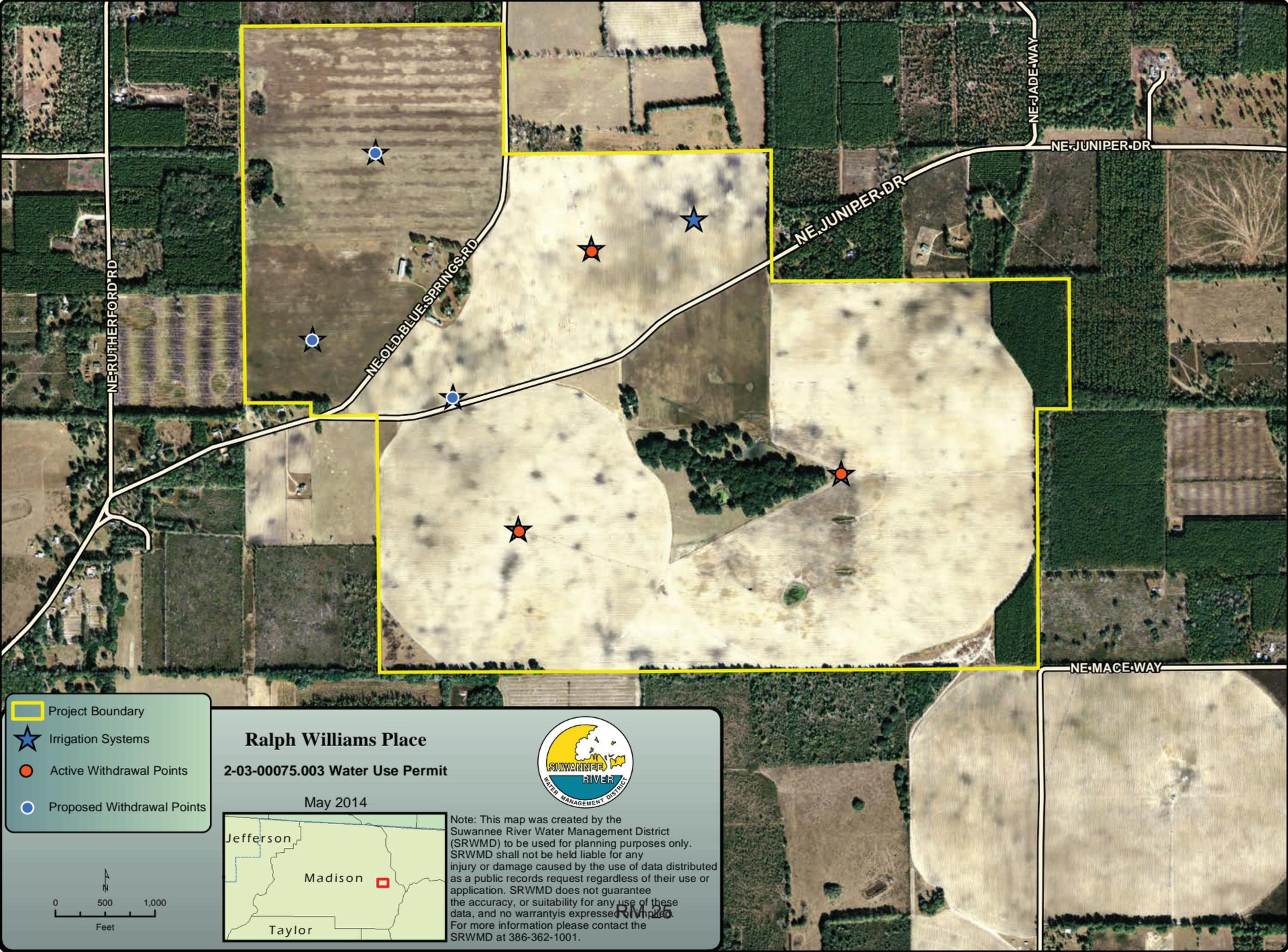
12. The permittee must mitigate harm to existing off-site land uses caused by the permittee's withdrawals. When harm occurs, or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
13. The permittee must mitigate harm to the natural resources caused by the permittee's withdrawals. When harm occurs or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
14. If any condition of the permit is violated, the permittee shall be subject to enforcement action pursuant to chapter 373, F.S.
15. The permittee must notify the District in writing prior to implementing any changes in the water use that may alter the permit allocations. Such changes include, but are not limited to, change in irrigated acreage, crop type, irrigation system, water treatment method, or entry into one or more large water use agreements. In the event a proposed change will alter the allocation, permittee must first obtain a permit modification.
16. All correspondence sent to the District regarding this permit must include the permit number **(2-03-00075.003)**.
17. The District reserves the right to open this permit, following notice to the permittee, to include a permit condition prohibiting withdrawals for resource protection.

Special Limiting Conditions

18. The Permittee shall implement automated monitoring of groundwater withdrawals, at Permittee's expense, upon commencement of withdrawals. The monitoring and reporting shall include reporting daily volume pumped by each well of inside diameter eight inches or greater at land surface and shall be delivered by 12:00 pm local time the following day via approved telemetry consistent with District data formats. The permittee may opt for a standardized SRWMD automated monitoring system to fulfill this requirement.
19. The Permittee shall implement and/or maintain the conservation practices selected in the Water Conservation Plan submitted to the District. Any new practices selected shall be implemented within one year from the date of permit issuance. Practices that involve scheduling methods or maintenance shall be documented. Documentation for implementation and/or maintenance shall be maintained on all practices and available upon request.
20. The Permittee shall ensure that the irrigation systems will water target areas only under field operations. Irrigation of non-target areas (roads, woods, structures, etc.) is prohibited.
21. On an average annual basis, the Permittee is authorized to withdraw a maximum of 1.4910 mgd of groundwater for supplemental irrigation of a corn/ carrots rotation, a maximum of 1.3328 mgd of groundwater for supplemental irrigation of a sweet potato/ rye (oats) rotation, a maximum of 1.2892 mgd of groundwater for supplemental irrigation of a peanuts/ rye (oats) rotation, or a maximum of 1.4392 mgd of groundwater for supplemental irrigation of a soybean/ rye (oats) rotation.
22. The permittee shall provide a compliance report to the District in the year 2024. At a minimum, the report shall contain documentation that the project's current water use is consistent with the permitted allocation. During this review, the Permittee and/or District staff may make recommendations based upon this review to modify this permit.

Attachment A
2-03-00075.003
Williams Place

Name	Status	Diameter	Capacity (gpm)	Water Use
Well No. 1	Active	10	800	Irrigation
Well No. 2	Active	12	1200	Irrigation
Well No. 3	Active	12	1850	Irrigation
Well No. 4	Proposed	10	1000	Irrigation
Well No. 5	Proposed	10	1000	Irrigation
Well No. 6	Proposed	10	1000	Irrigation



NE RUTHERFORD RD

NE OLD BLUE SPRINGS RD

NE JUNIPER DR

NE JUNIPER DR

NE JADE WAY

NE MACE WAY

-  Project Boundary
-  Irrigation Systems
-  Active Withdrawal Points
-  Proposed Withdrawal Points

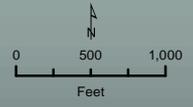
Ralph Williams Place

2-03-00075.003 Water Use Permit

May 2014



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.



MEMORANDUM

TO: Governing Board

FROM: Tim Sagul, P.E., Division Director, Resource Management

DATE: April 25, 2014

RE: Approval of New Water Use Permit Application Number 2-14-00012.001, Davis Tract Project, Madison County for 3.7491 mgd of Groundwater for Agricultural Uses

RECOMMENDATION

Staff recommends the Governing Board approve Water Use Permit number 2-14-00012.001, with seventeen standard conditions and ten special limiting conditions to JJJ & T Family Limited Partnership in Madison County.

BACKGROUND

This is a new application to irrigate 1,906 acres with an Average Daily Rate (ADR) of 3.7491 million gallons daily (mgd). This will be accomplished with 12 irrigation wells and 12 center pivots. The project area is not located within a Water Resource Caution Area and does not result in a violation of the Madison Blue Spring minimum flow and level (MFL).

The permit contains special conditions regarding implementation of automatic monitoring of withdrawals, implementation and maintenance of conservation plans, irrigation of target areas, consistency with minimum flows and levels prevention and recovery strategies, specific allocations for crop rotations, specification of end gun usage, implementation of a lower-intensity crop rotation, notification of withdrawal point relocation, use of the lowest quality water source available, and a ten-year compliance report requirement.

Staff has determined that the application is complete and satisfies the conditions for issuance in Chapter 40B-2, Florida Administrative Code (F.A.C.).

/tm

STAFF REPORT
WATER USE PERMIT APPLICATION

DATE: April 25, 2014

PROJECT: JJJ & T Family Limited Partnership

APPLICANT:

JJJ & T Family Limited Partnership
8210 Bahia Blanca Court
Jacksonville, FL 32256

PERMIT APPLICATION NO.: 2-14-00012.001

DATE OF APPLICATION: February 18, 2014

APPLICATION COMPLETE: April 22, 2014

DEFAULT DATE: June 24, 2014

Officer/Director Detail: JJJ & T Family Limited Partnership

Judith S. Davis

Owner

8210 Bahia Blanca Court
Jacksonville, FL 32256

Permitted Allocations			
Average Daily Rate (Million Gallons Per Day)	Total Annual Allocation (Million Gallons Per Year)	Freeze Protection (Million Gallons Per Year)	New Water to Average Daily Rate (Million Gallons Per Day)
3.7491	21.1680	0.0000	3.7491

Recommended Agency Action

Staff recommends approval of a Water Use Permit for a new agricultural use located within Madison County. The permit includes seventeen standard conditions and ten special limiting conditions. The permit will expire on May 13, 2034.

Project Review Staff

Jamie Sortevik, E.I., Warren Zwanka, P.G., and Tim Sagul, P.E. have reviewed the application.

Project Location

The withdrawal facilities are located in Township 1 South, Range 9 East, Sections 1, 11, and 12, and Township 1 South, Range 10 East, Sections 5, 6, 7, and 8 in Madison County. The project is located within the Withlacoochee River basin according to the USGS National Hydrography Dataset, Hydrologic Unit Code-8 sub basins.

Project Description

The project area consists of 2,402 acres with approximately 1,906 acres being irrigated using groundwater.

Groundwater is used to irrigate either a corn/ rye (oats) and peanuts/ rye (oats), or a corn/ carrots and peanuts/ rye (oats) annual rotation using center pivots. The supplemental irrigation calculations for the crops were based upon GIS-Based Water Resources and Agricultural Permitting and Planning System (GWRAPPS). The ADR of withdrawal for the corn/ rye (oats) rotation was calculated as 2.0889 mgd, which equates to 22.04 inches of supplemental irrigation annually. The ADR of withdrawal for the peanuts/ rye (oats) rotation was calculated as 0.9844 mgd, which equates to 20.95 inches of supplemental irrigation annually. The ADR of withdrawal for the corn/ carrots rotation was calculated as 2.7647 mgd, which equates to 29.17 inches of supplemental irrigation annually. The permitted allocation is based on the corn/ carrot (2.7647 mgd) and peanut/ rye (0.9844 mgd) rotations combined.

The project area includes twelve proposed wells. The well inventory can be found in the table on Attachment A. Groundwater model simulations of Floridan aquifer system drawdown resulting from the proposed withdrawals indicated drawdowns may be as much as 3.5 feet at the project boundary. To address the potential for interference with adjacent legal uses of water, the applicant has moved wells 2, 4, and 6 further to the project interior and has elected to remove end guns from the center pivot systems closest to the Town of Lee's wellfield (Pivots 5 and 6) to reduce pumping stress. The applicant has also submitted a well interference mitigation plan that includes shut-off of additional end guns and modifying neighboring wells to account for drops in the water table.

Demonstration of Need

The applicant has provided information that supports the requested allocation, based upon the crop types. JJJ & T Family Limited Partnership plans to use the center pivots to irrigate 1,906 acres of either a corn/ rye (oats) and peanuts/ rye (oats), or a corn/ carrots and peanuts/ rye (oats) annual rotation.

Water Conservation

The applicant has completed the Water Conservation Worksheets for Center Pivot Irrigation System.

Minimum Flows and Levels Compliance

Staff determined the use will not violate the minimum flow and level (MFL) at Madison Blue Spring or any downstream MFL points established along the Withlacoochee or Suwannee river or their tributaries.

Conditions of Issuance

Is this a reasonable–beneficial use?

[ref. 40B-2.301(1)(a)]

Yes. Based on the evaluation of criteria listed in 40B-2.301(2)(a)-40B-2.301(2)(k).

Will this use interfere with any presently existing legal use of water?

[ref. 40B-2.301(1)(b)]

No. Staff determined the use will not interfere with any presently existing legal use of water.

Will this use be consistent with the public interest?

[ref. 40B-2.301(1)(c)]

Yes. Use of water for agricultural uses is consistent with the public interest.

Will this use be in such a quantity that is necessary for economic and efficient use?

[ref. 40B-2.301(2)(a)]

Yes. Based on GWRAPPS crop water needs, the use is such a quantity and such quality as is necessary for economic and efficient use.

Is this use for a purpose and occurs in a manner that is both reasonable and consistent with the public interest?

[ref. 40B-2.301(2)(b)]

Yes. Use of water for agricultural uses is consistent with the public interest.

Will the source of the water be suitable for the consumptive use?

[ref. 40B-2.301(2)(c)]

Yes. Staff determined the source is suitable for the consumptive use.

Will the source of the water be capable of producing the requested amount?

[ref. 40B-2.301(2)(d)]

Yes. Staff determined the source is capable of producing the requested amount.

Except when the use is for human food preparation and direct human consumption, is the lowest quality water source that is suitable for the purpose and is technically, environmentally, and economically feasible being utilized?

[ref. 40B-2.301(2)(e)]

Yes. The lowest quality water source that is suitable for the purpose and that is technically, environmentally, and economically feasible is being utilized.

Will the use harm existing offsite land uses as a result of hydrologic alterations?

[ref. 40B-2.301(2)(f)]

No. The use is not expected to harm offsite land uses.

Will the use cause harm to the water resources of the area that include water quality impacts to the water source resulting from the withdrawal or diversion, water quality impacts from dewatering discharge to receiving waters, saline water intrusion or harmful upconing, hydrologic alterations to natural systems, including wetlands or other surface waters, or other harmful hydrologic alterations to the water resources of the area?

[ref. 40B-2.301(2)(g)]

No. Staff determined the use will not cause harm to water resources of the area.

Is the use in accordance with any minimum flow or level and implementation strategy established pursuant to Sections 373.042 and 373.0421, F.S.?

[ref. 40B-2.301(2)(h)]

Yes. The proposed withdrawals will not result in the violation of MFLs adopted in Chapter 40B-8, F.A.C.; and, therefore, are consistent with prevention/ recovery strategies currently in place.

Will the project use water reserved pursuant to subsection 373.223(4), F.S.?

[ref. 40B-2.301(2)(i)]

No. The project will not use water reserved pursuant to subsection 373.223(4), F.S.

Standard Conditions

1. All water uses authorized by this permit shall be implemented as conditioned by this permit, including any documents incorporated by reference in a permit condition. The District may revoke this permit, in whole or in part, or take enforcement action, pursuant to sections 373.136 or 373.243, F.S., unless a permit modification has been obtained. The permittee shall immediately notify the District in writing of any previously submitted information that is later discovered to be inaccurate.
2. This permit does not convey to the permittee any property rights or privileges other than those specified herein, nor relieve the permittee from complying with any applicable local government, state, or federal law, rule, or ordinance.
3. The permittee shall notify the District in writing within 30 days of any sale, transfer, or conveyance of ownership or any other loss of permitted legal control of the Project and / or related facilities from which the permitted water use is made. Where the permittee's control of the land subject to the permit was demonstrated through a lease, the permittee must either submit documentation showing that it continues to have legal control or transfer control of the permitted system / project to the new landowner or new lessee. All transfers of ownership are subject to the requirements of section 40B-2.351, F.A.C. Alternatively, the permittee may surrender the water use permit to the District, thereby relinquishing the right to conduct any activities under the permit.
4. Nothing in this permit should be construed to limit the authority of the District to declare a water shortage and issue orders pursuant to chapter 373, F.S. In the event of a declared water shortage, the permittee must adhere to the water shortage restrictions, as specified by the District. The permittee is advised that during a water shortage, reports shall be submitted as required by District rule or order.
5. With advance notice to the permittee, District staff with proper identification shall have permission to enter, inspect, observe, collect samples, and take measurements of permitted facilities to determine compliance with the permit conditions and permitted plans and specifications. The permittee shall either accompany District staff onto the property or make provision for access onto the property.
6. A permittee may seek modification of any term of an unexpired permit. The permittee is advised that section 373.239, F.S., and section 40B-2.331, F.A.C., are applicable to permit modifications.

7. This permit shall expire on **05/13/2034**. The permittee must submit the appropriate application form incorporated by reference in subsection 40B-2.402(8)(a), F.A.C., and the required fee to the District pursuant to section 40B-2.361, F.A.C., up to one year prior to this expiration date in order to continue the use of water.
8. Use classification is **Agricultural**.
9. Source classification is **Groundwater**.
10. The permitted water withdrawal facilities consist of the items in the Withdrawal Point Information table on page 1.
11. The permittee must mitigate interference with existing legal uses caused in whole or in part by the permittee's withdrawals, consistent with a District-approved mitigation plan. As necessary to offset such interference, mitigation may include, but is not limited to, reducing pumpage, replacing the existing legal user's withdrawal equipment, relocating wells, changing withdrawal source, supplying water to existing legal user, or other means needed to mitigate the impacts.
12. The permittee must mitigate harm to existing off-site land uses caused by the permittee's withdrawals. When harm occurs, or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
13. The permittee must mitigate harm to the natural resources caused by the permittee's withdrawals. When harm occurs or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
14. If any condition of the permit is violated, the permittee shall be subject to enforcement action pursuant to chapter 373, F.S.
15. The permittee must notify the District in writing prior to implementing any changes in the water use that may alter the permit allocations. Such changes include, but are not limited to, change in irrigated acreage, crop type, irrigation system, water treatment method, or entry into one or more large water use agreements. In the event a proposed change will alter the allocation, permittee must first obtain a permit modification.
16. All correspondence sent to the District regarding this permit must include the permit number **(2-14-00012.001)**.
17. The District reserves the right to open this permit, following notice to the permittee, to include a permit condition prohibiting withdrawals for resource protection.

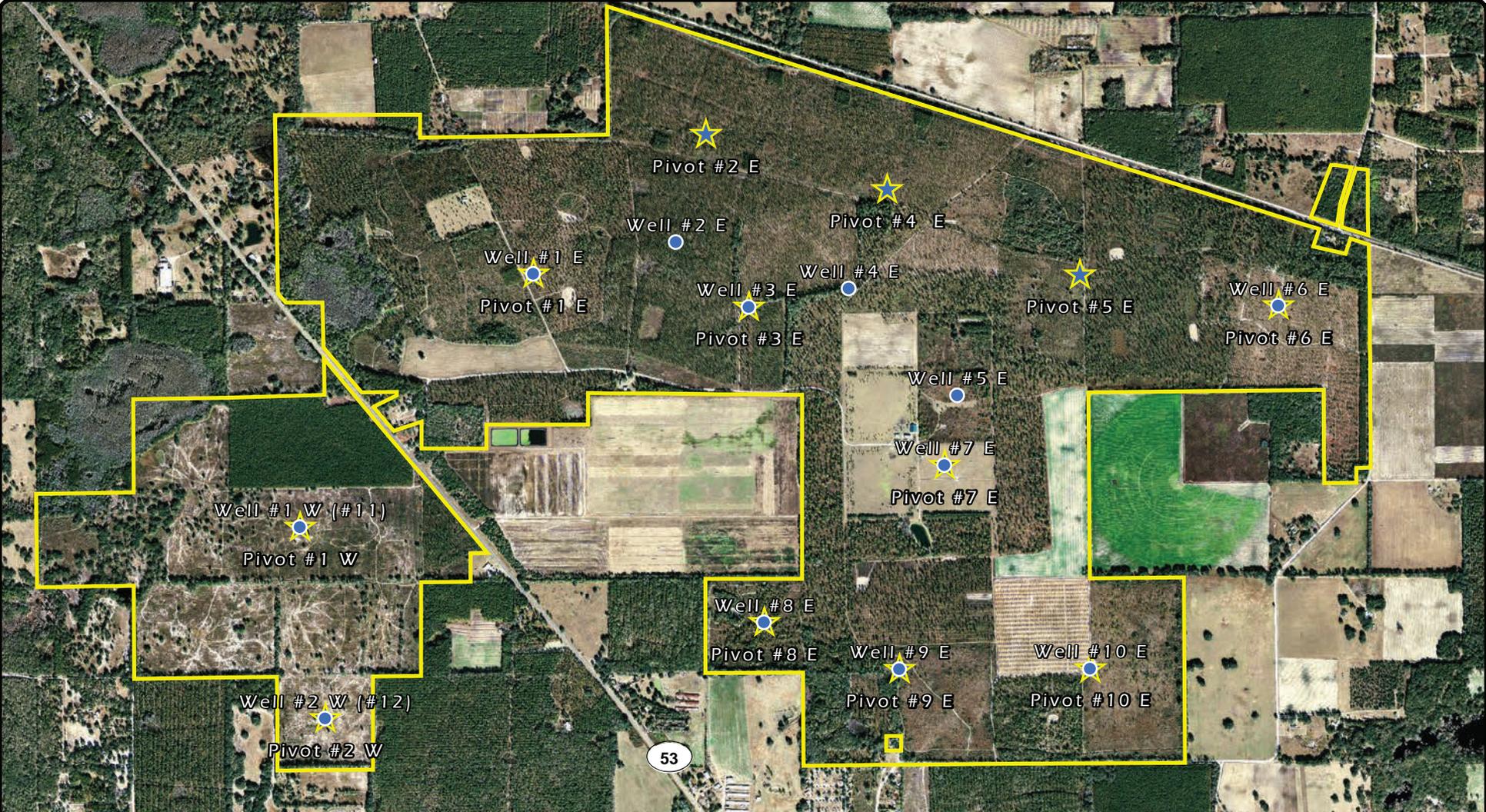
Special Limiting Conditions

18. The permittee shall implement automated monitoring of groundwater withdrawals, at permittee's expense, upon commencement of withdrawals. The monitoring and reporting shall include reporting daily volume pumped by each well of inside diameter eight inches or greater at land surface and shall be delivered by 12:00 pm local time the following day via approved telemetry consistent with District data formats. The permittee may opt for a standardized SRWMD automated monitoring system to fulfill this requirement.
19. The permittee shall implement and/or maintain the conservation practices selected in the Water Conservation Plan submitted to the District. Any new practices selected shall be implemented within one year from the date of permit issuance. Practices that involve scheduling methods or maintenance shall be documented. Documentation for implementation and/or maintenance shall be maintained on all practices and available upon request.

20. The permittee shall ensure that the irrigation systems will water target areas only under field operations. Irrigation of non-target areas (roads, woods, structures, etc.) is prohibited.
21. The permittee's water use shall be consistent with the Minimum Flows and Levels (MFL) prevention or recovery strategy developed for any water body from which this permitted water use directly or indirectly withdraws or diverts water, pursuant to subsection 40B-2.301(2)(h), F.A.C.
22. On an average annual basis, the permittee is authorized to withdraw a maximum of 3.0733 mgd of groundwater for supplemental irrigation of a corn/ rye(oats) and peanuts/ rye(oats) rotation; or a maximum of 3.7491 mgd of groundwater for supplemental irrigation of a corn/ carrots and peanuts/ rye(oats) rotation.
23. The permittee is not authorized to irrigate using pivot end guns on pivot numbers 5 and 6.
24. The permittee shall report the crop rotation annually for each preceding year in writing to the District by January 31st. This report shall either be mailed to SRWMD, 9225 CR49, Live Oak, FL 32060 or emailed to wup_compliance_submittal@srwmd.org and shall contain the permit number with the submittal.
25. The permittee shall modify this permit prior to relocating any proposed withdrawal point more than 250 feet from the location authorized by this permit.
26. The lowest quality water source, such as reclaimed water or surface water, shall be used in lieu of groundwater for agricultural irrigation at this project when technically, economically, and environmentally feasible.
27. The permittee shall provide a compliance report to the District in the year 2024. At a minimum, the report shall contain the following: 1. Documentation that the project's current water use is consistent with the permitted allocation; and 2. Documentation of any reports of interference with adjacent legal uses of water from withdrawals at this project, and the permittee's response to each report. During this review, the Permittee and/or District staff may make recommendations based upon this review to modify this permit.

Attachment A
2-14-00012.001
Davis Tract

Name	Status	Diameter	Capacity (gpm)	Water Use
Well #1 W (#11)	Proposed	12	2000	Irrigation
Well #2 W (#12)	Proposed	8	600	Irrigation
Well #1 E	Proposed	12	1800	Irrigation
Well #2 E	Proposed	12	1000	Irrigation
Well #3 E	Proposed	12	1000	Irrigation
Well #4 E	Proposed	12	1100	Irrigation
Well #5 E	Proposed	12	1600	Irrigation
Well #6 E	Proposed	12	800	Irrigation
Well #7 E	Proposed	12	2000	Irrigation
Well #8 E	Proposed	8	600	Irrigation
Well #9 E	Proposed	12	1000	Irrigation
Well #10 E	Proposed	12	1200	Irrigation



Davis Tract

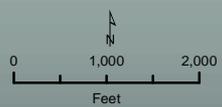
2-14-00012.001 Water Use Permit

May 2014



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- Project Boundary
- Irrigation Systems
- Proposed Withdrawal Points



MEMORANDUM

TO: Governing Board

FROM: Tim Sagul, P.E., Division Director, Resource Management

DATE: April 25, 2014

RE: Approval of New Water Use Permit Application Number 2-14-00021.001, Messer Farm Project, Suwannee County for 2.3142 mgd of Groundwater for Agricultural Uses

RECOMMENDATION

Staff recommends the Governing Board approve Water Use Permit number 2-14-00021.001 with seventeen standard conditions and nine special limiting conditions to W. Floyd Messer in Suwannee County.

BACKGROUND

This is a new application to irrigate 1,783 acres with an Average Daily Rate (ADR) of 2.3142 million gallons daily (mgd). This will be accomplished with sixteen irrigation wells and nineteen center pivots. The project area is not located within a Water Resource Caution Area. The applicant is requesting a twenty-year duration permit.

To address potential resource concerns, the applicant has voluntarily removed center pivot end guns, reducing irrigated acreage by approximately 11% and reducing pumping stress on the aquifer by approximately 15%. The applicant has also structured the crop rotation to be less intensive, further decreasing water use by approximately 18%. Combined, these mitigation strategies reduced the proposed water use by over 0.7 mgd. The permit contains special conditions regarding implementation of automatic monitoring of withdrawals, implementation and maintenance of conservation plans, irrigation of target areas, specific allocations for crop rotations, consistency with minimum flows and levels prevention and recovery strategies, prohibition of end gun usage, reporting of crop rotation, and a ten-year compliance report requirement.

Staff has determined that the application is complete and satisfies the conditions for issuance in Chapter 40B-2, Florida Administrative Code.

/tm

STAFF REPORT

WATER USE PERMIT APPLICATION

DATE: April 25, 2014

PROJECT: Messer Farm

APPLICANT:

W. Floyd Messer

P.O. Box 180

McAlpin, FL 32062

PERMIT APPLICATION NO.: 2-14-00021.001

DATE OF APPLICATION: March 31, 2014

APPLICATION COMPLETE: March 31, 2014

DEFAULT DATE: June 29, 2014

Permitted Allocations			
Average Daily Rate (Million Gallons Per Day)	Total Annual Allocation (Million Gallons Per Year)	Freeze Protection (Million Gallons Per Year)	New Water to Average Daily Rate (Million Gallons Per Day)
2.3142	844.68	0.0000	2.3142

Recommended Agency Action

Staff recommends approval of a Water Use Permit for a new agricultural use located within Suwannee County. The permit includes seventeen standard conditions and nine special limiting conditions. The permit will expire on May 13, 2034.

Project Review Staff

Jamie Sortevik, E.I., Warren Zwanka, P.G., and Tim Sagul, P.E. have reviewed the application.

Project Location

The withdrawal facilities are located in Township 4 South, Range 14 East, Sections 25 and 36, Township 4 South, Range 15 East, Sections 28-31, Township 5 South, Range 14 East, Section 12, and Township 5 South, Range 15 East, Section 6 in Suwannee County. The project is located within the Suwannee River basin according to the USGS National Hydrography Dataset, Hydrologic Unit Code-8 sub basins.

Project Description

The project area consists of 2,389 controlled and 1,689 irrigated acres in southern Suwannee County. The applicant requested a 20-year duration permit.

Groundwater is used to irrigate either a corn/ rye or a peanuts/ rye annual crop rotation using center pivots. The supplemental irrigation calculations for the crops were based upon GIS-Based Water Resources and Agricultural Permitting and Planning System (GWRAPPS). The

ADR of withdrawal for the corn/ rye crop rotation was calculated as 2.3142 mgd, which equates to 18.42 inches of supplemental irrigation annually. The ADR of withdrawal for the peanuts/ rye crop rotation was calculated as 2.0507 mgd, which equates to 15.46 inches of supplemental irrigation annually. To reduce the potential for harm to natural systems to an acceptable level, the applicant has voluntarily removed center pivot end guns, reducing irrigated acreage by approximately 11% and reducing pumping stress on the aquifer by approximately 15%. The applicant has also structured the crop rotation to be less intensive than the original corn/ carrot rotation, further decreasing water use by approximately 18%. Combined, these mitigation strategies reduced the proposed water use by over 0.7 mgd.

The project area includes sixteen proposed wells. Three existing inactive wells that will not be used will be abandoned by a licensed water well contractor within a year of permit issuance. The well inventory can be found in the table on Attachment A.

Demonstration of Need

The applicant has provided information that supports the requested allocation, based upon the crop types. W. Floyd Messer plans to use the center pivots to irrigate 1,689 acres of either a corn/ rye or a peanuts/ rye annual rotation.

Water Conservation

The applicant has completed the Water Conservation Worksheets for Center Pivot Irrigation.

Minimum Flows and Levels Compliance

Staff determined the use will not violate the minimum flows and levels (MFLs) at any downstream MFL points established along the Suwannee River or its tributaries.

Conditions of Issuance

Is this a reasonable–beneficial use?

[ref. 40B-2.301(1)(a), F.A.C.]

Yes. Based on the evaluation of criteria listed in 40B-2.301(2)(a)-40B-2.301(2)(k), F.A.C.

Will this use interfere with any presently existing legal use of water?

[ref. 40B-2.301(1)(b), F.A.C.]

No. Simulated UFA groundwater level declines from the proposed withdrawals were determined to be less than 0.5 feet at the project boundary, therefore, staff determined the use is not expected to interfere with any presently existing legal use of water.

Will this use be consistent with the public interest?

[ref. 40B-2.301(1)(c), F.A.C.]

Yes. Use of water for agricultural uses is consistent with the public interest.

Will this use be in such a quantity that is necessary for economic and efficient use?
[ref. 40B-2.301(2)(a), F.A.C.]

Yes. Based on the GWRAPPS supplemental irrigation model, the use is such a quantity and such quality as is necessary for economic and efficient use.

Is this use for a purpose and occurs in a manner that is both reasonable and consistent with the public interest?
[ref. 40B-2.301(2)(b), F.A.C.]

Yes. Use of water for agricultural uses is consistent with the public interest.

Will the source of the water be suitable for the consumptive use?
[ref. 40B-2.301(2)(c), F.A.C.]

Yes. Staff determined the source is suitable for the consumptive use.

Will the source of the water be capable of producing the requested amount?
[ref. 40B-2.301(2)(d), F.A.C.]

Yes. Staff determined the source is capable of producing the requested amount.

Except when the use is for human food preparation and direct human consumption, is the lowest quality water source that is suitable for the purpose and is technically, environmentally, and economically feasible being utilized?
[ref. 40B-2.301(2)(e), F.A.C.]

Yes. The lowest quality water source that is suitable for the purpose and that is technically, environmentally, and economically feasible is being utilized.

Will the use harm existing offsite land uses as a result of hydrologic alterations?
[ref. 40B-2.301(2)(f), F.A.C.]

No. The use is not expected to harm offsite land uses.

Will the use cause harm to the water resources of the area that include water quality impacts to the water source resulting from the withdrawal or diversion, water quality impacts from dewatering discharge to receiving waters, saline water intrusion or harmful upconing, hydrologic alterations to natural systems, including wetlands or other surface waters, or other harmful hydrologic alterations to the water resources of the area?
[ref. 40B-2.301(2)(g), F.A.C.]

No. Staff determined the use will not cause harm to water resources of the area if the conditions for issuance continue to be met. Simulated UFA groundwater level declines from the proposed withdrawals were determined to be less than 0.5 feet at all wetland systems in the vicinity of the withdrawal points, therefore, adverse impacts from the proposed withdrawals are not expected.

Is the use in accordance with any minimum flow or level and implementation strategy established pursuant to Sections 373.042 and 373.0421, F.S.?

[ref. 40B-2.301(2)(h), F.A.C.]

Yes. The proposed withdrawals will not result in the violation of MFLs adopted in Chapter 40B-8, F.A.C., and, therefore are consistent with prevention/ recovery strategies currently in place.

Will the project use water reserved pursuant to subsection 373.223(4), F.S.?

[ref. 40B-2.301(2)(i), F.A.C.]

No. The project will not use water reserved by the Governing Board.

Standard Conditions

1. All water uses authorized by this permit shall be implemented as conditioned by this permit, including any documents incorporated by reference in a permit condition. The District may revoke this permit, in whole or in part, or take enforcement action, pursuant to sections 373.136 or 373.243, F.S., unless a permit modification has been obtained. The permittee shall immediately notify the District in writing of any previously submitted information that is later discovered to be inaccurate.
2. This permit does not convey to the permittee any property rights or privileges other than those specified herein, nor relieve the permittee from complying with any applicable local government, state, or federal law, rule, or ordinance.
3. The permittee shall notify the District in writing within 30 days of any sale, transfer, or conveyance of ownership or any other loss of permitted legal control of the Project and / or related facilities from which the permitted water use is made. Where the permittee's control of the land subject to the permit was demonstrated through a lease, the permittee must either submit documentation showing that it continues to have legal control or transfer control of the permitted system / project to the new landowner or new lessee. All transfers of ownership are subject to the requirements of section 40B-2.351, F.A.C. Alternatively, the permittee may surrender the water use permit to the District, thereby relinquishing the right to conduct any activities under the permit.
4. Nothing in this permit should be construed to limit the authority of the District to declare a water shortage and issue orders pursuant to chapter 373, F.S. In the event of a declared water shortage, the permittee must adhere to the water shortage restrictions, as specified by the District. The permittee is advised that during a water shortage, reports shall be submitted as required by District rule or order.
5. With advance notice to the permittee, District staff with proper identification shall have permission to enter, inspect, observe, collect samples, and take measurements of permitted facilities to determine compliance with the permit conditions and permitted plans and specifications. The permittee shall either accompany District staff onto the property or make provision for access onto the property.
6. A permittee may seek modification of any term of an unexpired permit. The permittee is advised that section 373.239, F.S., and section 40B-2.331, F.A.C., are applicable to permit modifications.
7. This permit shall expire on **05/13/2034**. The permittee must submit the appropriate application form incorporated by reference in subsection 40B-2.402(8)(a), F.A.C., and the required fee to the District pursuant to section 40B-2.361, F.A.C., up to one year prior to this expiration date in order to continue the use of water.

8. Use classification is **Agricultural**.
9. Source classification is **Groundwater**.
10. The permitted water withdrawal facilities consist of the items in the Withdrawal Point Information table on page 1.
11. The permittee must mitigate interference with existing legal uses caused in whole or in part by the permittee's withdrawals, consistent with a District-approved mitigation plan. As necessary to offset such interference, mitigation may include, but is not limited to, reducing pumpage, replacing the existing legal user's withdrawal equipment, relocating wells, changing withdrawal source, supplying water to existing legal user, or other means needed to mitigate the impacts.
12. The permittee must mitigate harm to existing off-site land uses caused by the permittee's withdrawals. When harm occurs, or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
13. The permittee must mitigate harm to the natural resources caused by the permittee's withdrawals. When harm occurs or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
14. If any condition of the permit is violated, the permittee shall be subject to enforcement action pursuant to chapter 373, F.S.
15. The permittee must notify the District in writing prior to implementing any changes in the water use that may alter the permit allocations. Such changes include, but are not limited to, change in irrigated acreage, crop type, irrigation system, water treatment method, or entry into one or more large water use agreements. In the event a proposed change will alter the allocation, permittee must first obtain a permit modification.
16. All correspondence sent to the District regarding this permit must include the permit number **(2-14-00021.001)**.
17. The District reserves the right to open this permit, following notice to the permittee, to include a permit condition prohibiting withdrawals for resource protection.

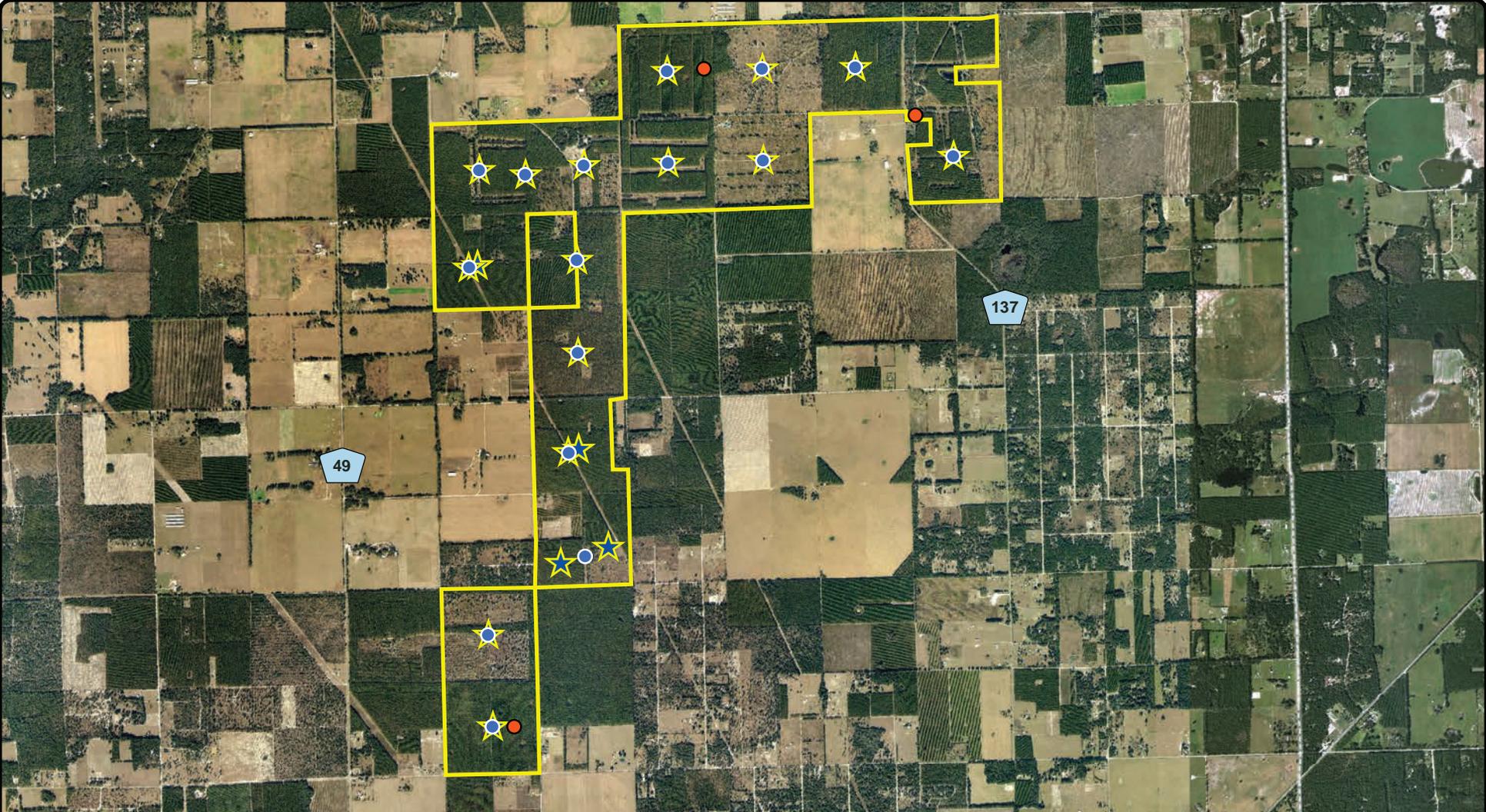
Special Limiting Conditions

18. The permittee shall implement automated monitoring of groundwater withdrawals, at permittee's expense, upon commencement of withdrawals. The monitoring and reporting shall include reporting daily volume pumped by each well of inside diameter eight inches or greater at land surface and shall be delivered by 12:00 pm local time the following day via approved telemetry consistent with District data formats. The permittee may opt for a standardized SRWMD automated monitoring system to fulfill this requirement.
19. The permittee shall implement and/or maintain the conservation practices selected in the Water Conservation Plan submitted to the District. Any new practices selected shall be implemented within one year from the date of permit issuance. Practices that involve scheduling methods or maintenance shall be documented. Documentation for implementation and/or maintenance shall be maintained on all practices and available upon request.
20. The permittee shall ensure that the irrigation systems will water target areas only under field operations. Irrigation of non-target areas (roads, woods, structures, etc.) is prohibited.

21. On an average annual basis, the permittee is authorized to withdraw a maximum of 2.3142 mgd of groundwater for supplemental irrigation of a corn/ rye rotation or a maximum of 1.9423 mgd of groundwater for supplemental irrigation of a peanuts/ rye rotation.
22. The permittee's water use shall be consistent with the Minimum Flows and Levels (MFL) prevention or recovery strategy developed for any water body from which this permitted water use directly or indirectly withdraws or diverts water, pursuant to subsection 40B-2.301(2)(h), F.A.C.
23. The permittee is not authorized to irrigate using pivot end guns.
24. The permittee shall report the crop rotation annually for each preceding year in writing to the District by January 31st. This report shall either be mailed to SRWMD, 9225 CR49, Live Oak, FL 32060 or emailed to wup_compliance_submittal@srwmd.org and shall contain the permit number with the submittal.
25. The permittee shall have all inactive wells (SRWMD well ID numbers 8248, 8249, and 8250) abandoned by a licensed water well contractor within one year of issuance of this permit.
26. The permittee shall provide a compliance report to the District in the year 2024. At a minimum, the report shall contain the following: 1. Documentation that the project's current water use is consistent with the permitted allocation; and 2. Documentation of any reports of interference with adjacent legal uses of water from withdrawals at this project and the permittee's response to each report. During this review, the permittee and/or District staff may make recommendations based upon this review to modify this permit.

Attachment A
 2-14-00021.001
 Messer Farm

Name	Status	Diameter	Capacity (gpm)	Water Use
Well 1	Proposed	12	1500	Irrigation
Well 2	Proposed	12	1500	Irrigation
Well 3/4	Proposed	8	1000	Irrigation
Well 5/6	Proposed	12	1500	Irrigation
Well 7	Proposed	12	1500	Irrigation
Well 8	Proposed	12	1500	Irrigation
Well 9/10	Proposed	12	1500	Irrigation
Well 11	Proposed	12	1500	Irrigation
Well 12	Proposed	8	1000	Irrigation
Well 13	Proposed	12	1500	Irrigation
Well 14	Proposed	12	1500	Irrigation
Well 15	Proposed	12	1500	Irrigation
Well 16	Proposed	12	1500	Irrigation
Well 17	Proposed	12	1500	Irrigation
Well 18	Proposed	12	1500	Irrigation
Well 19	Proposed	12	1500	Irrigation
Inactive Well 1	Inactive	8	n/a	n/a
Inactive Well 15	Inactive	8	n/a	n/a
Inactive Well 19	Inactive	8	n/a	n/a



-  Project Boundary
-  Irrigation Systems
-  Proposed Withdrawal Points
-  Abandoned Withdrawal Points

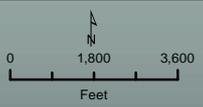
Messer Farm

2-14-00021.001 Water Use Permit

May 2014



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.



MEMORANDUM

TO: Governing Board

FROM: Tim Sagul, P.E., Division Director, Resource Management

DATE: April 25, 2014

RE: Approval of the Renewal, with a 0.1569 mgd Decrease in Allocation, of Water Use Permit Application Number 2-07-00087.002, City of Alachua, Alachua County for 1.7712 mgd of Groundwater for Public Supply Uses

RECOMMENDATION

Staff recommends the Governing Board approve the renewal of Water Use Permit number 2-07-00087.002 with seventeen standard conditions and five special limiting conditions to the City of Alachua.

BACKGROUND

This is a renewal of the Water Use Permit for the City of Alachua with an Average Daily Rate (ADR) of 1.7712 million gallons daily (mgd) in 2024, and a 0.1569 mgd reduction from the current permitted allocation of 1.9281 mgd. The City provides groundwater to a population of 9,300 (3,650 service connections) from five existing wells and the service area is located within the Lower Santa Fe River Basin Water Resource Caution Area.

The City also provides 0.6 mgd (increasing to 0.8 mgd in 2024) of reclaimed water to the Gainesville Renewable Energy Center (GREC) for cooling water, mitigating both the City's and GREC's contribution to potentially harmful flow reductions to the Lower Santa Fe River resulting from their withdrawals. Staff has determined that the application is complete and satisfies the conditions for issuance in Chapter 40B-2, Florida Administrative Code.

/tm

STAFF REPORT

WATER USE PERMIT APPLICATION

DATE: April 25, 2014

PROJECT: City of Alachua

APPLICANT:
City of Alachua
P.O. Box 9
Alachua, FL 32616

PERMIT APPLICATION NO.: 2-07-00087.002

DATE OF APPLICATION: March 29, 2013

APPLICATION COMPLETE: March 17, 2014

DEFAULT DATE: June 15, 2014

Permitted Allocations			
Average Daily Rate (Million Gallons Per Day)	Total Annual Allocation (Million Gallons Per Year)	Freeze Protection (Million Gallons Per Year)	New Water to Average Daily Rate (Million Gallons Per Day)
1.7712	703.76	0.0000	-0.1569

Recommended Agency Action

Staff recommends approval of the renewal of the City of Alachua’s Water Use Permit with seventeen standard conditions and five special limiting conditions. The permit will expire on May 13, 2024.

Project Review Staff

James Link, P.E., Warren Zwanka, P.G., and Tim Sagul, P.E. have reviewed the application.

Project Location

The withdrawal facilities are located in Township 08 South, Range 18 East, Sections 06 and 14 and Township 08 South, Range 19 East, Sections 19 and 27 in Alachua County. The project is located within the Santa Fe River basin according to the USGS National Hydrography Dataset, Hydrologic Unit Code-8 sub basins.

Project Description

The City of Alachua’s service area is approximately 35 square miles and is located in the Lower Santa Fe River Water Resource Caution Area. The utility serves a population of 9,300 with 3,650 service connections, which include residential, commercial/ industrial, and landscape irrigation water uses. Non-residential water consumption accounts for approximately 38% to 45% of the City’s water use. The City requested a ten-year permit duration and was able to justify demand through 2024.

Groundwater is supplied from five active wells and two proposed wells listed in Attachment A. The City equally distributes withdrawals among its wellfields to minimize pumpage stress and prevent water quality degradation. Use of the proposed Alachua-High Springs regional wellfield (parcel no. 12-001-03030-000-000), currently owned by SRWMD, is not anticipated within the 10-year permit duration.

The City provides 100% of its treated wastewater to the Gainesville Renewable Energy Center (GREC) for cooling water uses. Model simulations of the City's current and end-of-permit groundwater withdrawals indicate that the use of reclaimed water (currently 0.45-0.6 mgd, expanding to 0.8 mgd) as a groundwater withdrawal offset provides mitigation for both the City's and GREC's contribution to potentially harmful flow reductions to the Lower Santa Fe River. The City is also proactively planning for aquifer replenishment projects closer to the downtown wellfield in the event reclaimed water to the GREC becomes unnecessary.

Demonstration of Need

The applicant has provided information that supports the requested allocation, based upon projected growth, conservation measures, water utility uses, and unaccounted-for water losses. Historic water use (previous five years) has been steady; however, the BEBR medium growth rate (3.15%) was applied to conservatively account for potential growth. The result was a 0.1569 mgd reduction in the current permitted allocation of 1.9281 mgd to the 2024 allocation of 1.7712 mgd. Demand projections were calculated based on a current average residential per capita of 72 gallons (determined using 2.57 persons per residential unit) decreasing to an average of 70 gallons in five years, applying the population growth rate to non-residential uses, and decreasing unaccounted-for water losses from 14% to 10% within three years of permit issuance.

Water Conservation

The City's current conservation measures have decreased residential per capita from 100.3 gallons in 2007 to 67.6 gallons in 2012. Recommendations from the Florida Rural Water Association water audit and bi-annual leak detection assessment conducted on October 2012 are currently being implemented. The City also implements increasing block water rates, bi-annual leak detection surveys, a water meter change-out program, adoption of irrigation guidelines and restrictions, and informational conservation bill stuffers.

Minimum Flows and Levels Compliance

Staff determined the use will not violate the minimum flows and levels (MFLs) at any downstream MFL points established along the Suwannee River or its tributaries.

Conditions of Issuance

Is this a reasonable-beneficial use?

[ref. 40B-2.301(1)(a), F.A.C.]

Yes. Based on the evaluation of criteria listed in 40B-2.301(2)(a)-40B-2.301(2)(i), F.A.C.

Will this use interfere with any presently existing legal use of water?

[ref. 40B-2.301(1)(b) , F.A.C.]

No. Current withdrawals have not resulted in the interference with any presently existing legal uses of water. Proposed withdrawals are also not expected to interfere with existing legal uses of water.

Will this use be consistent with the public interest?

[ref. 40B-2.301(1)(c) , F.A.C.]

Yes. The withdrawal, distribution, and sale of groundwater for public supply purposes are consistent with the public interest.

Will this use be in such a quantity as is necessary for economic and efficient use?

[ref. 40B-2.301(2)(a) , F.A.C.]

Yes. The use is in a quantity necessary for economic and efficient use.

Is this use for a purpose and occurs in a manner that is both reasonable and consistent with the public interest?

[ref. 40B-2.301(2)(b) , F.A.C.]

Yes. The withdrawal, distribution, and sale of groundwater for public supply purposes are consistent with the public interest.

Will the source of the water be suitable for the consumptive use?

[ref. 40B-2.301(2)(c) , F.A.C.]

Yes. The Floridan aquifer will be suitable for the consumptive use.

Will the source of the water be capable of producing the requested amount?

[ref. 40B-2.301(2)(d) , F.A.C.]

Yes. The Floridan aquifer will be capable of producing the requested amount.

Except when the use is for human food preparation and direct human consumption, is the lowest quality water source that is suitable for the purpose and is technically, environmentally, and economically feasible being utilized?

[ref. 40B-2.301(2)(e) , F.A.C.]

Yes. 100% of the reclaimed water produced is utilized.

Will the use harm existing offsite land uses as a result of hydrologic alterations?

[ref. 40B-2.301(2)(f) , F.A.C.]

No. Current withdrawals have not resulted in harm to offsite land uses. Proposed withdrawals are not expected to harm offsite land uses.

Will the use cause harm to the water resources of the area that include water quality impacts to the water source resulting from the withdrawal or diversion, water quality impacts from dewatering discharge to receiving waters, saline water intrusion or harmful upconing, hydrologic alterations to natural systems, including wetlands or other surface waters, or other harmful hydrologic alterations to the water resources of the area?
[ref. 40B-2.301(2)(g) , F.A.C.]

No. Staff found no adverse impacts to wetlands or natural systems from the existing groundwater withdrawals. Simulated UFA groundwater level declines from the proposed withdrawals were determined to be less than 0.5 feet at all wetland systems in the vicinity of the withdrawal points, therefore, adverse impacts from the proposed withdrawals are not expected.

Is the use in accordance with any minimum flow or level and implementation strategy established pursuant to Sections 373.042 and 373.0421, F.S.?
[ref. 40B-2.301(2)(h) , F.A.C.]

Yes. The proposed withdrawals will not result in the violation of MFLs adopted in Chapter 40B-8, F.A.C., and, therefore are consistent with prevention/ recovery strategies currently in place.

Will the project use water reserved pursuant to subsection 373.223(4), F.S.?
[ref. 40B-2.301(2)(i) , F.A.C.]

No. This project does not use water reserved by the SRWMD Governing Board.

Standard Conditions

1. All water uses authorized by this permit shall be implemented as conditioned by this permit, including any documents incorporated by reference in a permit condition. The District may revoke this permit, in whole or in part, or take enforcement action, pursuant to sections 373.136 or 373.243, F.S., unless a permit modification has been obtained. The permittee shall immediately notify the District in writing of any previously submitted information that is later discovered to be inaccurate.
2. This permit does not convey to the permittee any property rights or privileges other than those specified herein, nor relieve the permittee from complying with any applicable local government, state, or federal law, rule, or ordinance.
3. The permittee shall notify the District in writing within 30 days of any sale, transfer, or conveyance of ownership or any other loss of permitted legal control of the Project and / or related facilities from which the permitted water use is made. Where the permittee's control of the land subject to the permit was demonstrated through a lease, the permittee must either submit documentation showing that it continues to have legal control or transfer control of the permitted system / project to the new landowner or new lessee. All transfers of ownership are subject to the requirements of section 40B-2.351, F.A.C. Alternatively, the permittee may surrender the water use permit to the District, thereby relinquishing the right to conduct any activities under the permit.

4. Nothing in this permit should be construed to limit the authority of the District to declare a water shortage and issue orders pursuant to chapter 373, F.S. In the event of a declared water shortage, the permittee must adhere to the water shortage restrictions, as specified by the District. The permittee is advised that during a water shortage, reports shall be submitted as required by District rule or order.
5. With advance notice to the permittee, District staff with proper identification shall have permission to enter, inspect, observe, collect samples, and take measurements of permitted facilities to determine compliance with the permit conditions and permitted plans and specifications. The permittee shall either accompany District staff onto the property or make provision for access onto the property.
6. A permittee may seek modification of any term of an unexpired permit. The permittee is advised that section 373.239, F.S., and section 40B-2.331, F.A.C., are applicable to permit modifications.
7. This permit shall expire on **5/13/2024**. The permittee must submit the appropriate application form incorporated by reference in subsection 40B-2.402(8)(a), F.A.C., and the required fee to the District pursuant to section 40B-2.361, F.A.C., up to one year prior to this expiration date in order to continue the use of water.
8. Use classification is **Public Supply**.
9. Source classification is **Groundwater**.
10. The permitted water withdrawal facilities consist of the items in the Withdrawal Point Information table on page 1.
11. The permittee must mitigate interference with existing legal uses caused in whole or in part by the permittee's withdrawals, consistent with a District-approved mitigation plan. As necessary to offset such interference, mitigation may include, but is not limited to, reducing pumpage, replacing the existing legal user's withdrawal equipment, relocating wells, changing withdrawal source, supplying water to existing legal user, or other means needed to mitigate the impacts.
12. The permittee must mitigate harm to existing off-site land uses caused by the permittee's withdrawals. When harm occurs, or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
13. The permittee must mitigate harm to the natural resources caused by the permittee's withdrawals. When harm occurs or is imminent, the permittee must modify withdrawal rates or mitigate the harm.
14. If any condition of the permit is violated, the permittee shall be subject to enforcement action pursuant to chapter 373, F.S.

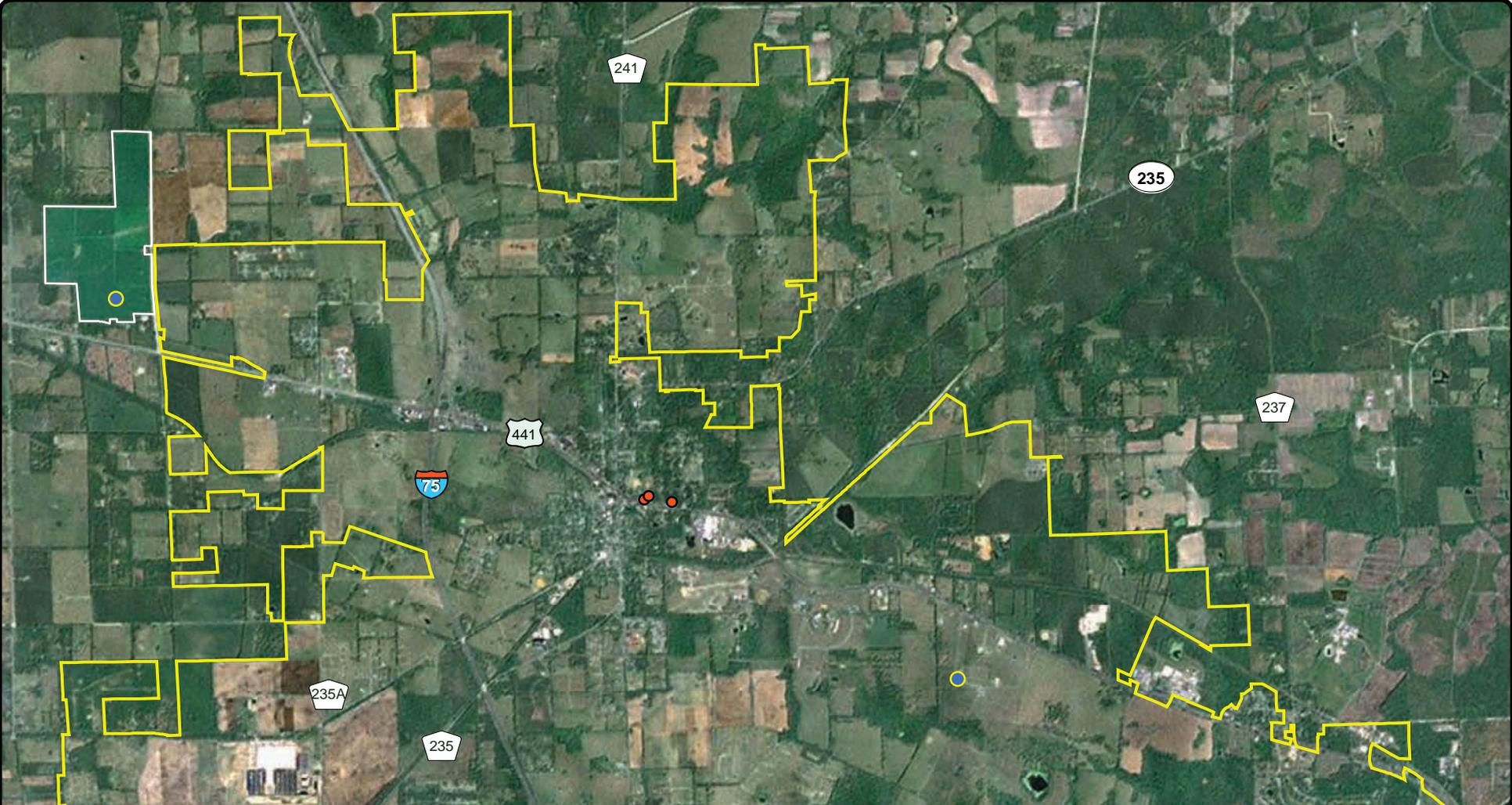
15. The permittee must notify the District in writing prior to implementing any changes in the water use that may alter the permit allocations. Such changes include, but are not limited to, change in irrigated acreage, crop type, irrigation system, water treatment method, or entry into one or more large water use agreements. In the event a proposed change will alter the allocation, permittee must first obtain a permit modification.
16. All correspondence sent to the District regarding this permit must include the permit number **2-07-00087.002**.
17. The District reserves the right to open this permit, following notice to the permittee, to include a permit condition prohibiting withdrawals for resource protection.

Special Limiting Conditions

18. The permittee shall notify the District of any change in service area within 30 days of change in boundary.
19. The permittee shall implement the conservation plan submitted on 10/10/2013.
20. The permittee shall obtain District Governing Board approval in the form of a lease or other legal instrument authorizing access and shall modify this permit prior to the commencement of well construction or groundwater withdrawals at the Alachua-High Springs regional wellfield.
21. The permittee's water use shall be consistent with the MFL prevention or recovery strategy developed for any water body from which this permitted water use directly or indirectly withdraws or diverts water, pursuant to subsection 40B-2.301(2)(h), F.A.C.
22. Permittee shall maintain an accurate, non-resettable, totalizing flow meter(s) at each water withdrawal point. The meters shall be accurate to within 5 percent of actual flow. The meters shall be calibrated at a minimum every 5 years with a report of the calibration submitted to the District within 30 days of completion. Meters found to be outside the 5 percent flow measurement requirement shall be repaired or replaced within 30 days of discovery. The District shall be notified of any broken meters within 10-days of discovery and the reported flow shall be estimated and submitted to the District for the time the meter was out-of-service.

Attachment A
2-07-00087.002
City of Alachua

Name	Status	Diameter	Capacity (gpm)	Water Use
Well No. 1	Active	12	850	Public Supply
Well No. 2	Active	12	650	Public Supply
Well No. 3	Active	10	650	Public Supply
Well No. 4	Active	10	690	Public Supply
Well No. 5	Active	10	690	Public Supply
Well No. 6	Proposed	12	690	Public Supply



City of Alachua

2-07-00087.002 Water Use Permit

May 2014



- City of Alachua Municipal Boundary
- High Springs Wellfield
- Active Withdrawal Points
- Proposed Withdrawal Points



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.



MEMORANDUM

TO: Governing Board
FROM: Tim Sagul, P.E., Division Director, Resource Management
DATE: April 28, 2014
RE: Interlocal Agreement with Dixie County as Part of the Middle Suwannee River Springs Restoration and Aquifer Recharge Initiative

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director to enter into an interlocal agreement with Dixie County to implement Dispersed Water Storage Projects as part of the Middle Suwannee River Springs Restoration and Aquifer Recharge Initiative.

BACKGROUND

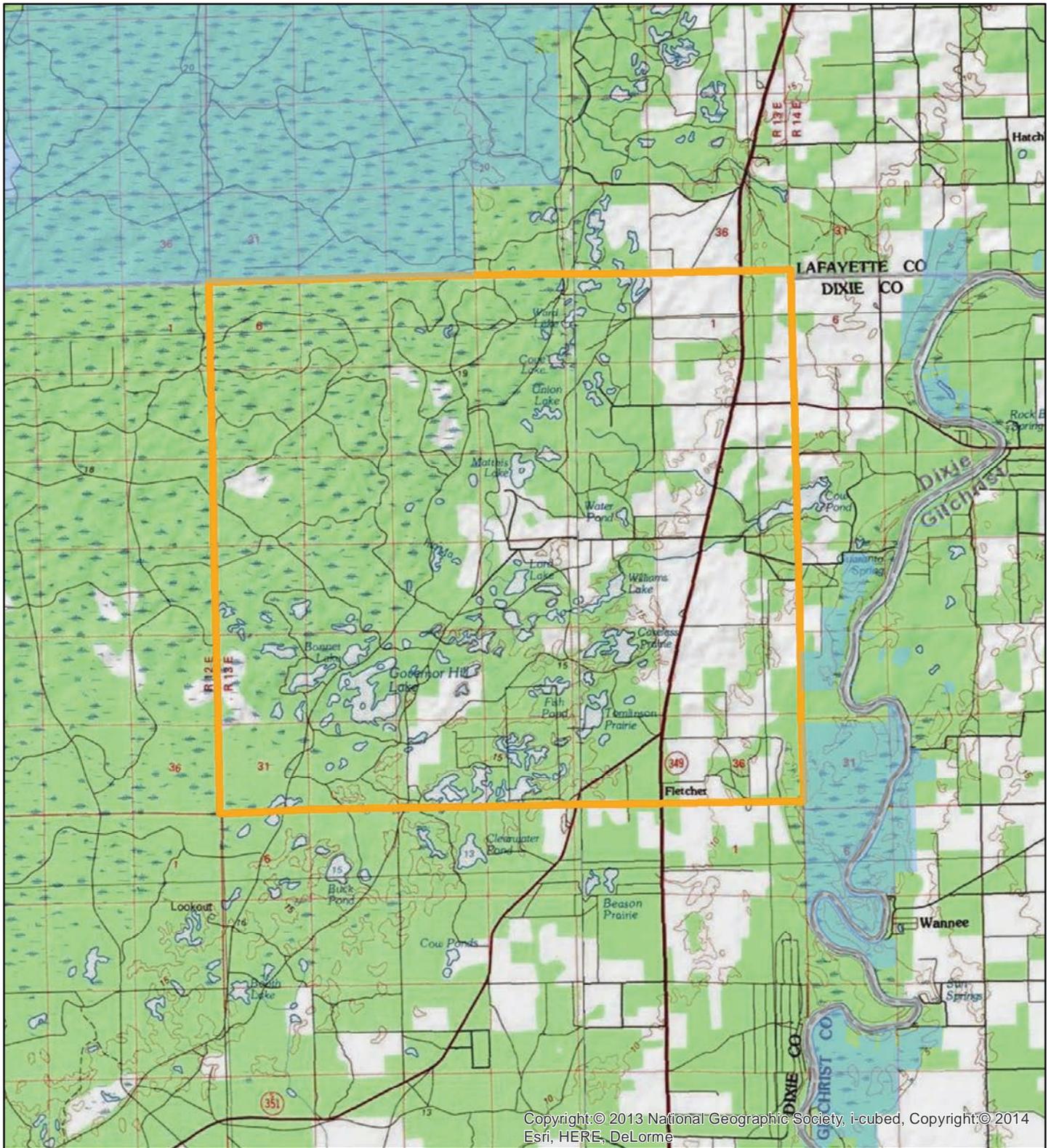
Dixie County has requested the District's help in developing dispersed water storage projects on approximately 11,000 acres of privately owned land in Northeast Dixie County. A Project Area Map is attached to this memorandum. During the recent droughts, county officials and the public have become more keenly aware of the need to disperse water into the wetlands in order to recharge the local aquifer, springs and lakes. Several private wells in the Old Town area and most of the ponds and lakes went completely dry during the drought of 2012.

The county has requested that the District consider using the same techniques that we used to restore Mallory Swamp back in 2003. Most of the projects will focus on restoring the natural hydrology by installing flashboard risers or rock dams at high points in the drainage canals (excavated in the 1970's) to restore surface water levels. Culverts will then be installed under the roads where the canals bisect the wetlands. Water will then disperse out into the wetlands and flow slowly in an easterly direction to natural recharge areas instead of flowing rapidly to the river.

Once specific projects are identified, the County and District staff will meet with the private landowner to discuss the projects. The County will act as an agent for the landowner and apply for the proper permits. The District will provide construction management in accordance with the interlocal agreement. The County and/or the private landowner will maintain the system as permitted. A proposed interlocal agreement is attached to this memorandum.

Funds for this project will come from the \$1,548,000 grant that the Florida Department of Environmental Protection recently awarded to the District for the Middle Suwannee River Springs Restoration and Aquifer Recharge Initiative. In separate memos over the last two months, the Governing Board has already approved the purchase of rock, flashboard risers, culverts, and construction services. Funds for this project are included in the Fiscal Year 2013/2014 budget under program 2.2.1 – Water Resource Development Projects.

BCK/tm
Attachments



Middle Suwannee River Springs Restoration and Aquifer Recharge Project in Dixie County

Project Area

- Township 8 South Range 13 East
- SRWMD Ownership

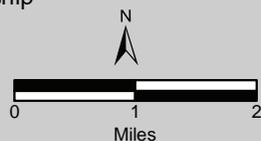


Exhibit A



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001. Map Created on 4/29/2014

INTERLOCAL AGREEMENT
BETWEEN
SUWANNEE RIVER WATER MANAGEMENT DISTRICT
AND
DIXIE COUNTY, FLORIDA

This Interlocal Agreement is made and entered into this ____ day of _____, 2014, by and between the Suwannee River Water Management District, a Florida water management district created and operating under Ch. 373, Florida Statutes, (hereinafter called the "DISTRICT"), and Dixie County, a political subdivision of the State of Florida (hereinafter called the "COUNTY"), (all of the foregoing may be collectively called the "PARTIES"), and pursuant to Section 163.01, Florida Statutes, and the PARTIES agree as follows:

WITNESSETH:

WHEREAS, the DISTRICT is a Florida water management district created and operating under Ch. 373, Florida Statutes; and,

WHEREAS, the DISTRICT is empowered to take actions to prevent flooding and protect water quality and supply within its boundaries; and,

WHEREAS, the COUNTY is a political subdivision of the State of Florida and a charter county as that term is used in Article VIII, Section 1(f), Florida Constitution; and,

WHEREAS, the COUNTY is given its home rule powers by the Florida Constitution, Section 125.01, Florida Statutes, and other provisions of Florida Law and such powers include the protection of water quality within its boundaries; and,

WHEREAS, the DISTRICT has created the "Middle Suwannee River Springs Restoration and Aquifer Recharge Project in Dixie County" (hereinafter called the "PROJECT"); and,

WHEREAS, the PROJECT is located in Dixie County; and,

WHEREAS, the primary objectives of the PROJECT are to increase surface water storage and aquifer recharge; which will reduce flooding and benefit springs and agricultural users by providing water for withdrawals that would otherwise reduce spring flow; and,

WHEREAS, the DISTRICT has applied for and been awarded a grant by the State of Florida to fund a portion the PROJECT; and,

WHEREAS, as part of such award, the DISTRICT and the COUNTY have agreed to participate in the funding of the PROJECT and work together to assure that the PROJECT is a success; and,

WHEREAS, the PARTIES have reached an agreement between them as to the matters set out above and wish to formalize such agreement by committing such agreement to writing.

NOW, THEREFORE, for and in consideration of the mutual covenants, promises and agreements herein contained, and other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the PARTIES hereby agree as follows:

1. The foregoing recitals are true and correct and incorporated herein by this reference.
2. The following terms shall have the following meanings herein unless a contrary intention is clearly expressed:
 - 2.1 *AGREEMENT* shall mean this interlocal agreement.
 - 2.2 *COUNTY* shall mean Dixie County, a political subdivision of the State of Florida.
 - 2.3 *DISTRICT* shall mean the Suwannee River Water Management District, a Florida water management district created and operating under Ch. 373, Florida Statutes.
 - 2.4 *PARTIES* shall mean the DISTRICT and the COUNTY.
 - 2.5 *PROJECT* shall mean the "Middle Suwannee River Springs Restoration and Aquifer Recharge Project in Dixie County" as more particularly described on the attached Exhibit "A".
 - 2.6 *PROJECT FUNDS* shall mean the funds to be used to construct and complete the PROJECT.
3. PARTIES AGREE TO WORK COOPERATIVELY TO COMPLETE THE PROJECT. The PARTIES agree to work cooperatively to complete the PROJECT. The PROJECT may be organized into phases based on available funding, time and land accessibility as shown on Exhibit "A". Other areas of improvement may be made in this area by the mutual written consent of both PARTIES.
4. RESPONSIBILITIES:

DISTRICT Shall Provide:

 - 4.1 **Surveying**
The DISTRICT will, at its expense, use a combination of surveying contractors and staff to gather the data needed for design and construction.
 - 4.2 **Preliminary Engineering**
The DISTRICT will, at its expense, provide preliminary engineering for each site included, but not limited to elevation data, culvert sizing, and drainage basin delineation.
 - 4.3 **Construction Materials**
The DISTRICT will, at its expense, provide the water control structures and hard rock as needed for the project.
 - 4.3 **Construction Services**
The DISTRICT will, at its expense, provide construction services through the use of a contractor familiar with the installation of water control structures. The contractor will be selected on a competitive basis and according to DISTRICT procedures. The contractor will install all water control structures according to the

final engineering plans provided by the COUNTY. The DISTRICT will be responsible for selecting, supervising and paying the contractor.

COUNTY Shall Provide:

4.4 Final Engineering and Construction Plans

The COUNTY will hire, at its expense, a registered professional to develop the final engineering plans. The registered professional will be provided the surveying data and preliminary engineering work by the DISTRICT. The registered professional shall use on their own judgment in finalizing the engineering plans.

4.7 Limerock

The COUNTY will, at its expense, supply crushed limerock for fill around all culverts and flashboard risers. The COUNTY owns the limerock mine and will provide the limerock to the project at no cost to the DISTRICT. To facilitate accounting, the COUNTY will time-date photo each load of limerock, and log its destination (manifest). Additionally, the County will provide a weight ticket on approximately 10 percent of the loads of limerock planned for In-kind use. The County's limerock mine is within 10 one-way miles of the construction site. The nearest scale for "per-load" weight will require an additional 22 miles per load, making it unfeasible/impractical to transport each load for weigh-in. In-kind cost will be based on a per ton rate quoted to the DISTRICT at the closest private mine.

4.8 Trucking of Aggregate

The COUNTY will, at its expense, provide the trucking of aggregate materials to a staging area on the St. Regis Grade with its own trucks. This includes the limerock from the COUNTY'S mine and the hard rock from western Taylor County. For aggregate transportation, the COUNTY shall provide a copy of all load tickets and the number of trucking hours to the DISTRICT for accounting. The accounting for limerock will be as described for limerock in Section 4.7. The private hard rock mine selected by the DISTRICT will invoice the DISTRICT directly for the material. In-kind cost will be based on the DISTRICT contractor's hourly trucking rate.

5. AVAILABLE PROJECT FUNDS: Each PARTY shall contribute only what is needed to complete the agreed upon projects. The following figures are estimates only and shall be considered as not exceed these numbers.

5.1	The COUNTY: (FEMA Rates)	\$15,000 Engineering & Planning \$10,000 Limerock \$ 7,200 Trucking
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5.2	The DISTRICT:	\$100,000.00
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6. REAL PROPERTY TO BE USED FOR THE PROJECT:

6.1 Most of the PROJECT shall be located on private property. The COUNTY shall, at its sole expense, determine the ownership of all parcels of private property needed for the PROJECT, and acquire all necessary agreements from the owners

of such private property so that the PROJECT may be constructed thereon. As a condition precedent to the DISTRICT's obligations hereunder, the COUNTY must obtain all such agreements in writing and in a form acceptable to the DISTRICT and show that such agreements are executed by all of the persons holding a legal interest in private property, to the satisfaction of the DISTRICT.

6.2 The DISTRICT presently owns some of the real property necessary for the PROJECT and agrees to allow the PROJECT to be constructed and maintained on such real property at no charge.

7. PERMITS.

7.1 The COUNTY shall, at its sole expense, obtain all permits required to complete the PROJECT on real property not owned by the DISTRICT. The COUNTY shall, at its sole expense, determine the ownership of all parcels of private property needed for the PROJECT, and acquire all necessary agreements from the owners of such private property so that the COUNTY may act as the agent for the private property owner in applying for all such permits with the private property owner being the permit holder. Further such agreements shall show that the private property owner understands that they will have to comply with the conditions of the permit after construction. As a condition precedent to the DISTRICT's obligations hereunder, the COUNTY must obtain all such agreements in writing and in a form acceptable to the DISTRICT and show that such agreements are executed by all of the persons holding a legal interest in private property, to the satisfaction of the DISTRICT. The DISTRICT will waive all fees for permits it issues needed for the PROJECT.

7.2 The DISTRICT shall obtain all permits needed for the construction and implementation of the PROJECT on DISTRICT owned land at its own expense.

8. GENERAL PROVISIONS.

8.1 This AGREEMENT shall become effective immediately after it is filed with the clerks of the circuit court for Suwannee County and Dixie County pursuant to Section 163.01(11), Florida Statutes.

8.2 All timeframes stated herein above shall begin to run on the date this AGREEMENT is fully executed by all the PARTIES, unless a different timeframe is specified in connection with a particular action item.

8.3 The term of this AGREEMENT shall run from the date this AGREEMENT is fully executed by all the PARTIES until the complete performance by the PARTIES of all obligations specified herein.

8.4 No portion of this AGREEMENT may be terminated, cancelled, amended, revoked, or abandoned except through a written agreement executed by the PARTIES with the same formalities as this AGREEMENT.

8.5 This AGREEMENT contains the entire agreement between the PARTIES and supersedes all prior contracts, agreements or understandings between the PARTIES. Each party represents and warrants to the other that no contract,

agreement or representation on any matter exists between the PARTIES except as expressly set out herein.

8.6 The provisions of this AGREEMENT are for the sole and exclusive benefit of the PARTIES, and no provision of this AGREEMENT shall be deemed for the benefit of any other person or entity.

8.7 Neither party may assign any of its rights under this AGREEMENT voluntarily or involuntarily, whether by merger, consolidation, dissolution, operation of law or any other manner without the prior written consent of the other party.

8.8 Execution of this AGREEMENT in no way affects any of the PARTIES' obligations pursuant to Chapter 267, Florida Statutes concerning the collection of artifacts or the disturbance of the archaeological and historic sites.

8.9 This AGREEMENT shall not be construed to grant any permits or regulatory authority as to any uses or activity contemplated in this AGREEMENT.

8.10 Neither this AGREEMENT nor any notice thereof shall be recorded in the public records of any County.

8.11 Any and all notices, requests or other communications hereunder shall be deemed to have been duly given if in writing and if transmitted by hand delivery with receipt therefore, or by registered mail posted prior to the expiration date for such notice, return receipt requested and first class postage prepaid as follows:

To the COUNTY: Dixie County, Florida
c/o Mike Cassidy, County Manager
P.O. Box 2600
Cross City, FL 32628

To the DISTRICT: Suwannee River Water Management District
c/o Ann B. Shortelle, Ph.D., Executive Director
9225 CR 49
Live Oak, FL 32060

8.12 This AGREEMENT will be governed, construed and enforced in accordance with the laws of the State of Florida. The exclusive jurisdiction and venue for all legal actions arising out of, enforcing, construing and relating to this AGREEMENT shall be the Circuit Court or County Court in and for Suwannee County, Florida. The PARTIES forever waive the right to a trial by jury for all legal actions arising out of, enforcing, construing and relating to this AGREEMENT and agree to have any such actions decided by a judge alone without a jury.

8.13 Notwithstanding anything else herein to the contrary, nothing in the AGREEMENT is intended or is to be construed as a waiver of either party's sovereign immunity or an expansion of liability beyond the limits established as provided under Section 768.28, Florida Statutes, or as otherwise provided by law.

EXECUTED by the DISTRICT on this _____ day of _____, 2014.

GOVERNING BOARD OF THE
SUWANNEE RIVER WATER
MANAGEMENT DISTRICT

By: _____
Don Quincey, Jr.
As Its Chair

ATTEST:

By: _____
Donald R. Curtis, III
Secretary/Treasurer

Approved as to Form:

George T. Reeves
Governing Board General Counsel

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EXECUTED by the COUNTY on this ____ day of _____, 2014.

BOARD OF COUNTY COMMISSIONERS OF
DIXIE COUNTY, FLORIDA

BY: _____

Marvin E. Hunt, Chairman

ATTEST: _____

Dana Clark, Clerk

Approved as to Form:

Jennifer Ellison
County Attorney

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MEMORANDUM

TO: Governing Board

FROM: Kevin Wright, P.E.

DATE: April 25, 2014

RE: Authorization to Amend Contract Number 03/04-258 with the Florida Department of Agriculture and Consumer Services (FDACS) for Continuation of the Two Positions for the Suwannee River Partnership for the Period July 1, 2014 through June 30, 2015

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director to amend Contract Number 03/04-258 with FDACS to continue funding a third of the costs associated with providing two Suwannee River Partnership positions at a cost not to exceed \$51,100 for the period covering July 1, 2014 through June 30, 2015.

BACKGROUND

On October 13, 1998, the District first contracted with FDACS to provide a position which would have the responsibility of providing staff leadership to the Suwannee River Partnership. A second position (Environmental Specialist III) was added in 2002 to assist with work within the District. The present contract, which was signed by FDACS in October 2004, contains a provision to allow contract renewal to provide funding for the two positions.

These positions are jointly funded by FDACS, the Florida Department of Environmental Protection and the District. The persons filling these positions coordinate the local development and implementation of an overall work plan for the Suwannee River Partnership in the Suwannee and Santa Fe River Basins.

This amendment provides the District's share (33.33 percent of the total salary and benefits associated with these positions) of funding during FDACS Fiscal Year 2014-2015 which runs July 1, 2014 through June 30, 2015.

Funds are budgeted in the District's current fiscal year AG Team Program budget and preliminary fiscal year 2015 budget.

KW/tm

MEMORANDUM

TO: Governing Board
FROM: Kevin Wright, P.E.
DATE: April 25, 2014
SUBJECT : Authorization to Amend and Extend Contract Number 10/11-021 for Suwannee River Partnership (SRP) Cooperative Conservation Technician Services with Florida Department of Agriculture and Consumer Services (FDACS)

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director to amend contract number 10/11-021 to add a fifth Conservation Technician position and extend the contract to co-fund the Conservation Technician positions associated with the SRP program with FDACS for a contract period of twelve months. The District's cost for the new position will not exceed \$45,000 and the District cost for all five positions will not exceed \$175,000.

BACKGROUND

FDACS and the Suwannee River Water Management District (District) have recognized the need to provide technical support services to farmers operating within the District to implement and maintain Best Management Practices (BMPs). These services have been critical to the overall SRP mission to help protect and conserve water in the District.

FDACS and the District have been providing funds for this effort for the last six years with FDACS entering into agreements with the Gilchrist County Soil & Water Conservation District, Lafayette County Soil & Water Conservation District, and Suwannee County Conservation District for the current four positions. The Conservation Districts employ four conservation technicians who work under the direction of FDACS to supply assistance with BMPs and outreach services to the farmers. A fifth technician is being requested by FDACS this year to assist with increased implementation efforts in the upcoming Suwannee Basin Management Action Plan (BMAP) area. The new technician will provide services in several of the western counties, freeing up two of the current technicians to handle the increased workload in the Suwannee BMAP area. The technicians and associated areas of responsibility are:

Garrett McCray – Suwannee, Hamilton, and Lafayette Counties
William Hart – Suwannee, Hamilton, and Lafayette Counties
John Stubblefield – Gilchrist, Dixie, Levy, and Alachua Counties
Scott Tucker - Alachua, Columbia, Gilchrist, Union, and Bradford Counties
New Technician - Jefferson, Taylor, and Madison Counties

Among other things, these technicians work one-on-one with farmers to help implement BMPs for fertilizer, irrigation, and waste management.

Long-term discussions with FDACS regarding the new technician have been ongoing so funds for the first three months (July 1 – September 30, 2014) were budgeted in the District's current fiscal year Ag Team Program budget and funds for the full year (October 1, 2014 – September 30, 2015) are in the preliminary fiscal year 2015 budget.

KW/tm

MEMORANDUM

TO: Governing Board
FROM: Kevin Wright, P.E., Ag Team
DATE: April 25, 2014
RE: Approval to Enter Into Contracts for the 3rd Round District Agricultural Cost-Share Program for FY 13/14

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director to enter into contracts for the 3rd Round FY13/14 District Agricultural Cost-Share Program with 14 applicants.

BACKGROUND

The Governing Board authorized \$1,500,000 for agricultural water conservation cost-share activities District wide for FY13/14. The activities include irrigation retrofits, water conservation technologies, and water savings pilot projects.

The applications for the 3rd Round FY13/14 were accepted between January 4, 2014 and April 4, 2014. Fourteen applicants are recommended for the 3rd Round FY13/14 of District agricultural cost-share program. This includes 21 center pivot retrofits, which are estimated to reduce irrigated pumpage by 336 million gallons of water annually or just over 0.9 million gallons per day.

This funding program also includes:

- Two Weather Stations
- Ten New Controller Panels
- One Pump Upgrade
- Eleven GPS End Gun Shutoffs
- Nine Remote Controlling Devices

The total District cost share funds to be dispersed in the 3rd Round of FY13/14 is \$225,750. The total grower portion for these items will be \$105,000 or 32% of the equipment cost. The total District cost-share funds dispersed in FY13/14 is \$650,875. Attachment A is a list of the proposed recipients, proposed funding amounts, and best management practices.

KW/tm
Attachment

Attachment A

Owner Name	Estimated District Cost-Share	District Retrofit	Weather Stations	New Panel	Pump Upgrades	End Gun Shut off	Remote Control
Seldom Rest	\$ 30,500	4					
Suwannee Farms	\$ 15,250	2					
Mike Tice	\$ 30,500	4					
Roberson Brothers	\$ 15,250	2					
Don Wainwright	\$ 16,775	1		1	1	1	1
Kevin Dasher	\$ 25,975	1	1	4		4	
Donald Graham	\$ 15,250	2					
Jason Dicks	\$ 7,625	1					
Sanchez Farms	\$ 8,300			2		2	
David Corbett Farms	\$ 15,450			3		3	3
Dean Jerkins	\$ 15,250	2					
Roger Davis	\$ 17,000	2	1				
Alliance Dairy	\$ 11,875						5
Sam Jones	\$ 750					1	
Total Estimated	\$ 225,750	21	2	10	1	11	9

MEMORANDUM

TO: Governing Board

FROM: Tim Sagul, P.E., Division Director, Resource Management

DATE: April 25, 2014

RE: Permitting Summary Report

Environmental Resource Permitting (ERP) Activities

Permit Review

The following table summarizes the environmental resource permitting activities during the month of March 2014.

		Received				
ERP	Exemption Requests	Noticed Generals	Generals (WOD and SWERP)	10-2 Self Certifications	Individuals (WOD and SWERP)	Conceptual
	2	2	6	7	5	0
		Issued				
	Exemption Requests	Noticed Generals	Generals (WOD and SWERP)	10-2 Self Certifications	Individuals (WOD and SWERP)	Conceptual
	4	0	1	7	2	1

The following Individual Environmental Resource Permits were issued by staff, pursuant to 373.079(4)(a), Florida Statutes, in March 2014.

File Number	Project Name	County	Issue Date
ERP08-0156M2	Fanning Springs Dock Modification	Levy	3/7/14
ERP11-0036M	Buckeye Red Padgett Road Borrow Pit Modification	Taylor	3/17/14

Inspections and as-built certification

The following chart shows staff activity on projects that have been permitted from January 1, 2011 to March 31, 2014.

	Issued	Under Construction	Operation & Maintenance*	Construction Inspections	As-built Inspections
Permit Type				March 2014	March 2014
Exempt	158	134	24	0	0
Noticed General	309	211	98	2	5
General	269	167	102	10	8
10-2 Self Certifications	49	30	19	0	0
Individual	67	54	13	3	0
Conceptual	7	7	0	0	0
TOTAL	859	603	256	15	13
PERCENT		70%	30%		

*O& M includes permits that have expired and were not constructed.

Water Use Permitting and Water Well Construction

The following table summarizes water use and water well permitting activities during the month of March.

March 2014	Received		Issued
Water Use Permits	29		19
Water well permits issued: 159			
Abandoned/Destroyed	22	Livestock	0
Agricultural Irrigation	11	Monitor	21
Aquaculture	0	Nursery	2
Climate Control	0	Test	0
Fire Protection	0	Public Supply	3
Garden (Non Commercial)	0	Self-supplied Residential	97
Landscape Irrigation	0	Drainage or Injection	0
Commercial or Industrial	1	Remediation Recovery	2

MEMORANDUM

TO: Governing Board
FROM: Tim Sagul, P.E., Division Director, Resource Management
DATE: April 25, 2014
RE: Enforcement Status Report

Matters Staff is attempting to gain compliance without enforcement action

Respondent	Justin M. Fitzhugh
Enforcement Number / County	CE05-0046 / Columbia
Violation	Non-Functioning Stormwater Management System & Failure to Submit As-Builts
Legal Counsel	Brannon, Brown, Haley & Bullock
Date Sent to Legal	July 1, 2010
Target Date	Ongoing
Legal Fees to date	\$2,111 (approximate)

This violation is for a non-functioning surface water management system and failure to submit as-built certification forms.

Staff inspected site on March 7, 2013. Vegetation cleared, the retention pond is still not in compliance. Staff contacted new owner, Joe Peurrung. Staff has requested that the current attorney cease work on the enforcement file. In the event that the current owner does not follow through with correcting the violation, staff will have the file reopened. Owner's engineer has contacted District staff and has been working on a corrective plan. **Results of geotechnical work have pushed the projected April 1 submittal back to mid-May.**

Respondent	Richard Oldham
Enforcement Number / County	CE10-0024 / Bradford
Violation	Unpermitted Pond & Deposition of Spoil Material
Legal Counsel	Brannon, Brown, Haley & Bullock, P.A.
Date sent to legal	October 13, 2011
Target Date	Ongoing
Legal Budget / Legal Fees to date	\$5,000 / \$2,473

This violation is for construction of a pond without a permit and deposition of spoil material in a flood area.

Richard Oldham and Diana Nicklas were served with an Administrative Complaint and Order and the time for filing a petition for hearing lapsed.

Counsel filed a Petition for Enforcement in the Circuit Court for Bradford County and had Oldham and Nicklas personally served. The file was transferred from Brannon, Brown, Haley & Bullock, P.A., to Board Counsel for resolution.

Respondent	Larry R. Sigers
Enforcement Number / County	CE08-0072 / Columbia
Violation	Unpermitted Dredge & Fill
Legal Counsel	Robinson, Kennon & Kendron, P.A.
Date sent to legal	October 5, 2011
Target Date	Ongoing
Legal Budget / Legal Fees to date	\$7,500 / \$7,517.00

A Consent Agreement was entered into with Mr. Sigers as a result of violations of District Rules. The replanting has failed and staff has contacted Mr. Sigers. To date there has been no response from Mr. Sigers. Staff to follow up with this before the next board meeting.

Respondent	Cannon Creek Airpark
Enforcement Number / County	CE05-0031/ Columbia
Violation	Unpermitted Construction
Legal Counsel	Tommy Reeves
Date sent to legal	February 2006
Target Date	In Permit Process
Legal Fees to date	\$7,048.50

This enforcement action has been on-going for a number of years. This involves work that was done within the subdivision to alleviate flooding. The work was done without a permit. Columbia County officials are working on a stormwater project that may alleviate the practical need to obtain compliance with the existing District permit, but instead would require that the permit be modified to reflect the system as constructed.

District staff is currently reviewing an ERP application to implement one phase of the County's master stormwater plan that includes the Cannon Creek area, which should address the remaining drainage problems for this project. The District is waiting for Columbia County to respond to the mitigation offer before taking further action on the permit application.

Columbia County responded to the request for additional information. Staff is reviewing the submittal in regards to the proposed wetland mitigation offer.

District staff met with Columbia County on February 28, 2012, to discuss outstanding RAI items and expect to soon receive additional information from the County. Columbia County proposes to "bundle" the wetland mitigation required for this project with mitigation being provided for a Home Depot project. Staff plans to discuss this approach with the District's Governing Board.

A permit for this project was issued on August 6, 2012. Staff is working with Columbia County on an appropriate resolution.

Matters the Governing Board has directed staff to take enforcement

Respondent	Charlie Hicks, Jr.
Enforcement Number / County	CE07-0087 / Madison County
Violation	Unpermitted Construction in Floodway
Legal Counsel	Brannon, Brown, Haley & Bullock, P.A
Date sent to legal	October 30, 2008
Target Date	Ongoing
Legal Fees to date	\$21,536.50

The violation consists of construction of a structure in the floodway, without obtaining a Works of the District permit. The case has been before this court several times.

The nonjury trial on damages was conducted on April 3, 2012. The Court entered its Final Judgment awarding the District a total amount of \$31,794.07, which consisted of a \$10,000 penalty, an award of attorneys' fees of \$19,454.50, and legal and investigative costs totaling \$2,339.57. The file was transferred from Brannon, Brown, Haley & Bullock, P.A., to Board Counsel for resolution.

Respondent	EI Rancho No Tengo, Inc.
Enforcement Number / County	CE05-0017 / Columbia
Violation	Unpermitted Construction
Legal Counsel	Tommy Reeves
Date sent to legal	January 2006
Target Date	Ongoing
Legal Fees to date	\$253,160.50

This enforcement matter has been ongoing since 2006. After multiple court hearings, and in accordance with Court rulings, a Notice of Sheriff's Sale was sent to the parties by certified mail.

The Sheriff's Sale of Defendant's real property pursuant to two writs of execution occurred on May 3, 2011. The Executive Director and Counsel were present at the sale. After an opening bid by Jeffrey Hill of ten dollars, Mr. Still bid \$390,000, which was also the highest bid. Twenty-two minutes prior to the sale, Jeffrey Lance Hill, Sr., filed a chapter 12 case with the U.S. Bankruptcy Court in Jacksonville, Florida. Counsel has since consulted with Lance Cohen, a bankruptcy attorney in Jacksonville, whom the District retained in 2008 when EI Rancho No Tengo, Inc., filed a bankruptcy case. Mr. Cohen is of the opinion that because Mr. Hill filed for bankruptcy prior to the Sheriff's Sale, the District's interest in quieting title would best be served in bankruptcy court. Therefore, Staff has directed Counsel to work with Mr. Cohen again to efficiently and expeditiously secure title to the land in the District.

On March 22, 2012, the Bankruptcy Court granted the District's motion to dismiss the Chapter 12 bankruptcy case filed by Jeffrey Hill. On March 28, 2012, District staff recorded the Sheriff's deed with the Columbia County Clerk's Office.

On May 16, 2012, Mr. Hill filed a Notice of Appeal of the Bankruptcy Court's May 3rd Order. The District's bankruptcy counsel, Lance Cohen, is responding to the appeal. Staff was directed to meet with the newer Board members individually to bring them up to date and after this was done to schedule a meeting with Mr. Hill, Mr. Williams and Mr. Reeves to discuss possible settlement. The parties have met, but a settlement was not reached.

The District's bankruptcy counsel, Lance Cohen, filed an Answer Brief on September 10, 2012, in Jeffrey Hill's appeal of the Bankruptcy Court's dismissal of his Chapter 12 case. The case is now fully briefed and, therefore, either oral argument or a written decision should occur or be issued before the end of the year. A mediation meeting was held July 29 at the Federal Courthouse in Jacksonville. The judge gave an October 15, 2013 deadline for resolution. Mr. Quincey, at the direction of the board, is working with Mr. Hill and will bring back a proposed settlement to the Board. No settlement was reached at the October 2013 Governing Board meeting. Counsel was directed to pursue a quiet title action.

On January 24, 2014, the U.S. District Court entered its order affirming the Bankruptcy Court's dismissal of Mr. Hill's bankruptcy case. Mr. Hill has appealed this matter to the 11th Circuit Court of Appeal in Atlanta.

Plaintiff	Jeffrey L. Hill, Sr. and Linda P. Hill
Enforcement Number / County	CE11-0045 / Columbia
Violation	NA
Legal Counsel	SRWMD Insurance Legal Counsel
Date sent to legal	August 2011
Target Date	Ongoing
Legal Fees to date	\$9,550

This is not a District enforcement matter, but appears to have been prompted by one. This matter concerns a circuit court complaint recently filed against the District by Jeffrey and Linda Hill arising out of the District's enforcement litigation against El Rancho No Tengo, Inc. In summary, the Complaint alleges that the District has violated Plaintiffs' personal and property rights, acted with recklessness and malice, taken Plaintiffs' personal and property, forced Mr. Hill into bankruptcy, and caused Plaintiffs psychological and emotional harm. The request for relief includes returning all real and personal property taken, permanently enjoining the District from taking Plaintiffs' property, damages in the amount of \$1,000,000.00, renewal and reinstatement of a writ dated August 4, 1991, and costs and attorney's fees. District Counsel has responded by filing a motion to dismiss, strike and for more definite statement. Counsel is currently researching whether a judgment on the merits may also be available at this stage of the proceeding. In any event, Counsel will soon request a hearing on the District's motion(s).

On October 20, 2011, Plaintiffs served an Amended Complaint to which Counsel responded by serving an Amended Motion to Dismiss and Strike. Counsel also provided a draft Motion to Award [\$57.105, F.S.] Attorney's Fees to Plaintiffs on November 17, 2011. Counsel attended a hearing on the District's amended motion to dismiss and strike the amended complaint on December 9, 2011. The Court dismissed three counts of Hills' amended complaint and struck three more, but also gave the Hills 30 days from the date the order is signed to file a second amended complaint.

Counsel drafted and delivered an order to the Hills for review and comment on December 19, 2011. Comments on the draft order are due from the Hills to Counsel on December 22, 2011, at which time Counsel will send a proposed order to Judge Parker. Once a second amended complaint is filed by the Hills, Counsel will prepare an answer with affirmative defenses.

Rather than commenting to Staff Counsel on the District's draft proposed order, Plaintiff's filed their "Objection to Proposed Order," but not before Staff Counsel submitted the District's proposed order to Judge Parker on December 26, 2011. Thereafter, the District's proposed

order was entered and Plaintiffs filed a timely motion for rehearing. On January 25, 2012, this case was transferred from Staff Counsel Jennifer Springfield to Staff Counsel Lindsey Lander. In February, this case was transferred to the District's Insurance Claim Services.

A hearing was set for October 5, 2012, regarding the Plaintiffs Motion for Rehearing on the Court's order dismissing and striking the amended complaint and allowing Plaintiffs 30 days leave to file a second amended complaint. Mr. Quincey, at the direction of the Board, is working with Mr. Hill and will bring back a proposed settlement to the Board. No settlement was reached at the October 2013 Governing Board meeting.

A hearing on the District's amended motion for summary judgment (among other of Plaintiffs' motions) occurred on February 6, 2014. **Additionally, Mr. Hill filed a complaint in Federal Court on March 24, 2014.**

Respondent	Jeffrey Hill / Haight Ashbury Subdivision
Enforcement Number / County	CE04-0003 / Columbia
Violation	Not Built in Accordance with Permitted Plans
Legal Counsel	Tommy Reeves
Date sent to legal	May 2006
Target Date	Ongoing
Legal Fees to date	\$13,176

This enforcement activity has been ongoing for several years. At the hearing on January 31, 2011, the Court granted the District's motion for summary judgment in this case. The judge's order requires Mr. Hill to comply with the corrective actions specified in the District's final order, imposes a civil penalty, and awards the District its costs and attorney's fees.

Since the Bankruptcy Court's automatic stay is no longer in effect due to the dismissal of Jeffrey Hill's Chapter 12 case (see above discussion under Suwannee River Water Management District v. El Rancho No Tengo, Inc.), Counsel intends to ask the Court to schedule another case management conference, as well as a hearing to determine the civil penalty amount and the amount of the District's costs and attorney's fees, all of which have already been awarded. During the pendency of the bankruptcy proceeding, Staff Counsel drafted an agreement between the District and the County setting forth the County's offer to obtain the necessary legal access and perform the correction action required on the stormwater management system. Thereafter, the District would transfer the permit to the County as the perpetual operation and maintenance entity. In exchange for the County's assistance, and other actions agreed to by the County to help the District resolve two other long-standing ERP violations, the District contemplates donating an approximate 42-acre parcel of land on Alligator Lake that adjoins County-owned property.

Columbia County Attorney, Marlin Feagle, has reviewed the draft interlocal agreement (ILA) and County Manager is still interested in pursuing this approach. Staff from the District and County are editing the agreement and expect to present it to the Governing Board at their August meeting.

The Governing Board approved the ILA, but the Columbia County Commission chose not to pass the agreement. They wish to continue working with the District on a revised agreement. Staff is waiting to hear back from Columbia County staff.

Respondent	Jeffrey Hill / Smithfield Estates-Phase 1
Enforcement Number / County	CE04-0025 / Columbia
Violation	Not Built in Accordance with Permitted Plans
Legal Counsel	Tommy Reeves
Date sent to legal	May 2006
Target Date	Ongoing
Legal Fees to date	\$13,176

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MEMORANDUM

TO: Governing Board

FROM: Ann B. Shortelle, Ph.D., Executive Director

DATE: April 24, 2014

RE: Consideration of Detailed Assessment for the Exchange and Sale of Lands with U.S. Forest Service

RECOMMENDATION

Staff recommends the Governing Board authorize staff to conduct a detailed assessment for the exchange and sale of lands with the U. S. Forest Service in Columbia County.

BACKGROUND

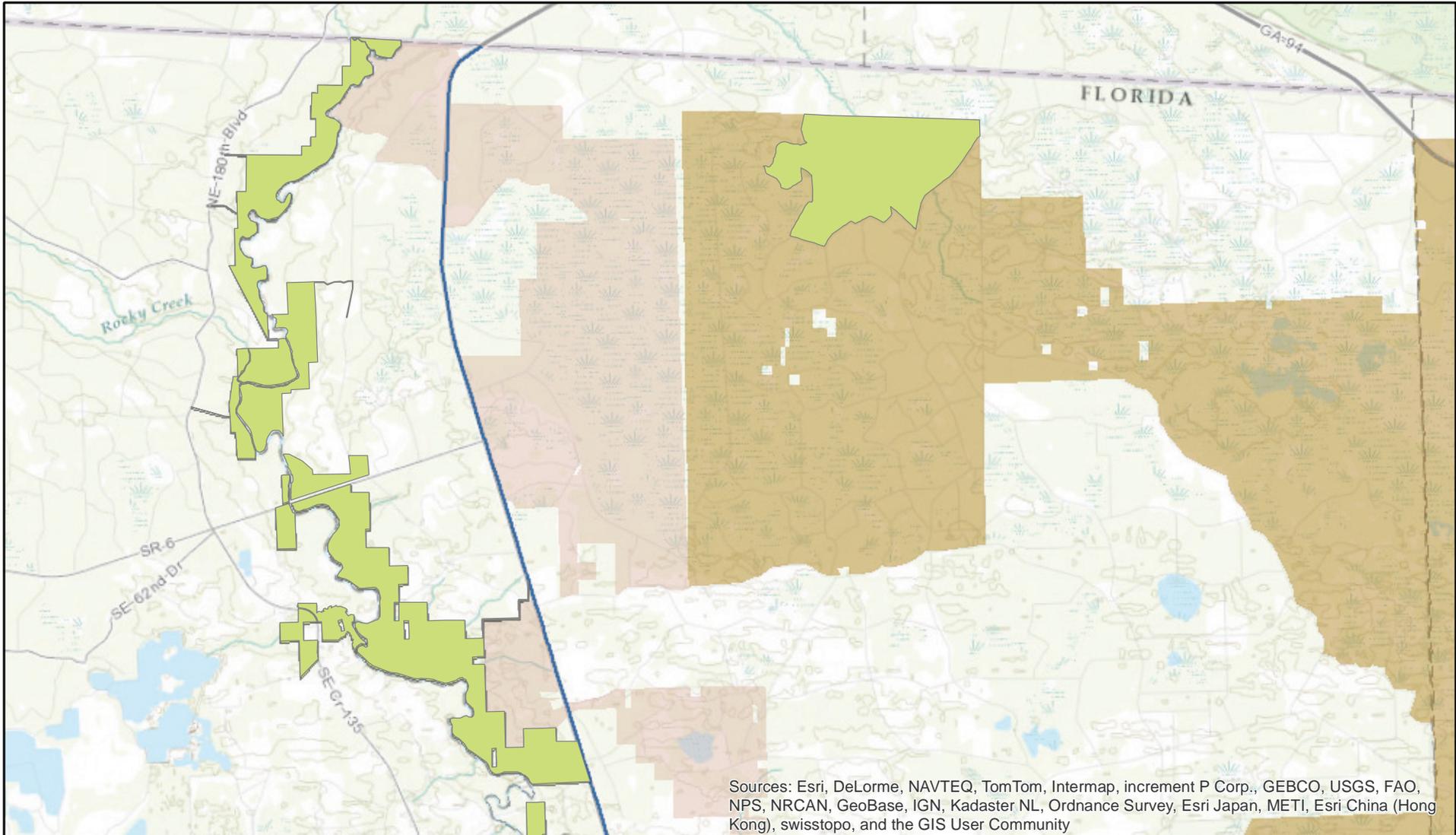
On August 15, 2000, the District acquired 15,236 acres in the Sandlin Bay area of Columbia County from Virginia Forest Investments. Sandlin Bay is a large wetland system in the upper Suwannee River basin. The property adjoins the Osceola National Forest and is within the boundary for additional acquisition by the U. S. Forest Service (Forest Service). At the time of the District's purchase it was the intent of both parties to eventually resell the property to the Forest Service. Through a series of transactions, 13,213 acres have been sold to the Forest Service by way of funding from a combination of Congressional appropriations and mitigation funds.

Forest Service staff recently approached the District with a proposal combining purchase and exchange that would result in the transfer of the remaining 2,023 acres. The Forest Service currently has \$440,000 of federal funding that it can allocate to this project and the District holds approximately \$106,000 of mitigation funds related to a mining permit granted to PCS Phosphate. The mitigation fund was established in 2002 and is held by the District under an agreement with the Florida Department of Environmental Protection. The funds are to be used to purchase property in the upper Suwannee River basin. The Forest Service purchase of Sandlin Bay lands from the District was a specifically identified project at the time the fund was established. Funds will be transferred to the Forest Service and then paid to the District for the purchase of the land.

The Forest Service also owns and would like to exchange approximately 474 acres acquired for the Florida National Scenic Trail that lie along or in close proximity to the Suwannee River. There are a total of 31 parcels, 14 of which, totaling about 367 acres, staff assess as fitting the District's mission.

The Lands Committee reviewed the potential sale and exchange at its meeting on April 23, 2014. The Committee approved forwarding the recommendation for detailed assessment to the Governing Board for consideration.

CH/jd
Attachments



Sources: Esri, DeLorme, NAVTEQ, TomTom, Intermap, increment P Corp., GEBCO, USGS, FAO, NPS, NRCAN, GeoBase, IGN, Kadaster NL, Ordnance Survey, Esri Japan, METI, Esri China (Hong Kong), swisstopo, and the GIS User Community

Sandlin Bay

Columbia County, Florida

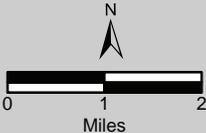


SRWMD Ownership

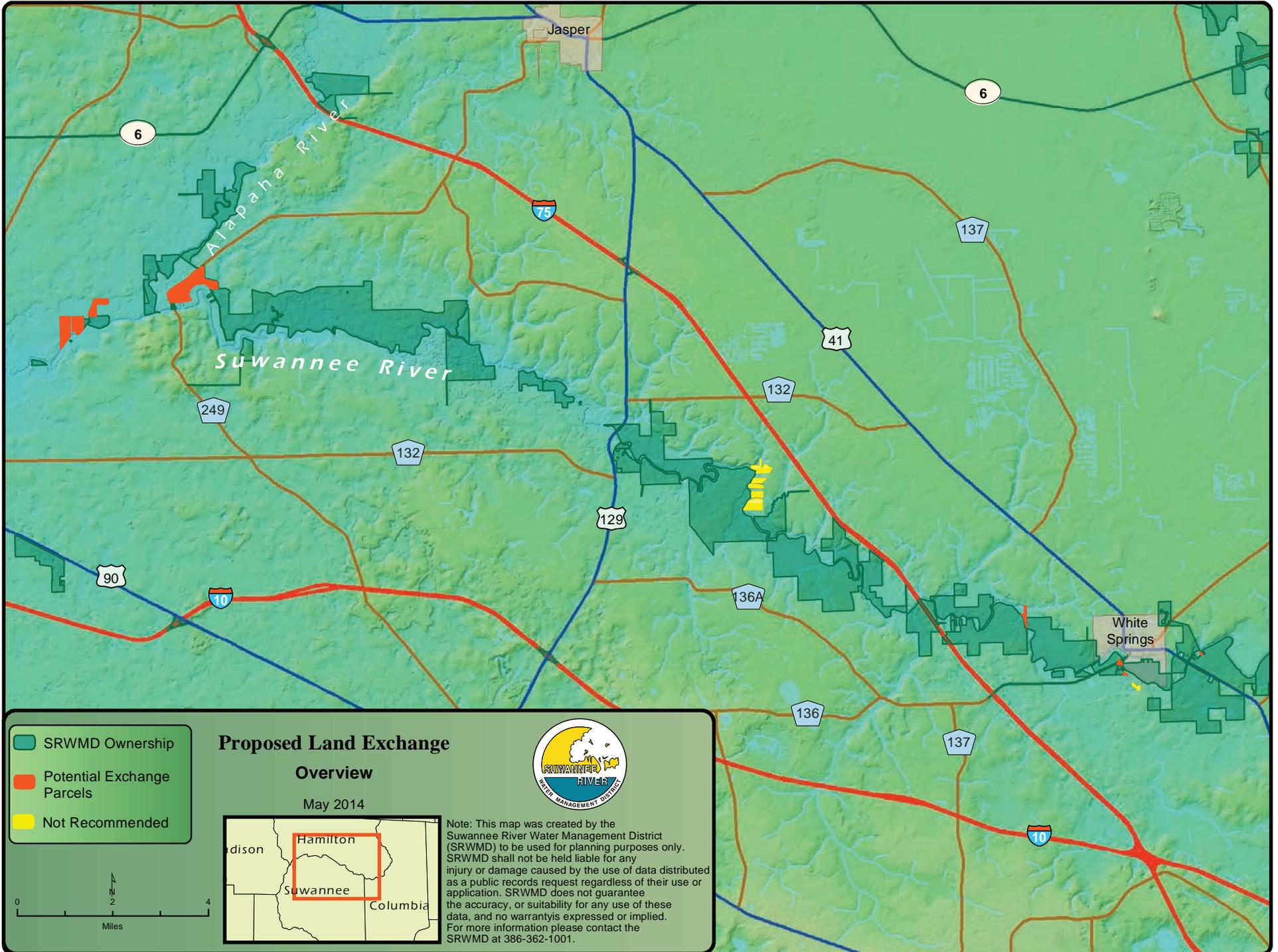


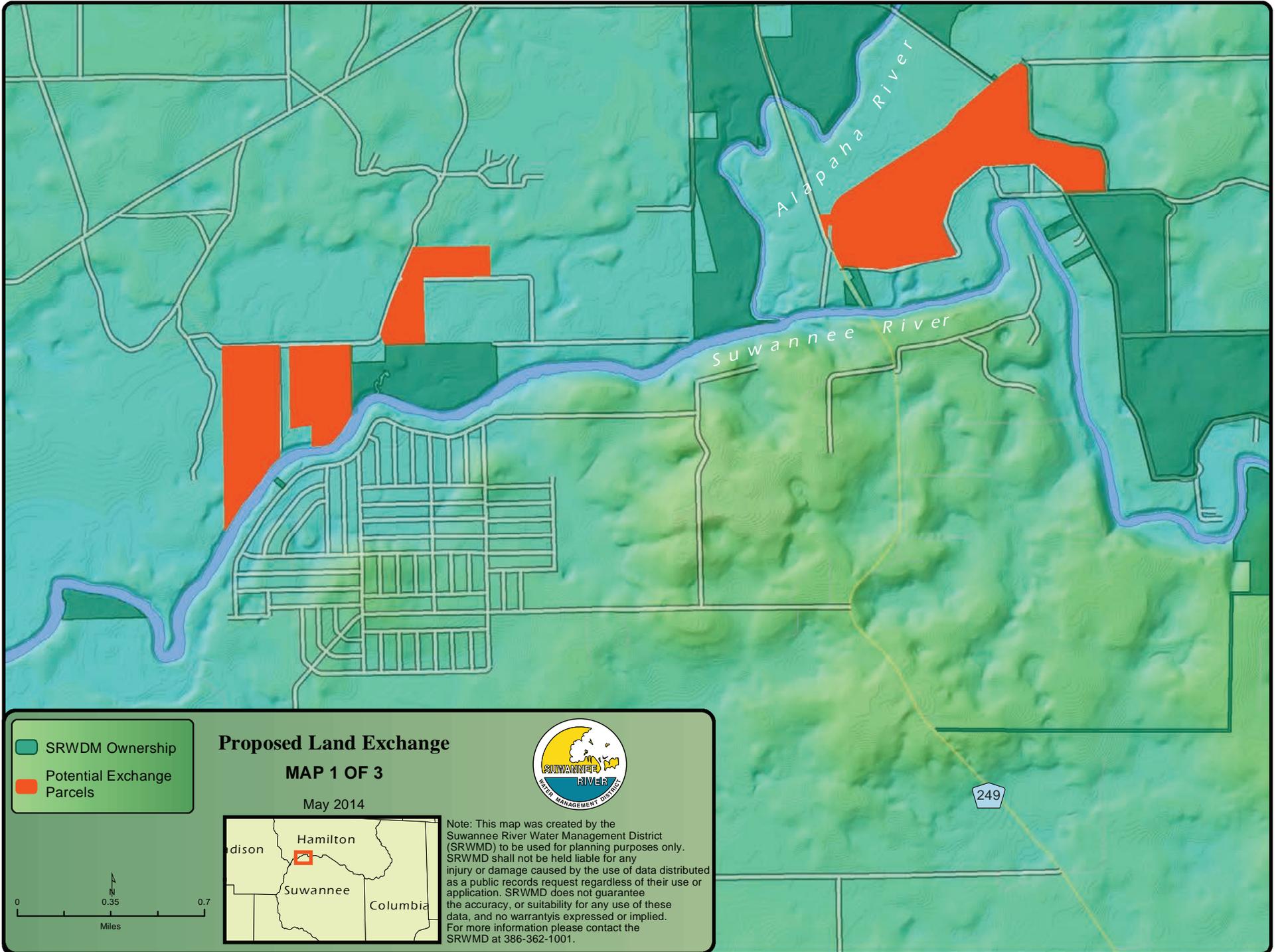
Other Conservation Lands

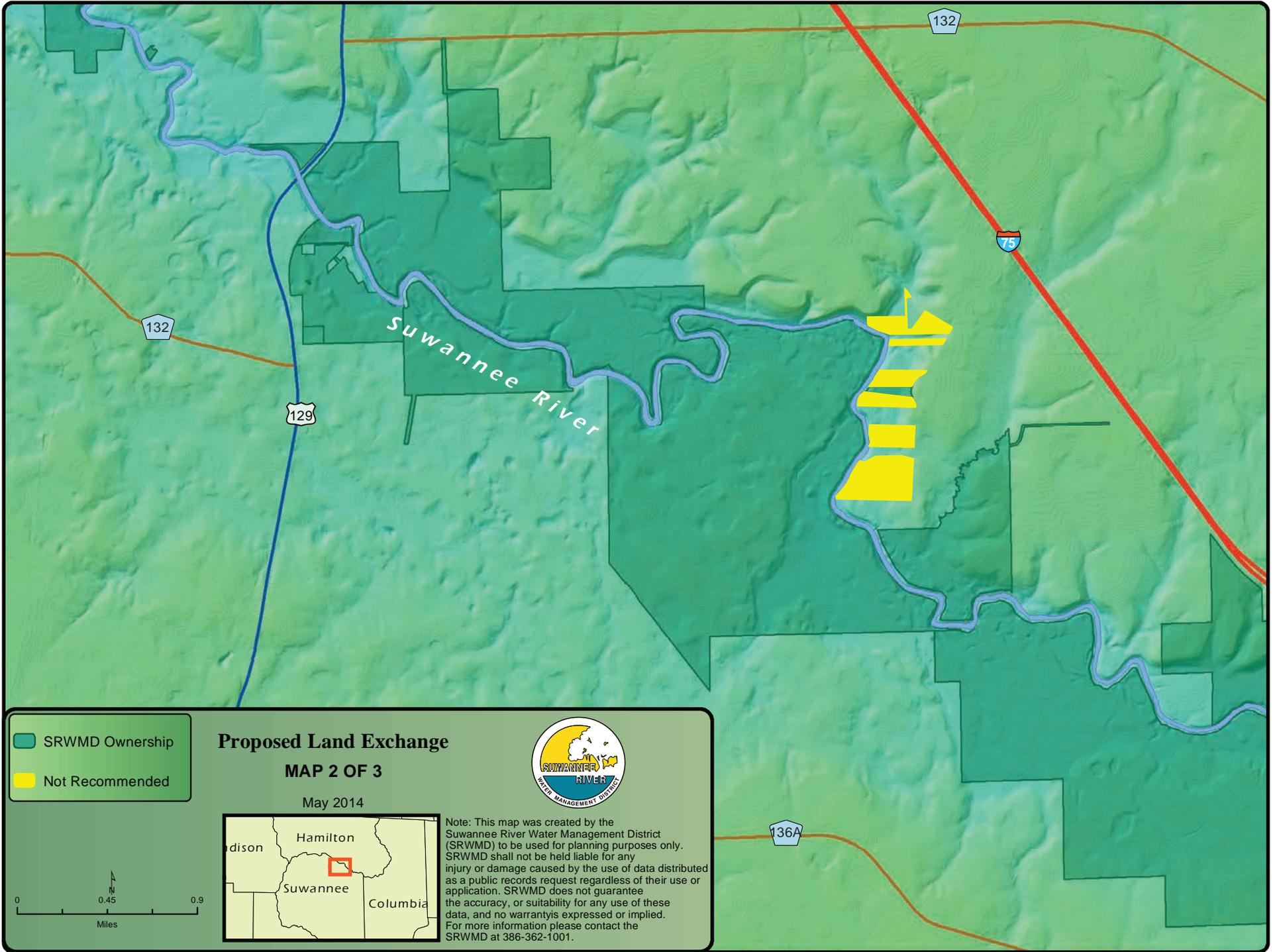
-  Conservation Easements
-  US Dept. of Agriculture, Forest Service



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001. Map Created on 10/17/2013







- SRWMD Ownership
- Not Recommended

Proposed Land Exchange

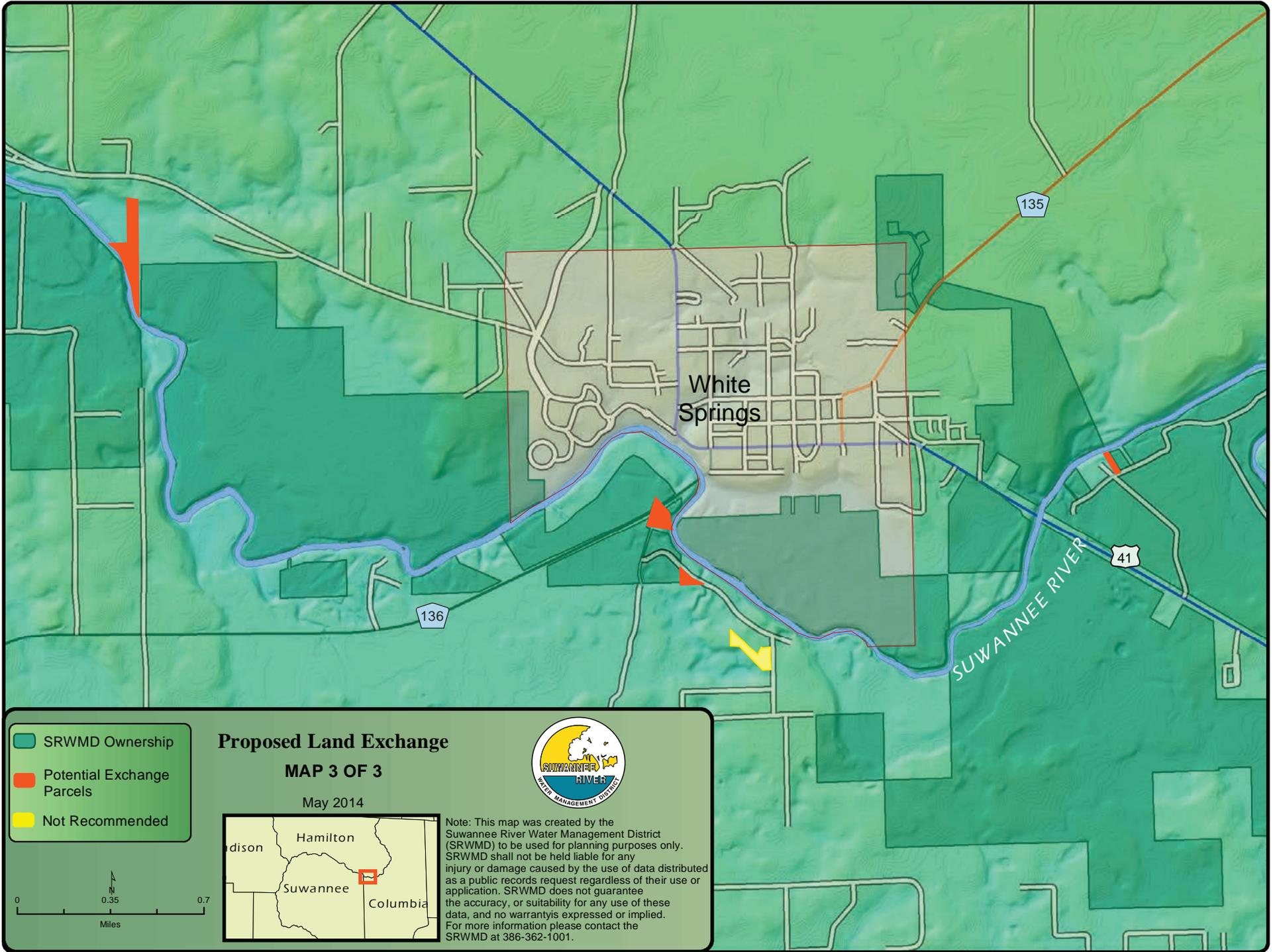
MAP 2 OF 3

May 2014



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.





- SRWMD Ownership
- Potential Exchange Parcels
- Not Recommended

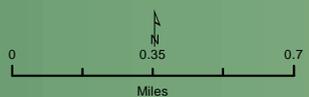
Proposed Land Exchange

MAP 3 OF 3

May 2014



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.



MEMORANDUM

TO: Governing Board

FROM: Ann B. Shortelle, Ph. D., Executive Director

DATE: April 25, 2014

RE: Floyd/EI Trigal Farms Conservation Easement Exchange, Jefferson County

RECOMMENDATION

Staff requests direction regarding the continuation of negotiations in the proposed Floyd/EI Trigal Farms conservation easement exchange.

BACKGROUND

On July 9, 2013, the Governing Board authorized staff to conduct a detailed assessment of the 371-acre conservation easement exchange on property of the Floyd family. On August 20, 2013, Mr. Floyd met with District staff and Board Counsel to discuss terms of the conservation easement document. The contract for appraisal of the timber was executed on September 11, 2013, and the contracts for appraisals of the conservation easement were executed on September 27, 2013. Staff then obtained appraisals of the Floyd property which went through third-party review and were delivered in final form on November 11, 2013. Once the value of the Floyd property was known, staff commissioned appraisal updates of the surplus parcels that would be considered for inclusion in the exchange.

On February 14, 2014, staff met with the principal owner, Mr. Bobby Floyd to provide with copies of the appraisals for his inspection. Another meeting was held on February 18 at which time Mr. Floyd indicated that he considered the appraisals of his property to contain deficiencies. The issue was reviewed by the Lands Committee on February 26, 2014, and staff was authorized to expand the scope of the appraisal review in order address Mr. Floyd's concern. The expanded review was completed on March 20, 2014 and the report was forwarded to Mr. Floyd.

Staff met with Mr. Floyd on April 2, 2014. At that time he indicated that he was satisfied with the "bare land" appraisal of the conservation easement, but felt that the timber was significantly undervalued. Mr. Floyd asked if we would accept selective harvesting of certain timber within the easement area. He said that he would deliver a proposed timber management plan to staff for consideration.

On April 23, 2014, Mr. David Ward, Mr. Floyd's agent, requested that Mr. Floyd be given an additional 30 days to prepare a proposal and/or assess other options. This request was transmitted to the Lands Committee. The Committee voted to forward the issue to the Governing Board with a recommendation that any proposal to harvest timber be dismissed.

ABS/rl

MEMORANDUM

TO: Governing Board
FROM: Ann B. Shortelle, Ph.D., Executive Director
DATE: April 24, 2014
RE: Staff Request for Direction Regarding Taylor County's Request to Convey the Hampton Springs Road Surplus Tract (248 acres ±)

RECOMMENDATION

Staff requests that the Governing Board provide direction to staff regarding Taylor County's request to convey the Hampton Springs Road surplus tract (248 acres ±).

BACKGROUND

The Governing Board declared 248 acres of the Hampton Springs Road tract (formerly known as the Perry Sprayfield tract) to be surplus and no longer needed for conservation on July 12, 2011. The tract is currently listed for sale.

Taylor County has expressed an interest in acquiring the tract for recreational purposes, including horse riding trails. As consideration for the lands, Taylor County has offered to waive payment in lieu of taxes for a number of years. Governing Board action will be required at a future meeting to dispose of the lands.

JD/rl

**SRWMD
SURPLUS PARCEL ASSESSMENT**

TRACT: Hampton Springs Road Tract

COUNTY: Taylor

ACREAGE: 248 acres ±

TRACT DESCRIPTION: The property contains slash pine planted in 1998 and 2006 and some wetland hardwoods.

PARENT TRACT: 530 acres were purchased from Foley Timber and Land Company in September 2001. 282 acres have been conveyed to the City of Perry for wastewater treatment purposes. This proposal represents 100% of the remaining parent tract.

ACCESS: The property has frontage along CR 356.

CURRENT ZONING: Conservation, 1 residence/40 acres

INTERESTS TO BE RETAINED: The tract is recommended to be sold with a conservation easement in place. An alternative may be to convey the property to Taylor County for recreational purposes.

ESTIMATED TRANSACTION COSTS: Based on an estimate of \$1,800/acre for underlying fee simple value, approximate costs of the transaction including but not limited to documentary stamps, title insurance, survey, and brokerage fees are \$36,947.80. This does not include any fees that may be charged for zoning changes, if requested.

RESOURCE REVIEW

(a) Water Resources:

- Recharge: 0% (0 acres)
- Springs Protection: 0% (0 acres)
- Surface Water Protection: 7% (18 acres)
- 100-year Floodplain: 91% (226 acres)

(b) Management Efficiency:

The proposal is to completely divest the District from ownership and management of the entire tract. The District owns no other adjacent properties. The City of Perry and Foley Timber and Land Company retain easements on the property to gain access to their respective properties.

(c) Public Use:

There is no public use on this proposed parcel.

(d) Archaeological, Historical:

7.8 acres have Florida Master Site File records, but they are not rated as significant using SRWMD protocol of National Historic Register eligible.

Ecological Records:

Protected Plants: No Records

Protected Animals: Swallow-tailed Kites flying
Wood Stork flying

Exotic Plants: No Records

Natural Communities:	Mesic flatwoods	228 acres
	Dome swamp	6 acres
	Bottomland forest	6 acres
	Basin swamp	4 acres
	Wet flatwoods	3 acres
	Depression marsh	2 acres

(e) Linkage:

This area is not in any proposed acquisition plan.

(f) Adverse Impact to Future Management:

There will be no SRWMD management interests.

(g) Marketability:

The property is presumed to be marketable on the open real estate market.

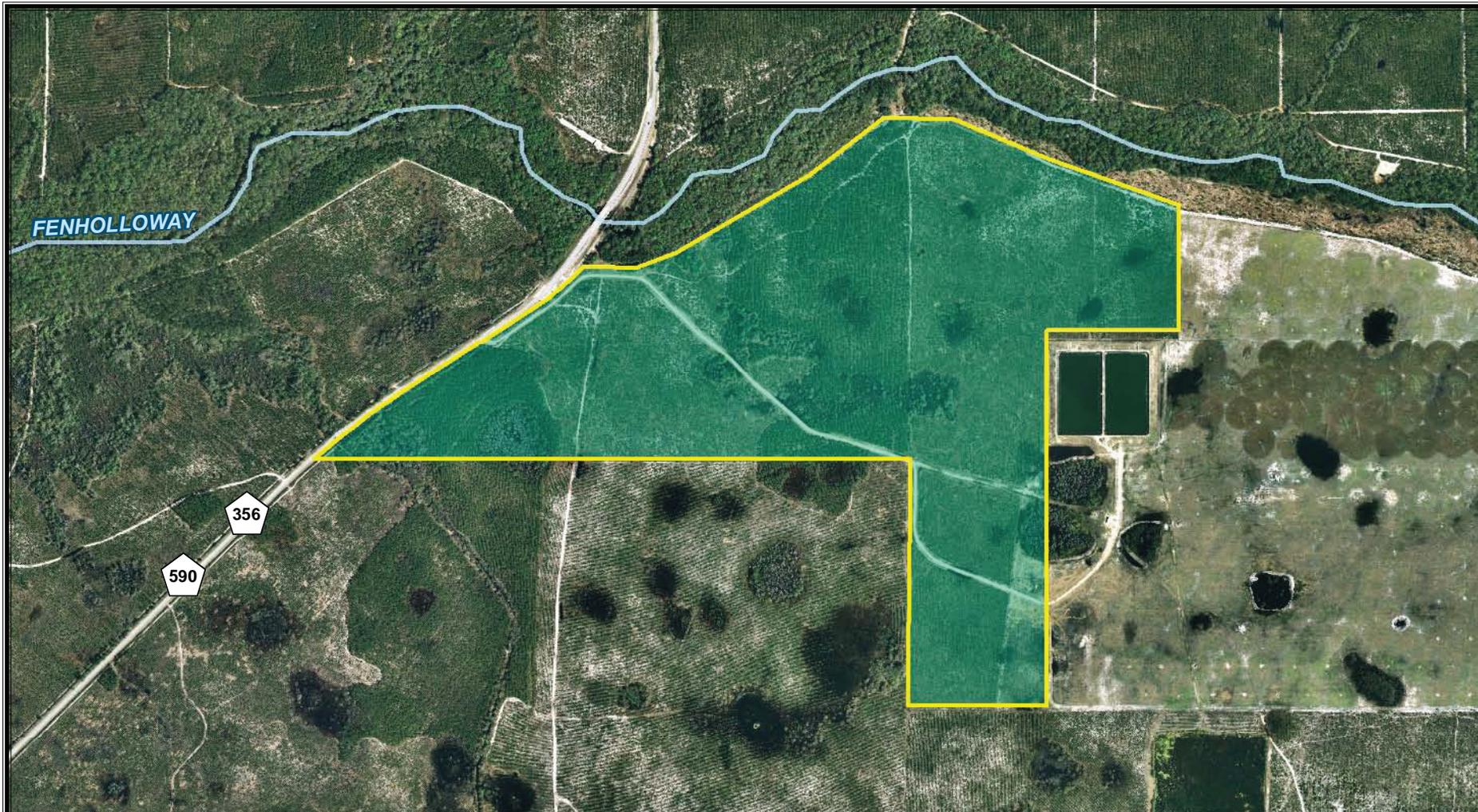
(h) Other Public Land Managers:

Public managers will be notified if the Committee approves the parcel for second hearing.

(i) Preservation 2000:

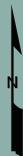
Water Management Lands Trust Funds were expended in this acquisition.

ANALYSIS: The 248 acres of the parcel is recommended for surplus while retaining a conservation easement to protect the floodplain.



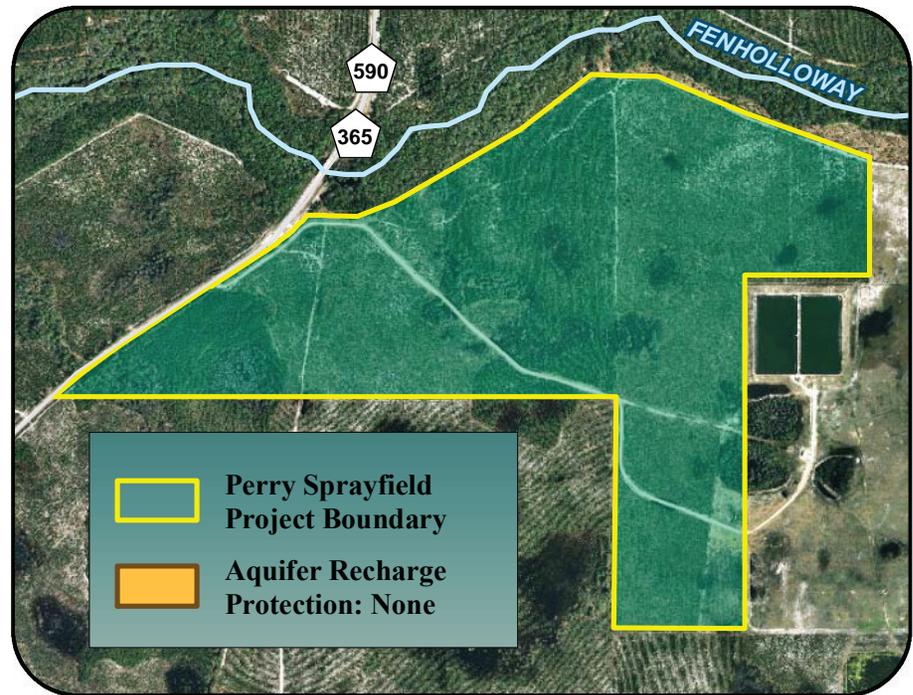
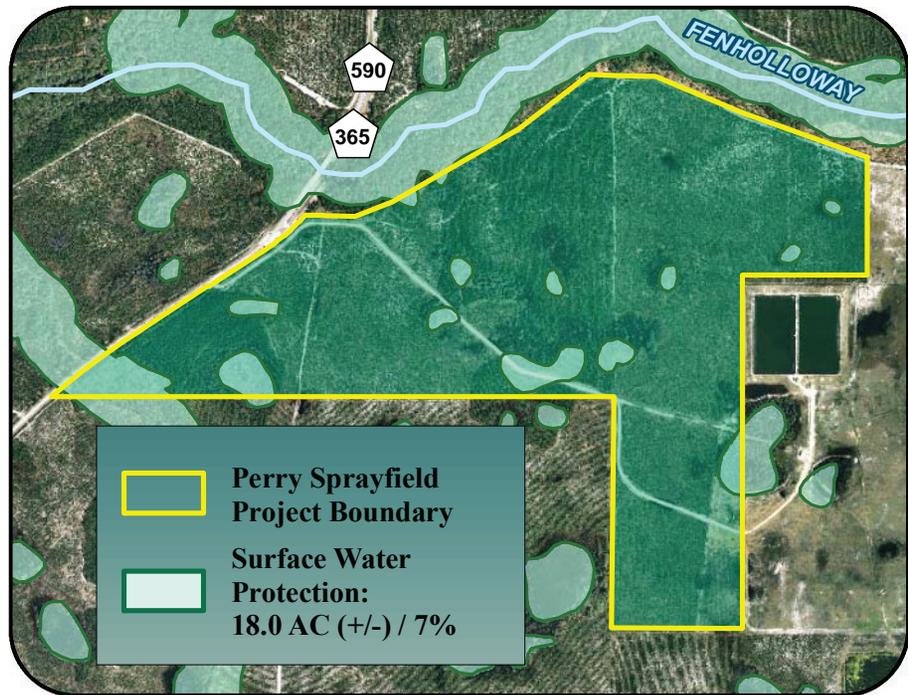
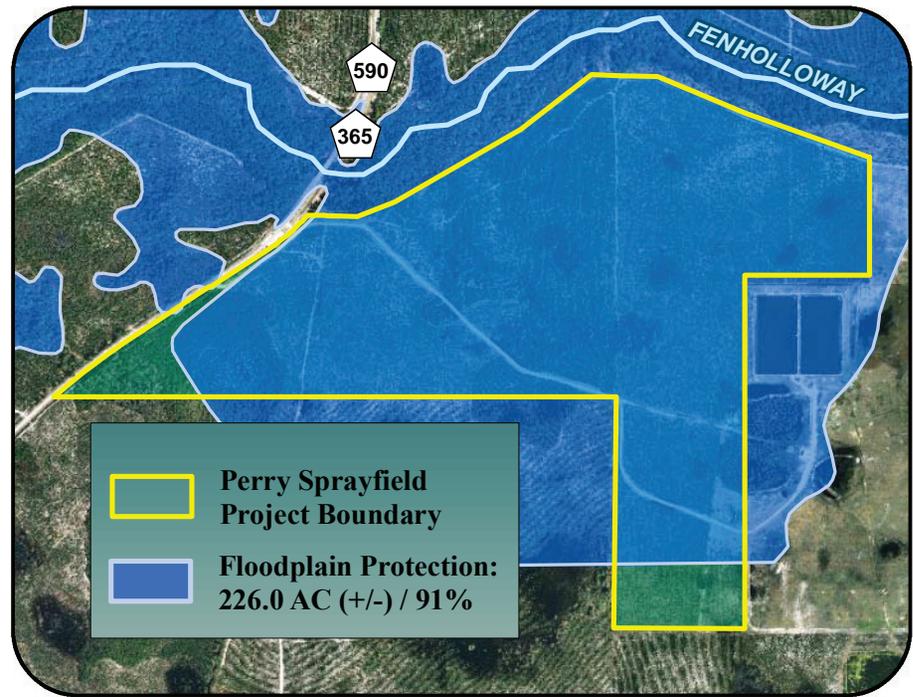
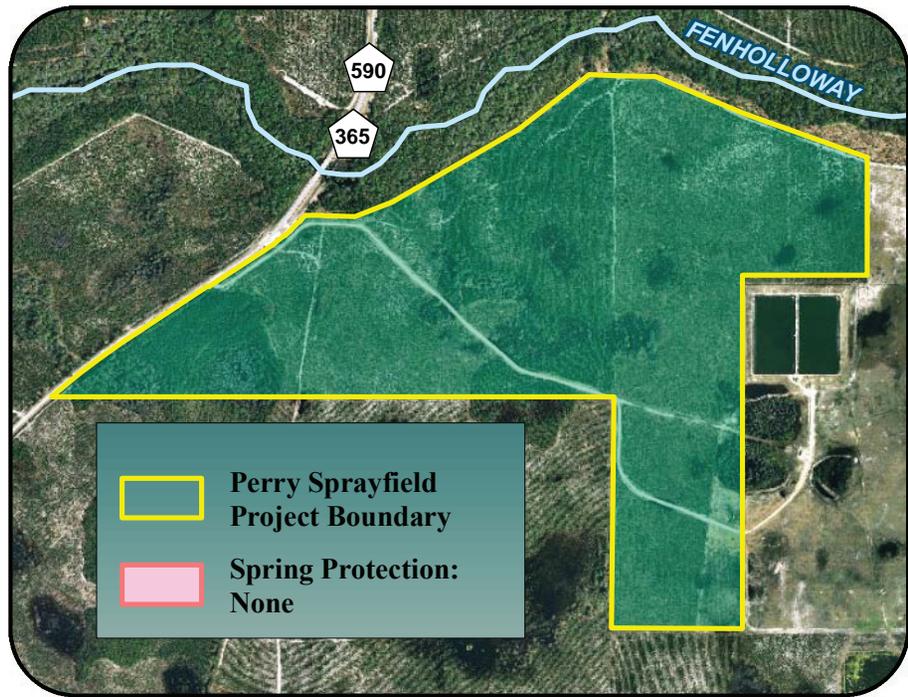
 Land For Review = 248 Acres (+/-)

Perry Sprayfield Taylor County, FL



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Date: 04/18/2011



MEMORANDUM

TO: Governing Board

FROM: Carlos Herd, P.G., Division Director, Water Supply

THRU: Ann B. Shortelle, Ph.D., Executive Director

DATE: April 25, 2014

RE: North Florida Regional Water Supply Partnership Stakeholder Advisory
Committee Update

Stakeholder Advisory Committee (SAC) Meeting:

The April 21, 2014, Stakeholder Advisory Committee (SAC) Meeting was cancelled. The next meeting is scheduled for May 19, 2014. An update will be provided at the June 2014 Board meeting.

Please feel free to contact staff prior to the Governing Board meeting if you would like further information.

/ch

MEMORANDUM

TO: Governing Board

FROM: Ann B. Shortelle, Ph.D., Executive Director

DATE: April 24, 2014

RE: Land Acquisition and Disposition Activity Report

Approved for Detailed Assessment

Owner	Project Name	Acres	County	Comments
Rayonier Forest Resources, L. P.	Camp Blanding Addition	2,240	Bradford	Feasibility study is complete. Appraisal is underway.
Bradford Timberlands, LLC	Camp Blanding Addition	340	Bradford	Closing occurred on April 10, 2014.
El Trigal Farms, Floyd Family	El Trigal Farms Conservation Easement	351	Jefferson	An enhanced appraisal review has been conducted. Discussions with Mr. Floyd are ongoing.
Douglas Anderson	Anderson/Pine Landing Conservation Easement Exchange	98/122	Dixie	Governing Board approved the exchange on April 8, 2014.
SRWMD	Florida Gateway College	16.25	Columbia	The College sent a revised proposal and the College will draft a conveyance agreement for consideration by the Board.
Michael and Freda Shaw	Shaw Conservation Easement Exchange	1,027	Lafayette	
Rock Bluff Spring Co., LLC	Rock Bluff Springs	173	Gilchrist	Appraisal is underway.

Authorized for Conveyance

Tract	Acres	County	Acquired Date	Funding Source	Comments
Otter Springs to Gilchrist County	120	Gilchrist	9/30/2008	Florida Forever	The conveyance to Gilchrist County closed on April 8. A management plan is being prepared.

Authorized for Exchange

Tract	Acres	County	Acquired Date	Funding Source	Comments
Ellaville Exchange for Damascus Peanut Company	986	Madison	12/1/1988	WMLTF	Governing Board approved the exchange agreement with the Trustees of the Internal Improvement Trust Fund.

Surplus Lands

Tract	Acres	County	Acquired Date	Funding Source	Appraisal Date	Listing Date	Listing Price	Comments
Alligator Lake	43	Columbia	8/10/2001	P2000				Governing Board approved conveyance on August 13, 2013 contingent upon the inter-local agreement with Columbia County

Tract	Acres	County	Acquired Date	Funding Source	Appraisal Date	Listing Date	Listing Price	Comments
Blue Sink	79	Suwannee	12/1988	WMLTF	11/23/13	7/12/10	Fee, entire parcel \$168,000; 40-acre parcel \$88,000	Closing on the East 40 acres is scheduled for May 12. The West 39 acres are listed with Poole Realty.
Chitty Bend East	20	Hamilton	12/1988	WMLTF	2/3/14	11/29/11	Fee, two 10-acre tracts for \$26,400 each	Listed with Daniel Crapps Agency
Chitty Bend West	121	Madison	12/1988	WMLTF	11/2/11	11/29/11	Fee, entire tract \$223,850	Listed with Poole Realty
Cuba Bay	22	Jefferson	02/1996	P2000	2/7/14	11/10/11	Fee, \$36,740	Listed with Poole Realty
Falmouth North (8 lots)	6	Suwannee	04/1998	WMLTF	8/27/10	11/18/10	Fee entire tract \$52,030	Listed with Daniel Crapps Agency
Hunter Creek	120	Hamilton	09/2002	P2000	1/27/14	11/18/10	Fee, (3 parcels) \$343,200 CE, (3 parcels) \$243,100	Listed with Daniel Crapps Agency
Jennings Bluff	70	Hamilton	02/1989	WMLTF	1/27/14	N/A	Fee, entire tract \$215,600	Set aside for discussion with Hamilton County.
Levings	69	Columbia	02/1998	WMLTF	1/27/14	5/11/11	Contract price \$129,999	Closing is scheduled to occur by May 26.
Hampton Springs Road Tract (Perry Spray Field)	248	Taylor	9/2001	WMLTF	6/6/12		CE \$198,400	Listed with Poole Realty
Timber River	1	Madison	03/1998	WMLTF	8/27/10	11/18/10	Fee, entire tract \$6,000	Listed with Poole Realty

ABS/ch

MEMORANDUM

TO: Governing Board
FROM: Ann B. Shortelle, Ph.D., Executive Director
DATE: April 25, 2014
RE: District's Weekly Activity Reports

Attached are the weekly District activity reports for the month of April.

ABS/rl
Attachments



Weekly Activity Report to Governing Board March 24-28, 2014

Executive/Management

- Steve Minnis attended the Legislative Session and met with various members.
- Ann Shortelle attended and spoke at the North American Lake Management Society conference in Ashville, NC.

Water Supply

- Carlos Herd attended the Sabal Trail Scoping meeting at Live Oak City Hall and Bell High School.
- Carlos Herd attended the Alachua County BOCC meeting.
- Carlos Herd and staff from DEP and SJRWMD participated in the North Florida Regional Water Supply Plan teleconference.
- Carlos Herd attended the North Florida Regional Planning Council meeting in Lake City.

Resource Management

- Tim Sagul and Leroy Marshall attended the Florida Floodplain Managers Association Conference in Stuart.
- Tim Sagul participated in the DEP / DOT Working Group meeting.

Ag Team / Suwannee River Partnership

- Kevin Wright, Hugh Thomas, and Joel Love attended the quarterly SRP meeting.

Water Resources

- Erich Marzolf participated in the Coastal Monitoring Network Workgroup conference call.
- Erich Marzolf participated in a webinar titled: Silvopasturing: A Solution to Some 21st Century Challenges on Rural Landscapes.
- Erich Marzolf attended the Sabal Trail Scoping meeting at Live Oak City Hall.
- Paul Buchanan, Bebe Willis, and Sarah Luther participated in the Branford High School FFA Ag-Day. Paul and Bebe gave a GIS demonstration to the students with data of the Branford area and talked about mapping. Sarah used an aquifer model to teach the students about our aquifer.

Administration & Operations

- Dave Dickens, Tim Sagul, and Leroy Marshall prepared for the 2014 State Hurricane exercise.
- Charlie Houder and Bob Heeke met with the Campbell Group in Cross City to discuss the California Swamp conservation easement.

Communications

- Vanessa Fultz distributed press releases on the Little River Springs Restoration project and the reappointment of Alphonas Alexander and Guy Williams to the Governing Board.

- Vanessa Fultz participated in the weekly Press Office conference call with DEP and the other WMDs.
- Erich Marzolf, Vanessa Fultz, Darlene Saindon, and Marc Minno participated in the O'Leno State Park Springs Celebration.

Announcements for Week of March 31, 2014:

- The 2014 Regular Legislative Session will continue March 31-April 4.
- The DEP Santa Fe BMP tour will be held on Allison Farm on March 31.
- The Lower Santa Fe and Ichetucknee Rivers and Associated Priority Springs Minimum Flows and Levels rule adoption hearing is scheduled for April 3.



Weekly Activity Report to Governing Board March 31-April 4, 2014

Executive/Management

- Ann Shortelle and Dale Jenkins participated in a conference call with Dixie County Manager Mike Cassidy to discuss the Dixie County portion of the Middle Suwannee River and Springs Restoration and Aquifer Recharge project.
- Ann Shortelle and Jon Dinges participated in the DEP/WMD Bi-weekly conference call.
- Ann Shortelle, Jon Dinges, and Charlie Houser met with Bobby Floyd and David Ward to discuss the Floyd Conservation Easement exchange.
- Steve Minnis attended the Legislative Session and met with various members.

Water Supply

- Ann Shortelle, Dale Jenkins, Kevin Wright, Hugh Thomas, Warren Zwanka, Glenn Horvath, and Trey Grubbs participated in a meeting with staff from DEP, FDACS, and NFWFMD to discuss regional water supply planning agriculture demand projections.
- Ann Shortelle and Carlos Herd met with Alachua County Commissioners Mike Bylery and Hutch Hutchinson in separate meetings regarding the Lower Santa Fe and Ichetucknee Rivers and Priority Springs MFL.
- Ann Shortelle and Drew Bartlett, DEP, met with Alachua County Commissioners Susan Baird and Chuck Chestnut in separate meetings regarding the Lower Santa Fe and Ichetucknee Rivers and Priority Springs MFL.
- Ann Shortelle and Drew Bartlett, DEP, attended the Alachua County BOCC meeting to participate in a discussion regarding the Lower Santa Fe and Ichetucknee Rivers and Priority Springs MFL.
- Ann Shortelle, Carlos Herd, John Good, Tommy Kiger, Robbie McKinney, Clay Coarsey, Daniel Simpson, Erich Marzolf, and Louis Mantini attended the DEP MFL Rule Adoption Hearing for the Lower Santa Fe and Ichetucknee Rivers and Priority Springs MFL.

Resource Management

- Tim Sagul participated in the American Society of Agricultural and Biological Engineers Awards Committee meeting.
- Tim Sagul participated in a conference call regarding the Coastal Managers Forum meeting in Tallahassee with staff from DEP, the other WMDs, and other agencies.
- Leroy Marshall, Warren Zwanka, Glen Horvath, and Jon Wood participated in E-Permitting training with SJRWMD.

Ag Team / Suwannee River Partnership

- Ann Shortelle, Kevin Wright, Sarah Luther, Hugh Thomas, and staff from DEP and FDACS participated in the DEP Santa Fe Media Tour on Allison Farm in Columbia County.

Administration & Operations Bureau

- Charlie Houser attended the Forest Water Availability Study meeting in Gainesville.

- Charlie Houder attended the School of Forest and Resource Conservation seminar in Gainesville.

Communications

- Vanessa Fultz distributed press releases about the new lawn and landscape irrigation measures that recently went into effect, the Governing Board's designation of April as Water Conservation Month, and the Governing Board's designation of April as Springs Protection Awareness Month.
- Vanessa Fultz participated in the weekly Press Office conference call with DEP and the other WMDs.
- Carlos Herd handled an inquiry from the Gainesville Sun regarding the status of MFLs for the Lower Santa Fe and Ichetucknee Rivers and Priority Springs.

Announcements for Week of April 7, 2014:

- The 2014 Regular Legislative Session will continue April 7-11.
- The Governing Board Meeting is on April 8 in Chiefland,



Weekly Activity Report to Governing Board April 7-11, 2014

Executive/Management

- Ann Shortelle attended the Gainesville City Commission meeting regarding GRU's discussion on the notice of change on the MFL rule for the Lower Santa Fe and Ichetucknee Rivers and Priority Springs.
- Steve Minnis attended the Legislative Session and met with various members.
- Jon Dinges and Charlie Houder conducted appraisal inspection tours of the Rock Bluff Spring property in Gilchrist County.
- Jon Dinges, Charlie Houder and Sara Alford coordinated the closing of the Bradford Timberlands acquisition in Bradford County.

Resource Management

- Tim Sagul and Pat Webster met with FDOT staff in Lake City to discuss the Starke Bypass Mitigation project.
- Jon Dinges, Tim Sagul, and Brian Kauffman met with Jerry Joiner, Everett Rogers, and Bob Jordan in Lake City to discuss potential dispersed storage projects in Columbia County.
- Leroy Marshall participated in a teleconference with staff from FDEP and the other WMDs regarding Phase II of the Statewide Environmental Resource permit (SWERP) rule revisions.
- Warren Zwanka attended the Alachua County Board of County Commissioners meeting regarding the notice of change on the MFL rule for the Lower Santa Fe and Ichetucknee Rivers and Priority Springs.

Administration & Operations Bureau

- Dave Dickens participated in the river level update webinar along with staff from Gilchrist and Taylor counties and other state agencies.

Communications

- Vanessa Fultz distributed a press release featuring the Ichetucknee in conjunction with Springs Protection Awareness Month and Carree Olshansky issued a press release featuring indoor water conservation tips in conjunction with Water Conservation Month.
- Megan Wetherington kept the public informed about potential flooding and rainfall totals throughout the week.



Weekly Activity Report to Governing Board April 14-18, 2014

Executive / Management

- Ann Shortelle and Steve Minnis along with Andrew Ketchel, DEP, Sue Mullins, Senate Democratic Office, and Senator Soto visited White Sulphur Springs, Stephen Foster Folk Culture Center, and Ichetucknee Springs.
- Ann Shortelle and Jon Dinges participated in the DEP/WMD bi-weekly conference call.
- Ann Shortelle, Jon Dinges, Charlie Houder, and Dave Dickens held a conference call with Kyle Jones of the U. S. Forest Service and Don King of the National Park Service to discuss the Sandlin Bay purchase/exchange.

Water Supply

- Carlos Herd, Trey Grubbs, and Dale Jenkins participated in a conference call with staff from DEP and SJRWMD to discuss the NFSEG model.
- Carlos Herd provided an update to the Bradford County Commission on the Lower Santa Fe and Ichetucknee Rivers and Priority Springs MFL.

Water Resources

- Erich Marzolf, Marc Minno, Darlene Saindon, and Tara Rodgers attended the DEP Stream Condition Index training at the Seminole County Environmental Studies Center.

Resource Management

- Tim Sagul, Leroy Marshall, and James Link attended the Lafayette County Commission meeting to discuss recent flooding issues and possible resolution.
- Tim Sagul, Warren Zwanka, and Tommy Kiger participated in a conference call with staff from DEP and the other WMDs to discuss CUPcon.
- Tim Sagul attended the North Central Florida Water Well Association meeting in Ocala.
- Leroy Marshall participated in a conference call with staff from DEP and the other WMDs to discuss Phase II of the Statewide ERP (SWERP) rule.

Ag Team / Suwannee River Partnership

- Ann Shortelle, Kevin Wright, Dave Dickens, Sara Luther, Carree Olshansky, Hugh Thomas, Joel Love, and staff from Farm Bureau and IFAS attended the CARES prep meeting.

Administration & Operations Bureau

- Dave Dickens and Bill McKinstry met with staff from the City of Lake City in to discuss timber on the Lake City spray field.
- Edwin McCook attended the Florida Trail Association meeting.

Communications

- Vanessa Fultz distributed press releases about Charlie Houder's Conservation Steward award, featuring the Wacissa River and Springs in conjunction with Springs Protection Awareness Month, and about flooding on area rivers and District land closures. Carree

Olshansky issued a press release featuring outdoor water conservation tips in conjunction with Water Conservation Month.

- Vanessa Fultz wrote an article on springs projects for the Lake City Reporter's 2014 Environmental Awareness insert.
- Megan Wetherington and Vanessa Fultz kept the public informed about potential flooding, rainfall totals, and land closures on the website and Facebook.
- Megan Wetherington participated in interviews with TV 20 and GTN concerning flooding.
- Ann Shortelle and Steve Minnis participated in interviews with WUFT concerning the Otter Sink Dispersed Water Storage Project.

Announcements for Week of April 21, 2014:

- The 2014 Regular Legislative Session will continue April 21-25.
- The North Florida Regional Water Supply Partnership Stakeholder Advisory Committee meeting scheduled for April 21 has been cancelled.
- The Lands Committee meeting is scheduled for April 23 at 1:30 p.m. at District Headquarters.
- The Land Management Review Team is scheduled for April 24 beginning at 9:30 a.m. at Otter Springs Park and Campground in Gilchrist County.



Weekly Activity Report to Governing Board April 21-25, 2014

Executive / Management

- Ann Shortelle and Carree Olshansky attended The Ichetucknee Partnership meeting.
- Hugh Thomas attended and Jon Dinges presented at the Association of Florida Conservation Districts Area Two Annual meeting in Chiefland.
- Jon Dinges attended the statewide Sea level Rise Workgroup meeting in St. Cloud led by DEP.
- Jon Dinges gave a presentation on the District's effort to protect water resources to the Rotary Club in Lake Butler.
- Steve Minnis attended the Legislative Session and met with various members.

Water Supply

- Carlos Herd attended the North Florida Regional Water Supply Partnership planning meeting with staff from SJRWMD.
- Carlos Herd attended the Gainesville City Commission meeting regarding the Lower Santa Fe and Ichetucknee Rivers and Priority Springs.
- Carree Olshansky attended the Lake City Commission meeting to accept a proclamation declaring April as Water Conservation Month.
- Carlos Herd attended the North Central Florida Regional Planning Council meeting in Lake City.

Water Resources

- Erich Marzolf, Tara Rodgers, Trey Grubbs, and Paul Buchanan participated in a meeting with Karst Underwater Research staff to discuss cave and karst data availability and quality and other opportunities for collaboration on springs projects.
- Paul Buchanan participated in a conference call with the other WMDs, DEP, Department of Revenue, and Department of Emergency Management to discuss a statewide parcel data project contract.
- Paul Buchanan participated in a conference call with the other WMDs, DEP, Department of Transportation, Department of Emergency Management, and the USGS to discuss LIDAR data planning and the new USGS LIDAR program.
- Paul Buchanan delivered LIDAR data to the Department of Transportation in Lake City to be used for analysis for two bridges and their associated river basins.

Resource Management

- Tim Sagul, Leroy Marshall, Bill McKinstry, and Daniel Simpson attended the Lafayette County Commission meeting to discuss flood protection options.
- Warren Zwanka, Dale Jenkins, Marc Minno, Erich Marzolf, Dave Dickens, Tim Sagul, and Tommy Kiger met with AMEC and FDEP staff to discuss permitting of aquifer recharge and wastewater projects.

- Brian Kauffman met with Taylor County Commissioner Moody to view flooded areas and discuss flooding issues.
- Brian Kauffman met with representatives from Madison County to discuss flooding issues.
- Brian Kauffman and Ale Rodriguez met with representatives from Lake City regarding flooding issues.
- James Link met with representatives of Taylor County at the request of the Florida Department of Emergency Management to discuss flooding issues.
- Leroy Marshall participated in a conference call with representatives from DEP and the other WMDs to discuss Phase II of the State-wide Environmental Resource Permitting (SWERP) rule process.
- Leroy Marshall participated in the Competitive Florida Community Asset Mapping meeting for the Town of White Springs. The mapping group, comprised of state and regional agency representatives, inventories the unique assets identified by a community to help rural communities develop projects to include in their economic development strategy.

Ag Team / Suwannee River Partnership

- Ann Shortelle, Kevin Wright, Sarah Luther, and Carree Olshansky toured a Hamilton County farm to review a subsurface drip pilot project.
- Kevin Wright, Sarah Luther, and Joel Love attended the Suwannee River Partnership meeting.
- Ann Shortelle and Sarah Luther attended the Farm Bureau Women's Committee meeting in Monticello.
- Erich Marzolf, Kevin Wright, Sarah Luther, Glenn Horvath, and Hugh Thomas participated in a conference call with staff from FDACS to discuss a potential springs water quality project related to agriculture irrigation.
- Hugh Thomas, Joel Love, and staff from IFAS attended training on soil moisture probes.
- Sarah Luther and Joel Love attended the North Florida Cattlemen's Quarterly meeting.

Administration & Operations Bureau

- Ann Shortelle, Dave Dickens, Charlie Houser, Bill McKinstry, Edwin McCook, Bob Heeke, Scott Gregor, Gwen Lord, and Tyler Futch attended the Land Management Review Team at Otter springs and Devils Hammock.
- Dave Dickens coordinated with staff from the Florida Department of Emergency Management throughout the week regarding area rainfall and flooding.
- Dave Dickens, Bill McKinstry, and Kevin Wright conducted a field visit at Ace Ranch to discuss management plans for the ranch.

Communications

- Vanessa Fultz distributed a press release about the Bradford Timberlands purchase.
- Megan Wetherington and Vanessa Fultz provided flooding updates on the website and Facebook throughout the week.
- Megan Wetherington participated in interviews with GTN and WJTK concerning flooding.
- Steve Minnis provided information on the Otter Sink dispersed water storage project to WUFT.

Announcements for Week of April 28, 2014:

- The 2014 Regular Legislative Session will continue April 28-May 2.
- The Governing Board Audit Committee meeting is scheduled for May 2 at 8:00 a.m. at District Headquarters.