

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

OPEN TO THE PUBLIC

May 14, 2019
9:00 a.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 No. 6 - April 9, 2019 Board Meeting, Audit and Lands Committee Meetings Minutes
 - Agenda Item No. 12 - Acceptance of Revised Statement of Agency Organization and Operation
 - Agenda Item No. 14 - Approval of March 2019 Financial Report
 - Agenda Item No. 15 - Acceptance of Fiscal Year 2017-18 Financial Audit from Powell and Jones, Certified Public Accountants
 - Agenda Item No. 16 - Approval of Payment in Lieu of Taxes
 - Agenda Item No. 21 - Request for Authorization to Publish Notice of Rule Development and Notice of Proposed Rule for New Rule 40B-8.101, F.A.C. and to Amend Rule 40B-8.021, F.A.C., to Set Minimum Flows and Minimum Water Levels for the Steinhatchee River and Priority Springs
 - Agenda Item No. 27 - Authorization to Execute a Contract for the Sale of Timber with M.A. Rigoni, Inc., for the Gar Pond #4 Timber Sale
6. Approval of Minutes – April 9, 2019 Board Meeting, Audit and Lands Committee Meetings Minutes - **Recommend Consent**
7. Items of General Interest for Information/Cooperating Agencies and Organizations
 - A. Presentation of Hydrologic Conditions by Fay Baird, Senior Hydrologist, Water Resource Division
 - B. Cooperating Agencies and Organizations

GOVERNING BOARD LEGAL COUNSEL
Tom Reeves

8. Update on Legal Activities / Enforcement Status Report

BUSINESS AND COMMUNITY SERVICES
Steve Minnis, Deputy Executive Director

Legislative and Governmental Affairs

- BCS Page 1 9. Land Acquisition and Disposition Activity Report
- BCS Page 4 10. Approval of Governing Board Directive Number 19-0001, Water Resource Guidelines for Acquisition and Surplus of Lands
- BCS Page 9 11. Approval of Governing Board Directive Number 19-0002, Conservation Easements Amendment Guidelines
- BCS Page 14 12. Acceptance of Revised Statement of Agency Organization and Operation - **Recommend Consent**
13. 2019 Legislative Session Overview

Office of Finance

- BCS Page 26 14. Approval of March 2019 Financial Report – **Recommend Consent**
- BCS Page 35 15. Acceptance of Fiscal Year 2017-18 Financial Audit from Powell and Jones, Certified Public Accountants – **Recommend Consent**
- BCS Page 113 16. Approval of Payment in Lieu of Taxes- **Recommend Consent**
- BCS Page 115 17. Approval of Resolution 2019-01 Updating Classification of the Fiscal Year 2019 Reserves

Office of Information Technology

- BCS Page 119 18. Lease of Printer/Copiers

Resource Management

- BCS Page 120 19. Permitting Summary Report
- BCS Page 123 20. Approval of New Water Use Permit 2-001-234425-1, Authorizing a Maximum 0.1462 mgd of Groundwater for Agricultural Use at the Parker Pond Project, Alachua County
- BCS Page 157 21. Request for Authorization to Publish Notice of Rule Development and Notice of Proposed Rule for New Rule 40B-8.101, F.A.C. and to Amend Rule 40B-8.021, F.A.C., to Set Minimum Flows and Minimum Water Levels for the Steinhatchee River and Priority Springs - **Recommend Consent**

Agriculture and Environmental Projects

- BCS Page 162 22. Authorization to Renew Contract Number 16/17-250 for Suwannee River Partnership (SRP) Cooperative Conservation Technician Services

- BCS Page 164 23. Approval of Governing Board Directive GBD19-0003, Water Management Agricultural Cooperative Funding Initiative
- BCS Page 167 24. Approval to Enter into Contract with Two Agriculture Producers to Provide Water Conservation Cost-Share Funding

WATER AND LAND RESOURCES
Tom Mirti, Deputy Executive Director

Land Management Program

- WLR Page 1 25. District Land Management & Twin River State Forest (TRSF) Activity Summary
- WLR Page 6 26. Fiscal Year 2019 Land Management Review Team Report
- WLR Page 17 27. Authorization to Execute a Contract for the Sale of Timber with M.A. Rigoni, Inc., for the Gar Pond #4 Timber Sale – **Recommend Consent**
- WLR Page 19 28. Authorization to Purchase Sierra Wireless LX-60s Modems

Water Resources Program

- WLR Page 20 29. Agricultural Water Use Monitoring Report
30. Valdosta Wastewater Update

Water Supply / MFL Programs

31. Western Planning Region Update

EXECUTIVE OFFICE
Hugh Thomas, Executive Director

32. Qualitative Study Results
- EO Page 1 33. District's Weekly Activity Reports
- EO Page 13 34. Authorization to Enter Into an Agreement with Florida Department of Environmental Protection to Accept Grant Funding
35. Announcements

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

June 11, 2019 9:00 a.m. Board Meeting
 Workshop / Committee Meetings

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

36. 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 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 an agenda item. The Chair may grant or deny such request in the Chair's sole discretion.

Definitions:

- "Lobbies" is defined as seeking to influence a district policy or procurement decision or an attempt to obtain the goodwill of a district official or employee. (112.3261(1)(b), Florida Statutes [F.S.]

- "Lobbyist" is a person who is employed and receives payment, or who contracts for economic consideration, for the purpose of lobbying, or a person who is principally employed for governmental affairs by another person or governmental entity to lobby on behalf of that other person or governmental entity. (112.3215(1)(h), F.S.)

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 14, 2019
Following Board Meeting

District Headquarters
Live Oak, Florida

- Land Acquisition and Surplus Triage Discussion
- Minimum Flows and Minimum Water Levels Rules Review
- Fiscal Year 2020 Tentative Budget Presentation

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 9, 2019

District Headquarters
Live Oak, Florida

Agenda Item No. 1 – Call to Order. The meeting was called to order at 9:00 a.m.

Agenda Item No 2 – Roll Call

Governing Board

Seat	Name	Office	Present	Not Present
Aucilla Basin	Bradley Williams		X	
Coastal River Basin	Richard Schwab	Sec./Treas.	X	
Lower Suwannee Basin	Don Quincey, Jr.		X	
Santa Fe & Wacc. Basins	Kevin W. Brown		X	
Upper Suwannee Basin	Alphonas Alexander	Vice Chair	X	
At Large	Virginia H. Johns	Chair	X	
At Large	Virginia Sanchez		X	
At Large	Gary Jones		X	
At Large	Charles Keith		X	

Governing Board Legal Counsel

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

Leadership Team

Position	Name	Present	Not Present
Executive Director	Hugh Thomas	X	
Deputy Executive Director	Tom Mirti	X	
Deputy Executive Director	Steve Minnis	X	
Executive Office & Board Coordinator	Robin Lamm	X	

Guests:

Gabrielle Redfern, City of Live Oak	Tripp Lancaster, City of Fanning Springs
Katye Hughes, Town of Fort White	Andy Townsend, City of Live Oak
Sara Owen, City of Lake Butler	Tony Hammond, City of Archer
Rebecca Perry, North Florida Land Trust	Charles Barnett, UF/IFAS
Bob White, NFPS, Inc.	Chad McCormick, NFPS, Inc.
Cory Mikell, H2O Mobile Lab	Charles Shinn, Farm Bureau
Debra Preble, Kimley Horn	Greg Lang, Mittaur & Associates, Inc.
John Locklear, Locklear & Associates	Mary Beth Litrico, FDACS
Morgan Westberry, FDEP	Matthew Kershner, FDEP
Jim Maher, FDEP	Craig Varn, Manson, Bolves & Varn
Kevin Wright, Generation Farms	Carolee Howe, Shenandoah Dairy
Mike Kern, SECF	Mike Roth, Our Santa Fe River
Sara Gardner, Bob's River Place	Bob Hawkins, Bob's River Place
Walter Rowell, Rowell Farms	Steve Bryant, FSBR

Adams Collins, ACE, Inc.
Steve Gladin
Jeff Hill
Jillian Ross
Aline Kazokas
Howard Mastroberti
John Bamford

Kent Wimmer, Defenders of Wildlife
Merrilee M. Jipson
Lauren Clendening
Tanya Chapell
Chris Fox
Jay Bushnell
Mary Fleming

Staff:

Tyler Jordan
Jamie Gaylord
Ben Glass
Justin Garland
Gwen Lord
Leroy Marshall
Steve Schroder
Andrew Neel
Pam Shaw
Kris Eskelin

Lisa Cheshire
Junior Staats
Mary Diaz
Katelyn Potter
Pennie Flickinger
Pat Webster
Henry Richardson
Paul Buchanan
Kevin Flavin

Agenda Item No. 3 - Board Committees Discussion:

MOTION WAS MADE BY SANCHEZ TO ADD MR. QUINCEY TO THE LANDS COMMITTEE, SECONDED BY BROWN TO APPROVE THE RECOMMENDATION. MOTION CARRIED UNANIMOUSLY.

Agenda Item No. 4 - Announcement of any Amendments to the Agenda by the Chair:

Deletion:

Agenda Item 20 – Business and Community Services - Approval to Enter into Contract with an Agriculture Producer to Provide Water Conservation Cost-Share Funding

MOTION WAS MADE BY JONES, SECONDED BY SCHWAB TO APPROVE THE RECOMMENDATION. MOTION CARRIED UNANIMOUSLY.

Agenda Item No. 5 – Public Comment.

- Carolee Howe, Shenandoah Dairy – Remember the science behind District decisions.
- Mike Roth, Our Santa Fe River – Thanks for the Land Management Review tour.
- Mike Kern – Rock Bluff Springs Development concerns.
- Aline Kazokas - Rock Bluff Spring Management Plan concerns and flooding issues.
- Jeff Hill – Request payment of damaged pipe and land.
- Tripp Lancaster, City of Fanning Springs – Thanks for Springs Projects recommendations.

Agenda Item No. 6 - Consideration of the Following Items Collectively by Consent:

- Agenda Item No. 7 - Approval of Minutes – March 12, 2019 Board Meeting, Workshops, and Lands Committee Minutes
- Agenda Item No. 11 - Approval of February 2019 Financial Report

MOTION WAS MADE BY SCHWAB, SECONDED BY QUINCEY TO APPROVE THE RECOMMENDATION. MOTION CARRIED UNANIMOUSLY.

Agenda Item No. 7 – March 12, 2019 Board Meeting, Workshops, and Lands Committee Minutes.
Approved on consent.

Agenda Item No. 8 - Items of General Interest for Information/Cooperating Agencies and Organizations.

- Faye Baird gave a presentation of hydrologic conditions of the District.
- Cooperating Agencies and Organizations – None
- Staff Recognition – Tom Mirti recognized Henry Richardson for 10 years of service with the District.

GOVERNING BOARD LEGAL COUNSEL

Agenda Item No. 9 – Legal Activities Update. Tom Reeves, Board Legal Counsel, updated the Board on the closing of the Brown Case.

BUSINESS AND COMMUNITY SERVICES

Legislative and Governmental Program

Agenda Item No. 10 – Land Acquisition and Disposition Activity Report. This report was provided as an informational item in the Board materials.

Office of Finance

Agenda Item No. 11 – Approval of February 2019 Financial Report. Approved on consent.

Agenda Item No. 12 – Declaration of Surplus Property and Disposition. Pam Shaw, Chief Financial Officer, presented this item to the Board.

MOTION WAS MADE BY SANCHEZ, SECONDED BY JONES TO APPROVE THE RECOMMENDATION. MOTION CARRIED UNANIMOUSLY.

Item No. 13 – Authorization to Amend Contract Number 18/19-140, with Department of Homeland Security Federal Emergency Management Agency for Reimbursement of Costs Associated with Hurricane Irma. Ms. Shaw presented this item to the Board.

MOTION WAS MADE BY JONES, SECONDED BY ALEXANDER TO APPROVE THE RECOMMENDATION. MOTION CARRIED UNANIMOUSLY.

Office of Information Technology

No items.

Resource Management

Agenda Item No. 14 – Permitting Summary Report. This report was provided as an informational item in the Board materials.

Agenda Item No. 15 – Approval of Final Order 19-0002 for Individual Environmental Resource Permit and State Lands Application Number ERP-029-214825-8, Hawkins Project, Dixie County. Leroy Marshall, Chief Professional Engineer, presented this item to the Board.

The following attendees provided comments to the Board:

Adam Collins, ACE, Inc.
Tanya Chapel
Chris Fox

Robert Hawkins, Bob's River Place
Howard Mastroberti
Mike Roth

MOTION WAS MADE BY SCHWAB, SECONDED BY SANCHEZ TO APPROVE THE RECOMMENDATION WITH AN ADDITION REQUIREMENT OF ITEM NUMBER 15 ADDED TO FINAL ORDER AND MODIFICATION OF CONDITION 28 ON THE PERMIT TO INCLUDE THAT ALL ACTIVITIES IN THE PERMIT SHALL BE COMPLETED NO LATER THAN THREE YEARS FROM THE DATE OF THIS FINAL ORDER. MOTION CARRIED UNANIMOUSLY.

Agenda Item No. 16 – Approval of Modification of Individual Environmental Resource Permit and Submerged State Lands Application Number ERP-029-214825-8, Hawkins Project, Dixie County.
Mr. Marshall presented this item to the Board.

MOTION WAS MADE BY JONES, SECONDED BY SANCHEZ TO APPROVE THE RECOMMENDATION WITH AN ADDITIONAL SPECIAL LIMITING CONDITION TO INCLUDE DEED RESTRICTION LANGUAGE AND OBTAINING A SUBMERGED STATE LANDS LEASE. MOTION CARRIED UNANIMOUSLY.

Agriculture and Environmental Projects

Agenda Item No. 17 – Approval to Submit Springs Funding Applications to the Florida Department of Environmental Protection. Pat Webster, Chief Professional Engineer, presented this item to the Board.

The following attendees provided comments to the Board:

Sara Odom, City of Lake Butler
Tony Hammond, Archer City Manager

John Locklear, Locklear & Associates, Inc.
Gabrielle Redfern, City of Live Oak

MOTION WAS MADE BY SCHWAB, SECONDED BY BROWN, TO APPROVE THE RECOMMENDATION WITH THE REMOVAL OF THE LYME TIMBER PROJECT. MOTION CARRIED UNANIMOUSLY.

Board Member Kevin Brown left the Board meeting.

Walter Rowell, Rowell Farms, provided comments to the Board.

Agenda Items No. 18 and 19 were approved as one item by the Board.

Agenda Item No. 18 – Authorization to Revise the Agricultural Cost-Share Program. Justin Garland, Engineer, presented this item to the Board

Agenda Item No. 19 - Approval to Enter into Contract with an Agriculture Producer to Provide Water Conservation Cost-Share Funding.

MOTION WAS MADE BY SCHWAB, SECONDED BY ALEXANDER TO APPROVE AGENDA ITEMS 18 AND 19 RECOMMENDATIONS. MOTION CARRIED UNANIMOUSLY.

~~Agenda Item No. 20 - Approval to Enter into Contract with an Agriculture Producer to Provide Water Conservation Cost-Share Funding - DELETED~~

WATER AND LAND RESOURCES

Land Management Program

Agenda Item No. 21 - District Land Management & Twin River State Forest (TRSF) Activity Summary. This summary was provided as an informational item in the Board materials.

Water Resources Program

Agenda Item No. 22 – Agricultural Monitoring Report. This report was provided as an informational item in the Board materials.

Agenda Item No. 23 – Authorization to Purchase Campbell Scientific Dataloggers. Tom Mirti, Deputy Executive Director, presented this item to the Board.

MOTION WAS MADE BY SCHWAB, SECONDED BY JONES TO APPROVE THE RECOMMENDATION. MOTION CARRIED UNANIMOUSLY.

Water Supply / MFL Programs

No Items.

EXECUTIVE OFFICE

Agenda Item No. 24 – Qualitative Study Results. This agenda item was moved to May Board meeting.

Agenda Item No. 25 - District's Weekly Activity Reports. These reports were provided as an informational item in the Board materials.

Agenda Item No. 26 - Announcements. Mr. Thomas updated the Board on District activities.

Agenda Item No. 27 - Adjournment. Meeting adjourned at 1:08 p.m.

Chair

ATTEST:

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GOVERNING BOARD WORKSHOP

The Board Workshops were moved to May Board Meeting.

Land Acquisition and Surplus Triage Discussion

Minimum Flows and Levels Rules Review

AUDIT COMMITTEE TELECONFERENCE MEETING

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 Committee 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.

April 9, 2019
Following Board Meeting

District Headquarters
Live Oak, FL

1. Call to Order / Committee Roll Call. Meeting began at 1:13 p.m.

Committee Members	Present	Not Present
Don Quincey	X	
Virginia Johns	X	
Richard Schwab	X	

Board Members Williams, Alexander, Sanchez, Jones, and Keith also attended the Audit Committee Meeting.

2. Public Comment. None

3. Discussion Items:

Acceptance of Fiscal Year 2017-2018 Financial Audit Report. Richard Powell, Powell & Jones, presented the 2017-2018 Financial Audit Report to the Committee.

MOTION WAS MADE BY SCHWAB TO SEND THE 2017-2018 FINANCIAL AUDIT REPORT TO BOARD FOR APPROVAL. SECONDED BY QUINCEY. MOTION CARRIED.

4. Announcements: None

5. Adjournment. Meeting adjourned at 1:31 p.m.

Chair

ATTEST:

LAND COMMITTEE MEETING

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 Committee 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.

April 9, 2019
Following Board Meeting

District Headquarters
Live Oak, FL

1. Call to Order / Committee Roll Call. Meeting began at 1:31 p.m.

Committee Members	Present	Not Present
Al Alexander	X	
Kevin Brown		X
Gary Jones	X	
Don Quincey	X	
Virginia Sanchez	X	
Bradley Williams	X	

-Mr. Quincey was acting Chair at the Lands Committee meeting.

Board Members Schwab, Johns, and Keith also attended the Lands Committee Meeting.

2. Public Comment. None

General Discussion – Updates

3. Governing Board Directive 19-0001 - Water Resource Guidelines for Acquisition and Surplus of Lands. Steve Minnis, Deputy Executive Director, presented this item to the Committee.

JONES MADE MOTION TO SENT TO FULL BOARD FOR APPROVAL. SECONDED BY WILLIAMS. MOTION CARRIED.

4. Governing Board Directive 19-0002 – Conservation Easements Amendment Guidelines
Mr. Minnis presented this item to the Committee.

JONES MADE MOTION TO SENT TO FULL BOARD FOR APPROVAL WITH SUGGESTED CHANGES ADDED TO THE DIRECTIVE. SECONDED BY SANCHEZ. MOTION CARRIED.

5. Land Acquisition / Property Offers. None

6. Conservation Easement Modification Requests. None

7. Surplus Lands. None

8. Announcements. None

9. Adjournment. Meeting adjourned at 2:03 p. m.

Chair

ATTEST:

MEMORANDUM

TO: Governing Board

FROM: Katie Kelly, Legislative and Governmental Affairs Chief

THRU: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: March 1, 2019

RE: Land Acquisition and Disposition Activity Report

Approved for Detailed Assessment

Owner	Project Name	Acres	County	Comments
Michael and Freda Shaw	Shaw Conservation Easement Exchange	1,099	Lafayette	Negotiations ongoing.
SRWMD	Sandlin Bay Sale/Exchange to U.S. Forest Service	2,023	Columbia	USFS reissuing request for appraisals.
Jerry Coker, Etal.	Lumber Camp Springs	37 +/-	Gilchrist	Title issue regarding access being resolved. Landowners evaluating access alternatives with Gilchrist County.
Tim Walker, Etal.	Tim Walker Conservation Easement	90 +/-	Lafayette	Appraisal required.
Bob Chastain, Etal	Chastain Tract	7	Columbia	Detailed Assessment Approved 09-11-2018. Property owner discontinued process 5.1.2019.
James Moses	Moses Exchange	10-20	Hamilton and Suwannee	Detailed Assessment Approved 09-11-2018. In Process.

Authorized for Surplus

Tract	Acres	County	Acquired Date	Funding Source	Appraisal Date	Price	Comments
Falmouth North (8 lots)	6	Suwannee	4/1998	WMLTF	8/27/10	To be determined by appraisal update.	Appraisal update required.
Timber River	1	Madison	3/1998	WMLTF	8/5/10; Updated 7/30/14	To be determined by appraisal update.	Appraisal update required.
Turtle Spring Surplus Tract	32	Lafayette	5/13/2015	Florida Forever	5/24/15	To be determined by appraisal update.	Suspended until further review.

Tract	Acres	County	Acquired Date	Funding Source	Appraisal Date	Price	Comments
Bay Creek	55	Columbia	2/1/1988	Save Our Rivers	N/A	To be determined by appraisal.	Suspended until further review.
Branford Bend	50	Suwannee	6/30/2004	Florida Forever	N/A	To be determined by appraisal.	Suspended until further review.
RO Ranch West	570	Lafayette	7/27/2006	Florida Forever	N/A	To be determined by appraisal.	Appraisal required.
RO Ranch Equestrian Area	707	Lafayette	7/27/2006	Florida Forever	N/A	To be determined by appraisal.	Appraisal required.
Columbia County Surplus	78 +/-	Columbia	7/2015	Enforcement Action	TBD	To be determined by appraisal.	Title Commitment complete.

Easement Requests

Name	Type	County	Tract	Comments
Berneice Knight	Access	Levy	Manatee South	Survey, legal description, appraisal, and payment required.

Proposed Property Offers

Tract	Acres	County	Submittal Date	Asking Price	Acquisition Type	Comments
Aucilla Hills	759.79	Jefferson	9/11/2018	Dependent on configurations	Fee or Easement	Not Recommended per Staff Review Team 12.13.2019
Citizen's Bank	5.41	Taylor	9/20/2018	Donation	Donation	Governing Board Approved 12.11.2018
Cooley	100	Jefferson	10/22/2018	Surface Water Protection and Floodplains 90% and Uplands 60% of Appraised Value	Easement	Governing Board made no motion 12.11.18
Gilchrist Lyme	17,854	Gilchrist	3/12/2019	Surface Water Protection	Easement	Governing Board removed from springs project list 4.9.2019.
Hodges	750	Levy	10/4/2018	\$1,000/ac	Fee	Not Recommended per Staff Review Team 11.15.2018
Howell	309.12	Gilchrist	8/23/2018	\$2,000/ac	Easement	Waiting on Property Owner

Long Pond	1467.23	Levy	9/18/2018	\$5,947,500	Fee	Governing Board. Approved to be included on springs project list 4.9.2019.
Oak Hammock	1	Gilchrist	10/22/2018	\$4,500	Fee	Not Recommended per Staff Review Team 11.15.2018
Poole Burnham	5	Suwannee	3/2/2018	\$5,000	Fee	Not recommended per Staff Review 1.10.2019.

KK/tm

MEMORANDUM

TO: Governing Board

FROM: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: May 3, 2019

RE: Approval of Governing Board Directive Number 19-0001, Water Resource Guidelines for Acquisition and Surplus of Lands

RECOMMENDATION

Staff requests Governing Board approval of Directive Number 19-0001 providing Land Acquisition and Disposal of Surplus Lands Guidelines.

BACKGROUND

The proposed revised directive is to provide clarification to the acquisition and surplus processes and guidelines and to enhance the structure of the Directive. This directive will supersede Directives 99-01 LA, 06-01 LA, 2009-01 LA, 2011-03LM, 2011-01LM, 2015-001, GBD17-0002, and GBD18-0003.

The revisions include title change, adding a definition, clarifying the process for property offers and regulatory mitigation conservation easements, adding a provision to obtain water resource rights where practicable when acquiring conservation easements, providing conditions for surplus lands, revising criteria for water resource evaluation guidelines for acquisition and surplus, clarifying language for land acquisition and surplus lands guidelines, and reordering sections.

The Lands Committee reviewed the proposed changes to Directive Number GB 19-0001 at their April 9, 2019 meeting. The Committee voted to forward a recommendation for approval to the Governing Board.

SM/tm
Attachment

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

GOVERNING BOARD DIRECTIVE



Directive Number: GBD19-0001

Date Approved: May 14, 2019

Subject: Water Resource Guidelines for Acquisition and Surplus of Lands

Approval: _____
Virginia Johns, Chair

Richard Schwab, Secretary/Treasurer

1.0 Reference to Prior Directive

Supersedes Directives 99-01 LA, 06-01 LA, 2009-01 LA, 2011-03LM, 2011-01LM, 2015-001, GBD17-0002, and GBD18-0003.

2.0 Purpose and Intent

The purpose of this Directive is to provide water resource guidelines for consideration in the land acquisition and surplus processes, establish procedures for determination of surplus lands, and create procedures for revenue derived from the disposal of lands acquired with Preservation 2000 and Florida Forever funds.

3.0 Definitions

- A. For the purpose of this directive, surplus lands are defined as those District-owned property interests that either need not be acquired in a proposed project or no longer need to be owned to further the District's land conservation purposes of flood control, water storage, water management, conservation and protection of water resources, aquifer recharge, water resource and water supply development, and preservation of wetlands, streams, and lakes, as per section 373.016, Florida Statutes (F.S.).
- B. The term "Current appraisal" shall mean, for purposes of section 4.B.9 for properties valued at \$25,000 or less, an appraisal conducted not more than 360 days prior to submission to the District. In all other instances it shall mean an appraisal conducted not more than 180 days prior to the date of submission to the District.

4.0 Elements of Directive

A. Land Acquisition Process:

- 1. Property offers shall be in accordance with Rule 40B-9.041, Florida Administrative Code. All bona fide offers must be received by the District by February 1 for funding consideration in the following fiscal year commencing October 1, unless otherwise authorized by the Lands Committee and Governing Board.
- 2. Staff shall develop and maintain a qualified project list which shall be presented to the Lands Committee and Governing Board for approval to identify priority projects.

3. Staff shall seek to reserve the right to implement future water resource projects within a conservation easement wherever practicable.
4. Regulatory Mitigation Conservation Easements are excluded from the process in 4.0 A.1-3.
 - a. Regulatory Mitigation Conservation Easements for preservation of natural systems are not required to be approved by the Lands Committee or Governing Board.
 - b. Regulatory Mitigation Conservation Easements as determined by staff to be inconsistent with natural system preservation shall be considered by the Lands Committee and Governing Board.

B. Surplus Lands Process:

Determination of surplus lands shall be as follows:

1. A review shall be conducted of all potential surplus lands.
2. Potential surplus lands for consideration shall be presented to the Lands Committee at a regular-scheduled Committee meeting in which public comment will be received.
3. The Lands Committee approved list potential surplus lands shall be posted on the District website to inform the public of the next meeting in which the Governing Board will consider the proposed lands for surplus.
4. No lands shall be recommended to the Lands Committee or Governing Board for consideration as surplus unless an on-site inspection has been conducted by District staff within the four months prior to the recommendation.
5. At a regular-scheduled Governing Board meeting of which notice was given, the Governing Board shall receive public comment with regards to the lands considered for surplus. For lands acquired for conservation purposes as specified in sections 373.089(6)(c) and (d), F.S., including all lands in which the title was vested in the District prior to July 1, 1999, the Governing Board must determine the lands are no longer needed for conservation purposes by an affirmative vote of two-thirds of the Governing Board membership (six Board members) consistent with Article X, Section 18 of the Florida Constitution. All other lands may be designated as surplus and approved for disposal by a simple majority vote of the Governing Board.
6. At the time of the Governing Board's determination of lands as surplus, the Governing Board may also consider retention of a conservation easement over the property as a condition of the ultimate sale or exchange of the District's fee interest in the property.
7. At the time of the Governing Board's determination of lands as surplus, the Governing Board may also consider reservation of rights that may be needed for implementation of projects (restoration or water resource development) as a condition of the ultimate sale or exchange of the District's fee interest in the property.
8. A bona fide offer to purchase surplus lands shall consist of a written offer and a monetary deposit to be determined by the Lands Committee.
9. For surplus properties without a current appraisal, upon receipt of a bona fide offer to purchase, an appraisal shall be initiated only at the direction of the Lands Committee for surplus properties without a current appraisal.
10. Requests for undeclared lands to be surplus shall be initiated only upon receipt of a current appraisal performed by an appraiser from the District's approved appraisal list or payment to the District to perform an appraisal.
11. Request for undeclared lands to be surplus and subdivided shall be initiated only upon receipt of payment for a survey and appraisal.

C. Disposal of Surplus Lands:

The District will follow the procedures in sections 373.056 and 373.089, F.S., when selling, conveying, and/or disposing of interests in real property as surplus lands.

D. Revenue Derived from the Proceeds of Surplus Lands:

1. Revenue derived from the sale of Preservation 2000 lands shall be deposited into the Florida Forever Trust Fund within the Florida Department of Environmental Protection in accordance with section 259.101(5)(c), F.S.
2. Revenue derived from the sale of Florida Forever lands shall be deposited into a Florida Forever restricted fund which shall be used to implement the District's Florida Forever Work Plan.
3. Florida Forever Program funds that are unencumbered shall be managed pursuant to section 259.105, F.S.
4. The District's lands database shall be used to track and monitor sales of surplus lands and disclosed within the Annual Florida Forever Work Plan updates.

E. Water Resource Evaluation Guidelines for Acquisition and Surplus:

The following water resource guidelines shall be used to screen voluntary property offers to sell lands for potential acquisition and to screen lands for potential surplus. Screening for water resources guidelines shall use the best available data. Staff shall present the screening results to the Lands Committee and Governing Board.

1. The extent to which the lands provide protection of Outstanding Florida Springs and Priority Focus Areas;
2. The extent to which the lands provide protection for Outstanding Florida Springs, Priority Focus Areas, and other springs (either directly or indirectly);
3. The extent to which the lands provide protection of surface waters (wetlands, lakes, springs, and streams);
4. The extent to which the lands provide flood protection;
5. The extent to which the lands are needed for implementation of water resource development projects, restoration, or other projects;
6. The extent to which the lands provide conservation and protection of water resource values consistent with the objectives of the District's Florida Forever Work Plan;
7. The extent to which the lands benefit existing acquisition holdings; and
8. The extent to which the lands enhance land management objectives.

F. Land Acquisition Guidelines:

The detailed assessment of an owner's voluntary offer to sell lands shall seek to minimize the potential acquisition of surplus lands by employing the following practices prior to acquisition:

1. Project objectives shall be clearly stated;
2. Delineate project boundaries to meet project objectives;
3. Keep acquisitions within the project boundaries during negotiations whenever possible by offering alternatives such as the purchase of a conservation easement over lands adjacent to the project area; and
4. An analysis of potential surplus lands within an acquisition project when recommending an acquisition for approval to the Lands Committee and Governing Board.

G. Surplus Lands Guidelines:

The following factors shall be considered in the analysis of the District's land holdings for determining which lands are no longer needed for conservation and make a recommendation for potential surplus.

1. The results of the screening as defined by the Water Resource Evaluation Guidelines for Acquisition and Surplus.
2. The extent to which disposing of the lands will adversely affect management effectiveness and efficiency.
3. The extent to which the lands are currently used by the public for recreational purposes.
4. Whether disposal of the lands would result in a net loss of lands open to public hunting.
5. The extent to which the lands provide other significant archaeological, historical, or ecological value.
6. The extent to which the lands provide a valuable linkage to conservation property owned by the District or other publicly owned conservation lands.
7. The extent to which the lands would be accessible to a future owner without causing adverse impacts to natural resources or hindering the District's management of the property (including prescribed fire management).
8. The extent to which the lands are marketable.
9. The extent to which concerns of other public conservation land managers or members of the public have been addressed.
10. The extent to which disposing of the lands will adversely affect potential future water resource development projects.
11. The extent to which lands are more suitable for management by others due to size or location with the District retaining a conservation easement.
12. The extent to which lands acquired for projects are no longer being pursued or the project is completed and the land or a portion thereof is no longer needed.
13. The extent to which lands acquired with Preservation 2000 or Florida Forever funds, the intent of the Act as prescribed in section 259.101(6), F.S.
14. For lands with merchantable timber, the extent to which disposing of the land would reduce timber revenue available to the District.
15. Access to public or private water and/or wastewater utilities.
16. Additional tools and data that become available.

H. Surplus of Lands to Governmental Entities Guidelines:

The following criteria shall be considered in addition to the surplus lands guidelines for determining surplus potential:

1. Whether the community is designated as a REDI (Rural Economic Development Initiative) eligible community pursuant to section 288.0656, F.S.
2. Whether a long-term lease would accomplish the goals of the local governmental entity.

I. Surplus of Parcels Valued at \$25,000 or Less Guidelines:

The following criteria shall be considered in addition to the surplus lands guidelines for determining surplus potential:

1. The proximity to District or other public conservation lands.
2. The ability of District to manage parcel.

MEMORANDUM

TO: Governing Board

FROM: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: May 3, 2019

RE: Approval of Governing Board Directive Number 19-0002, Conservation Easements Amendment Guidelines

RECOMMENDATION

Staff requests Governing Board approval of Directive Number 19-0002 providing Conservation Easements Amendment Guidelines.

BACKGROUND

The proposed revised directive is to provide clarification to the acquisition and surplus processes and guidelines and to enhance the structure of the Directive. This directive will supersede Directives GBD15-0002 and GBD18-0001.

The revisions include title change, creating definitions, clarifying the policy elements, requiring that the party initiating the amendment request pay for the expenses relating to the amendment, reserving right to implement future water resource projects within the easement, providing and clarifying conditions pertaining to amendments, and reordering sections.

The Lands Committee reviewed the proposed changes to Directive Number GB 19-0002 at their April 9, 2019 meeting. The Committee voted to forward a recommendation with suggested changes regarding reserving the right to implement future water resource projects whenever practicable and to requiring the initiating party to pay for the amendment expenses for approval to the Governing Board.

SM/tm
Attachment

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GOVERNING BOARD DIRECTIVE



Directive Number: GBD19-0002
Date Approved: May 14, 2019
Subject: Conservation Easements Amendment Guidelines

Approval: _____
Virginia Johns, Chair

Richard Schwab, Secretary/Treasurer

1.0 Reference to Prior Directive

Supersedes Directives GBD15-0002 and GBD18-0001.

2.0 Purpose and Intent

It is the intent of this Directive to outline the policy and procedures approved for responding to requests from landowners to modify the terms of the conservation easements on their properties held by the Suwannee River Water Management District (District).

The Governing Board has purchased substantial real-estate rights through the use of conservation easements, as provided in sections 373.139 and 704.06, Florida Statutes (F.S.), to protect water and other resources on approximately 126,000 acres of property located in the District. These conservation easements were the product of negotiation and were purchased based upon the appraised value of the rights obtained. The terms of each conservation easement were approved by the Governing Board after conducting a public hearing thereon. All conservation easements owned by the District are valid in perpetuity.

3.0 Definitions

- A. Conservation Value Amendments means amendments in which the landowner or grantee requests the return of rights purchased by the District under the terms of the conservation easement.
- B. Mutually Beneficial Amendments means amendments initiated by the Landowner or District for which there are no substantive changes to the conservation easement and both parties benefit from the modification such as but not limited to, map revisions, or clarifications of language, or improves natural resource protection.
- C. Corrective Amendments means amendments to correct errors in previous agreements such as scrivener's errors, mapping or similar graphic errors, or similar errors or omissions, which do not change the intent of the original documents.

4.0 Elements of Directive

- A. It is the policy of the Governing Board that modifications of the terms of existing conservation easements shall be minimized to protect the rights and resources that were purchased for public benefit. Any proposals that are submitted shall be for the most limited manner to achieve the stated request. The request must not conflict with the

protection of the resources intended in the conservation easement. The request must be consistent with protection of the rights listed in section 704.06(1), F.S. If there is no other option to avoid adverse effects to these rights, then a plan to mitigate for the impacts must be presented. In all cases, the public must receive a net-positive benefit for the request to be considered.

- B. Landowners initiating amendments shall be responsible for District expenses associated with the amendment, including but limited to, staff time, legal fees, surveying fees, appraisal fees, recording costs, and other expenses incurred by the District in pursuing the amendment. The District shall provide an estimate of the expenses to Landowner. Landowner shall pay the estimated expenses prior to District beginning evaluation of proposed amendment. If the actual expenses are greater than the estimated expenses, the Landowner shall pay the balance in advance of the execution of the amendment by the District. If the actual expenses are less than the estimated expenses, the District will refund the overpayment to the Landowner.
- C. All requests for an amendment must be in writing. Any amendment must provide additional protection for water resources on the easement property, or nearby water resources. District expenses required to process the request shall be received prior to processing an amendment request for amendments proposed by landowner or grantee of the conservation easement.
- D. After staff review to determine a request is complete, a staff report will be provided to the Lands Committee of the Governing Board. The Lands Committee will review the report and either request more information, reject the request, or move the request to the full Governing Board for consideration.
- E. The Lands Committee and Governing Board will consider whether to allow a modification to a conservation easement based on general resource benefits which may or may not be subject to clear measurement in the real estate market, or otherwise.
- F. District staff shall seek to reserve the right to implement future water resource projects within the easement wherever practicable.
- G. This Directive does not require that the Governing Board take any action on any request.

5.0 Types of Amendments:

The types of amendments requested are generally divided into two different types (1) Mutually Beneficial Amendments and (2) Conservation Value Amendments.

A. Mutually Beneficial Amendments:

- 1. Landowner initiated amendments must provide the following:
 - a. Amendments must result in equal or net increase in conservation values.
 - b. Information including, but not limited to, completing necessary field reviews, submitting amended language, completing ArcGIS analyses, maps and delivering all data to the District, or a combination of providing District information and paying for District staff time and expenses.
 - c. Landowner shall pay the District for its expenses associated with the amendment such as staff time, legal fees, surveying fees, appraisal fees, recording costs, and other pertinent expenses.

- d. The District shall provide an estimate of the expenses to the Landowner. Landowner shall pay the estimated expenses prior to District beginning evaluation of proposed amendment. If the actual expenses are less than the estimated expenses, the District will refund the overpayment to the Landowner. If the actual expenses are greater than the estimated expenses, the Landowner shall pay the balance in advance of the execution of the amendment by the District.
2. District initiated amendments must provide the following:
 - a. Written consent of the landowner.
 - b. Cost estimate of the amendment.
 - c. District initiated amendments do not require a sharing of the expenses by the landowner or grantee.
3. Provided that the Executive Director finds a request for a Mutually Beneficial Amendment which does not seek a substantive change in the Conservation Easement and that the District will benefit from the requested modification (only map revisions or the clarification of language), the Executive Director may bypass the Lands Committee and have the request placed directly on the Governing Board meeting agenda for consideration.

B. Conservation Value Amendments:

1. Landowner must pay all the expenses associated with the amendment such as staff time, legal fees, surveying fees, appraisal fees, recording costs, and other pertinent expenses.
 - a. The District shall provide an estimate of such expenses to Landowner.
 - b. Landowner shall pay the estimated expenses to the District prior to District beginning evaluation of proposed amendment. If the actual expenses are less than the estimated expenses, the District shall refund the overpayment to the Landowner. If the actual expenses are greater than the estimated expenses, the Landowner shall pay the balance in advance of the execution of the amendment by the District.
2. Landowner must provide the District with a complete request before the District will process the request.
 - a. Information may include, but is not limited to, completing necessary field reviews, preparing amended language, completing ArcGIS analyses, survey, appraisal, maps, and other pertinent data as appropriate.
 - b. Upon staff's determination that the information is complete, it will be submitted for Lands Committee consideration and, if approved, Governing Board consideration.
3. District staff may have proposed changes in conservation values of the easements appraised or professionally valued at the landowner's cost, if applicable.
4. Landowner requests for amendments must result in a net increase in conservation value, and landowners may propose measures to offset losses in conservation values. Offsets in losses to conservation values must occur on the land encumbered by the conservation easement.
5. Landowner may be required to pay to the District the value of the rights returned under the modified conservation easement.

C. Corrective Amendments:

1. Corrective Amendments must provide the following:
 - a. Written consent of both the District and landowner or grantee.
 - b. Landowner and District will share equally in the expenses such as but not limited to legal fees, surveying fees, appraisal fees, and recording costs

associated with the amendment. The expenses shall be documented by both parties and retained at District Headquarters.

- c. The District shall provide an estimate of the Landowner's share of the expenses to Landowner. Landowner shall pay its share of the estimated expenses prior to District beginning evaluation of proposed amendment.
- d. If the actual expenses are less than the estimated expenses, the District will refund the overpayment to the Landowner.
- e. If the actual expenses are greater than the estimated expenses, the Landowner shall pay the balance in advance of the execution of the amendment by the District.

D. District Sponsored Water Resource Projects Amendments:

1. Landowner and District may find improvements that can be made to the easement property which will provide significant public and water resource benefit.
2. The parties will negotiate an equitable share of the expenses associated with projects on conservation easements.
3. District shall provide an estimate of the Landowner's share of the expenses to Landowner, where appropriate. Landowner shall pay its share of the estimated expenses prior to District beginning evaluation of proposed amendment. If the actual expenses are less than the estimated expenses, the District will refund the overpayment to the Landowner. If the actual expenses are greater than the estimated expenses, the Landowner shall pay the balance in advance of the execution of the amendment by the District.

6.0 Amendment Information Requirements:

The following information must be provided, where appropriate. Additional information may be requested by District staff during the evaluation of the amendment.

1. Specify the terms of the easement to be modified, and why the terms are no longer acceptable.
2. Identify the proposed modified terms and map revisions.
3. Provide a professional assessment of the impact to natural resources on the easement property.
4. Provide an estimate of the value of the modification to the whole easement developed by a real estate appraiser or other professional.
5. Provide a brief explanation as to how the proposed modifications are mutually beneficial or provide resolution for changes in conservation values.
6. Identify how the landowner plans to share the cost and responsibility of the mutually beneficial amendments.
7. Provide an appraisal to determine conservation value modifications by a qualified appraiser who is registered, licensed or certified under Part II, Chapter 475, F.S.;
8. Provide information to support the appraisal.
9. Identify proposed public resource impacts, positive or negative, of the proposed amendment;
10. Provide a survey that meets District standards with legal description of requested changes.

MEMORANDUM

TO: Governing Board

FROM: Warren Zwanka, Division Director, Resource Management

THRU: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: May 3, 2019

RE: Acceptance of Revised Statement of Agency Organization and Operation

RECOMMENDATION

Staff recommends the Governing Board accept the revised Statement of Agency Organization and Operation pursuant to subsection 120.54(5), Florida Statutes and rule 28-101.001, Florida Administrative Code.

BACKGROUND

A Statement of Agency Organization and Operation (Statement) for the District is a requirement of subsection 120.54(5), Florida Statutes, and rule 28-101.001, Florida Administrative Code. The Statement is intended to assist the public in understanding how the Suwannee River Water Management District operates, how it is organized, and how to do business or interact with the District. The revised Statement reflects the agency's new organizational structure and procedural changes since its last revision in 2010. The Statement is published on the District's website.

WZ/tm
Attachment

AGENCY STATEMENT OF ORGANIZATION AND OPERATION

Updated and Board Accepted on May 14, 2019

This Statement of Agency Organization and Operation (Statement) is issued and maintained as required by subsection 120.54(5), Florida Statutes (F.S.) and chapter 28-101, Florida Administrative Code (F.A.C.). This Statement is intended to assist the public in understanding how the Suwannee River Water Management District operates, how it is organized, and how to do business or interact with the District.

The purpose of the Suwannee River Water Management District (District) is to manage the water and water-related resources within its boundaries. The District's mission is maintaining the balance between the water needs of current and future users as well as protecting and maintaining natural systems.

The District was established in 1973 with four core mission areas: water supply, water quality, flood protection and natural systems. The District carries out its mission through a combination of regulatory measures, water resource projects, community education and outreach, and research, data collection and monitoring. The District region includes all or part of 15 counties in North Central Florida comprising over 7,640 square miles, 13 river basins and a population of 320,000.

Agency Head

The Governing Board of the District is the agency head. As set forth in section 373.073, F.S., the Board members are appointed by the Governor, must be confirmed by the Florida Senate, and serve staggered four-year terms. The Board meets on the second Tuesday of every month, unless otherwise announced. Its duties include directing a wide range of programs, initiatives, and actions, to carry out the District's duties and responsibilities under chapter 373, F.S., and several delegated portions of chapter 403, F.S. These programs include, but are not limited to, nonstructural flood control, regulatory programs, water conservation, water resource and supply development, associated data collection and analysis efforts, land acquisition, and education. The Governing Board employs an Executive Director who is charged with overseeing the day-to-day activities of the District.

District Organization

District Divisions, Offices, and Programs carry out the duties and responsibilities of chapter 373, F.S., and the delegated portions of chapter 403, F.S. Specifically, these include:

Executive Office

This office contains the Executive Director, Executive Leadership Team, and Governing Board Coordinator. The Executive Leadership team includes the Deputy Executive Director of Business and Community Services and the Deputy Executive Director of Water and Land Resources. The Executive Office is responsible for coordinating Governing Board activities, as well as the overall management of the District and implementation of District policy, rules, plans,

Updated and Board Accepted on May 14, 2019

studies, and programs. This office also provides support to all departments, information services to the public, and communication with federal, state, and local governmental entities, community organizations, and the public. The Office of Human Resources and Office of Communications and Organization Development also report directly to the Executive Director.

Office of Communications and Organizational Development

The Office of Communications and Organizational Development is responsible for overseeing the communication, outreach and organizational development efforts of the District through a variety of mediums. The office works with all program areas to disseminate information through a multitude of mediums including social media, press releases, television, radio, print, live presentations, community events and more. The office also works to develop talking points, training and preparedness around mission critical functions and District issues; and staffs the Information Officer component of the Incident Command Team.

This office and the District are committed to a premise of openness with the news media and the public, and are committed to providing information that is timely, accurate, complete, and useful.

Office of Human Resources

The Office of Human Resources is responsible for providing oversight, planning, and organization to human resource functions related to workforce planning, recruitment, learning and development, performance management, compensation and benefits, employee relations and HR compliance. This office contains the Human Resources Chief, a Business Resource Specialist II, the Records Manager and the Receptionist.

This office is also responsible for developing and implementing policies, programs, and services that contribute to the attainment of District and employee goals by ensuring a diverse workforce in a safe, discrimination-free, and harassment-free environment by maintaining compliance with employment laws and government regulations, providing management and employee training, and hiring and retaining the most qualified employees.

Business and Community Resources

Agriculture and Environmental Projects Office

The Agricultural and Environmental Projects Office is responsible for initiating, planning, developing, executing, and managing environmental and agricultural projects focusing on ensuring adequate and sustainable water supply, improving and maintaining good water quality, restoring and protecting natural systems, and providing flood protection. This Office is also responsible for the management and implementation of the District's cost-share programs.

Finance Office

The Finance Office is responsible for providing administrative support for the District in the areas of finance and accounting including accounts payable, accounts receivable, payroll, cash management and financial reporting, budget development and management, contract coordination, procurement, grants management, inventory control, facilities and fleet management, insurance (professional, property and workers' compensation), and risk

management. The Finance Office also staffs the Logistic and Administration Section of the Incident Command Team, administers District staff benefits and safety needs.

Information Technology Office

The Information Technology Office is responsible for supporting District staff with visual and audio services, and telecommunications infrastructure, database management, mapping and geographic information systems (GIS), and computer services.

The **GIS Program** is responsible for supporting the core business functions of the District by providing timely, accurate and meaningful geographic information.

Legislative and Government Affairs Office

The Legislative and Government Affairs Office is responsible for monitoring legislation related to District areas of concern, coordinating District activities with local governments, and responding to public inquiries as the District Ombudsman. This office is also responsible for acquisition and disposal of real property interests to achieve non-structural flood control and water resource protection and development; and staffs the Liaison Officer component of the Incident Command Team

Resource Management Division

The Resource Management Division processes environmental resource, water use, and water well construction permit applications through the [District's online E-permitting system](#) under the guidelines set forth in chapter 120, F.S. Specific duties include reviewing permit applications, monitoring compliance with permitted activities, enforcing District rules and permit conditions, rulemaking, maintaining regulatory records, and staffing the High-Water Mark Strike Team component of the Incident Command Team. This office also houses the Emergency Coordinating Officer. The Division provides public assistance in the form of technical and scientific expertise, training, and outreach. Three programs comprise Resource Management Division:

The **Environmental Resource Permitting (ERP) Program** is responsible for implementing part IV of chapter 373, F.S. and the delegated portions of chapter 403, F.S., as set forth in:

- Rules 40B-400 and 62-330, F.A.C. for permitting construction, alteration, operation, maintenance, repair, abandonment, and removal of stormwater management systems, dams, impoundments, reservoirs, appurtenant works, and works (including docks, piers, structures, dredging, and filling located in, on or over wetlands or other surface waters)
- Rule 40B-4, F.A.C. for establishing and enforcing Works of the District (WOD) activities within floodways and floodplains
- Rule 62-345, F.A.C. for assessing the functional value of wetlands, surface waters, and mitigation using the Uniform Mitigation Assessment Method
- Rule 62-340, F.A.C. for delineating the landward extent of wetlands and surface waters
- Rules 18-20 and 18-21, F.A.C. for assisting the FDEP with the environmental permitting of activities and water quality protection on Sovereignty Submerged Lands (SSL)

The **Water Use Permitting (WUP) Program** is responsible for implementing part II of Chapter 373, F.S., as set forth in:

- Rules 40B-2 and 62-40, F.A.C. for ensuring consumptive water uses are reasonable-beneficial, will not interfere with any presently existing legal use of water, and are consistent with the public interest
- Rule 40B-8, F.A.C. for imposing limitations on withdrawals of groundwater and surface to protect minimum flows and minimum water levels
- Rule 40B-21, F.A.C. for protecting water resources from serious harm through Water Shortage Order declarations

The **Water Well Construction (WWC) Program** is responsible for implementing part III of chapter 373, F.S., as set forth in:

- Rules 40B-3 and 62-532, F.A.C. for permitting the construction, repair, and abandonment of water wells
- Rule 62-531, F.A.C. for licensing Water Well Contractors and providing continuing education
- Rule 62-524, F.A.C. for permitting potable water wells in delineated areas

Engineering Office

In addition to the ERP permitting responsibilities as listed above, the Engineering Office is responsible for the management of the District's Federal Emergency Management Agency (FEMA) Floodplain mapping program. Operating as a Cooperating Technical Partner, the office coordinates with FEMA and District consultants to revise flood maps, provide outreach to help residents understand their flood risk, and provide information to help local governments with mitigation of flooding issues.

Water and Land Resources

Hydrologic Data Services Office

The Office of Hydrologic Data Services is responsible for the collection, processing, management and dissemination of hydrologic and meteorological data, which are used for consumptive use permitting, water shortage declaration, establishment of minimum flows and minimum water levels, water supply planning and management, environmental protection and restoration projects, and flood forecasting and warning programs.

This office operates and maintains more than 600 monitoring stations throughout the District and incorporates data from approximately 50 additional sites collected by mutual agreement with the United States Geological Survey. More than five million measurements are collected, verified, processed and stored each year. These data are disseminated to the public, District staff, and cooperating agencies.

Land Management Office

The Office of Land Management is responsible for managing public lands owned by the District including conservation easements and all related recreation and road infrastructure. This work is guided by state statute, a Governing Board approved management plan, and various standards and guidelines. Areas of responsibility include timber management, timber sales, conservation easement monitoring, prescribed fire management, chemical vegetation control, mechanical vegetation control, invasive species monitoring/ control, rare species monitoring,

natural community restoration, hydrologic restoration, natural resource inventories, public use /information management, recreational site and facilities management, road management, boundary line management, hydrologic system management, and cultural resource management. The Office also staffs the Operations Section of the Incident Command Team.

Minimum Flows and Minimum Water Levels Office

The Minimum Flows and Minimum Water Levels Office is responsible for establishing scientifically-defensible minimum flows and minimum levels (MFLs) for estuaries, groundwater, lakes, rivers, and springs based on a priority list adopted by the Governing Board.

Water Resources Office

The Office of Water Resources is responsible for the development of strategies to protect and restore water quality including a commitment to comprehensive monitoring to guide impairment determinations, manage restoration projects and evaluate effectiveness. The office is also responsible for data management and statistical analyses of water quality and hydrologic data collected by the District for all purposes, and generates regular reports for use by the public, the Governing Board, and District staff. The Office also staffs the Planning Section of the Incident Command Team.

Water Supply Office

The Water Supply Office is responsible for evaluating the sufficiency of water resources to meet projected demands over a 20-year planning horizon. This evaluation includes the development and maintenance of the groundwater modeling tools used to evaluate changes to water flows and levels due to regional pumping, estimating current water use, and projecting future water demand. Water supply assessments are prepared to determine whether sufficient water supplies are available to meet projected future demands while sustaining natural systems.

Where additional water may be required to meet projected future demands and sustain natural systems, regional water supply planning is performed. Regional water supply plans identify alternative water supplies, quantify conservation potential, and identify water resource and water supply development project options to meet future demands while sustaining natural systems.

District Authorizations and Information

This section of the Statement sets forth the various means by which permits, licenses, and other authorizations are processed. This section also provides information on District cost-share, cooperative funding, contracts, and procurement.

Environmental Resource Permitting Authorizations:

- (1) Staff is authorized to approve:
 - (a) ERP or WOD application withdrawals;
 - (b) ERP or WOD Permit rescissions;
 - (c) Applications for ERP General permits, permit determinations, exemptions, silvicultural/ agricultural exemptions, minor modifications, and 10/2 verifications;

- (d) Applications for Works of the District exemptions, Noticed General permits, General permits; and
 - (e) SSL Letters of Consent.
- (2) The Executive Director or his/her designee are authorized to approve:
- (a) Enforcement action consistent with the March 2011 Compliance and Enforcement Policy approved by the Governing Board;
 - (b) Applications for conceptual approval permits, Individual permits;
 - (c) Applications for formal wetland determinations;
 - (d) Applications for major modifications as set forth in section 6.2.1 of ERP A.H. Vol I; and
 - (e) Requests for SSL lease, easements, or use authorizations to the Division of State Lands that also require a permit under part IV of chapter 373, F.S.
- (3) Any application, request or petition described above in 1(c) through 1(e) and 2(a) through 2(e) (above) shall be presented to the Governing Board for final action if any of the following apply:
- (a) The application includes a petition for variance or waiver of any permitting requirements adopted pursuant to part IV of chapter 373, F.S.;
 - (b) The application has a substantive third-party objection;
 - (c) The applicant or respondent objects to the staff recommendation; or
 - (d) The application is recommended for denial by staff.

Water Use Permitting Authorizations:

- (1) Staff is authorized to approve:
- (a) WUP application withdrawals;
 - (b) WUP rescissions; and
 - (c) 10-year compliance reports demonstrating permit compliance.
- (2) The Executive Director or his/her designee are authorized to approve:
- (a) Enforcement action consistent with the March 2011 Compliance and Enforcement Policy approved by the Governing Board;
 - (b) Applications for new permits, permit renewals, permit modifications, letter modifications, split/ transfers of ownership, and transfers;
 - (c) Applications for temporary water use permits as set forth in section 373.244, F.S.; and
 - (d) Specific conditions added by District staff to permits issued by FDEP pursuant to the Florida Electrical Power Plant Siting Act, the Florida Electric Transmission Line Siting Act, or the Natural Gas Transmission Pipeline Siting Act.
- (3) Any application, request or petition described above in 2(a) through 2(d) (above) shall be presented to the Governing Board for final action if any of the following apply:
- (a) The application includes a petition for variance or waiver of any permitting requirements adopted pursuant to part II of chapter 373, F.S.;
 - (b) Applications for new individual permits and renewals of individual permits with an allocation of 1.0 MGD or greater;
 - (c) Applications to modify an individual permit that results in the allocation increasing over 1.0 MGD;

- (d) Applications to modify an individual permit that results in the allocation increasing 0.5 MGD or more from that which was previously approved by the Governing Board due to criteria 3(b) or 3(c) (above);
- (e) Applications to modify an individual permit that results in the extension of the permitted duration;
- (f) The application has a substantive third-party objection;
- (g) The applicant or respondent objects to the staff recommendation; or
- (h) The application is recommended for denial by staff.

Water Well Permitting Authorizations:

- (1) Staff is authorized to approve:
 - (a) WWC application withdrawals;
 - (b) Water well construction, repair, modification, and abandonment permit applications;
 - (c) Permit extension and transfer requests;
 - (d) Water Well Contractor license applications; and
 - (e) Exemptions pursuant to section 373.326, F.S.
- (2) The Executive Director or his/her designee are authorized to approve:
 - (a) Enforcement action against Water Well Contractors consistent with the Water Well Construction Disciplinary Guidelines and Citations Dictionary (2014).
- (3) Any application, request or petition described above in 1(b) through 1(e) and 2(a) (above) shall be presented to the Governing Board for final action if any of the following apply:
 - (a) The application has a substantive third-party objection;
 - (b) The applicant or respondent objects to the staff recommendation;
 - (c) The application is recommended for denial by staff; or
 - (d) Enforcement action against well owners and unlicensed Water Well Contractors.

Recreational Use Permits for District-Owned Properties

The District's Land Management Office processes and issues reservations and permits or special use authorizations for campsites on District recreational lands that are open to the public and for day use special activities such as picnic pavilion reservations and equestrian activities. Reservations and special use authorizations (SUAs) are available at Recreation@SRWMD.org or by calling 386.362.1001. District lands recreational use policies and allowable activities are set forth in rule 40B-9, F.A.C. This rule also describes how SUAs for certain activities such as hunting, trapping, and scuba diving may be obtained.

Persons visiting District properties for recreation are requested to follow guidelines, founded on the *Leave No Trace* program, for use of District lands. The guidelines as well as listings and descriptions of all available District recreational sites are presented on the recreation page of the District's website. For more information concerning reservations and SUAs, contact the Land Management Office at the District's Headquarters, 9225 CR 49, Live Oak, FL or by telephone at 386.362.1001, or email to Recreation@SRWMD.org.

Agricultural Cost Share Funding Applications

The purpose of the District's Ag Cost Share Program is to expedite the implementation of water resource development and alternative water supply development projects by providing financial assistance for production-scale agricultural BMP development that will result in reductions in water use and improvements in water quality, benefitting natural systems within the District.

The eligibility requirements for participating in the Ag Cost Share Program are set forth in Governing Board Directive 12-0005 (currently under revision as 19-0003). An application form for participating in the Ag Cost Share program is available on the District's website at MySuwanneeRiver.com/Agriculture. For more information, interested persons can email to Projects@SRWMD.org or contact Ag Cost Share staff by telephone at 386.362.1001.

Cooperative Funding Applications

The District's Cooperative Funding Initiative allows the District to share costs with local governments for projects that help create sustainable water resources, provide flood protection and enhance conservation efforts. Application proposals for shared funding are submitted online and final funding decisions are made by the District Governing Board. Information about the District's Cooperative Funding Initiative, application requirements and the schedule for the current fiscal year cycle for application submittals is available on the District's website at MySuwanneeRiver.com/CooperativeFunding.

Contracts and Procurement

The District uses a competitive bidding and selection process for the procurement of goods and services to assure fairness and equity to all providers and to make the best use of taxpayer dollars. Additional information concerning the process and procedures for doing business with the District can be obtained from the District's website or contacting the District's Procurement Office at 386.362.1001 or by email at Procurement@SRWMD.org.

Public Information and Inspection of Records

All public records, as defined by Paragraph 119.011(1), F.S., maintained by the District, and not otherwise exempt by law, may be copied or inspected at reasonable times and under reasonable conditions. Any member of the public wishing to inspect and copy District public records may contact any District employee who may have custody of the records. Upon receipt of a public records request, the District employee receiving the request will contact the District Records Management Coordinator. The coordinator will determine the location and supervise the compilation of the records. Inspection and copying of District public records must be done at the office where the records are located. All records will be provided in the form of media on which they are maintained (e.g. paper form, computer files, video tapes, audio tapes) and duplication of the records will be on the same media.

Any person requesting to copy public records may bring their own means of duplication (e.g. computer disks and photocopier) to the District to duplicate the records. Otherwise, charges for duplication of District public records is prescribed by Forms 14a, Request for Services, and 14b, Request for Magnetic Media Services (copies of the forms may be obtained by writing or calling the District Headquarters). Fees may be paid in cash, money order, cashier's check or personal

check. All fees must be paid in advance before the requested copies will be released to the requester.

As prescribed by paragraph 119.07(1)(b), F.S., when the nature or volume of records requires extensive clerical or supervisory assistance by District personnel, or extensive use of information technology resources, the District may charge, in addition to the actual cost of duplication, a reasonable charge based on the cost incurred by the District in providing the service. Public records requests can also be made using this link:

PublicRecordsRequest@SRWMD.org

Publications and Documents

The District maintains a variety of reports, plans, studies and other publications that are available to the public. Many documents can be downloaded from the District's website for free or may be ordered and sent at no cost to residents of the District. For a listing of informational documents available through the District's library or on-line, visit the District's website at MySuwanneeRiver.com/PlansandReports.

Final Orders Index

Pursuant to subsection 120.53(3), F.S., the District maintains an up-to-date hierarchical subject-matter index that identifies Final Orders issued by the District. The Final Orders Index is grouped by year and maintained by the District's Records Office and can be obtained from that Office at the District's headquarters, 9225 CR 49, Live Oak, FL 32060 or by calling 386.362.1001.

Agency Clerk

The Agency Clerk for the District is:

Hugh Thomas, Executive Director
Suwannee River Water Management District
9225 CR 49
Live Oak, FL 32060
386.362.1001

Hugh.Thomas@SRWMD.org (copy to PublicRecordsRequest@SRWMD.org)

The Agency Clerk's duties include, but are not limited to, the following:

- (1) Dating and filing all orders entered by the Board or the Executive Director with the Records Manager;
- (2) Ensuring all Final Orders are posted on the website;
- (3) Acting as the "Clerk of the Lower Tribunal" for purposes of the Florida Rules of Appellate Procedure;
- (4) Receiving and filing with the Records Manager the original of any pleading received by the District;
- (5) Transmitting all necessary files to the Division of Administrative Hearings (DOAH) upon transfer of a matter to DOAH;

- (6) Appointing such deputy clerks as are necessary to perform any of the duties of the Agency Clerk; and
- (7) Performing other such duties as may be authorized by Governing Board or District rules.

The Executive Director has appointed Deputy Clerks to whom many of the above duties are delegated. The appointed Deputy Clerks are Warren Zwanka (Warren.Zwanka@SRWMD.org) and Leroy Marshall (Leroy.Marshall@SRWMD.org).

Filing of Legal Documents and Pleadings

Any document that is required to be filed with the District except for bids where the invitation to bid states otherwise, may be filed by hand delivery, U.S. mail, email to PublicRecordsRequest@SRWMD.org, or by facsimile to the Agency Clerk at 386.362.1056.

Documents filed with the Agency Clerk by electronic transmission are subject to the following requirements pursuant to rule 28-101.001, F.A.C.:

- (1) A party who files a document by electronic transmission must represent that the original physically signed document will be retained by that party for the duration of the proceeding and of any subsequent appeal or subsequent proceeding in that cause, and that the party will produce it upon the request of other parties.
- (2) A party who elects to file a document by electronic transmission is responsible for any delay, disruption, or interruption of the electronic signals and accepts the full risk that the document may not be properly filed with the clerk as a result.
- (3) The filing date for an electronically transmitted document is the date the agency receives the complete document. Any document received by the Agency Clerk after 5:00 p.m., shall be filed as of 8:00 a.m. on the next regular business day.

Variances from and Waivers of Agency Rules

Strict application of rule requirements can, at times, lead to unreasonable, unfair or unintended results in particular circumstances. Consequently, section 120.542, F.S., authorizes the District to grant a variance from or a waiver of requirements set forth in District rules, consistent with the provisions of that statute and chapter 28-104, F.A.C. Under section 120.542, F.S., variances or waivers of agency rules will be considered when the person subject to the rule demonstrates that the application of a rule would create a substantial hardship or would violate principles of fairness; and the purpose of the underlying statute will be or has been achieved by other means by the person. For more information concerning variances from or waivers of District rule requirements, contact:

Warren Zwanka, Resource Management Division Director
Suwannee River Water Management District
9225 CR 49
Live Oak, FL 32060
386.362.1001

Warren.Zwanka@SRWMD.org (copy to: ResourceManagement@SRWMD.org)

Delegations of Authority

In addition to the delegations stipulated in the District's Delegations of Authority document (2/11/2019), the Governing Board has delegated authority to the Executive Director to approve consent orders addressing compliance with environmental resource, water use, and water well construction permits and rules. This delegation also includes the authority to initiate litigation to enforce the terms of any consent order not complied with by the violator. If a case is of heightened interest, as determined by the Executive Director, the consent order will be presented to the Governing Board for their approval.

Unless otherwise delegated by the Governing Board, the Governing Board shall approve the making or acceptance of a proposal for settlement of civil court cases involving the District. The Governing Board must approve a settlement of a civil action prior to filing with the court. Additionally, the Governing Board General Counsel is delegated the authority to:

- (1) Take action on a request for an extension of time to file a petition for an administrative hearing challenging a District action;
- (2) Refer a timely and substantive petition to DOAH;
- (3) Enter an order to DOAH dismissing, without prejudice, a timely and insufficient petition and granting leave to file an amended petition; and
- (4) Enter a final order to DOAH dismissing, with prejudice, a petition that has been dismissed without prejudice and no amended petition has been filed.

The Governing Board has also delegated to the District's Land Management Office Chief the authority to issue, deny or revoke SUAs for activities on District lands, administered pursuant to rule 40B-9, F.A.C.

Americans with Disabilities Act and Public Grievance Procedure

The District does not discriminate on the basis of disability. This nondiscrimination policy is integral to every aspect of the District's functions, including access to and participation in the District's programs and activities. Anyone requiring reasonable accommodation as provided for in the ADA should contact the District's Ombudsman, 9225 CR 49, Live Oak, FL 32060; telephone 386.362.1001; or email to Ombudsman@SRWMD.org.

The District has a public grievance procedure for addressing resolution of grievances alleging that the District has violated any provision of the ADA or the Rehabilitation Act of 1973, or otherwise discriminated in, or denied access to, District programs and activities.

MEMORANDUM

TO: Governing Board

FROM: Pam Shaw, Chief Financial Officer

THRU: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: May 3, 2019

RE: Approval of March 2019 Financial Report

RECOMMENDATION

Staff recommends the Governing Board approve the March 2019 Financial Report and confirm the expenditures of the District.

BACKGROUND

Section 373.553(1), Florida Statutes, 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.

/tm
Attachments

**Suwannee River Water Management District
Cash Report
March 2019**

Financial Institution/Account	Monthly Interest	Interest Rate %	Closing Balance
First Federal Permit Fee	\$0.00		\$17,068.93
First Federal Accounts Payable	\$0.00		\$35,000.00
First Federal EFT Disbursements	\$0.00		\$0.00
First Federal Depository	\$211.24	0.01%	\$1,838,911.99
Special Purpose Investment Account (SPIA)*	<u>\$80,687.40</u>	2.23%	<u>\$41,889,801.81</u>
TOTAL	<u><u>\$80,898.64</u></u>		<u><u>\$43,780,782.73</u></u>

*SPIA is part of the Florida Treasury Investment Pool

**Suwannee River Water Management District
Statement of Sources and Uses of Funds
For the Month ending March 31, 2019
(Unaudited)**

	Current Budget	Actuals Through 3/31/2019	Variance (Under)/Over Budget	Actuals As A % of Budget
Sources				
Ad Valorem Property Taxes	\$ 5,715,938	\$ 5,068,746	\$ (647,192)	88.7%
Intergovernmental Revenues	\$ 56,967,463	\$ 7,694,778	\$ (49,272,685)	13.5%
Interest on Invested Funds	\$ 310,000	\$ 417,724	\$ 107,724	134.7%
License and Permit Fees	\$ 150,000	\$ 102,302	\$ (47,698)	68.2%
Other	\$ 1,000,000	\$ 778,887	\$ (221,113)	77.9%
Fund Balance ¹	\$ 6,816,967	\$ 503,047	\$ (6,313,920)	7.4%
Total Sources	\$ 70,960,368	\$ 14,565,484	\$ (56,394,884)	20.5%

	Current Budget	Expenditures	Encumbrances ²	Available Budget	%Expended	%Obligated ³
Uses						
Water Resources Planning and Monitoring	\$ 10,279,861	\$ 1,731,976	\$ 2,778,391	\$ 5,769,494	17%	44%
Acquisition, Restoration and Public Works	\$ 52,489,529	\$ 5,174,624	\$ 24,579,985	\$ 22,734,920	10%	57%
Operation and Maintenance of Lands and Works	\$ 4,947,220	\$ 1,133,458	\$ 1,504,305	\$ 2,309,457	23%	53%
Regulation	\$ 1,472,442	\$ 600,987	\$ 43,069	\$ 828,386	41%	44%
Outreach	\$ 233,763	\$ 116,319	\$ -	\$ 117,444	50%	50%
Management and Administration	\$ 1,537,553	\$ 742,046	\$ 40,703	\$ 754,804	48%	51%
Total Uses	\$ 70,960,368	\$ 9,499,410	\$ 28,946,453	\$ 32,514,505	13%	54%

¹ Actual Fund Balance used is recorded at the end of the fiscal year. This amount represents Fund Balance used for the Monitor Well Improvement Program and the AG and RIVER Cost-Share Programs

² Encumbrances represent unexpended balances of open purchase orders and contracts.

³ Represents the sum of expenditures and encumbrances as a percentage of the available budget.

This financial statement is prepared as of March 31, 2019 and covers the interim period since the most recent audited financial statements.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2019

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND Report Recap -</u>			
REVENUES			
DISTRICT REVENUES	6,367,659	0	7,175,938
LOCAL REVENUES	91,600	0	91,600
STATE REVENUES	7,394,679	0	51,942,863
FEDERAL REVENUES	208,499	0	4,933,000
FUND BALANCE UTILIZATION	503,047	0	6,816,967
TOTAL REVENUES	14,565,484	0	70,960,368
EXPENDITURES			
SALARIES AND BENEFITS	2,765,854	0	6,292,000
CONTRACTUAL SERVICES	4,304,955	8,432,644	29,621,819
OPERATING EXPENDITURES	441,397	132,590	1,520,899
OPERATING CAPITAL OUTLAY	95,850	130,363	368,044
FIXED CAPITAL OUTLAY	6,523	0	1,050,000
INTERAGENCY EXPENDITURES	1,884,831	20,250,856	32,107,606
TOTAL EXPENDITURES	9,499,410	28,946,453	70,960,368
EXCESS REVENUES OVER (UNDER) EXPENDITURES	5,066,074	(28,946,453)	0
<u>FUND 01 - GENERAL FUND</u>			
REVENUES			
DISTRICT REVENUES	5,496,875	0	5,207,719
LOCAL REVENUES	0	0	0
STATE REVENUES	2,740,000	0	2,740,000
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	152,000
TOTAL REVENUES	8,236,875	0	8,099,719
EXPENDITURES			
SALARIES AND BENEFITS	2,182,075	0	4,966,397
CONTRACTUAL SERVICES	189,680	429,900	1,055,909
OPERATING EXPENDITURES	217,378	53,649	954,333
OPERATING CAPITAL OUTLAY	80,441	6,443	172,580
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	244,531	554,514	950,500
TOTAL EXPENDITURES	2,914,105	1,044,506	8,099,719
EXCESS REVENUES OVER (UNDER) EXPENDITURES	5,322,770	(1,044,506)	0
<u>FUND 05 - MIDDLE SUWANNEE</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	40,757	0	250,000
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	40,757	0	250,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	40,757	158,934	250,000
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	40,757	158,934	250,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(158,934)	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2019

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
FUND 06 - SPRINGS GRANTS			
REVENUES			
DISTRICT REVENUES	0	0	152,000
LOCAL REVENUES	0	0	0
STATE REVENUES	1,038,213	0	43,302,400
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	1,038,213	0	43,454,400
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	1,323,240	4,100,033	16,182,300
OPERATING EXPENDITURES	3,928	249	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	1,333,854	17,051,214	27,272,100
TOTAL EXPENDITURES	2,661,022	21,151,496	43,454,400
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(1,622,809) *	(21,151,496)	0
<i>* Expenditures to be covered by FDEP Grants</i>			
FUND 07 - LOCAL REVENUE			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	91,600	0	91,600
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	91,600	0	91,600
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	0	0	0
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	91,600	0	91,600
TOTAL EXPENDITURES	91,600	0	91,600
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	0	0
FUND 08 - WMLTF - SPRINGS			
REVENUES			
DISTRICT REVENUES	1,958	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	2,260	0	150,000
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	4,218	0	150,000
EXPENDITURES			
SALARIES AND BENEFITS	2,627	0	0
CONTRACTUAL SERVICES	0	0	0
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	194,676	150,000
TOTAL EXPENDITURES	2,627	194,676	150,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,591	(194,676)	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2019

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND 09 - MONITOR WELL</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	9,573	0	115,000
TOTAL REVENUES	9,573	0	115,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	8,960	0	100,000
OPERATING EXPENDITURES	613	0	15,000
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	9,573	0	115,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	0	0
<u>FUND 10 - LAND CONSERVATION - FLORIDA FOREVER & P2000</u>			
REVENUES			
DISTRICT REVENUES	995	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	300,000
TOTAL REVENUES	995	0	300,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	975	0	45,000
OPERATING EXPENDITURES	0	0	2,500
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	252,500
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	975	0	300,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	20	0	0
<u>FUND 12 - DOT ETDM</u>			
REVENUES			
DISTRICT REVENUES	405	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	5,335
TOTAL REVENUES	405	0	5,335
EXPENDITURES			
SALARIES AND BENEFITS	0	0	5,335
CONTRACTUAL SERVICES	0	0	0
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	0	0	5,335
EXCESS REVENUES OVER (UNDER) EXPENDITURES	405	0	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2019

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND 13 - LAND MANAGEMENT & OPERATIONS</u>			
REVENUES			
DISTRICT REVENUES	778,338	0	1,816,219
LOCAL REVENUES	0	0	0
STATE REVENUES	2,130,119	0	2,326,119
FEDERAL REVENUES	0	0	40,000
FUND BALANCE UTILIZATION	0	0	1,197,382
TOTAL REVENUES	2,908,457	0	5,379,720
EXPENDITURES			
SALARIES AND BENEFITS	311,209	0	667,664
CONTRACTUAL SERVICES	585,046	1,064,910	2,542,291
OPERATING EXPENDITURES	215,271	68,771	523,066
OPERATING CAPITAL OUTLAY	15,409	123,920	195,464
FIXED CAPITAL OUTLAY	6,523	0	797,500
INTERAGENCY EXPENDITURES	0	81,592	653,735
TOTAL EXPENDITURES	1,133,458	1,339,193	5,379,720
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,774,999	(1,339,193)	0
<u>FUND 19 - FDOT MITIGATION</u>			
REVENUES			
DISTRICT REVENUES	4,628	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	73,002	0	161,000
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	100,000
TOTAL REVENUES	77,630	0	261,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	76,524	212,780	261,000
OPERATING EXPENDITURES	1,105	9,920	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	77,629	222,700	261,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1	(222,700)	0
<u>FUND 20 - MINIMUM FLOWS AND MINIMUM WATER LEVELS (MFL)</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	446,994	0	1,891,604
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	446,994	0	1,891,604
EXPENDITURES			
SALARIES AND BENEFITS	266,244	0	637,604
CONTRACTUAL SERVICES	125,840	458,516	1,059,000
OPERATING EXPENDITURES	2,192	0	20,000
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	52,718	107,282	175,000
TOTAL EXPENDITURES	446,994	565,798	1,891,604
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(565,798)	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2019

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
FUND 29 - SUWANNEE RIVER PARTNERSHIP (SRP)			
REVENUES			
DISTRICT REVENUES	10,317	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	19,843	0	34,000
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	119,000
TOTAL REVENUES	30,160	0	153,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	0	0	0
OPERATING EXPENDITURES	910	0	6,000
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	29,250	117,750	147,000
TOTAL EXPENDITURES	30,160	117,750	153,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(117,750)	0
FUND 33 - PCS MITIGATION - LAND ACQUISITION			
REVENUES			
DISTRICT REVENUES	74,144	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	74,144	0	0
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	0	0	0
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	0	0	0
EXCESS REVENUES OVER (UNDER) EXPENDITURES	74,144	0	0
FUND 51 - DISTRICT AG COST-SHARE			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	360,597	0	2,180,579
TOTAL REVENUES	360,597	0	2,180,579
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	360,597	470,252	2,160,579
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	20,000
TOTAL EXPENDITURES	360,597	470,252	2,180,579
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(470,252)	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2019

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND 53 - DISTRICT RIVER COST-SHARE</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	132,878	0	2,647,671
TOTAL REVENUES	132,878	0	2,647,671
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	0	0	0
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	132,878	2,143,828	2,647,671
TOTAL EXPENDITURES	132,878	2,143,828	2,647,671
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(2,143,828)	0
<u>FUND 56 - FEMA</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	208,499	0	4,593,000
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	208,499	0	4,593,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	208,499	1,340,282	4,593,000
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	208,499	1,340,282	4,593,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(1,340,282)	0
<u>FUND 60 - REIMBURSABLE GRANTS</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	903,491	0	1,087,740
FEDERAL REVENUES	0	0	300,000
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	903,491	0	1,387,740
EXPENDITURES			
SALARIES AND BENEFITS	3,700	0	15,000
CONTRACTUAL SERVICES	1,384,837	197,037	1,372,740
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	1,388,537	197,037	1,387,740
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(485,046) *	(197,037)	0

* Expenditures to be covered by FDOT LAP Grants

MEMORANDUM

TO: Governing Board

FROM: Pam Shaw, Chief Financial Officer

THRU: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: May 3, 2019

RE: Acceptance of Fiscal Year 2017-18 Financial Audit from Powell and Jones, Certified Public Accountants

RECOMMENDATION

Staff recommends the Governing Board to accept the Fiscal Year 2017-18 Financial Audit Report from Powell and Jones, CPAs.

BACKGROUND

Powell and Jones, Certified Public Accountants, has prepared the Fiscal Year (FY) 2017-18 Financial Audit Report. Staff 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 2017-18;
3. Contains the Auditor's opinion that the financial statements 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 District as of September 30, 2018; and
4. Contains no findings.

Richard Powell from Powell and Jones, CPA presented the FY 2017-18 Financial Audit Report to the Audit Committee at its April 9, 2019 meeting. The Audit Committee voted to accept the report to be sent to the Governing Board for acceptance.

PS/tm
Attachment

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

FINANCIAL STATEMENTS

SEPTEMBER 30, 2018

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
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SEPTEMBER 30, 2018**

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SUWANNEE RIVER WATER MANAGEMENT DISTRICT OFFICIALS

LIST OF PRINCIPAL OFFICIALS

SEPTEMBER 30, 2018

Chairman	Virginia H. Johns
Vice Chairman	Alphonas Alexander
Secretary-Treasurer	Richard Schwab
Board Members	Kevin W. Brown Gary F. Jones Donald J. Quincey, Jr. Virginia Sanchez Bradley Williams Charles Keith
Executive Director	Hugh Thomas



Powell & Jones
Certified Public Accountants

Richard C. Powell, Jr., CPA
Marian Jones Powell, CPA

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Lake City, Florida 32025
386 / 755-4200
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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, 2018, 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, 2018, 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, other post-employment benefits plan, and schedules of proportionate share of net pension liability and contributions 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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 and state financial assistance 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 February 22, 2019, 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
February 22, 2019

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, 2018.

Financial Highlights

The assets of the Suwannee River Water Management District exceeded its liabilities at the close of the most recent fiscal year by \$250,185,281 (net position).

The District's total net position increased by \$238,182.

As of the close of the 2017-2018 fiscal year, the District's governmental funds reported combined ending fund balances of \$35,425,454, a decrease of \$(1,901,785) in comparison with the prior year.

At the end of the 2017-2018 fiscal year the unassigned balance for the general fund was \$5,713,714.

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 seventeen 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, Land Conservation Fund, Land Acquisition and Management Fund, District Agricultural and District RIVER Cost-Share Funds, each of which are considered to be major funds. Data from the other fourteen 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 \$250,185,281 at the close of the most recent fiscal year.

By far the largest portion of the Suwannee River Water Management District's net position (87 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

	2018	2017
Current and other assets	<u>\$ 39,288,506</u>	<u>\$ 47,255,013</u>
Capital assets:		
Land and other improvements	213,512,689	210,631,728
Other capital assets, net of depreciation	<u>4,970,302</u>	<u>5,622,210</u>
Total assets	<u>257,771,497</u>	<u>263,508,951</u>
Deferred outflows	<u>1,722,755</u>	<u>1,906,025</u>
Long-term liabilities outstanding	4,146,305	4,031,278
Other liabilities:	<u>4,495,871</u>	<u>10,989,401</u>
Total liabilities	<u>8,642,176</u>	<u>15,020,679</u>
Deferred inflows	<u>666,795</u>	<u>447,198</u>
Net position		
Invested in capital assets, net of related debt	218,482,991	216,253,938
Restricted for land acquisition and management	9,480,828	11,708,536
Restricted for water supply and resource management	16,192,109	21,019,335
Unrestricted	<u>6,029,353</u>	<u>965,290</u>
Total net position	<u>\$250,185,281</u>	<u>\$249,947,099</u>

An additional portion of the Suwannee River Water Management District's net position (10%) represents resources that are subject to external restrictions on how they may be used.

Governmental activities. Governmental activities increased Suwannee River Water Management District's net assets by \$238,182. The key elements of this increase can be attributed to the recognition of the changes in net pension and other post-employment benefits liability and related expenses. The reconciliation statements on pages 17 and 27-28 details the relationship of the activities statement to the governmental funds statement.

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

	<u>2018</u>	<u>2017</u>
Revenues:		
Program revenues:		
Charges for services	\$ 309,488	\$ 1,583,254
Operating grants and contributions	10,644,604	8,397,079
Capital grants and contributions	3,388,590	250,125
General revenues:		
Property taxes	5,768,797	5,641,873
Other income	561,010	181,920
Unrestricted investment earnings	279,033	195,345
(Loss) on disposal of assets and conveyance	(788,716)	(552,484)
Unrealized Gain (loss) on investments	(228,523)	(234,045)
Total revenues	<u>19,934,283</u>	<u>15,463,067</u>
Expenses:		
Water resource planning and monitoring	5,098,615	5,429,344
Acquisition, restoration and public works	8,533,034	5,341,818
Operation, maintenance of lands and works	3,323,381	3,127,620
Regulation	1,295,291	1,018,911
Outreach	260,525	161,742
Administration	1,185,255	1,632,712
Total expenses	<u>19,696,101</u>	<u>16,712,147</u>
Increase (decrease) in net position	238,182	(1,249,080)
Net position, beginning of year	249,947,099	251,196,179
Net position, end of year	<u>\$250,185,281</u>	<u>\$249,947,099</u>

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 \$35,425,454, a decrease of \$(1,901,785) in comparison with the prior year. Approximately 16% 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 restricted to indicate that it is not available for general 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 \$5,713,714, while total fund balance reached \$16,083,747. Total unassigned fund balance represents 77% of total general fund expenditures.

During the current fiscal year, the fund balance of the Suwannee River Water Management District's general fund increased by \$1,701,959. The key factor in this increase was an increase in intergovernmental revenue.

The Land Conservation Fund had a total fund balance of \$53,890. This fund is supported by intergovernmental revenue.

The Land Acquisition and Management Fund had a total Fund Balance of \$2,118,161. The majority of the \$ (6,850,717) decrease in this fund in the current year was attributable to the transfer of funds to other funds.

The District's Agricultural Cost-Share and RIVER Cost-Share Funds had ending fund balances of \$4,063,323 and \$3,878,793, respectively

Budgetary Highlights

General Fund

During the year salaries and benefits were \$604,791 less than amounts budgeted, and professional services were \$1,004,408 less than budgeted, while operating expenditures were \$ 281,421 less than budget.

Land Acquisition and Management Fund

During the year there was a total of \$1,687,945 less in expenditures overall than what was budgeted.

Land Conservation Fund

During the year there was a total of \$78,536 less in expenditures overall than what was budgeted.

Cost-Share Funds

The Agricultural and RIVER Cost-Share Funds had a total of \$8,262,869 less in expenditures than what was budgeted.

Capital Asset Administration

Capital assets. The Suwannee River Water Management District's investment in capital assets as of September 30, 2018, amounts to \$218,482,991 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, buildings, vehicles, office equipment, field equipment and computer equipment.

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.

Factors that influence the District's fiscal year 2018-2019 budget include:

State of Florida's new focus on water conservation and restoration of the State's aquifer.

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, 2018**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 516,693
Investments	37,047,667
Accounts receivable	32,660
Intergovernmental receivables	1,603,873
Prepaid expenses	87,613
Capital assets not being depreciated	
Land	213,512,689
Capital assets, net of accumulated depreciation	
Buildings	3,976,134
Equipment	994,168
Total fixed assets, net	218,482,991
Total assets	257,771,497
DEFERRED OUTFLOWS OF RESOURCES	
Other post employee benefits	19,312
PILT payments	32,560
Pension obligations	1,670,883
	1,722,755
LIABILITIES	
Accounts payable	1,965,905
Accrued liabilities	148,743
Interest payable	2,346
Unearned revenues	1,365,534
Deposits	20,000
Performance bonds	360,524
Compensated absences	45,231
Other post employee benefits	112,588
Net pension liability	475,000
Long-term liabilities	
Compensated absences	256,306
Due in more than one year, net pension liability	3,889,999
Total liabilities	8,642,176
DEFERRED INFLOWS OF RESOURCES	666,795
NET POSITION	
Net investment in capital assets	218,482,991
Restricted for:	
Florida Forever	53,890
DOT ETDM	40,119
Land Management	1,094,037
Surplus Lands Funds	1,024,124
DOT Mitigation Projects	285,427
Suwannee River Partnership Projects	990,692
Land Acquisition - PCS Mitigation	7,362,667
Monitoring Well Installation	548,635
RIVER Cost-Share	3,578,793
Agricultural Cost-Share	4,063,323
Regional Water Resource Projects	4,197,103
Economic Stabilization Reserve	2,434,127
Unrestricted	
Operating Liquidity Reserve	3,651,190
General Fund Operations	2,378,163
Total net position	\$ 250,185,281

See notes to financial statements.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2018

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue and Changes in Net Position
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
Water resource planning and monitoring	\$ 5,098,615	\$ 308,738	\$ 1,786,102	\$ 67,336	\$ (2,936,439)
Acquisition, restoration and public works	8,533,034	750	6,118,502	3,321,254	907,472
Operation, maintenance of lands and works	3,323,381	-	2,740,000	-	(583,381)
Regulation	1,295,291	-	-	-	(1,295,291)
Outreach	260,525	-	-	-	(260,525)
Administration	1,185,255	-	-	-	(1,185,255)
Total governmental activities	\$ 19,696,101	\$ 309,488	\$ 10,644,604	\$ 3,388,590	\$ (5,353,419)

General Revenues	
Property taxes	5,768,797
Timber sales	538,698
Interest income	279,033
Other income	22,312
Conveyed land	(727,376)
Loss on disposal of assets	(61,340)
Unrealized loss on investments	(228,523)
Total general revenues	5,591,601
Change in net position	238,182
Net position at beginning of year	249,947,099
Net position at end of year	\$ 250,185,281

See notes to financial statements.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2018**

	Special Revenue Funds						Total Governmental Funds
	General Fund	Land Conservation Fund	Land Acquisition & Management Fund	District Agricultural Cost-Share Fund	District RIVER Cost-Share Fund	Other Governmental Funds	
Assets							
Cash and cash equivalents	\$ 516,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 516,693
Investments	37,047,667	-	-	-	-	-	37,047,667
Receivables	-	-	32,660	-	-	-	32,660
Intergovernmental receivables	15,609	-	51,493	-	-	1,536,771	1,603,873
Prepaid expenses	87,613	-	-	-	-	-	87,613
Due from other funds	850,028	54,583	2,260,685	4,085,763	4,308,900	10,240,975	21,800,934
Total assets	\$ 38,517,610	\$ 54,583	\$ 2,344,838	\$ 4,085,763	\$ 4,308,900	\$ 11,777,746	\$ 61,089,440
Liabilities							
Accounts payable	452,533	693	226,677	22,440	430,107	\$ 833,455	\$ 1,965,905
Accrued liabilities	148,743	-	-	-	-	-	148,743
Interest payable	-	-	-	-	-	2,346	2,346
Unearned revenues	501,159	-	-	-	-	864,375	1,365,534
Due to other funds	20,950,904	-	-	-	-	850,030	21,800,934
Deposits payable	20,000	-	-	-	-	-	20,000
Performance bonds	360,524	-	-	-	-	-	360,524
Total liabilities	22,433,863	693	226,677	22,440	430,107	2,550,206	25,663,986
Fund balances							
Nonspendable prepaid expenses	87,613	-	-	-	-	-	87,613
Restricted for:							
Florida Forever	-	53,890	-	-	-	-	53,890
DOT ETDM	-	-	-	-	-	40,119	40,119
Land Management	-	-	1,094,037	-	-	-	1,094,037
Surplus Land Funds	-	-	1,024,124	-	-	-	1,024,124
DOT Mitigation Projects	-	-	-	-	-	285,427	285,427
Suwannee River Partnership Projects	-	-	-	-	-	990,692	990,692
Land Acquisition - PCS Mitigation	-	-	-	-	-	7,362,667	7,362,667
Committed for:							
Monitoring Well Installation	-	-	-	-	-	548,635	548,635
RIVER Cost-Share	-	-	-	-	3,878,793	-	3,878,793
Agricultural Cost-Share	-	-	-	4,063,323	-	-	4,063,323
Regional Water Resource Projects	4,197,103	-	-	-	-	-	4,197,103
Economic Stabilization Reserve	2,434,127	-	-	-	-	-	2,434,127
Assigned, Operating Liquidity Reserve	3,651,190	-	-	-	-	-	3,651,190
Unassigned, general fund operations	5,713,714	-	-	-	-	-	5,713,714
Total fund balances	16,083,747	53,890	2,118,161	4,063,323	3,878,793	9,227,540	35,425,454
Total liabilities and fund balance	\$ 38,517,610	\$ 54,583	\$ 2,344,838	\$ 4,085,763	\$ 4,308,900	\$ 11,777,746	

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.

218,482,991

Deferred outflows/inflows are not available resources, and, therefore are not reported in the funds.

1,055,960

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.

(4,779,124)

Net position of governmental activities

\$ 250,185,281

See notes to financial statements.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2018

	Special Revenue Funds						Total Governmental Funds
	General Fund	Land Conservation Fund	Land Acquisition & Management Fund	District Agricultural Cost-Share Fund	District RIVER Cost-Share Fund	Other Governmental Funds	
Revenues							
Ad valorem taxes	5,023,584	-	745,213	-	-	\$ -	\$ 5,768,797
Intergovernmental revenue	3,886,309	1,485,930	2,293,071	-	-	6,367,884	14,033,194
License and permit fees	203,138	-	-	-	-	-	203,138
Charges for service	-	-	750	-	-	105,600	106,350
Timber revenue	-	-	538,698	-	-	-	538,698
Other income	17,732	-	-	-	-	-	17,732
Interest income	68,430	25,102	33,625	-	-	151,876	279,033
Total revenues	9,199,193	1,511,032	3,611,357	-	-	6,625,360	20,946,942
Expenditures							
General government							
Water resource planning and monitoring	3,639,592	-	-	-	-	1,251,307	4,890,899
Acquisition, restoration and public works	913,725	-	-	673,834	2,056,921	4,669,432	8,313,912
Operation, maintenance of lands and works	-	5,599	3,186,924	-	-	10,643	3,203,166
Regulation	1,209,375	-	-	-	-	-	1,209,375
Outreach	242,010	-	-	-	-	-	242,010
Administration	1,372,252	-	-	-	-	-	1,372,252
Capital outlay	67,336	277,435	135,440	-	-	2,908,379	3,388,590
Total general government expenditures	7,444,290	283,034	3,322,364	673,834	2,056,921	8,839,761	22,620,204
Excess (deficiency) of revenues over (under) expenditures	1,754,903	1,227,998	288,993	(673,834)	(2,056,921)	(2,214,401)	(1,673,262)
Other financing sources (uses)							
Transfers in	500,000	-	-	-	2,000,000	6,465,534	8,965,534
Transfers out	(324,421)	(1,485,930)	(7,139,710)	-	-	(15,473)	(8,965,534)
Unrealized Loss on investments	(228,523)	-	-	-	-	-	(228,523)
Total other financing sources (uses)	(52,944)	(1,485,930)	(7,139,710)	-	2,000,000	6,450,061	(228,523)
Net change in fund balance	1,701,959	(257,932)	(6,850,717)	(673,834)	(56,921)	4,235,660	(1,901,785)
Fund balances at beginning of year	14,381,788	311,822	8,968,878	4,737,157	3,935,714	4,991,880	37,327,239
Fund balances at end of year	\$ 16,083,747	\$ 53,890	\$ 2,118,161	\$ 4,063,323	\$ 3,878,793	\$ 9,227,540	\$ 35,425,454

See notes to financial 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, 2018

Net change in fund balances - total governmental funds		\$ (1,901,785)
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	\$ 3,388,590	
Less current year depreciation	<u>(375,401)</u>	3,013,189
The net effect of various miscellaneous transactions involving assets (i.e., contributions, sales, conveyance, and disposals) is to decrease net assets		
Conveyed land	(727,376)	
Loss on disposal of fixed assets, net	<u>(61,340)</u>	(788,716)
Some revenues in the statement of activities do not provide current financial resources, and therefore, are unavailable in governmental funds.		4,580
Recognition of certain obligations related to prior and subsequent periods are not recognized in the governmental funds.		(402,868)
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. Also, recognition of certain obligations related to prior and subsequent periods are not recognized in governmental funds but are recognized in the statement of activities.		
Compensated absences	(79,619)	
OPEB liability	252,122	
Net pension liability	<u>141,279</u>	<u>313,782</u>
Change in net position of governmental activities		<u>\$ 238,182</u>

See notes to the financial statements.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2018**

NOTE 1. 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 nine 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 government-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 Conservation Fund accounts for expenditures made to purchase sensitive water resource lands within the District and the management and restoration of such lands. It is also used to account for Florida Forever and Preservation 2000 funds.

The Land Acquisition and Management Fund accounts for timber transactions, land use charges and funds appropriated by the State of Florida legislature for the purpose of land management; maintenance, capital improvements of land titled to the District, and payments in lieu of taxes.

District Agricultural Cost-Share Fund accounts for incentive-based programs to help the agricultural community in their efforts to be good stewards of our regional water resources. The intent of the District's agricultural cost-share programs is to offer funding assistance to agricultural producers through an application and ranking process, to implement projects that increase irrigation efficiency and management, water conservation, and assist with nutrient management technology.

District RIVER Cost-Share Fund accounts for expenditures related to the District's Regional Initiative Valuing Environmental Resources (RIVER) Cost Share Program which provides funding assistance to county governments, municipalities, water supply authorities, and other interested units of local government for projects involving ecosystem restoration, flood protection, alternative water supply, springs protection, advance aquifer recharge, conservation of water supply and water quality improvements.

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. Accounting and Financial Reporting for Pensions

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*—an amendment of **GASB Statement No. 27**, requires the District to recognize as a liability their long-term obligation for pension benefits. The District's liability is to be measured as the difference between the present value of projected benefit payments to be provided through the pension plan for past periods of service less the amount of the pension plan's fiduciary net position. Obligations for the District's cost sharing plans are based on their proportionate share of contributions to the pension plan. The standard also requires immediate recognition of annual service cost, interest and changes in benefits for pension expense; specifies requirements for discount rates, attribution methods; and changes disclosure requirements.

E. Assets, Liabilities, Deferred Outflows/Inflows, 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 State of Florida Department of Financial

Services Special Purpose Investment Account (SPIA) operates in accordance with appropriate state laws and regulations. As a 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 2017-2018 fiscal year was .4027 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:

<u>Assets</u>	<u>Years</u>
Buildings	40
Office equipment	10
Mobile equipment	7
Field equipment	7
Computer equipment	5

The District does not own any infrastructure assets.

6. Unearned Revenues

Unearned revenues reported in government-wide financial statements represent unearned grant revenues. The unearned revenues will be recognized as revenue in the fiscal year they are earned in accordance with the accrual basis of accounting. Unearned revenues reported in governmental fund financial statements represent unearned revenues which are measurable but not available and, in accordance with the modified accrual basis of accounting, are reported as unearned revenues. At September 30, 2018, the District reported \$1,365,534 in unearned revenues.

7. 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.

8. 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.

9. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The District only has three items that qualify for reporting in this category. The first is the deferred charge on pensions in the government-wide statement of net position. Deferred outflows on pensions are recorded when actual earnings on pension plan investments exceed projected earnings and are amortized to pension expense using a systematic and rational method over a closed five-year period. Deferred outflows on pensions also include the difference between expected and actual experience with regard to economic or demographic factors; changes of assumptions about future economic, demographic, or other input factors; or changes in the District's proportionate share of net pension liability. These are amortized over the average expected remaining service lives of all employees that are provided with pensions through each pension plan. Contributions to pension plans made subsequent to the measurement date are also deferred and reduce net pension liability in the

subsequent year. The second is the deferred outflows of payments in lieu of taxes (PILT) in the government-wide statement of net position. The deferred outflow of PILT is related to a land transaction whereby the PILT will be amortized over a period of time agreed to by the parties. The third type of deferred outflow recorded in the financial statements is related to the Other Post-Employment Obligations of the District. This deferred outflow is related to the benefits paid subsequent to year end.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which is related to pensions. Deferred inflows on pension plan investments exceed actual earnings and are amortized to pension expense using a systematic and rational method over a closed five-year period. Deferred inflows on pensions also include the difference between expected and actual experience with regard to economic or demographic factors; changes of assumptions about future economic, demographic, or other input factors; or changes in the District's proportionate share of net pension liability. These are amortized over the average expected remaining service lives of all employees that are provided with pensions through each pension plan.

10. Fund Balances

A. Governmental Funds

As of September 30, 2018, 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 District. The Board is the highest level of decision making authority for the District. 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 Executive Director may assign amounts for specific purposes.

Unassigned – all other spendable amounts.

As of September 30, 2018, fund balances are composed of the following:

	<u>Governmental Funds</u>
Nonspendable Prepaid Expenses	\$ 87,613
Restricted, Florida Forever	53,890
Restricted, DOT ETDM	40,119
Restricted, Land Management	1,094,037
Restricted, Surplus Land Funds	1,024,124
Restricted, DOT Mitigation Projects	285,427
Restricted, Suwannee River Partnership Projects	990,692
Restricted, Land Acquisition - PCS Mitigation	7,362,667
Committed, Monitoring Well Installation	548,635
Committed, RIVER Cost-Share	3,878,793
Committed, Agricultural Cost-Share	4,063,323
Committed, Regional Water Source Projects	4,197,103
Committed, Economic Stabilization Reserve	2,434,127
Assigned, Operating Liquidity	3,651,190
Unassigned, General Fund Operations	5,713,714
	<u>\$ 35,425,454</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 spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent 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.

11. 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.

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

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

“Total fund balances” of the District’s governmental funds \$35,425,454 differs from “net position” of governmental activities \$250,185,281 reported in the statement of net position. This difference primarily results from the long-term economic focus of the statement of net position versus the current financial resources focus of the governmental funds balance sheet.

Capital related items

When capital assets (property, plant, equipment) that are to be used in governmental activities are

purchased or constructed, the cost of these assets are reported as expenditures in governmental funds. However, the statement of net position included those capital assets among the assets of the District as a whole.

Cost of capital assets	\$ 222,217,650
Accumulated depreciation	(3,734,659)
	<u>\$ 218,482,991</u>

Long-term debt transactions

Long-term liabilities applicable to the District's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities (both current and long-term) are reported in the statement of net position. Balances at September 30, 2018, were:

Compensated absences	\$ (301,537)
Other post-employment benefits	(112,588)
Net pension liability	(4,364,999)
	<u>\$ (4,779,124)</u>

Deferred outflows/inflows of resources

Deferred outflows of resources represent a consumption of net position in a future period while deferred inflows of resources represent an acquisition of net position in a future period and accordingly, are not reported in the governmental fund statements. However, the statement of net position included those deferred outflows/inflows of resources.

Deferred outflows	\$ 1,722,755
Deferred inflows	(666,795)
	<u>\$ 1,055,960</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	Deferred Outflows/Inflows	Capital Related Items	Long-term Debt Transactions	Eliminations	Statement of Net Position
ASSETS						
Cash and cash equivalents	\$ 516,693	\$ -	\$ -	\$ -	\$ -	\$ 516,693
Investments	37,047,667	-	-	-	-	37,047,667
Receivables	32,660	-	-	-	-	32,660
Intergovernmental receivables	1,603,873	-	-	-	-	1,603,873
Prepaid expenses	87,613	-	-	-	-	87,613
Due from other funds	21,800,934	-	-	-	(21,800,934)	-
Capital assets - net	-	-	218,482,991	-	-	218,482,991
Total assets	61,089,440	-	218,482,991	-	(21,800,934)	257,771,497
DEFERRED OUTFLOWS						
OPEB obligation	-	19,312	-	-	-	19,312
PILT payments	-	32,560	-	-	-	32,560
Pension obligations	-	1,670,883	-	-	-	1,670,883
	-	1,722,755	-	-	-	1,722,755
LIABILITIES						
Accounts payable	1,965,905	-	-	-	-	1,965,905
Accrued liabilities	148,743	-	-	-	-	148,743
Interest payable	2,346	-	-	-	-	2,346
Unearned revenues	1,365,534	-	-	-	-	1,365,534
Due to other funds	21,800,934	-	-	-	(21,800,934)	-
Deposits payable	20,000	-	-	-	-	20,000
Performance bonds	360,524	-	-	-	-	360,524
Compensated absences	-	-	-	301,537	-	301,537
OPEB liability	-	-	-	112,588	-	112,588
Net pension liability	-	-	-	4,364,999	-	4,364,999
Total liabilities	25,663,986	-	-	4,779,124	(21,800,934)	8,642,176
DEFERRED INFLOWS	-	666,795	-	-	-	666,795
FUND BALANCE/NET POSITION						
Fund balance/net position	\$ 35,425,454	\$ 1,055,960	\$ 218,482,991	\$ (4,779,124)	\$ -	\$ 250,185,281

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 “net change in fund balances” for governmental funds \$ (1,901,785) differs from the “change in net position” for governmental activities \$ 238,182 reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

When capital assets that are to be used in governmental activities are purchased or constructed, the resources expended for those assets are reported as expenditures in governmental funds. However, in the statement of activities, the costs of those assets is allocated over their estimated useful lives and reported as depreciation expense. As a result, fund balances decrease by the amount of financial resources expended, whereas net position decreases by the amount of depreciation expense charges for the year.

Capital outlay	\$ 3,388,590
Depreciation expense	(375,401)
Loss of disposals	(61,340)
Conveyed land	(727,376)
Other increases	4,580
	<u>\$ 2,229,053</u>

Long-term debt related items

Some expenses 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	\$ (79,619)
Net decrease in other post-employment benefits	252,122
Net decrease in net pension expense	141,279
	<u>\$ 313,782</u>

Other items

Recognition of certain obligations related to prior and subsequent periods are not recognized in the governmental funds.	<u>\$ (402,868)</u>
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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	Deferred Outflows/Inflows	Statement of Activities
Revenues					
Ad valorem taxes	\$ 5,768,797	\$ -	\$ -	\$ -	\$ 5,768,797
Intergovernmental revenue	14,033,194	-	-	-	14,033,194
License and permit fees	203,138	-	-	-	203,138
Charges for service	106,350	-	-	-	106,350
Timber revenue	538,698	-	-	-	538,698
Interest income	279,033	-	-	-	279,033
Other income	17,732	4,580	-	-	22,312
Total revenues	20,946,942	4,580	-	-	20,951,522
Expenditures					
General government					
Water resource planning and monitoring	4,890,899	95,470	(18,879)	131,125	5,098,615
Acquisition, restoration and public works	8,313,912	162,288	(11,630)	68,464	8,533,034
Operation, maintenance of lands and works	3,203,166	62,526	(4,940)	62,629	3,323,381
Regulation	1,209,375	23,607	(11,523)	73,832	1,295,291
Outreach	242,010	4,724	(2,443)	16,234	260,525
Administration	1,372,252	26,786	(264,367)	50,584	1,185,255
Capital outlay	3,388,590	(3,388,590)	-	-	-
Total general government expenditures	22,620,204	(3,013,189)	(313,782)	402,868	19,696,101
Excess of revenues over expenditures	(1,673,262)	3,017,769	313,782	(402,868)	1,255,421
Other financing sources (uses)					
Transfers in	8,965,534	-	(8,965,534)	-	-
Transfers out	(8,965,534)	-	8,965,534	-	-
Capital contributions	-	-	-	-	-
Conveyed land	-	(727,376)	-	-	(727,376)
Gain (loss) on disposal of assets	-	(61,340)	-	-	(61,340)
Loss on investments	(228,523)	-	-	-	(228,523)
Total other financing sources (uses)	(228,523)	(788,716)	-	-	(1,017,239)
Net change in fund balance	(1,901,785)	2,229,053	313,782	(402,868)	238,182
Fund balance at beginning of year	37,327,239	216,253,938	(5,092,906)	1,458,828	249,947,099
Fund balance at end of year	\$ 35,425,454	\$ 218,482,991	\$ (4,779,124)	\$ 1,055,960	\$ 250,185,281

NOTE 3. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits. At year end, the carrying amount of the District's deposits was \$516,693. Of the bank balance of \$855,087, all of which 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 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, 2018 of this pool was .9796. 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. The effective duration of SPIA at September 30, 2018 was 2.97 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 not the underlying investments. The District has not participated in a securities lending program in the fiscal year ending September 30, 2018.

Foreign Currency Risk: State law and investment policy do not authorize the Treasury Investment Pool to purchase investments in foreign currencies. Therefore, the Treasury Investment Pool is not exposed to Foreign Currency Risk.

Fair Value Hierarchy: Participants contribute to the Treasury Pool on a dollar basis. These funds are commingled and a fair value of the pool is determined from the individual values of the securities. The fair value of the securities is summed and a total pool fair value is determined. A fair value factor is calculated by dividing the pool's total fair value by the pool participant's total cash balances. The fair value factor is the ratio used to determine the fair value of an individual participant's pool balance.

As of September 30, 2018, the District had the following investments reported fair values:

Florida Treasury Investment Pool	<u>Fair Value</u> <u>\$ 37,047,667</u>
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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:

Grant drawdowns prior to meeting all eligibility requirements	<u>Unearned</u> <u>\$ 1,365,534</u>
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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	Other Governmental Funds	Total
Receivables:			
Intergovernmental	\$ 15,609	\$ 1,588,264	\$ 1,603,873
Other	-	32,660	32,660
Gross total receivables	<u>\$ 15,609</u>	<u>\$ 1,588,264</u>	<u>\$ 1,603,873</u>

D. Capital Assets

Capital asset activity for the year ended September 30, 2018, was as follows:

	Beginning	Additions	Deletions	Adjustments	Ending
Land	\$ 151,584,296	\$ 3,185,813	\$ (727,376)	\$ -	\$ 154,042,733
Easements	59,432,271	-	-	-	59,432,271
Land - Headquarters	37,685	-	-	-	37,685
	<u>211,054,252</u>	<u>3,185,813</u>	<u>(727,376)</u>	<u>-</u>	<u>213,512,689</u>
Buildings and improvements	6,418,551	-	-	(27,200)	6,391,351
Office/field	1,160,564	14,126	(143,689)	(4,337)	1,026,664
Computer	660,131	61,128	(166,190)	27,200	582,269
Mobile	680,576	132,103	(112,339)	4,337	704,677
	<u>8,919,822</u>	<u>207,357</u>	<u>(422,218)</u>	<u>-</u>	<u>8,704,961</u>
	<u>219,974,074</u>	<u>3,393,170</u>	<u>(1,149,594)</u>	<u>-</u>	<u>222,217,650</u>
Depreciation:					
Building	(2,284,954)	(130,263)	-	-	(2,415,217)
Office/field	(554,551)	(111,515)	71,276	-	(594,790)
Computer	(426,501)	(76,807)	171,955	-	(331,353)
Mobile	(454,130)	(56,816)	117,647	-	(393,299)
	<u>(3,720,136)</u>	<u>(375,401)</u>	<u>360,878</u>	<u>-</u>	<u>(3,734,659)</u>
	<u>5,199,686</u>	<u>(168,044)</u>	<u>(61,340)</u>	<u>-</u>	<u>4,970,302</u>
	<u>\$ 216,253,938</u>	<u>\$ 3,017,769</u>	<u>\$ (788,716)</u>	<u>\$ -</u>	<u>\$ 218,482,991</u>

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

Governmental Activities	
Water, resource, planning and monitoring	\$ 95,470
Acquisition, restoration and public works	162,288
Operation, maintenance of lands and works	62,526
Regulation	23,607
Outreach	4,724
Administration	26,786
Total depreciation expense	<u>\$ 375,401</u>

E. Interfund Balances and Activity

Interfund Receivables/Payables

	Due From	Due to
General Fund	\$ 850,028	\$ 20,950,904
Land Conservation Fund	54,583	-
Land Management Operations Fund	2,260,685	-
District Agricultural Cost-Share Fund	4,085,763	-
District RIVER Cost-Share Fund	4,308,900	-
Other Governmental Funds	10,240,975	850,030
	<u>\$ 21,800,934</u>	<u>\$ 21,800,934</u>

Transfers To/From Other Funds

Fund	Transfers In	Transfers Out
General Fund	\$ 500,000	\$ 324,421
Land Conservation Fund	-	1,485,930
Land Acquisition and Management Fund	-	7,139,710
District RIVER Cost-Share Fund	2,000,000	-
Other Governmental Funds	6,465,534	15,473
	<u>\$ 8,965,534</u>	<u>\$ 8,965,534</u>

F. Leases

Operating Leases. The District leases equipment under noncancellable operating leases. Lease expenditures for the year ended September 30, 2018, amounted to \$21,963. The future minimum lease payments for leases are as follows:

Fiscal Year Ending September 30,	Amount
2019	\$ 17,962
2020	13,665
2021	1,869
	<u>\$ 33,496</u>

G. Long-term Liabilities

Changes in Long-term Liabilities: Long-term liability activity for the year ended September 30, 2018, was as follows:

	Balance 10/01/17	Additions	Reductions	Balance 09/30/18	Due Within One Year
Governmental activities:					
Compensated absences	\$ 221,918	\$ 79,619	\$ -	\$ 301,537	\$ 45,231
Other post-employment benefits	364,710	-	(252,122)	112,588	-
Net pension liability	4,506,278	-	(141,279)	4,364,999	475,000
	<u>\$ 5,092,906</u>	<u>\$ 79,619</u>	<u>\$ (393,401)</u>	<u>\$ 4,779,124</u>	<u>\$ 520,231</u>

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

H. Sale of Land – Deferred PILT Payments

In September 2014, the District and Taylor County entered into an agreement related to the transfer of a tract of land located in Taylor County. Under the terms of the agreement, Taylor County agreed to forego 10 annual PILT payments payable by the District in consideration for the land which was valued at \$223,083, effectively constituting an installment sale of the land to Taylor County. This transaction has resulted in deferred outflows in the amount of \$223,083, which has been amortized over the succeeding 10 years. The balance of the deferred outflow related to the PILT payments was \$32,560 as of September 30, 2018.

NOTE 4. OTHER INFORMATION

A. Risk Management

The 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. Related Party Balances and Transactions

Two Board members had timber service agreements with the Suwannee River Water Management District. The District received \$ 29,735 in timber revenue and a timber sale management expenditure of \$8,864 related to these agreements.

Three Board members were approved to participate in the District Agricultural Cost-Share Program receiving \$45,237. The program assists farmers in upgrading irrigations systems to more eco-friendly systems.

Four Board members hold environmental resource permits.

NOTE 5. COST-SHARING MULTIPLE EMPLOYER DEFINED BENEFIT PENSION PLANS – FLORIDA RETIREMENT SYSTEM PENSION PLAN AND THE RETIREMENT HEALTH INSURANCE SUBSIDY PROGRAM

A. Florida Retirement System

General Information - All of the District's employees participate in the Florida Retirement System (FRS). As provided by Chapters 121 and 112, *Florida Statutes*, the FRS provides two cost sharing, multiple employer defined benefit plans administered by the Florida Department of Management Services, Division of Retirement, including the FRS Pension Plan ("Pension Plan") and the Retiree Health Insurance Subsidy ("HIS Plan"). Under Section 121.4501, *Florida Statutes*, the FRS also provides a defined contribution plan ("Investment Plan") alternative to the FRS Pension Plan, which is administered by the State Board of Administration ("SBA"). As a general rule, membership in the FRS is compulsory for all employees working in a regularly established position for a state agency, county government, district school board, state university, community college, or a participating city or special district within the State of Florida. The FRS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 121, *Florida Statutes*, and Chapter 60S, Florida Administrative Code. Amendments to the law can be made only by an act of the Florida State Legislature.

The State of Florida annually issues a publicly available financial report that includes financial statements and required supplementary information for the FRS. The latest available report may be obtained by writing to the State of Florida Division of Retirement, Department of Management Services, P.O. Box 9000, Tallahassee, Florida 32315-9000, or from the Web site: www.dms.myflorida.com/workforce_operations/retirement/publications.

B. Pension Plan

Plan Description - The Pension Plan is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program ("DROP") for eligible employees.

Benefits Provided - Benefits under the Pension Plan are computed on the basis of age, average final compensation, and service credit. For Pension Plan members enrolled before July 1, 2011, Regular class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6%

of their final average compensation based on the five highest years of salary, for each year of credited service. Vested members with less than 30 years of service may retire before age 62 and receive reduced retirement benefits. Special Risk Administrative Support class members who retire at or after age 55 with at least six years of credited service or 25 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 with at least six years of credited service, or with 25 years of service regardless of age, are entitled to a retirement benefit payable monthly for life, equal to 3.0% of their final average compensation based on the five highest years of salary for each year of credited service. Senior Management Service class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 2.0% of their final average compensation based on the five highest years of salary for each year of credited service. Elected Officers' class members who retire at or after age 62 with at least six years of credited service or 30 years of service regardless of age are entitled to a retirement benefit payable monthly for life, equal to 3.0% (3.33% for judges and justices) of their final average compensation based on the five highest years of salary for each year of credited service.

For Plan members enrolled on or after July 1, 2011, the vesting requirement is extended to eight years of credited service for all these members and increasing normal retirement to age 65 or 33 years of service regardless of age for Regular, Senior Management Service, and Elected Officers' class members, and to age 60 or 30 years of service regardless of age for Special Risk and Special Risk Administrative Support class members. Also, the final average compensation for all these members will be based on the eight highest years of salary.

As provided in Section 121.101, *Florida Statutes*, if the member is initially enrolled in the Pension Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is three percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of three percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by three percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

In addition to the above benefits, the DROP program allows eligible members to defer receipt of monthly retirement benefit payments while continuing employment with a FRS employer for a period not to exceed 60 months after electing to participate. Deferred monthly benefits are held in the FRS Trust Fund and accrue interest. There are no required contributions by DROP participants

Contributions – Effective July 1, 2011, all enrolled members of the FRS, other than DROP participants, are required to contribute three percent of their salary to the FRS. In addition to member contributions, governmental employers are required to make contributions to the FRS based on state-wide contribution rates established by the Florida Legislature. These rates are updated as of July 1 of each year. The employer contribution rates by job class for the periods from October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018, respectively, were as follows: Regular—7.92% and 8.26%; Special Risk Administrative Support—34.63% and 34.98%; Special Risk—23.27% and 24.50%; Senior Management Service—22.71% and 24.06%; Elected Officers'—45.50% and 48.70%; and DROP participants—13.26% and 14.03%. These employer contribution rates include a 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018, respectively.

The District's contributions, including employee contributions, to the Pension Plan totaled \$412,608 for the fiscal year ended September 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2018, the District reported a liability of \$3,161,274 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018. The District's proportionate share of the net pension liability was based on the District's 2017-18 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2018, the District's proportionate share was .010495417 percent, which was a decrease of .0006411 percent from its proportionate share measured as of June 30, 2017.

For the fiscal year ended September 30, 2018, the District recognized pension expense of \$559,354. In addition the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 267,807	\$ (9,720)
Changes in assumptions	1,032,950	-
Net difference between projected and actual earnings on Pension Plan investments	-	(244,248)
Changes in proportion and differences between District Pension Plan contributions and proportionate share of contributions	101,006	(224,692)
District Pension Plan contributions subsequent to the measurement date	87,710	-
Total	<u>\$ 1,489,473</u>	<u>\$ (478,660)</u>

The deferred outflows of resources related to the Pension Plan, totaling \$87,710 resulting from District contributions to the Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the Pension Plan will be recognized in pension expense as follows:

Fiscal Year Ending September 30	Amount
2019	\$ 357,649
2020	244,080
2021	34,032
2022	162,526
2023	108,674
Thereafter	16,142
	<u>\$ 923,103</u>

Actuarial Assumptions – The total pension liability in the July 1, 2018 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.60%
Salary increases	3.25%, average, including inflation
Investment rate of return	7.00%, net of pension plan investment expense, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

The long-term expected rate of return on Pension Plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Annual Arithmetic Return	Compound Annual (Geometric) Return	Standard Deviation
Cash	1.0%	2.9%	2.9%	1.8%
Fixed income	18.0%	4.4%	4.3%	4.0%
Global equity	54.0%	7.6%	6.3%	17.0%
Real estate	11.0%	6.6%	6.0%	11.3%
Private equity	10.0%	10.7%	7.8%	26.5%
Strategic investments.	6.0%	6.0%	57.0%	8.6%
Total	100.0%			
Assumed inflation - mean			2.6%	1.9%

Discount Rate - The discount rate used to measure the total pension liability was 7.00%. The Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculation of the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the District’s Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the District’s proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
District’s proportionate share of the net pension liability	\$ 3,571,899.71	\$ 3,161,274	\$ 2,820,225.07

Pension Plan Fiduciary Net Position - Detailed information regarding the Pension Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan - At September 30, 2018, the District had \$33,596 payable for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2018.

C. HIS Plan

Plan Description - The HIS Plan is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, *Florida Statutes*, and may be amended by the Florida legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided - For the fiscal year ended September 30, 2018, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month. To be eligible to receive these benefits, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions - The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended September 30, 2018, the HIS contribution for the period October 1, 2017 through June 30, 2018 and from July 1, 2018 through September 30, 2018 was 1.66% and 1.66%, respectively. The District contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or cancelled.

The District's contributions to the HIS Plan totaled \$85,079 for the fiscal year ended September 30, 2018.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At September 30, 2018, the District reported a liability of \$1,203,725 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The District's proportionate share of the net pension liability was based on the District's 2017-18 fiscal year contributions relative to the 2016-17 fiscal year contributions of all participating members. At June 30, 2018, the District's proportionate share was .0111372941 percent, which was an increase of .0000036378 percent from its proportionate share of .0111336563 measured as of June 30, 2017.

For the fiscal year ended September 30, 2018, the District recognized pension expense of \$75,307. In addition the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Description	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 18,428	\$ (2,045)
Changes in assumptions	133,869	(127,268)
Net difference between projected and actual earnings on HIS Plan investments	727	-
Changes in proportion and differences between District HIS Plan contributions and proportionate share of contributions	11,278	(58,823)
District HIS Plan contributions subsequent to the measurement date	17,107	-
Total	\$ 181,409	\$ (188,136)

The deferred outflows of resources related to the HIS Plan, totaling \$17,107 resulting from District contributions to the HIS Plan subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the fiscal year ended September 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to the HIS Plan will be recognized in pension expense as follows:

Fiscal Year Ending	Amount
September 30	
2019	\$ (16,646)
2020	(16,585)
2021	(11,619)
2022	(2,610)
2023	16,198
Thereafter	7,428
	\$ (23,834)

Actuarial Assumptions – The total pension liability in the July 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60%
Salary increases	3.25%, average, including inflation
Municipal bond rate	3.87%

Mortality rates were based on the Generational RP-2000 with Projection Scale BB tables.

The actuarial assumptions used in the July 1, 2018, valuation were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

Discount Rate - The discount rate used to measure the total pension liability was 3.87%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the District's Proportionate Share of the Net Position Liability to Changes in the Discount Rate - The following represents the District's proportionate share of the net pension liability calculated using the discount rate of 3.87%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (2.87%) or one percentage point higher (4.87%) than the current rate:

	1% Decrease (2.87%)	Current Discount Rate (3.87%)	1% Increase (4.87%)
District's proportionate share of the net pension liability	\$ 1,383,233	\$ 1,203,725	\$ 1,069,662

Pension Plan Fiduciary Net Position - Detailed information regarding the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State-Administered Systems Comprehensive Annual Financial Report.

Payables to the Pension Plan - At September 30, 2018, the District had \$6,928 payable for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2018.

D. Investment Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan. The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida Comprehensive Annual Financial Report.

As provided in Section 121.4501, *Florida Statutes*, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected District Officers, etc.), as the Pension Plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.04 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts during the 2017-18 fiscal year, as established by Section 121.72, *Florida Statutes*, are based on a percentage of gross compensation, by class, as follows: Regular class 3.30%, Special Risk Administrative Support class 4.95%, Special Risk class 11.0%, Senior Management Service class 4.67% and District Elected Officers class 8.34%.

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the Pension Plan is transferred to the Investment Plan, the member must have the years of service required for Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended September 30, 2018, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The District had twelve participants in the Investment Plan for the fiscal year ended September 30, 2018.

NOTE 6. OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description

The District has previously established and maintains an employee group health insurance plan (the Plan) that it makes available to eligible retirees in accordance with the State of Florida law and City ordinance. The Plan is a single employer, experience rated insurance plan that provides medical benefits to eligible retirees and their eligible dependents. The postretirement benefit portion of the Plan refers to the medical benefits applicable to current and future retirees and their eligible dependents. The Plan does not issue a stand-alone report and is not included in the report of a Public Employee Retirement System or another entity.

Membership of each plan consisted of the following:

Date of Actuarial Valuation:	<u>September 30, 2017</u>
Retirees and Beneficiaries Receiving Benefits	2
Active Plan Members	<u>52</u>
Total	<u><u>54</u></u>

Funding Policy

In prior years, the District has followed a pay-as-you-go funding policy, contributing only those amounts necessary to provide for its portion of current year benefit cost and expenses. The

contribution requirements of plan members, if any, are established by the District. Eligible retirees pay the full cost of blended rate premiums associated with the medical plan elected; no direct District subsidy is currently applicable. However, there are implicit costs of the medical plan for retirees, as their claims experience is higher than the blended rate premiums. State of Florida Law prohibits the District from separately rating retirees and active employees specifically for medical plan benefits. The District, therefore, assigns eligible active employees and eligible retirees equal, blended-rate premiums and makes available to both groups the same plan options. Although both groups are assigned the same blended rate premiums, generally accepted auditing principles (GAAP) requires the actuarial liabilities presented below to be calculated using age-adjusted premiums approximating claim costs for eligible retirees separate from active eligible members. The use of age-adjusted premiums results in the full expected retiree obligation recognized in this disclosure.

Annual OPEB Costs and Net OPEB Obligation

The Annual OPEB Cost is the amount that was expensed for the fiscal year. Since the District’s OPEB plan is currently unfunded, the offset to that expense comes from subsidies paid on behalf of the current retirees and their dependents for the current year. This offset is called the Employer Contribution, and equals the total age-adjusted premiums paid by the District for coverage for the retirees and their dependents for the year (net of the retiree’s own payments for the year). The cumulative difference between the Annual OPEB Cost for the year and the Employer Contribution for the year is called the Net OPEB Obligation. The Net OPEB Obligation is reflected as a liability in the statement of net position.

OPEB Expense- For the year ended September 30, 2018, the District recognized OPEB expense of \$(19,920).

Total OPEB Liability - The District’s total OPEB liability as of September 30, 2018 was determined by an actuarial valuation as of September 30, 2017 using September 30, 2017 as the measurement date. The actuarial assumptions used in the October 1, 2017 valuation were as follows:

Inflation	2.50%
Salary Increases	3.00%
Discount Rate	3.50%
Initial Trend Rate	3.00%
Trend Rate for 2019	8.00%
Ultimate Trend Rate	4.00%
Year to Ultimate Trend Rate	6

Retirement age varies based on several factors including plan-specific retirement eligibility provisions and experience.

Mortality assumptions are based upon RP-2000 Generational Combined Healthy Participant mortality tables, projected from the year 2000 using Projection Scale AA.

Other information:

Changes in assumptions and other inputs include the change in the discount rate from 3.10% as of the beginning of the measurement period to 3.50% as of September 30, 2017. This change is reflected in the Schedule of Changes in Total OPEB Liability.

There were no benefit changes during the year.

For plans that do not have formal assets, the discount rate should equal the tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date. For the purpose of this AMM calculation, the municipal bond rate is 3.50% (based on the daily rate of Fidelity's "20-Year Municipal GO AA Index" closest to but not later than the measurement date). The discount rate was 3.10% as of the beginning of the measurement year.

Changes in the Total OPEB Liability:

<u>Measurement Fiscal Year Ended September 30, 2017</u>	<u>Total OPEB Liability</u>
Total OPEB Liability	
Service cost	\$ 9,711
Interest	3,922
Changes in benefit terms	-
Difference between expected and actual experience of Total OPEB Liability	-
Changes in assumptions and inputs	(2,174)
Benefit payments	(31,379)
Net changes	(19,920)
Total OPEB Liability - Beginning *	132,508
Total OPEB Liability - Fiscal Year Ended September 30, 2017	<u>\$ 112,588</u>
Covered Employee Payroll	\$ 3,108,830
Total OPEB Liability as a percentage of Covered Employee Payroll	3.62%

*Total OPEB Liability at the beginning of the initial period of implementation was developed by rolling back the liability from the measurement date as permitted by Q&A 4.499 of the Implementation Guide No. 2017-3. Consequently, there is no difference between expected and actual experience.

Sensitivity of the total OPEB liability to changes in the discount rate - The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.50%) or 1 percentage point higher (4.50%) than the current discount rate.

	<u>1% Decrease (2.50%)</u>	<u>Discount Rate (3.50%)</u>	<u>1% Increase (4.50%)</u>
Total other postemployment benefits liability	<u>\$ 117,601</u>	<u>\$ 112,588</u>	<u>\$ 107,867</u>

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates - The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate Assumption</u>	<u>1% Increase</u>
Total other postemployment benefits liability	<u>\$ 106,666</u>	<u>\$ 112,588</u>	<u>\$ 119,620</u>

Statement of OPEB expense:

OPEB Expense		
Service cost	\$	9,711
Interest		3,922
Changes in benefit terms		-
Difference between expected and actual experience of Total OPEB Liability		-
Changes in assumptions and inputs		(2,174)
Benefit payments		(31,379)
Total OPEB Expense	<u>\$</u>	<u>(19,920)</u>

Schedule of Employer Contributions

<u>Year Ended September 30</u>	<u>Annual OPEB Cost</u>	<u>% Contributed</u>	<u>Net OPEB Obligation</u>
2015	\$ 4,929	0%	\$ 387,168
2016	(9,196)	0%	377,972
2017	(13,262)	0%	364,710
2018	(19,920)	0%	112,588

NOTE 7. CONTINGENT LIABILITIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the State and Federal 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.

REQUIRED SUPPLEMENTARY INFORMATION

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		Positive (Negative)
Revenues				
Ad valorem taxes	\$ 4,763,945	\$ 4,812,945	\$ 5,023,584	\$ 210,639
Licenses and permits	135,000	135,000	203,138	68,138
Intergovernmental revenue	4,375,000	4,375,000	3,886,309	(488,691)
Other income	-	-	17,732	17,732
Interest income	140,000	140,000	68,430	(71,570)
Total revenues	9,413,945	9,462,945	9,199,193	(263,752)
Expenditures				
General government				
Salaries and benefits	5,236,015	5,207,695	4,602,904	604,791
Professional services	2,110,609	2,238,929	1,234,521	1,004,408
Operating expenditures	870,463	839,463	558,042	281,421
Intergovernmental expenditures	1,098,900	1,048,900	981,487	67,413
Capital outlay	156,290	156,290	67,336	88,954
Total general government expenditures	9,472,277	9,491,277	7,444,290	2,046,987
Excess (deficiency) of revenues over (under) expenditures	(58,332)	(28,332)	1,754,903	1,783,235
Other financing sources (uses)				
Transfers in	-	-	500,000	500,000
Transfers out	(3,410,000)	(3,410,000)	(324,421)	3,085,579
Unrealized loss on investments	-	-	(228,523)	(228,523)
Total other financing sources (uses)	(3,410,000)	(3,410,000)	(52,944)	3,357,056
Net change in fund balance	(3,468,332)	(3,438,332)	1,701,959	5,140,291
Fund balance at beginning of year	14,381,788	14,381,788	14,381,788	-
Fund balance at end of year	\$ 10,913,456	\$ 10,943,456	\$ 16,083,747	\$ 5,140,291

See notes to required supplementary information.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
LAND CONSERVATION FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Intergovernmental revenue	\$ 1,847,500	\$ 1,530,600	\$ 1,485,930	\$ (44,670)
Interest income	-	-	25,102	25,102
Total revenues	1,847,500	1,530,600	1,511,032	(19,568)
Expenditures				
General government				
Professional services	1,845,000	89,670	5,599	84,071
Operating expenditures	2,500	2,500	-	2,500
Capital outlay	-	269,400	277,435	(8,035)
Total general government expenditures	1,847,500	361,570	283,034	78,536
Excess (deficiency) of revenues over (under) expenditures	-	1,169,030	1,227,998	58,968
Other financing sources (uses)				
Transfers out	-	(1,485,930)	(1,485,930)	-
Total other financing sources (uses)	-	(1,485,930)	(1,485,930)	-
Net change in fund balance	-	(316,900)	(257,932)	58,968
Fund balance at beginning of year	311,822	311,822	311,822	-
Fund balance at end of year	\$ 311,822	\$ (5,078)	\$ 53,890	\$ 58,968

See notes to required supplementary information.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
LAND ACQUISITION AND MANAGEMENT FUND
BUDGET AND ACTUAL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2018

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		Positive (Negative)
Revenues				
Ad valorem taxes	\$ 777,892	\$ 777,892	\$ 745,213	\$ (32,679)
Intergovernmental revenue	2,380,119	2,380,119	2,293,071	(87,048)
Charges for services	-	-	750	750
Other income	1,000,000	1,000,000	538,698	(461,302)
Interest income	-	-	33,625	33,625
Total revenues	4,158,011	4,158,011	3,611,357	(546,654)
Expenditures				
General government				
Salaries and benefits	801,208	801,208	678,551	122,657
Professional services	2,625,691	2,625,691	1,623,217	1,002,474
Operating expenditures	493,656	493,656	312,062	181,594
Intergovernmental expenditures	663,000	663,000	573,094	89,906
Capital outlay	426,754	426,754	135,440	291,314
Total general government expenditures	5,010,309	5,010,309	3,322,364	1,687,945
Excess (deficiency) of revenues over (under) expenditures	(852,298)	(852,298)	288,993	1,141,291
Other financing sources (uses)				
Transfers out	-	-	(7,139,710)	(7,139,710)
Total other financing sources (uses)	-	-	(7,139,710)	(7,139,710)
Net change in fund balance	(852,298)	(852,298)	(6,850,717)	(5,998,419)
Fund balance at beginning of year	8,968,878	8,968,878	8,968,878	-
Fund balance at end of year	\$ 8,116,580	\$ 8,116,580	\$ 2,118,161	\$ (5,998,419)

See notes to required supplementary information.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
DISTRICT AGRICULTURAL COST-SHARE FUND
BUDGET AND ACTUAL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2018**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Expenditures				
General government				
Professional services	\$ 5,360,579	\$ 5,360,579	\$ 671,834	\$ 4,688,745
Intergovernmental expenditures	28,000	28,000	2,000	26,000
Total general government expenditures	<u>5,388,579</u>	<u>5,388,579</u>	<u>673,834</u>	<u>4,714,745</u>
Excess (deficiency) of revenues over (under) expenditures	(5,388,579)	(5,388,579)	(673,834)	4,714,745
Net change in fund balance	(5,388,579)	(5,388,579)	(673,834)	4,714,745
Fund balance at beginning of year	<u>4,737,157</u>	<u>4,737,157</u>	<u>4,737,157</u>	-
Fund balance at end of year	<u><u>\$ (651,422)</u></u>	<u><u>\$ (651,422)</u></u>	<u><u>\$ 4,063,323</u></u>	<u><u>\$ 4,714,745</u></u>

See notes to required supplementary information.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
DISTRICT RIVER COST-SHARE FUND
BUDGET AND ACTUAL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2018

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance With Final Budget
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>
Expenditures				
General government				
Professional services	\$ 269,300	\$ 269,300	\$ -	\$ 269,300
Intergovernmental expenditures	5,335,745	5,335,745	2,056,921	3,278,824
Total general government expenditures	<u>5,605,045</u>	<u>5,605,045</u>	<u>2,056,921</u>	<u>3,548,124</u>
Excess (deficiency) of revenues over (under) expenditures	(5,605,045)	(5,605,045)	(2,056,921)	3,548,124
Other financing sources (uses)				
Transfers in	-	-	2,000,000	2,000,000
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>2,000,000</u>	<u>2,000,000</u>
Net change in fund balance	(5,605,045)	(5,605,045)	(56,921)	5,548,124
Fund balance at beginning of year	<u>3,935,714</u>	<u>3,935,714</u>	<u>3,935,714</u>	<u>-</u>
Fund balance at end of year	<u>\$ (1,669,331)</u>	<u>\$ (1,669,331)</u>	<u>\$ 3,878,793</u>	<u>\$ 5,548,124</u>

See notes to required supplementary information.

**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, 2018**

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.

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF SUWANNEE RIVER WATER MANAGEMENT DISTRICT'S PROPORTIONATE SHARE OF NET PENSION LIABILITY
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM
LAST 10 FISCAL YEARS*

	2018	2017	2016	2015	2014
District's proportion of the FRS net pension liability (asset)	0.01049542%	0.01113656%	0.011295417%	0.012782855%	0.012464973%
District's proportionate share of the FRS net pension liability (asset)	\$ 3,161,274	\$ 3,294,120	\$ 2,852,102	\$ 1,651,077	\$ 1,744,026
District's proportion of the HIS net pension liability (asset)	0.011137294%	0.011336563%	0.011222589%	0.012086449%	0.012115489%
District's proportionate share of the HIS net pension liability (asset)	1,203,725	1,212,158	1,307,946	1,232,628	1,088,649
District's proportionate share of the total net pension liability (asset)	\$ 4,364,999	\$ 4,506,278	\$ 4,160,048	\$ 2,883,705	\$ 2,832,675
District's covered-employee payroll	\$ 3,802,030	\$ 3,634,140	\$ 3,505,500	\$ 3,376,130	\$ 3,774,294
District's' proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	114.81%	124.00%	118.67%	85.41%	75.05%
Plan fiduciary net position as a percentage of the total pension liability	79.86%	79.30%	85.85%	92.00%	96.09%

Note 1) The amounts presented for each year were determined as of the June 30 year end of the Florida Retirement System

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF SUWANNEE RIVER WATER MANAGEMENT DISTRICT'S CONTRIBUTIONS
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM
LAST 10 FISCAL YEARS*

	2018	2017	2016	2015	2014
Contractually required FRS contribution	\$ 412,608	\$ 414,295	\$ 380,782	\$ 322,994	\$ 316,354
Contractually required HIS contribution	85,079	60,327	77,992	48,263	47,271
Total Contractually Required Contributions	497,687	474,622	458,774	371,257	363,625
Contributions in relation to the contractually required contribution	(497,687)	(474,622)	(458,774)	(371,257)	(363,625)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 3,802,030	\$ 3,634,140	\$ 3,505,500	\$ 3,376,130	\$ 3,774,294
Contributions as a percentage of covered-employee payroll	13.09%	13.06%	13.09%	11.00%	9.63%

*GASB 68 requires information for 10 years. However, until a full 10-year trend is compiled, only those years for which information is available is presented.

**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
THE SUWANNEE RIVER WATER MANAGEMENT DISTRICT'S PROPORTIONATE SHARE OF THE NET
PENSION LIABILITY AND REQUIRED CONTRIBUTIONS
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PROGRAM
For the Fiscal Year Ended September 30, 2018**

Net Pension Liability

The components of the collective net pension liability of the participating employers for each defined benefit plan for the measurement date of September 30, 2018, are shown below (in thousands):

	FRS	HIS
Total pension liability	\$ 191,317,399	\$ 10,816,576
Plan fiduciary net position	(161,196,881)	(232,463)
	\$ 30,120,518	\$ 10,584,113
Plan fiduciary net position as a percentage of the total pension liability	84.26%	2.15%

The total pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated July 1, 2018. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements. Update procedures were not used.

The HIS actuarial valuation was prepared as of July 1, 2018. The fiduciary net position used by the actuary to determine the net pension liability (as shown above) was determined on the same basis used by the Plan. The fiduciary net position is reported in the financial statements and the net pension liability is disclosed in the notes to the financial statements.

Basis for Allocation

The employer's proportionate share reported in the pension allocation schedules was calculated using accrued retirement contributions related to the reporting periods included in the System's fiscal years ending June 30, 2014, 2015, 2016, 2017 and 2018 respectively, for employers that were members of the FRS and HIS during those fiscal years. For fiscal years 2016, 2017 and 2018, in addition to contributions from employers the required accrued contributions for the Division (paid on behalf of the Division's employees who administer the Plans) were allocated to each employer on a proportionate basis. The Division administers the Plans, and therefore, cannot allocate a portion of the liability to itself. Although GASB 68 encourages the use of the employers' projected long-term contribution effort to the retirement plan, allocating on the basis of historical employer contributions is acceptable. The aggregate employer contribution amounts for each fiscal year agree to the employer contribution amounts reported in the system's CAFR for that fiscal year.

The proportion calculated based on contributions for each of the fiscal years presented in the pension allocation schedules was applied to the net pension liability and other pension amounts applicable

for that fiscal year to determine each employer's proportionate share of the liability, deferred outflows of resources, deferred inflow of resources and associated pension expense.

For the purposes of the pension allocation schedules, pension amounts are allocated to reporting employers. The pension amounts of participating employers whose payrolls are reported and contributions are remitted by another entity are included in the reporting employer's amounts and will be allocated to the participating employer by the reporting employer.

Actuarial Methods and Assumptions

Actuarial assumptions for both cost-sharing defined benefit plans are reviewed annually by the Florida Retirement System Actuarial Assumptions Conference. The FRS Pension Plan has a valuation performed annually. The HIS Program has a valuation performed biennially that is updated for GASB reporting in the year a valuation is not performed. The most recent experience study for the FRS Pension Plan was completed in 2014 for the period July 1, 2008 through June 30, 2013. Because the HIS Program is funded on a pay-as-you-go basis, no experience study has been completed for that program. The actuarial assumptions that determined the total pension liability for the HIS Program were based on certain results of the most recent experience study for the FRS Pension Plan.

The total pension liability for each cost-sharing defined benefit plan was determined using the individual entry age actuarial cost method. Inflation increases for both Plans is assumed at 2.60%. Payroll growth, including inflation, for both Plans is assumed at 3.25%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 7.00%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Because the HIS Program uses a pay-as-you-go funding structure, a municipal bond rate of 3.87% was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both Plans were based on the Generational RP-2000 with Projection Scale BB tables (refer to the valuation reports for more information – See Additional Financial and Actuarial Information).

The following changes in actuarial assumptions occurred in 2018:

- **FRS:** The long-term expected rate of return was decreased from 7.10% to 7.00%, and the active mortality assumption was updated.
- **HIS:** The municipal rate used to determine total pension liability was increased from 3.58% to 3.87%.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
OTHER POST-EMPLOYMENT BENEFITS (OPEB) RETIREMENT HEALTHCARE PLAN
SEPTEMBER 30, 2018**

The District obtains an actuarial report every three years. The information presented in the required supplementary schedules was determined as part of the actuarial valuations at the dates indicated. Additional information as of the actuarial valuation follows:

Valuation date	September 30, 2017
Actuarial cost method	Entry age normal cost
Actuarial assumptions:	
Investment rate of return	3.5%
Projected salary increases	3.0%
Cost-of-living adjustments	None
Healthcare inflation rates	3.0%, 8.0% beginning 2019 and gradually decreasing to an ultimate trend rate of 4.0%

As of September 30, 2017, the most recent actuarial valuation date, the Plan was unfunded. The actuarial accrued liability for benefits at September 30, 2018 was \$112,588, and the actuarial value of assets was \$0-.

The following Schedule of Funding Progress 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.

SCHEDULE OF FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial 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)
9-30-10	-	\$ 368,061	\$ 368,061	0.00%	\$ 3,923,952	9.00%
9-30-13	-	144,577	144,577	0.00%	3,440,300	4.00%
9-30-16	-	230,389	230,389	0.00%	3,286,394	7.00%
9-30-17	-	364,710	364,710	0.00%	3,689,893	7.00%
9-30-18	-	112,588	112,588	0.00%	3,108,830	3.62%

SCHEDULE OF EMPLOYER CONTRIBUTIONS

Year Ended September 30	Annual OPEB Cost	% Contributed	Net OPEB Obligation
2015	\$ 4,929	0%	\$ 387,168
2016	(9,196)	0%	377,972
2017	(13,262)	0%	364,710
2018	(19,920)	0%	112,588

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2018

Program Titles & Grant Numbers	CFDA/CFSA	Award Number	Award/Contract Amount	Expenditures Recognized in Prior Years	Expenditures Recognized in Current Year	Transfers to Subrecipients in Current Year
Federal Awards						
<i>U.S. Department of Commerce, passed through the Florida Department of Environmental Protection</i>						
Coastal Zone Management Administration Awards	11.419	CM726	\$ 41,187	\$ -	\$ 41,187	\$ -
<i>U.S. Department of Interior and National Wildlife and Turkey Federation</i>						
Partners for Fish and Wildlife Program - Mattair	15.631	FWS 3-2454-4	16,306	-	16,077	-
Partners for Fish and Wildlife Program - Mallory	15.631	FWS 3-2454-3	36,000	-	35,417	-
Partners for Fish and Wildlife Program - Peacock Slough	15.631	FWS 3-2454	25,000	-	24,930	-
<i>Total U.S. Department of Interior and National Wildlife and Turkey Federation</i>			<u>77,306</u>	<u>-</u>	<u>76,424</u>	<u>-</u>
<i>U.S. Department of Transportation</i>						
Passed through the Florida Department of Transportation						
Highway Planning and Construction - CR241	20.205	436134-1-38-02 / G0368	10,000	2,475	3,829	-
Highway Planning and Construction - CR229	20.205	436119-1-38-02 / G0388	25,000	3,557	1,631	-
Highway Planning and Construction - CR229	20.205	436119-1-58-01/ D217-087-B/G0T03	937,743	-	221,265	-
<i>Total U.S. Department of Transportation</i>			<u>972,743</u>	<u>6,032</u>	<u>226,725</u>	<u>-</u>
<i>Gulf Coast Ecosystem Restoration Council</i>						
Passed through National Fish and Wildlife Foundation						
RESTORE Council Oil Spill Impact Program	87.052	49527	228,563	141,160	85,873	-
<i>U.S. Department of Homeland Security</i>						
Federal Emergency Management Agency						
Hurricane Hermine	97.036	SRABC01	11,458	-	11,458	-
Cooperating Technical Partners	97.045	EMW-2015-CA-0047	400,000	225,532	139,389	139,389
Cooperating Technical Partners	97.045	EMA-2016-CA-0009	1,088,000	-	114,228	114,228
Cooperating Technical Partners	97.045	EMA-2014-CA-0264	627,000	239,410	157,730	155,783
Cooperating Technical Partners	97.045	EMA-2012-CA-5262	1,220,790	1,167,773	50,707	50,707
Cooperating Technical Partners	97.045	EMA-2013-CA-5353	465,000	366,471	60,696	54,056
Cooperating Technical Partners	97.045	EMA-2011-CA-5143	1,845,000	1,791,048	17,284	17,284
Cooperating Technical Partners	97.045	EMA-2010-CA-5083	1,412,500	1,406,570	4,797	-
<i>Total U.S. Department of Homeland Security</i>			<u>7,069,748</u>	<u>5,196,804</u>	<u>556,289</u>	<u>531,447</u>
Total Federal Awards			<u>\$ 8,389,547</u>	<u>\$ 5,343,996</u>	<u>\$ 986,498</u>	<u>\$ 531,447</u>

(Continued)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)
For the Fiscal Year Ended September 30, 2018

Program Titles & Grant Numbers	CFDA/CFSA	Award Number	Award/Contract Amount	Expenditures Recognized in Prior Years	Expenditures Recognized in Current Year	Transfers to Subrecipients in Current Year
State Financial Assistance						
Executive Office of the Governor Hurricane Hermine		SRABC01	\$ 1,011	\$ -	\$ 1,011	\$ -
<i>Florida Department of Agriculture Services and Consumer Services</i>						
Prescribed Fire Burning - Mallory Swamp	20.055	025002	114,000	-	86,528	-
<i>Department of Environmental Protection</i>						
Land Acquisition Trust Fund - Land Management	37.029	N/A	1,777,210	-	1,777,210	-
Land Acquisition Trust Fund - Operations	37.029	N/A	2,287,000	-	2,287,000	-
Land Acquisition Trust Fund - Minimum Flows and Levels	37.029	N/A	1,133,841	-	1,133,841	-
Payments in Lieu of Taxes	37.029	N/A	352,909	-	352,909	-
Land Management Trust	37.029	N/A	1,744,856	1,538,165	13,378	-
Environmental Resource Permitting	37.029	N/A	453,000	-	453,000	-
			<u>7,748,816</u>	<u>1,538,165</u>	<u>6,017,338</u>	<u>-</u>
<i>Florida Springs Initiative Grant Program</i>						
Land Acquisition Trust Fund - Florida Springs Initiative Grant Program	37.052	LP6103K	2,000,000	-	233,617	233,617
Land Acquisition Trust Fund - Florida Springs Initiative Grant Program	37.052	LP6103L	3,500,000	-	1,200,000	-
Water Restoration Assistance	37.052	LP61032	868,504	-	98,752	98,752
Ichetucknee Springs and Middle Suwannee	37.052	S0675	5,448,000	4,853,345	136,603	-
Improved Nutrient Application Practices -Dairies	37.052	S0905	2,120,000	782,705	55,540	55,540
Agricultural Springs Protection Projects	37.052	S0796	3,660,000	1,233,532	582,649	582,649
Ravine and Convict Springs Restoration Projects	37.052	LP61031	600,000	78,357	348,131	347,211
Hornsby Springs Water Quality Improvement	37.052	S0889	450,000	-	429,210	429,210
Fanning Springs Water Quality Improvement, Ph III	37.052	LP61036	3,355,100	146,250	133,350	133,350
Chiefland Nutrient Reduction Treatment Unit Replacement	37.052	LP61034	376,560	-	33,480	33,480
Otter & Hart Springs WQIP	37.052	LP61035	1,779,890	-	90,650	90,650
Cow Pond Drainage Basin Aquifer Recharge	37.052	LP6103B	1,500,000	-	83,113	83,113
Dairy Wastewater System Improvement	37.052	LP6103C	1,500,000	-	247,500	247,500
High Springs Wastewater Collection System	37.052	LP61037	3,307,700	-	155,400	155,400
Lower Suwannee Drainage Basin Aquifer Recharge	37.052	LP61039	2,200,000	-	420,936	420,936
Upper Suwannee River Regional Aquifer Recharge	37.052	LP6103M	2,500,000	-	41,105	-
Wacissa Springs Water Quality Improvement	37.052	LP6103E	517,500	-	60,304	60,304
Pot Springs Restoration Project	37.052	LP61033	183,600	6,716	10,643	10,643
Florida Springs Grant Program Florida Forever	37.052	N/A	70,087,500	68,601,570	1,485,930	-
			<u>105,954,354</u>	<u>75,702,475</u>	<u>5,846,913</u>	<u>2,982,355</u>
Total Department of Environmental Protections			<u>113,703,170</u>	<u>77,240,640</u>	<u>11,864,251</u>	<u>2,982,355</u>
<i>Department of Transportation</i>						
Mitigation Water Management Districts - Starke Bypass	55.031	N/A	4,000,000	3,121,474	742,154	-
<i>Florida Fish and Wildlife Conservation Commission</i>						
Total State Financial Assistance	77.019	FWC12098	250,000	-	250,000	-
Total Federal and State Financial Assistance			<u>118,068,181</u>	<u>80,362,114</u>	<u>12,943,944</u>	<u>2,982,355</u>
			<u>\$126,457,728</u>	<u>\$85,706,110</u>	<u>\$ 13,930,442</u>	<u>\$ 3,513,802</u>

See notes to Schedule of Federal Awards and State Financial Assistance.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2018

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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* 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, 2018

	Middle Suwannee Fund	Springs Appropriations	Local Revenue Fund	Water Management Lands Trust Funds - Springs	Monitor Well Fund	FDOT ETDM Fund	FDOT Mitigation Fund
Assets							
Intergovernmental receivables	\$ -	\$ 1,116,550	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	484,890	-	-	196,703	668,613	40,119	449,209
Total assets	\$ 484,890	\$ 1,116,550	\$ -	\$ 196,703	\$ 668,613	\$ 40,119	\$ 449,209
Liabilities							
Accounts payable	\$ 24,493	\$ 501,607	\$ -	\$ -	\$ 119,978	\$ -	\$ 2,243
Interest payable	2,346	-	-	-	-	-	-
Unearned revenue	458,051	-	-	196,703	-	-	161,539
Due to other funds	-	614,943	-	-	-	-	-
Total liabilities	484,890	1,116,550	-	196,703	119,978	-	163,782
Fund balances							
Committed	-	-	-	-	548,635	-	-
Restricted	-	-	-	-	-	40,119	285,427
Total fund balances	-	-	-	-	548,635	40,119	285,427
Total liabilities and fund balance	\$ 484,890	\$ 1,116,550	\$ -	\$ 196,703	\$ 668,613	\$ 40,119	\$ 449,209

(Continued)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (Continued)
September 30, 2018

	Suwannee River Partnership Water Use Fund	Camp Blanding Fund	Land Acquisition - PCS Mitigation Fund	FEMA Mapping Fund	Reimbursable Grants	Total Nonmajor Governmental Funds
Assets						
Intergovernmental receivables	\$ -	\$ -	\$ -	\$ 200,511	\$ 219,710	\$ 1,536,771
Due from other funds	1,038,774	-	7,362,667	-	-	10,240,975
Total assets	<u>\$ 1,038,774</u>	<u>\$ -</u>	<u>\$ 7,362,667</u>	<u>\$ 200,511</u>	<u>\$ 219,710</u>	<u>\$ 11,777,746</u>
Liabilities						
Accounts payable	\$ -	\$ -	\$ -	\$ 126,060	\$ 59,074	\$ 833,455
Interest payable	-	-	-	-	-	2,346
Unearned revenue	48,082	-	-	-	-	864,375
Due to other funds	-	-	-	74,451	160,636	850,030
Total liabilities	<u>48,082</u>	<u>-</u>	<u>-</u>	<u>200,511</u>	<u>219,710</u>	<u>2,550,206</u>
Fund balances						
Committed	-	-	-	-	-	548,635
Restricted	990,692	-	7,362,667	-	-	8,678,905
Total fund balances	<u>990,692</u>	<u>-</u>	<u>7,362,667</u>	<u>-</u>	<u>-</u>	<u>9,227,540</u>
Total liabilities and fund balance	<u>\$ 1,038,774</u>	<u>\$ -</u>	<u>\$ 7,362,667</u>	<u>\$ 200,511</u>	<u>\$ 219,710</u>	<u>\$ 11,777,746</u>

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2018

	Middle Suwannee Fund	Springs Appropriations	Local Revenue Fund	Water Management Lands Trust Fund - Springs	Monitor Well Fund	FDOT ETDM Fund	FDOT Mitigation Fund
Revenues							
Intergovernmental revenue	\$ 136,603	\$ 4,265,566	\$ -	\$ 13,378	\$ -	\$ -	\$ 742,154
Charges for services	-	-	105,600	-	-	-	-
Interest income	-	-	-	3,423	-	674	14,243
Total revenues	136,603	4,265,566	105,600	16,801	-	674	756,397
Expenditures							
General government							
Water resource planning and monitoring	-	-	105,600	-	515,003	-	-
Acquisition, restoration and public works	152,076	3,156,895	-	1,328	-	355	756,397
Operation, maintenance of lands and works	-	10,643	-	-	-	-	-
Capital outlay	-	2,908,379	-	-	-	-	-
Total general government expenditures	152,076	6,075,917	105,600	1,328	515,003	355	756,397
Excess (deficiency) of revenues over (under) expenditures	(15,473)	(1,810,351)	-	15,473	(515,003)	319	-
Other financing sources (uses)							
Transfers in	15,473	1,810,351	-	-	(2,500,000)	-	-
Transfers out	-	-	-	(15,473)	-	-	-
Total other financing sources (uses)	15,473	1,810,351	-	(15,473)	(2,500,000)	-	-
Net change in fund balance	-	-	-	-	(3,015,003)	319	-
Fund balance at beginning of year	-	-	-	-	3,563,638	39,800	285,427
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ 548,635	\$ 40,119	\$ 285,427

Continued

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (Continued)
NONMAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2018

	Suwannee River Partnership Water Use Fund	Camp Blanding Fund	Land Acquisition - PCS Mitigation Fund	FEMA Mapping Fund	Reimbursable Grants	Total Nonmajor Governmental Funds
Revenues						
Intergovernmental revenue	\$ 102,754	\$ -	\$ -	\$ 544,831	\$ 562,598	\$ 6,367,884
Charges for services	-	-	-	-	-	105,600
Interest income	18,738	4,165	110,633	-	-	151,876
Total revenues	121,492	4,165	110,633	544,831	562,598	6,625,360
Expenditures						
General government						
Water resource planning and monitoring	-	-	-	544,831	85,873	1,251,307
Acquisition, restoration and public works	121,491	4,165	-	-	476,725	4,669,432
Operation, maintenance of lands and works	-	-	-	-	-	10,643
Capital outlay	-	-	-	-	-	2,908,379
Total general government expenditures	121,491	4,165	-	544,831	562,598	8,839,761
Excess (deficiency) of revenues over (under) expenditures	1	-	110,633	-	-	(2,214,401)
Other financing sources (uses)						
Transfers in	-	-	7,139,710	-	-	6,465,534
Transfers out	-	-	-	-	-	(15,473)
Total other financing sources (uses)	-	-	7,139,710	-	-	6,450,061
Net change in fund balance	1	-	7,250,343	-	-	4,235,660
Fund balance at beginning of year	990,691	-	112,324	-	-	4,991,880
Fund balance at end of year	\$ 990,692	\$ -	\$ 7,362,667	\$ -	\$ -	\$ 9,227,540

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, 2018, 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 February 22, 2019.

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.

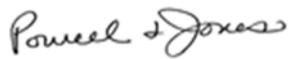
Compliance and Other Matters

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.

A handwritten signature in cursive script that reads "Powell & Jones".

POWELL & JONES
Certified Public Accountants
February 22, 2019

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 THE OMB UNIFORM GUIDANCE

To the Honorable Board of Governors
of the 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 Uniform Guidance* 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, 2018. 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 the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (OMB Uniform Guidance)*. Those standards, and the *OMB Uniform Guidance* 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, 2018.

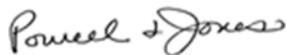
Report on Internal Control Over Compliance

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 Uniform Guidance*, 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 Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.



POWELL & JONES
Certified Public Accountants
February 22, 2019

INDEPENDENT AUDITOR'S 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 Projects for the year ended September 30, 2018. Suwannee River Water Management District's major State Projects are identified in the summary of auditor's 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 Projects for the fiscal year ended September 30, 2018.

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.

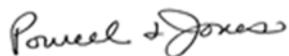
Internal Control Over Compliance

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
February 22, 2019

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF FINDINGS
For the Fiscal Year Ended September 30, 2018**

Summary of Auditor's Results

Financial Statements

Type of auditor's report issued	Unmodified
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	Unmodified
--	------------

Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516(a)	No
---	----

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Programs</u>
20.205	U.S. Department of Transportation Highway Planning and Construction Technical Partners

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
--	-----------

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, 2018**

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: Unmodified

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

<u>CSFA Number</u>	<u>Name of State Programs</u>
37.029	Land Acquisition Trust Fund
55.031	Mitigation Water Management Districts- Starke Bypass
77.019	Florida Fish and Wildlife Conservation Commission

Dollar threshold used to distinguish between Type A and Type B programs: \$388,318

Financial Statement Findings

None

State Financial Assistance Findings and Questioned Costs

None

MANAGEMENT LETTER

To the Honorable Board of Governors
of the 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, 2018, 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 may become 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 any such findings.

PRIOR YEAR FINDINGS AND RECOMMENDATIONS

There were no reportable findings or recommendations in the prior year.

CURRENT YEAR FINDINGS

There were no reportable findings or recommendations during the current year.

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 District, for the fiscal year ended September 30, 2018.

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.

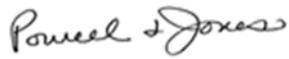
Requirements of Sections 215.985(11) and 373.536(4)(e) Florida Statutes - For the fiscal year ended September 30, 2018, the District complied with the following:

- a. We have determined that the District provided monthly financial statements to its governing board and posted the monthly financial statements on its website.
- b. We determined that the District provided a link on its website to the Florida Department of Financial Services' website to allow viewing of the District's annual financial report.
- c. We determined that the District posted its tentative and final budgets on its website.
- d. We determined that the District complied with federal and state laws, rules, regulations, contracts and grant agreements related to the receipt and expenditures of funds related to the Deep Water Horizon oil spill.

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 year's 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
February 22, 2019

INDEPENDENT ACCOUNTANT'S REPORT

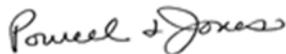
To the Honorable Board of Governors
of the Suwannee River Water Management District:

We have examined Suwannee River Water Management District's compliance with Section 218.415, *Florida Statutes*, regarding the investment of public funds during the year ended September 30, 2018. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2018.

This report is intended solely for the information and use of the District and the Auditor General, State of Florida, and is not intended to be and should not be used by anyone other than these specified parties.



POWELL & JONES
Certified Public Accountants
February 22, 2019

Communication with Those Charged with Governance

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

We have audited the financial statements of Suwannee River Water Management District for the year ended September 30, 2018. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Suwannee River Water Management District are described in Note 1 to the financial statements. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus.

All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting Suwannee River Water Management District's financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting the financial statements.

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. There were no such misstatements identified during our audit.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated February 22, 2019.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

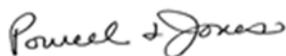
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses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

Other Information in Documents Containing Audited Financial Statements

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

This information is intended solely for the use of the Board of Governors and management of Suwannee River Water Management District, and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



POWELL & JONES
Certified Public Accountants
February 22, 2019

MEMORANDUM

TO: Governing Board

FROM: Pam Shaw, Chief Financial Officer

THRU: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: May 3, 2019

RE: Approval of Payment in Lieu of Taxes

RECOMMENDATION

Staff recommends the Governing Board approve Payment in Lieu of Taxes in the amount of \$356,426.29 for qualifying counties.

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. 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 and the County qualifies for PILT. PILT only applies to 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 acquired property information is sent to the Department of Revenue for certification. The District received \$352,909 from State Appropriations ear marked for PILT. The remainder of PILT will be paid from Fund Balance. This year 12 counties have applied for a total of \$356,426.29. The reimbursement amounts for each county are shown in Attachment "A."

PS/tm
Attachment

ATTACHMENT A

**TAX YEAR 2018 SCHEDULE FOR
PAYMENT IN LIEU OF TAXES**

BRADFORD	\$ 21,159.28
COLUMBIA	\$ 37,679.50
DIXIE	\$ 20,965.17
GILCHRIST*	\$ 57,307.77
HAMILTON	\$ 36,885.74
JEFFERSON	\$ 9,682.99
LAFAYETTE	\$ 77,581.69
LEVY	\$ 30,401.84
MADISON	\$ 19,935.12
SUWANNEE	\$ 28,347.61
TAYLOR	\$ 15,646.87
UNION	\$ 832.71
TOTAL	\$ 356,426.29

*A portion of Gilchrist County's PILT payment in the amount of \$17,944.05 reverts back to the District for costs of Otter Springs entrance road improvements. This loan payment will discontinue in 2020.

MEMORANDUM

TO: Governing Board
FROM: Pam Shaw, Chief Financial Officer
THRU: Steve Minnis, Deputy Executive Director, Business and Community Services
DATE: May 3, 2019
RE: Approval of Resolution 2019-01 Updating Classification of the Fiscal Year 2019 Reserves

RECOMMENDATION

Staff recommends approval and execution of Resolution 2019-01 authorizing the assignment of the FY2018-2019 Reserves per the GASB 54 classifications.

BACKGROUND

The Governmental Accounting Standards Board (GASB) issued Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" to address issues related to how fund balances were being reported by governmental entities. GASB 54 provides for consistent reporting procedures by governmental entities and classification structures to improve the understanding of constraints placed on fund balances being reported.

There are five fund balance categories in GASB 54 guidelines including:

Non-spendable – funds that are not in spendable form or funds that are legally or contractually required to be maintained.

Restricted – funds externally restricted or constrained by law.

Committed – funds that are restricted by the highest level of decision making authority in which the restriction is established by a formal action.

Assigned – funds that are not designated in non-spendable, restricted, or committed categories, but are intended for a specific purpose.

Unassigned – funds that are not designated in non-spendable, restricted, or committed categories but are available for any purpose.

Approval of Resolution 2019-01 will:

- Establish a new Special Revenue Fund to be named Regional Water Resource Projects. Transfer funds committed in the General Fund, on Resolution 2018-03 in the amount of \$4,197,103, to the new Special Revenue Fund. These funds will used to develop projects or implement projects identified in the Five-Year Capital

Improvements Work Plan, Florida Forever Work Plan and Surface Water Improvement Management Plan (SWIM), and other District initiated projects.

- Change the name of Fund 09 – Monitoring Well Installation to Project Effectiveness Metrics. The Monitoring Well Installation project will be complete in Fiscal Year 2019. Any funds that remain in Fund 09 at the end of Fiscal Year 2019 will remain committed and be used to gather metrics and monitor the effectiveness of projects throughout the District.
- The Economic Stabilization Fund and the Operating Liquidity Reserve do not require any changes for Fiscal Year 2019. The Fund Balance of \$2,434,127 and \$3,651,190 respectively meet the minimum levels as outline in the District's Fund Balance and Reserves procedure.

PJS/tm
Attachments

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

RESOLUTION 2019-01

**RESOLUTION APPROVING THE FUND BALANCE CLASSIFICATIONS
FOR FISCAL YEAR 2018-2019**

WHEREAS, the Suwannee River Water Management District's (District's) financial statements are prepared in accordance with accounting principles generally accepted in the United States of America; and

WHEREAS, the Governmental Accounting Standards Board (GASB) has adopted Statement No. 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions effective for financial statements for periods beginning after June 15, 2010; and

WHEREAS, the District's Fund Balance Classifications, in accordance with GASB 54, be formalized in a resolution approved by the Governing Board; and

WHEREAS, the Governing Board of the District establishes a new Special Revenue Fund to be named Regional Water Resource Projects and authorizes the transfer of funds committed in the General Fund, on Resolution 2018-03 in the amount of \$4,197,103, to the new Special Revenue Fund; and

WHEREAS, the Governing Board of the District changes the name of Fund 09 – Monitoring Well Installation to Project Effectiveness Metrics as of October 1, 2019 and commits remaining Fund Balance to gather metrics and monitor the effectiveness of projects throughout the District.

NOW, THEREFORE, BE IT RESOLVED, by the Governing Board of the District, that Fiscal Year 2018-2019 Fund Balance Classification shall be as shown on the Fund Balance Classifications attachment.

PASSED AND ADOPTED THIS _____ DAY OF MAY, 2019 A.D.

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

MEMBERS OF THE BOARD:

**VIRGINIA H. JOHNS, CHAIR
RICHARD SCHWAB, SECRETARY/TREASURER
DON QUINCEY
KEVIN W. BROWN
GARY JONES
VIRGINIA SANCHEZ
BRADLEY WILLIAMS**

ATTEST: _____

Attachment to Resolution 2019-01
SUWANNEE RIVER WATER MANAGEMENT DISTRICT
FUND BALANCE CLASSIFICATIONS - FY 2018-19 (October 1, 2018 - September 30, 2019)
Updated 04/05/19

FUND	CLASSIFICATIONS OF FUND BALANCE	Fund Balance Designations as of September 30, 2018 (Audited)	Proposed changes requested for FY19	Proposed Fund Balance Designations for FY 2018-19	Explanation of Changes
NON-SPENDABLE					
GF - 01	Prepaid Expenses	\$ 87,613	\$ -	\$ 87,613	
NON-SPENDABLE SUBTOTAL		\$ 87,613	\$ -	\$ 87,613	
RESTRICTED					
SRF - 10	Florida Forever	\$ 53,890	\$ -	\$ 53,890	
SRF - 12	DOT ETDM (Environmental Transportation Decision Making)	\$ 40,119	\$ -	\$ 40,119	
SRF - 13	Water Resource Development & Land Acquisition	\$ 1,094,038	\$ -	\$ 1,094,038	
SRF - 13	Surplus Land Funds	\$ 1,024,123	\$ -	\$ 1,024,123	
SRF - 19	DOT Mitigation	\$ 285,427	\$ -	\$ 285,427	
SRF - 29	Suwannee River Partnership Projects	\$ 990,692	\$ -	\$ 990,692	
SRF - 33	Land Acquisition - PCS Mitigation	\$ 7,362,667	\$ -	\$ 7,362,667	
		\$ -	\$ -	\$ -	
RESTRICTED SUBTOTAL		\$ 10,850,956	\$ -	\$ 10,850,956	
COMMITTED					
SRF - 51	Agricultural Cost-Share	\$ 4,063,323	\$ -	\$ 4,063,323	
SRF - 53	Local Government RIVER Cost-Share	\$ 3,878,793	\$ -	\$ 3,878,793	
SRF - 09	Monitoring Well Installation	\$ 548,635	\$ -	\$ 548,635	Change name to Project Effectiveness Metrics as of 10/1/19
GF - 01	Regional Water Resource Projects	\$ 4,197,103	\$ (4,197,103)	\$ -	Transfer to New Special Revenue Fund
GF - 01	Economic Stabilization Fund	\$ 2,434,127	\$ -	\$ 2,434,127	
SRF - NEW	Regional Water Resource Projects	\$ -	\$ 4,197,103	\$ 4,197,103	Transferred from General Fund to New Special Revenue Fund
COMMITTED SUBTOTAL		\$ 15,121,981	\$ -	\$ 15,121,981	
ASSIGNED					
GF - 01	Operating Liquidity Reserve	\$ 3,651,190	\$ -	\$ 3,651,190	
		\$ -	\$ -	\$ -	
ASSIGNED SUBTOTAL		\$ 3,651,190	\$ -	\$ 3,651,190	
UNASSIGNED					
GF - 01	Available for Future Years Utilization	\$ 5,713,714	\$ -	\$ 5,713,714	
		\$ -	\$ -	\$ -	
UNASSIGNED SUBTOTAL		\$ 5,713,714	\$ -	\$ 5,713,714	
Total		\$ 35,425,454	\$ -	\$ 35,425,454	
COMMENTS:					
SRF = Special Revenue Fund GF = General Fund					

MEMORANDUM

TO: Governing Board
FROM: John Wood, Chief Information Officer
THRU: Steve Minnis, Deputy Executive Director, Business and Community Service
DATE: May 3, 2019
RE: Lease of Printer/Copiers

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director to enter into a lease agreement for four printer/copiers.

BACKGROUND

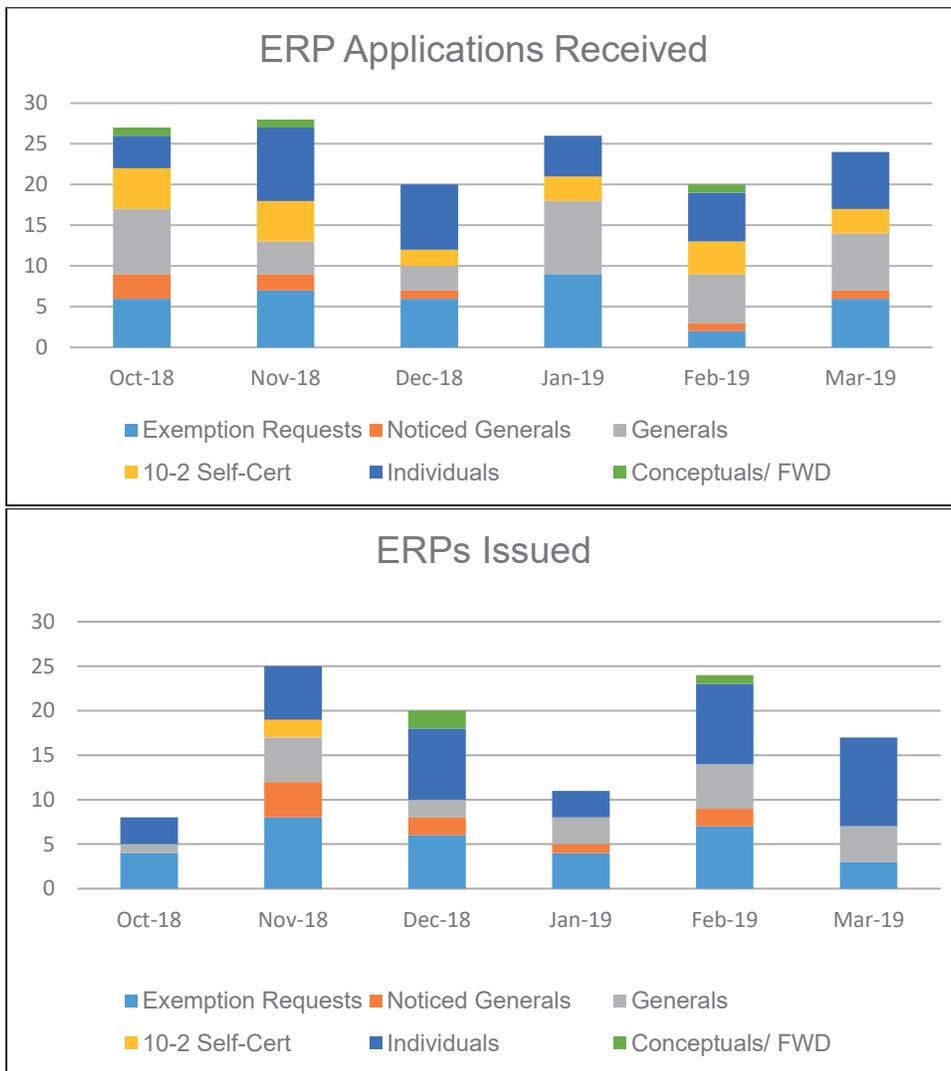
The District currently has four multifunction printers/copiers under two separate leases. The first lease/service agreement covering two printers/copiers expires May 31, 2019; the second expires in November 2020. The District has negotiated a new agreement with the same supplier, MOS/McCrimmon's Office Systems, pursuant to a nationally competitive solicitation, whereby the District will receive four new multifunction printers/copiers on a single four-year agreement commencing June 1, 2019 and expiring May 31, 2023. As part of this negotiation, the vendor is absorbing the early termination fees due under the lease/service agreement that expires in November 2020. District procedures allow the District to take advantage of negotiated contract prices in lieu of obtaining its own bids.

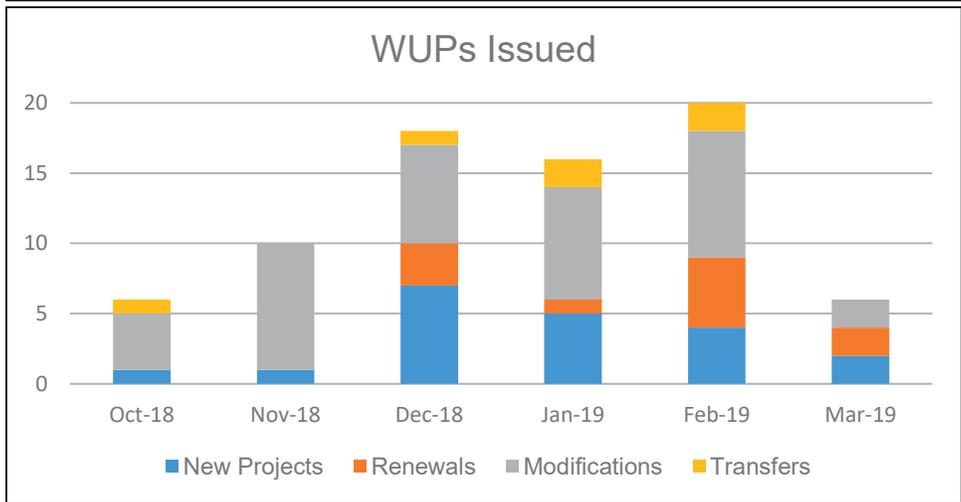
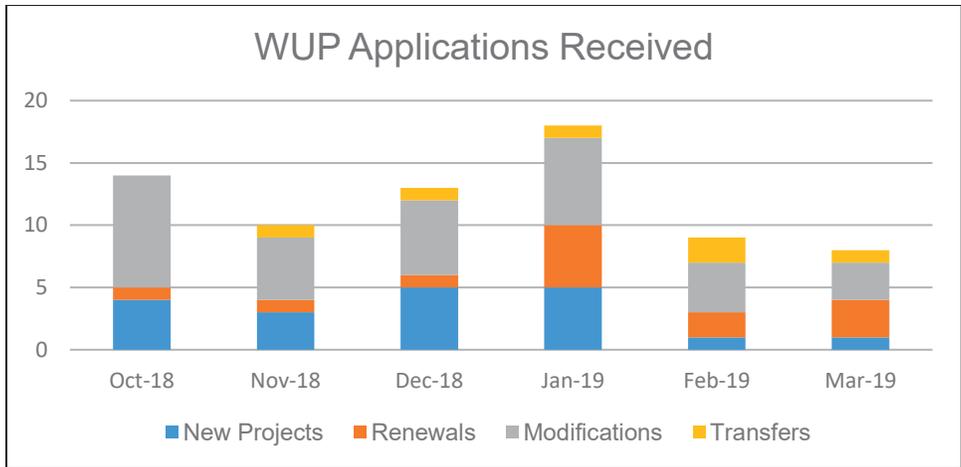
The agreement will provide new Sharp multifunction printers/copiers with capabilities exceeding the current products in use, including increased information security measures. Through this multi-party agreement, lease for the equipment would be paid to Great American Finance Company and the maintenance agreement paid to MOS/McCrimmon's Office Systems. The annual cost of the lease and service agreements will be \$18,489.24, which represents a savings of \$140.40 per year over the current agreement. There is a one-time additional charge of \$99.50 for lease documentation.

SM/gal

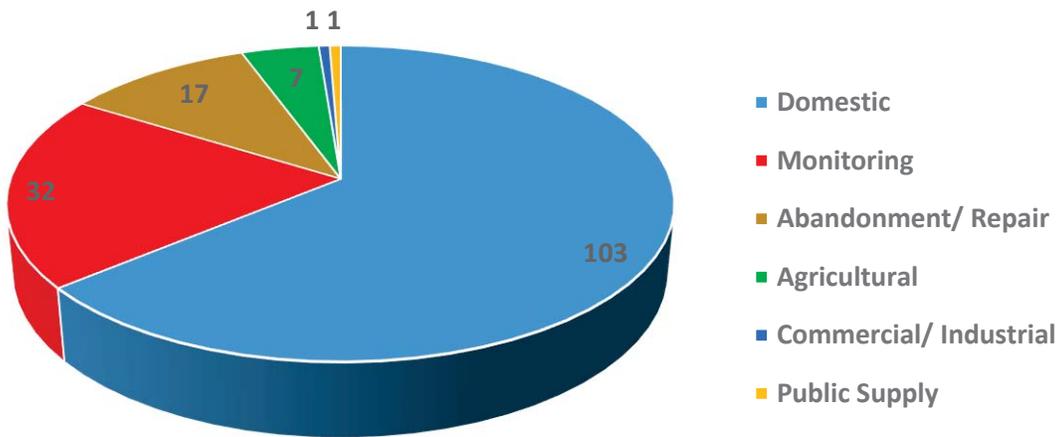
MEMORANDUM

TO: Governing Board
FROM: Warren Zwanka, P.G., Division Director, Resource Management
THRU: Steve Minnis, Deputy Executive Director, Business and Community Services
DATE: May 3, 2019
RE: Permitting Summary Report





Water Well Permits Issued Mar-19



**40B-8.021 (Amendments)
Minimum Flows and Minimum Water Levels**

GB Rule Dev. Auth.	
Notice of Rule Dev.	
GB Proposed Rule Auth.	
Public Workshop	
Notice of Proposed Rule	
Notice of Rule Change	
Mail to DOS	
Effective Date	

**40B-8.101 (New Rule – Steinhatchee River)
Minimum Flows and Minimum Water Levels**

GB Rule Dev. Auth.	
Notice of Rule Dev.	
GB Proposed Rule Auth.	
Public Workshop	
Notice of Proposed Rule	
Notice of Rule Change	
Mail to DOS	
Effective Date	

MEMORANDUM

TO: Governing Board

FROM: Warren Zwanka, P.G., Division Director, Resource Management

THRU: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: May 3, 2019

RE: Approval of New Water Use Permit 2-001-234425-1, for Agricultural Use, Alachua County

RECOMMENDATION

Staff recommends the Governing Board:

- (1) Approve Water Use Permit (WUP) number 2-001-234425-1 with seventeen standard conditions and eight special limiting conditions, to Eric Parker, in Alachua County; and**
- (2) Authorize the Executive Director to issue a second Temporary WUP if a petition is filed, pending approval of WUP 2-001-234425-1**

BACKGROUND

This Water Use Permit was issued by staff on April 12, 2019. However, an objection (attached) citing concerns the groundwater withdrawals will harm springs along the Santa Fe River was received during the 14-day receipt noticing period. This notice was published on April 15, 2019, and the objection was received on April 17, 2019. Applications that receive a substantive objection during this noticing period require Governing Board approval. The permittee requested a Temporary WUP on April 18, 2019, to authorize watering of existing crops until the WUP could be considered by the Governing Board.

Pursuant to section 373.244, Florida Statutes, a Temporary WUP was issued on April 19, 2019, by the Executive Director and will expire on May 15, 2019. Pending Governing Board approval of the WUP, staff is requesting authorization for the Executive Director to issue a second Temporary WUP if a petition for administrative hearing is filled within the 21-day decision noticing period. This would allow the existing water use to continue until the Governing Board could approve any subsequent Temporary WUPs for the duration of an administrative hearing.

This project consists of approximately 107 controlled and 80 irrigated acres and is located approximately four miles south of Newberry in Alachua County. Groundwater from one well is used to irrigate corn, tobacco, perennial pasture, peanuts, peas, millet, rye, or watermelons through center pivots or drip irrigation. Groundwater from the same well is also used to provide the livestock watering requirements of approximately 40 head of beef cattle. Supplemental irrigation models were used to determine the 0.1462 mgd 1-in-10-year drought allocation.

The single 10-inch diameter irrigation well will be monitored using telemetry. Groundwater withdrawals at this project are not expected to interfere with any presently existing legal uses of water; and no lower quality water sources are available for use.

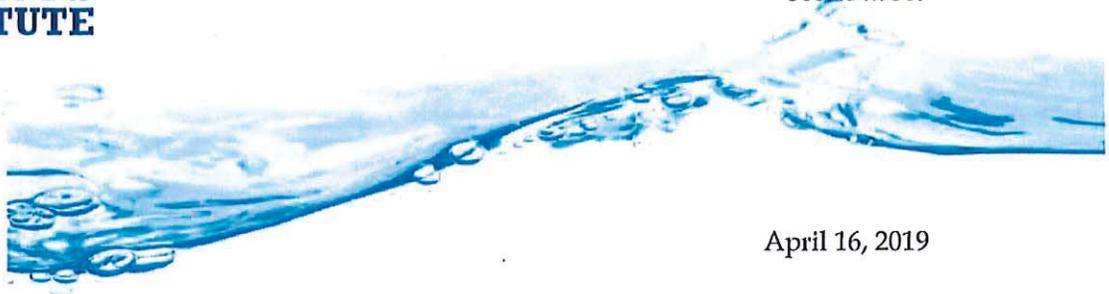
Staff has determined the proposed withdrawals are in accordance with Minimum Flows and Minimum Water Levels (MFLs) and MFL recovery strategies pursuant to rules 62-42, 40B-8, and Emergency Rule 40BER17-01, Florida Administrative Code (F.A.C.). The application is complete and satisfies the conditions for issuance in rules 40B-2, F.A.C.

SW/tm



Howard T. Odum
**FLORIDA
 SPRINGS
 INSTITUTE**

23695 W US HWY 27
 HIGH SPRINGS, FL 32643
 386.454.9369



**BOARD OF
 DIRECTORS:**

April 16, 2019

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 President

Pat Harden
 Vice President

Mary Odum, PhD
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Dave Wilson, PhD
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Bob Palmer, PhD
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Terry Zinn, Esq.
 Board Member

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Lars Andersen
 Adventure Outpost

Todd Kincaid, PhD
 GeoHydros

Stephen Walsh, PhD
 U. S. Geological Survey

Suwannee River Water Management District
 Attn: Resource Management
 9225 C.R. 49
 Live Oak, FL 32060

Subject: SRWMD Public Notice Water Use Permit 2-001-234425-1

Dear Sirs:

The Howard T. Odum Florida Springs Institute recommends denial of the above-referenced permit for the reasons outlined below.

Please send us the full staff report as soon as possible, preferably to this email address: bknight@floridaspringsinstitute.org.

The Florida Springs Institute believes this permit for up to 195,000 gallons per day (as well as many others) will add further harm to all of the springs on the Santa Fe River. The Santa Fe River and springs were found to be beyond the level of significant harm allowed by law by the Suwannee River Water Management District (SRWMD) in 2015 and placed in recovery. Since that time the District has issued over 6,400 additional permits drawing groundwater from the Floridan Aquifer (more than 1,600 permits in the Santa Fe Basin). I am attaching a presentation I made to the Santa Fe Springs Working Group last year that summarizes the flow data and the exceedance of the District's Minimum Flow and Level (MFL). I also made a personal presentation of these data to the SRWMD water resources staff last fall.

We respectfully request that the Governing Board deny this permit and any future water use requests received by the District until these rivers are fully recovered.

These data were provided by SRWMD and are for June 2015 - November 2018.

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APR 17 2019

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 SRWMD

WWW.FLORIDASPRINGSINSTITUTE.ORG

The Howard T. Odum Florida Springs Institute is a 501(c)3 non-profit organization.
 FEIN: 46-1663401

SRWMD - Well Permit by Type *for the entire district* (June 2015-Nov. 2018)

Permits by Well Type	Total
Commercial/Industrial	36
Domestic	4780
Earth Coupled Geothermal	4
HVAC Return	1
HVAC Supply	4
Irrigation – Agricultural	253
Irrigation – Landscape	99
Irrigation – Nursery	17
Irrigation – Recreation Area	3
Livestock	48
Monitoring	1049
Other	35
Public Water Supply (Community or Non-Community/DEP)	23
Public Water Supply (Limited Use/DOH)	55
Remediation – Air Sparge	4
Remediation – Other	6
Remediation – Recovery	5
Test	1
Unknown(Abandonment)	2
Grand Total	6425

SRWMD - Well Permit by Type *for the Santa Fe Basin* (June 2015-Nov. 2018)

Permits by Well Type	Total
Commercial/Industrial	2
Domestic	1395
Irrigation - Agricultural	22
Irrigation - Landscape	30
Irrigation - Nursery	2
Irrigation - Recreation Area	2
Livestock	10
Monitoring	164
Other	4
Public Water Supply (Community or Non-Community/DEP)	4
Public Water Supply (Limited Use/DOH)	16
Remediation - Other	1
Remediation - Recovery	2
Unknown(Abandonment)	2
Grand Total	1656

The Florida Springs Institute has determined and reported to District staff that the Santa Fe and Ichetucknee MFLs are already violated. Issuance of any new groundwater pumping permits will increase the existing harm to the Santa Fe River and springs occurring as a result of the District's continuing actions,

Sincerely,

A handwritten signature in blue ink that reads "Robert L. Knight". The signature is written in a cursive style with a large, looped initial "R".

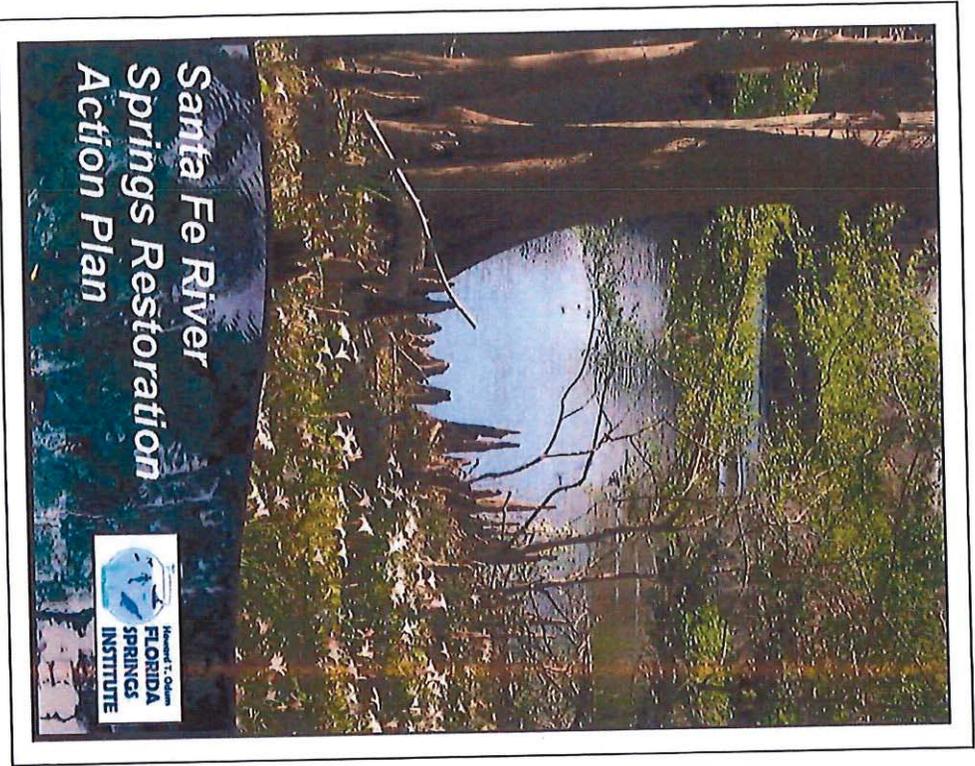
Robert L. Knight, Ph.D., Executive Director
Howard T. Odum Florida Springs Institute
(386) 454-9369
bknight@floridaspringsinstitute.org

Enclosure

August 23, 2018

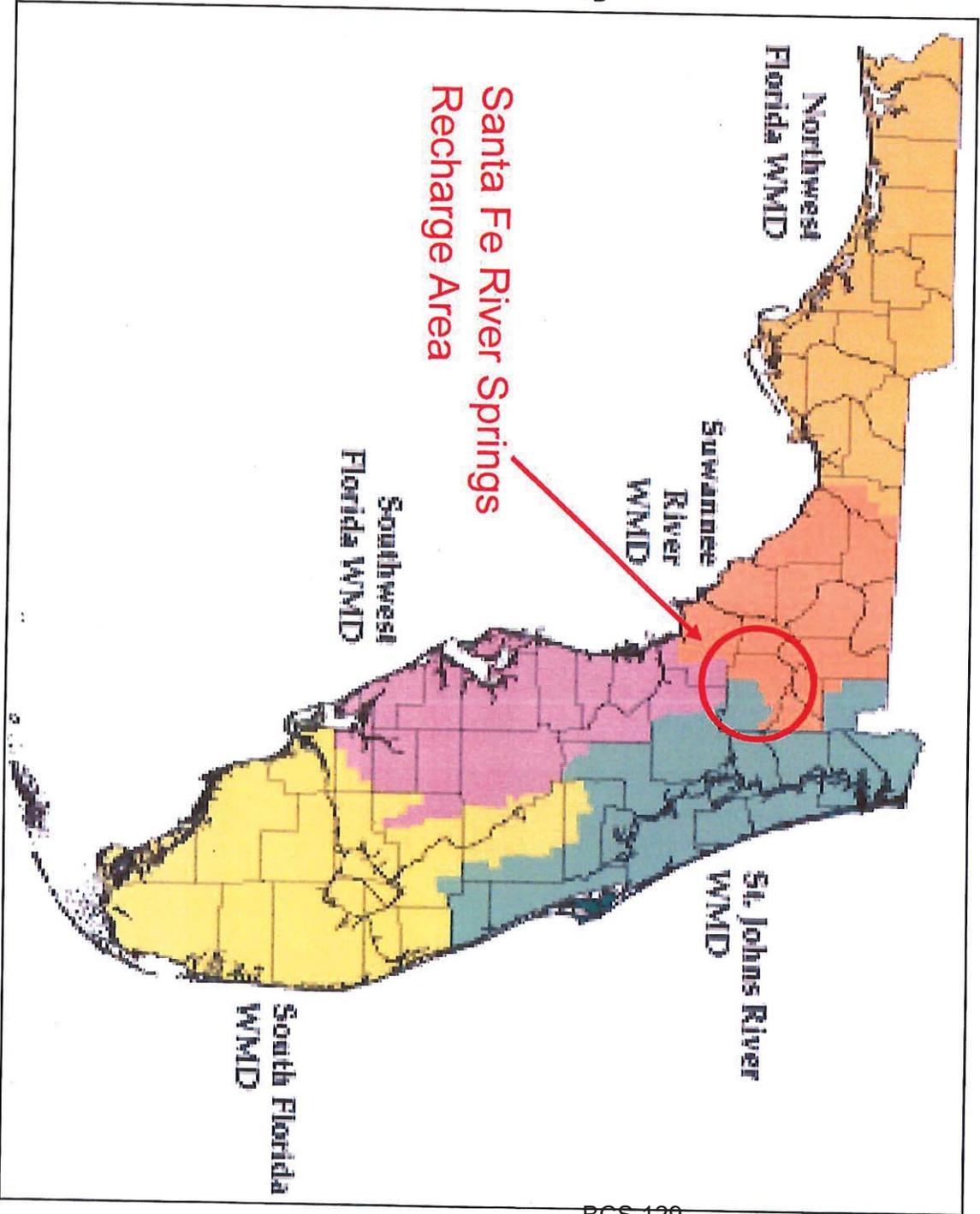
Santa Fe River Springs Protection Forum

Spring Flow Declines in North Florida



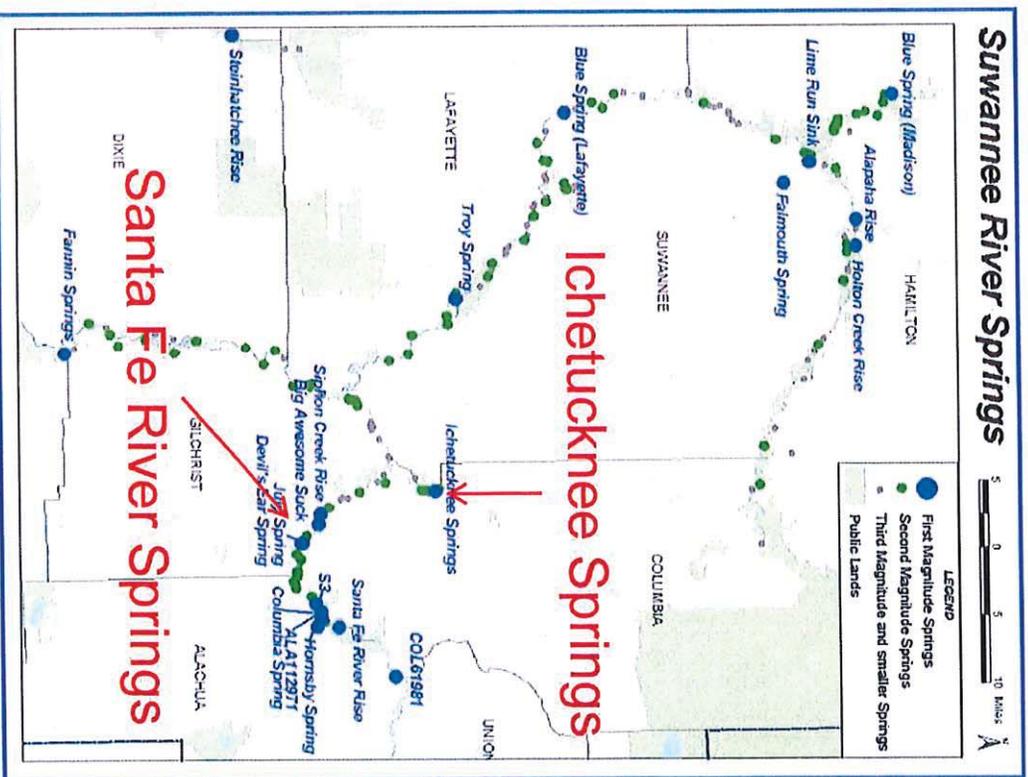
The Santa Fe/Ichetucknee Spring Recharge Basin Includes Parts of Three Water Management Districts

The Santa Fe
and
Ichetucknee
Springsheds
are located in
the Suwannee
River, St.
Johns River,
and
Southwest
Florida
WMDs.



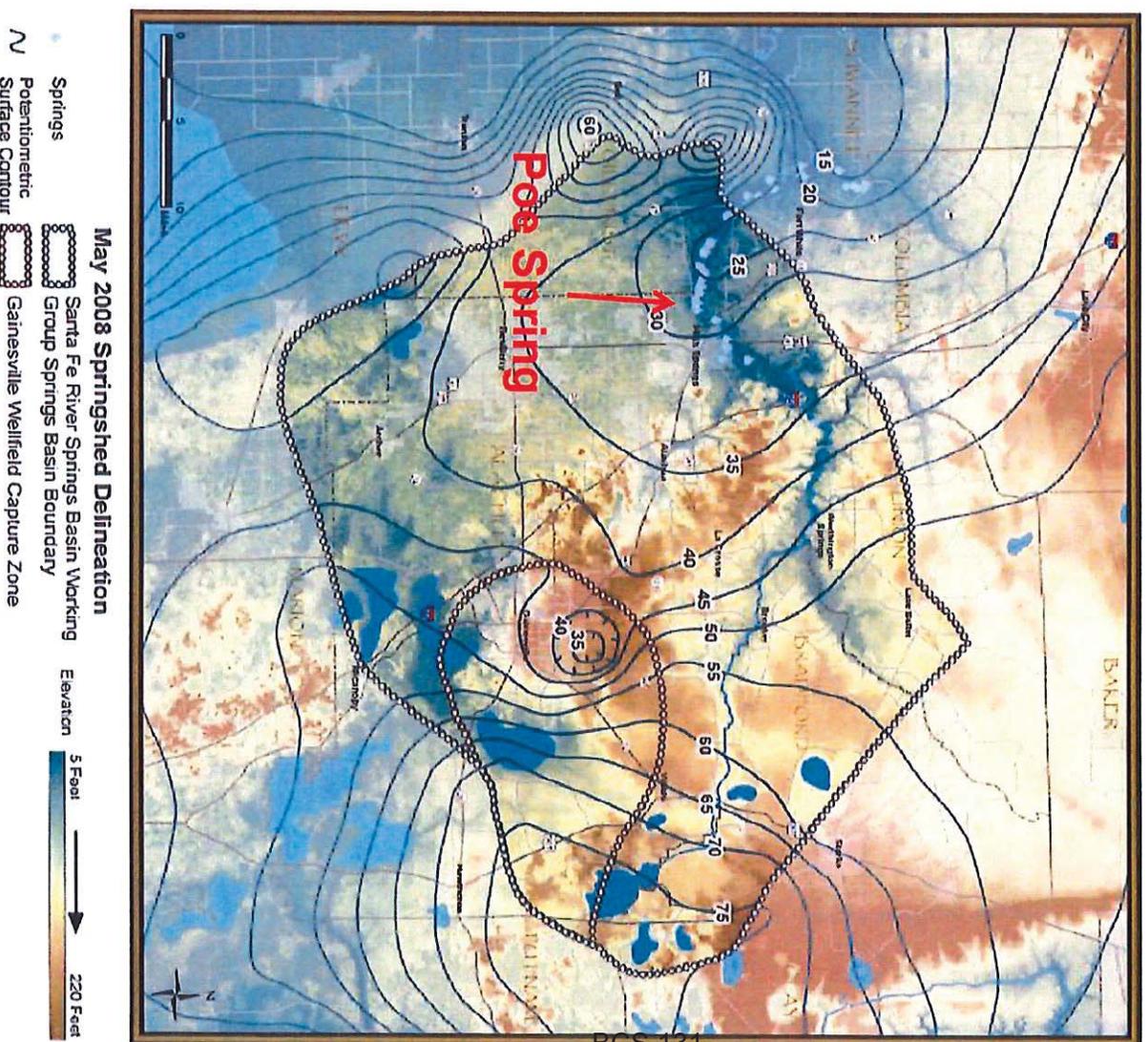
The Santa Fe and Ichetucknee Spring System is Part of a Vast Groundwater Supply Network

The Floridan aquifer system supplies about 2.8 billion gallons of fresh water per day to more than 260 artesian springs in the Suwannee River drainage area (SRWMD 2007). Groundwater withdrawals in the SRWMD were about 265 million gallons per day in 2010 (USGS 2012). The SRWMD permitted groundwater pumping is 872 MGD.



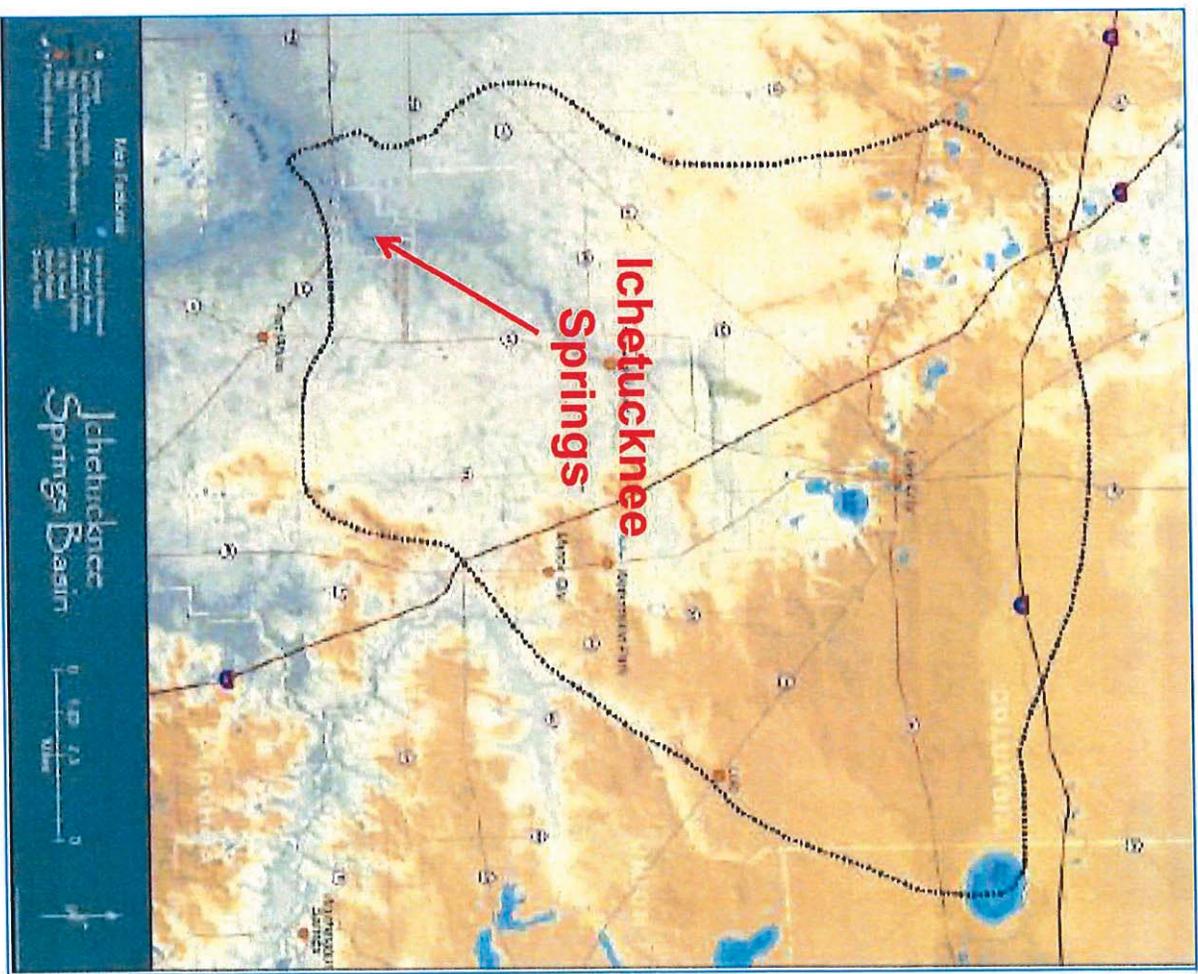
The Existing Santa Fe River Springshed

The current (2008) springshed area is about 1,114 square miles, an estimated reduction in contributing area of 661 mi² or about 37%. The Gainesville and Jacksonville “capture zones” intercept groundwater flows that would otherwise feed the Santa Fe River springs.



Ichetucknee Springshed

The groundwater contributing area to the Ichetucknee System is about 371 square miles. This includes areas of low and high recharge potential. The historic flow of the Ichetucknee System was about 360 cfs (230 MGD).

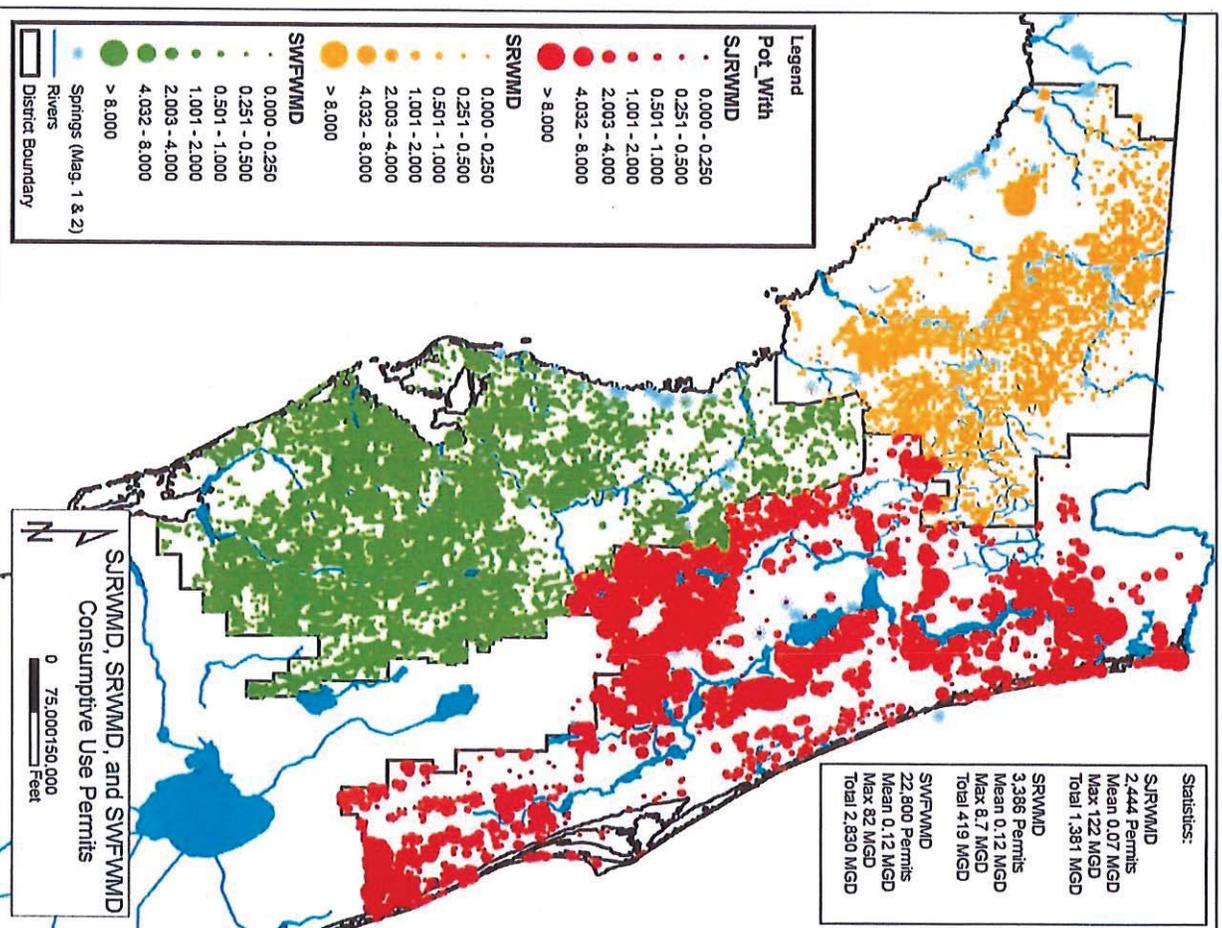


The Floridan Aquifer is Over-Permitted

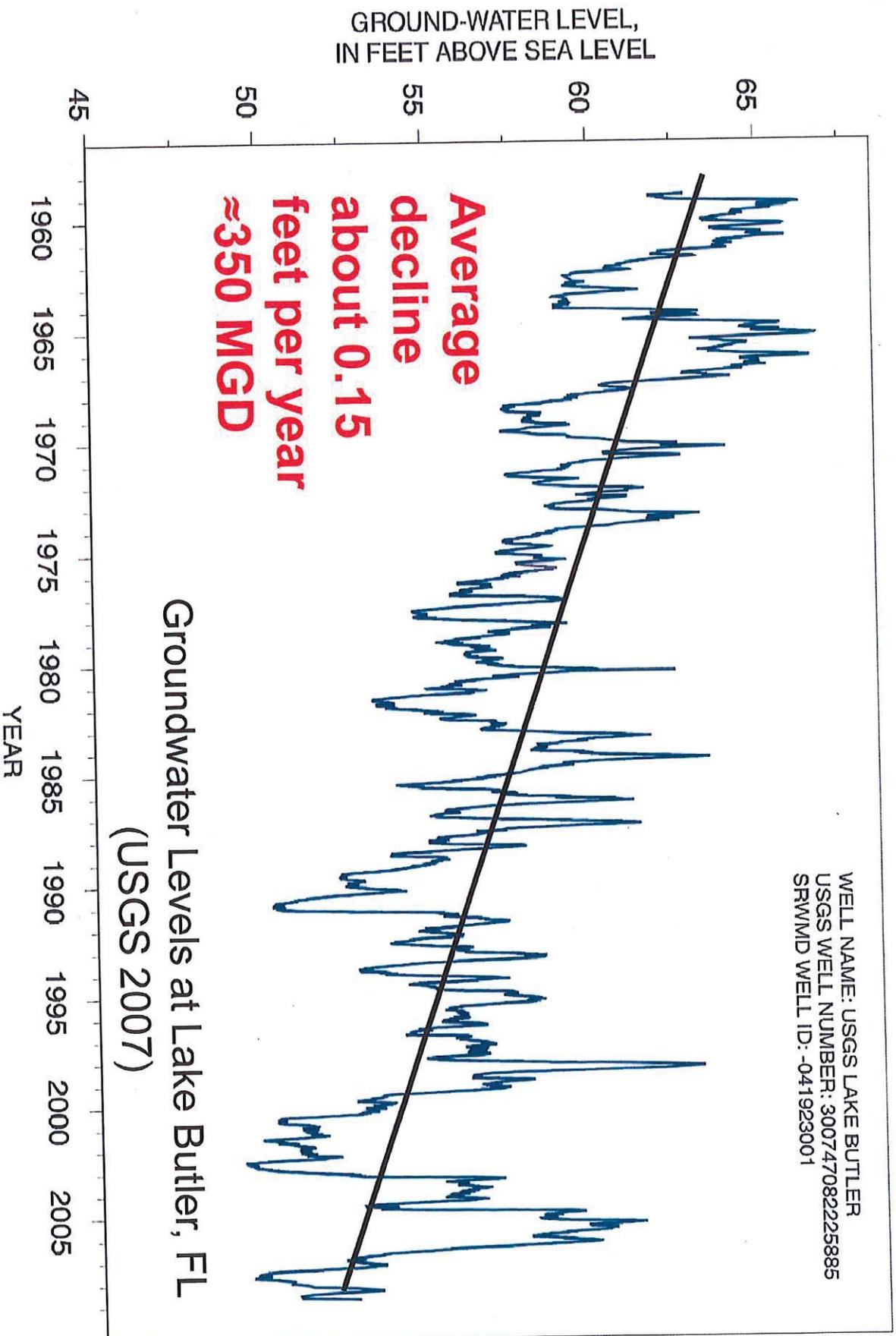
Existing Groundwater Consumptive Use Permits:

- Total large permits – **28,630**
- Estimated 2010 pumping – **2,622 MGD = 26%** of recharge
- Total allocated groundwater use – **4,630 MGD = 46%** of entire aquifer recharge!

Water Management District data



Increased Groundwater Pumping Lowers Aquifer Pressure (levels)



Estimated Spring Flow Changes by WMD (1930-2010)

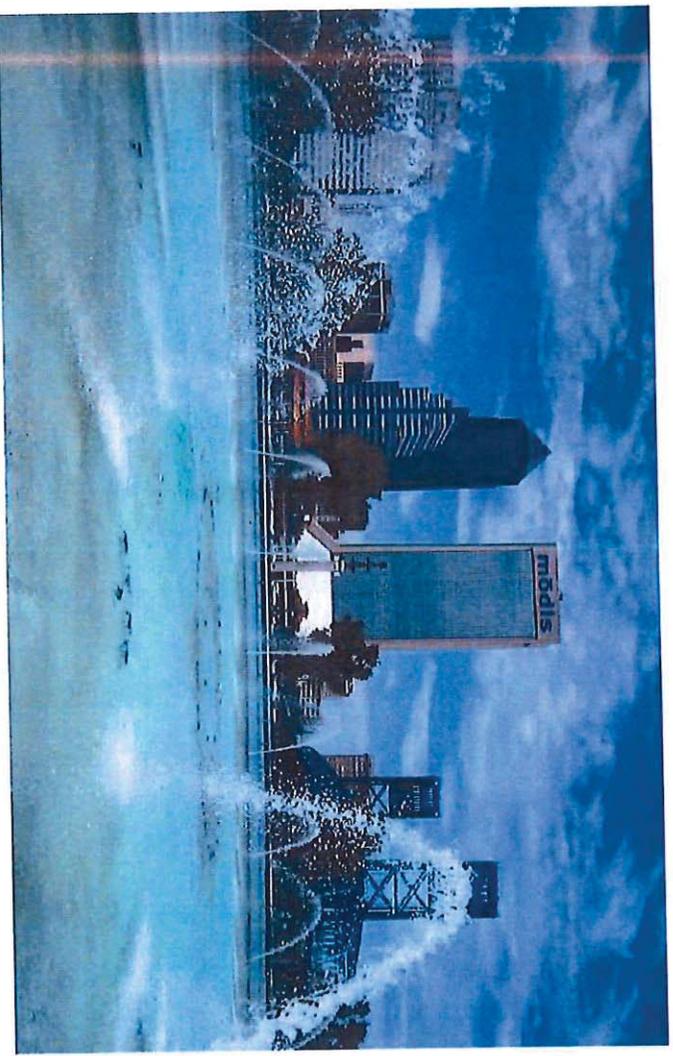
	# Springs	Est. Historic Flow (MGD)	Current Avg. Flow (MGD)	Change Flow (MGD)	% Change
WMD					
NWF	318	2,397	2,013	-385	-16
SJR	151	1,277	1,000	-276	-22
SR	314	4,745	2,449	-2,296	-48
SWF	238	2,070	1,691	-379	-18
Total	1,021	10,489	7,153	-3,336	-32

Knight and Clarke 2016. Florida Springs – A Water Budget Approach to Estimating Water Availability. Journal of Earth Science and Engineering 6: 59-72.

Regional Effects of Groundwater Withdrawals

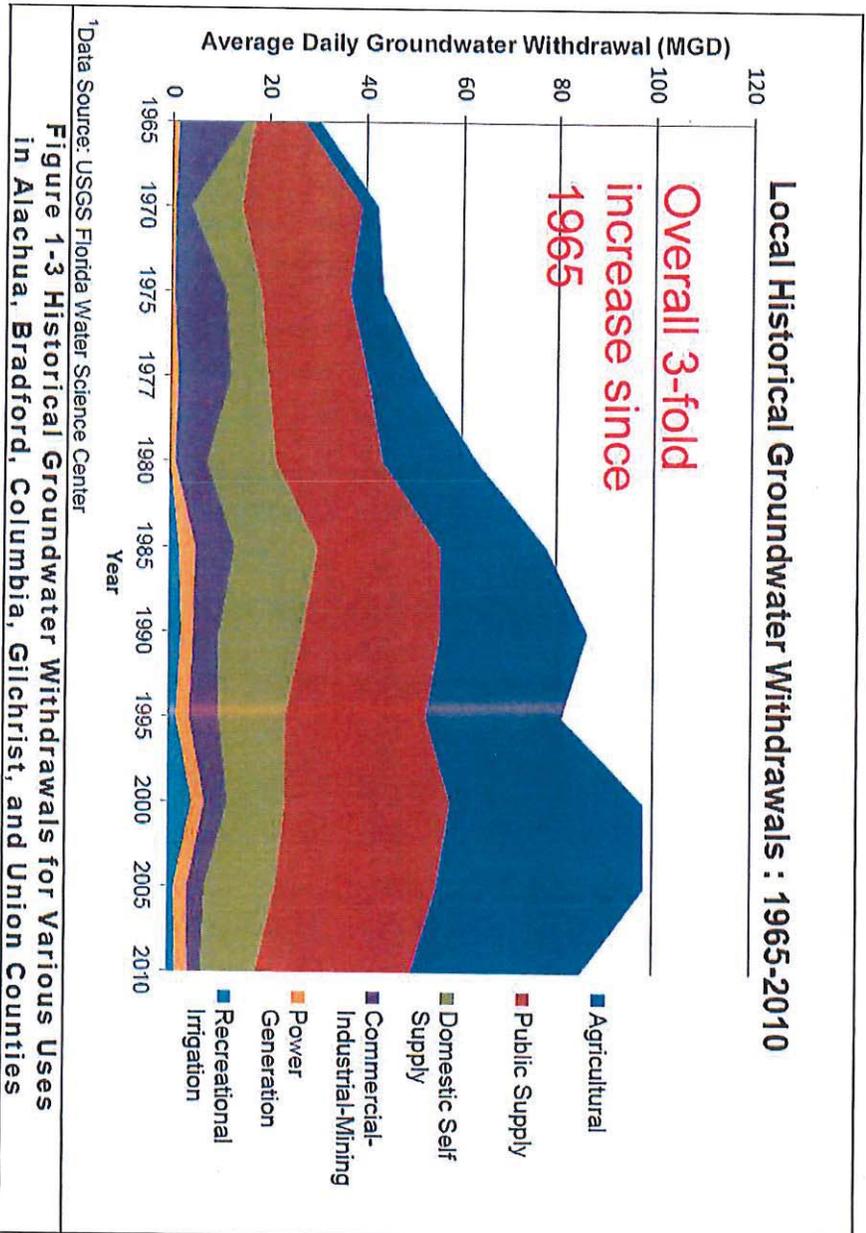
“In the Santa Fe Basin and throughout the north Florida region, the Upper Floridan aquifer remains the primary source of water for all uses by a wide margin. Presently, within the SRWMD and the nine northernmost counties of the SJRWMD, groundwater withdrawals make up an estimated 581 MGD.”

(SRWMD 2014. Lower Santa Fe River Basin Recovery Strategy.)



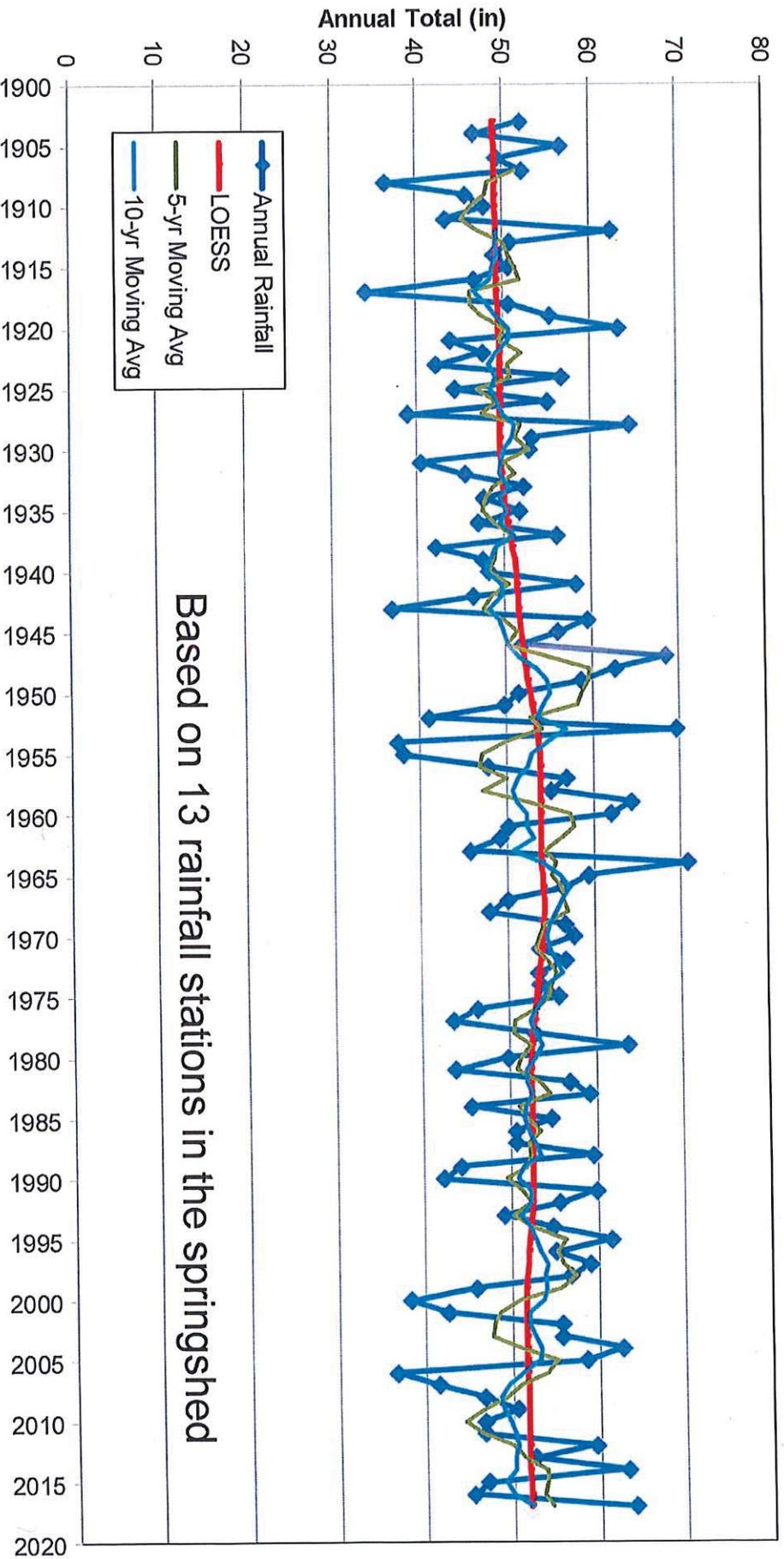
Local Effects of Groundwater Withdrawals (SRWMD 2014)

“Among the various user groups, agricultural use within the Santa Fe River Basin has increased significantly since the 1970s...”



There is No Long-Term Decline in Rainfall

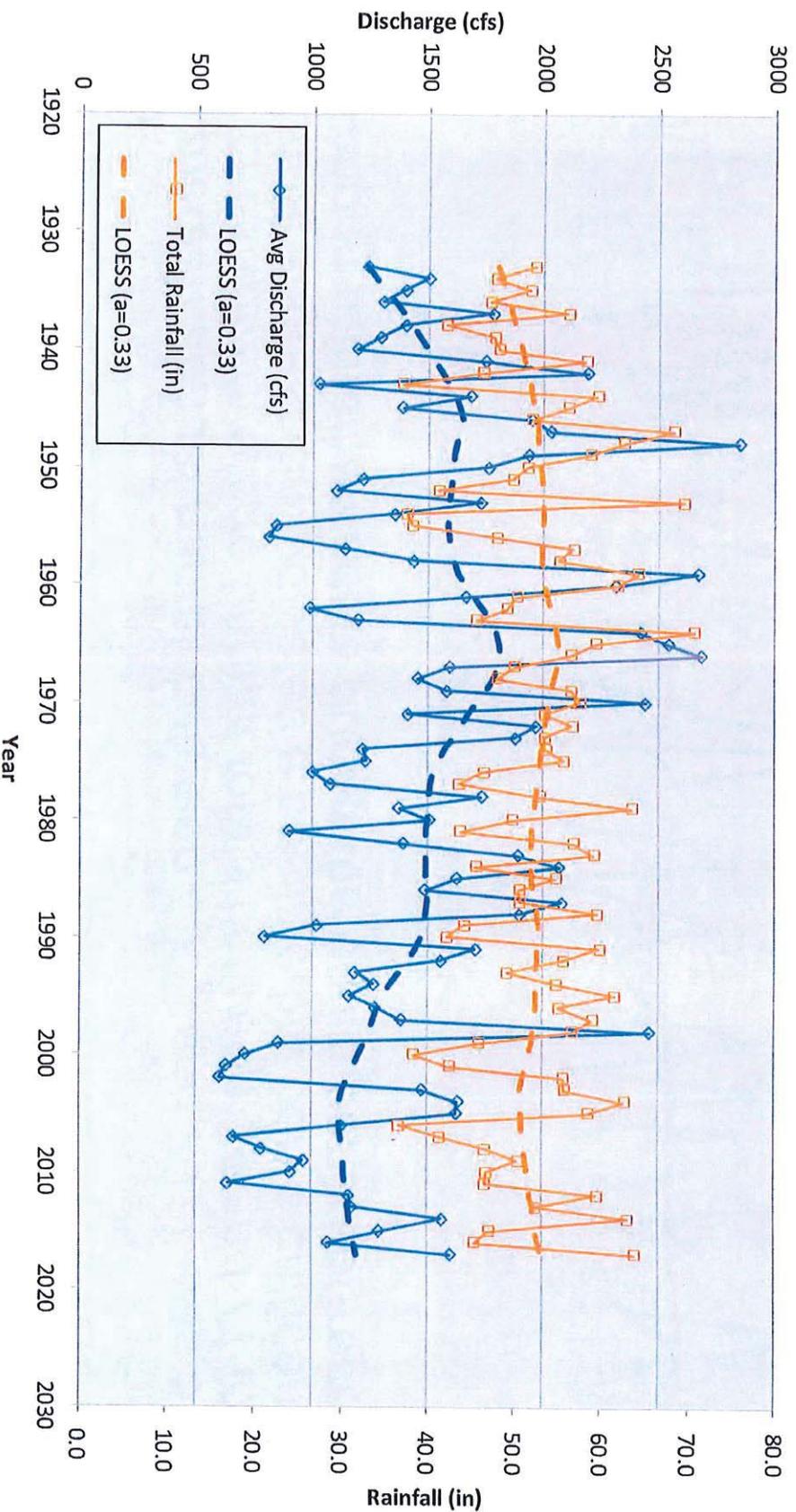
The median annual rainfall between 1903 and 2017 was 51.5 inches with average annual totals between 34 and 71 inches. Linear regression indicates a positive but non-significant trend in rainfall amounts during the entire period-of-record.



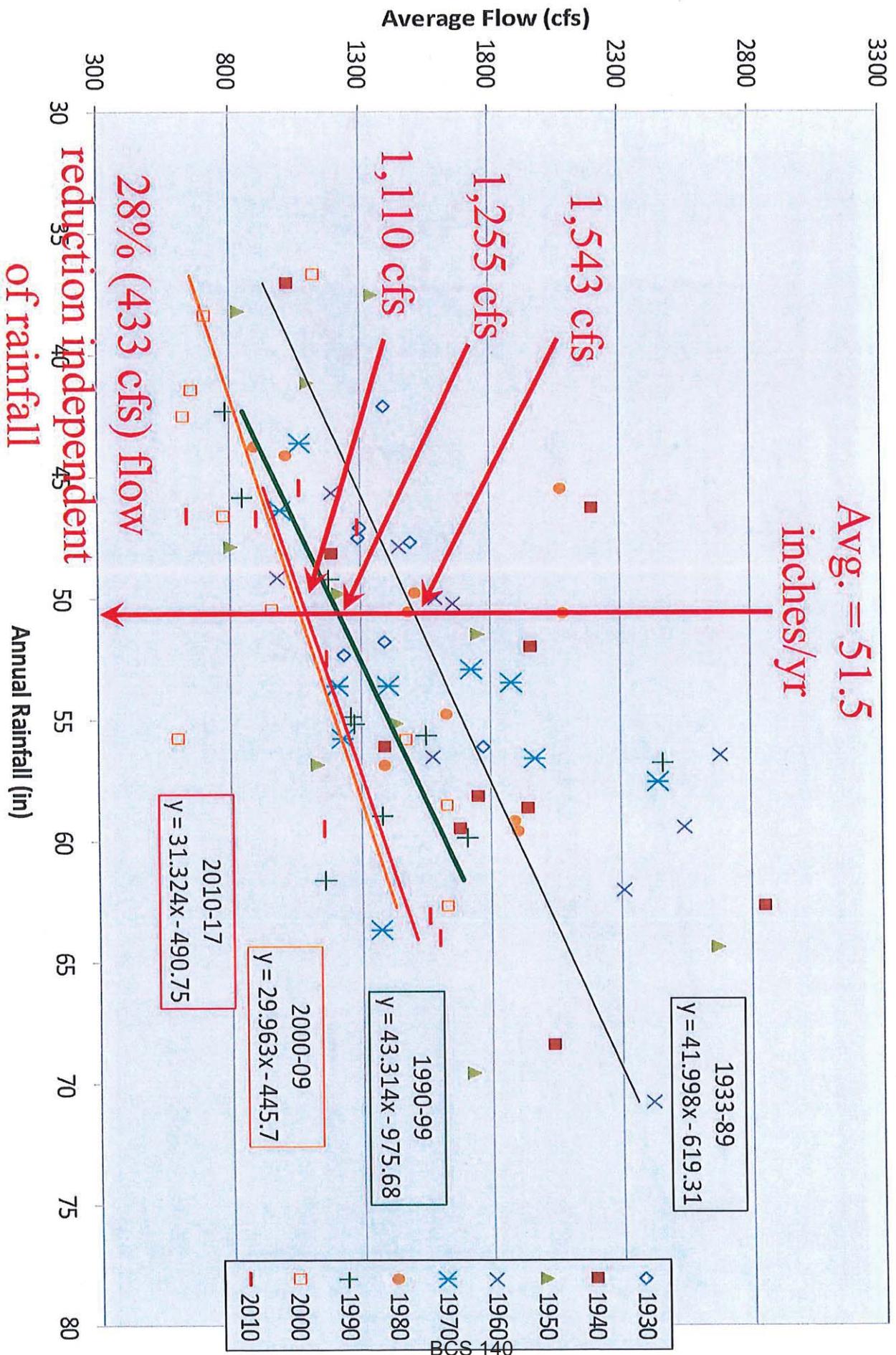
Based on 13 rainfall stations in the springshed

Santa Fe River Flows are Declining in Spite of Relatively Constant Rainfall

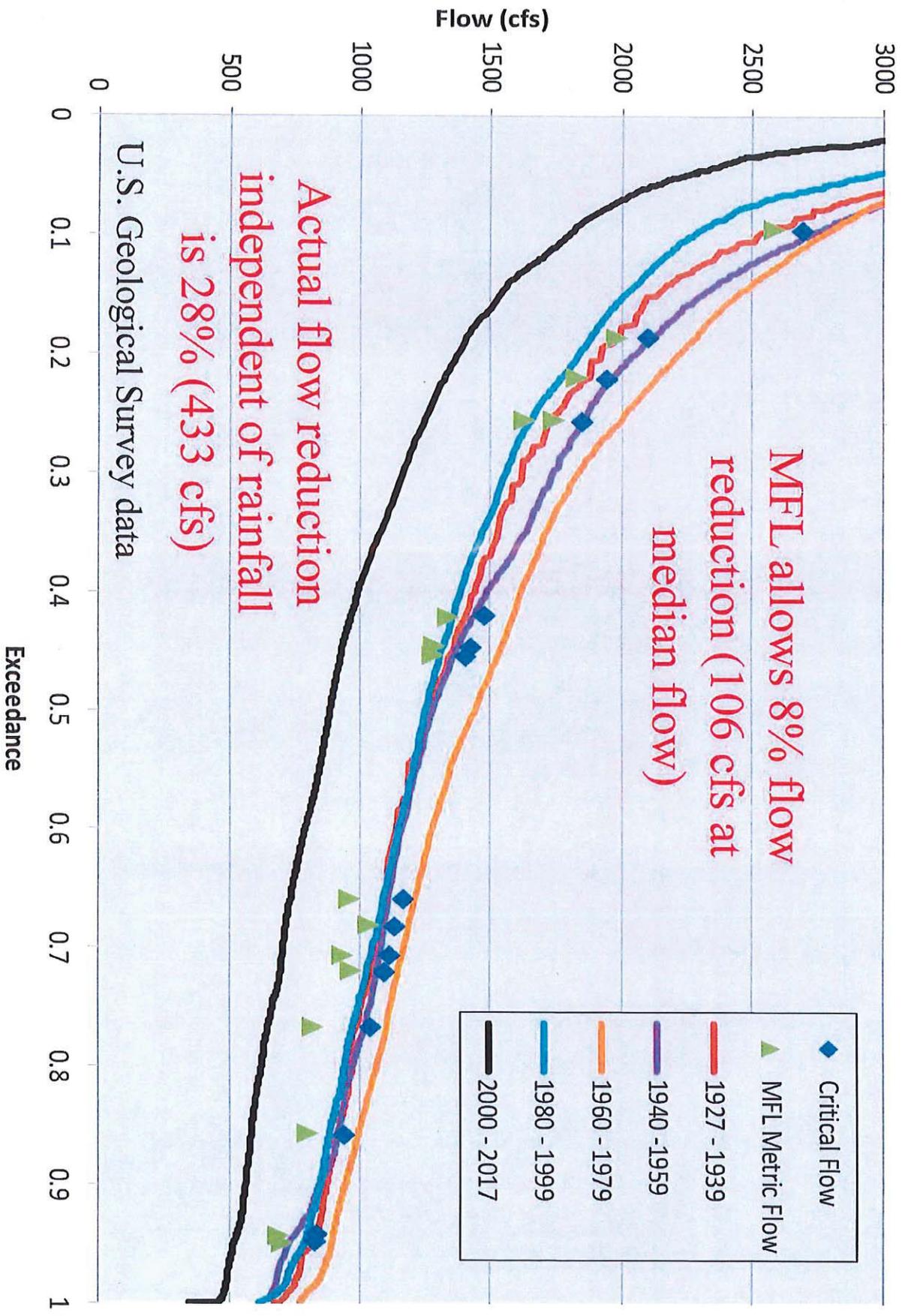
Santa Fe River annual average and Loess rainfall and flows at US 47 gauge. The flow trend line departed from the historic normal in the 1960s. For an average 51.5 inch rainfall year Santa Fe River flows have declined by about 433 cfs or 280 MGD (28% decline).



Santa Fe River Rainfall vs. Discharge (1933-2017)

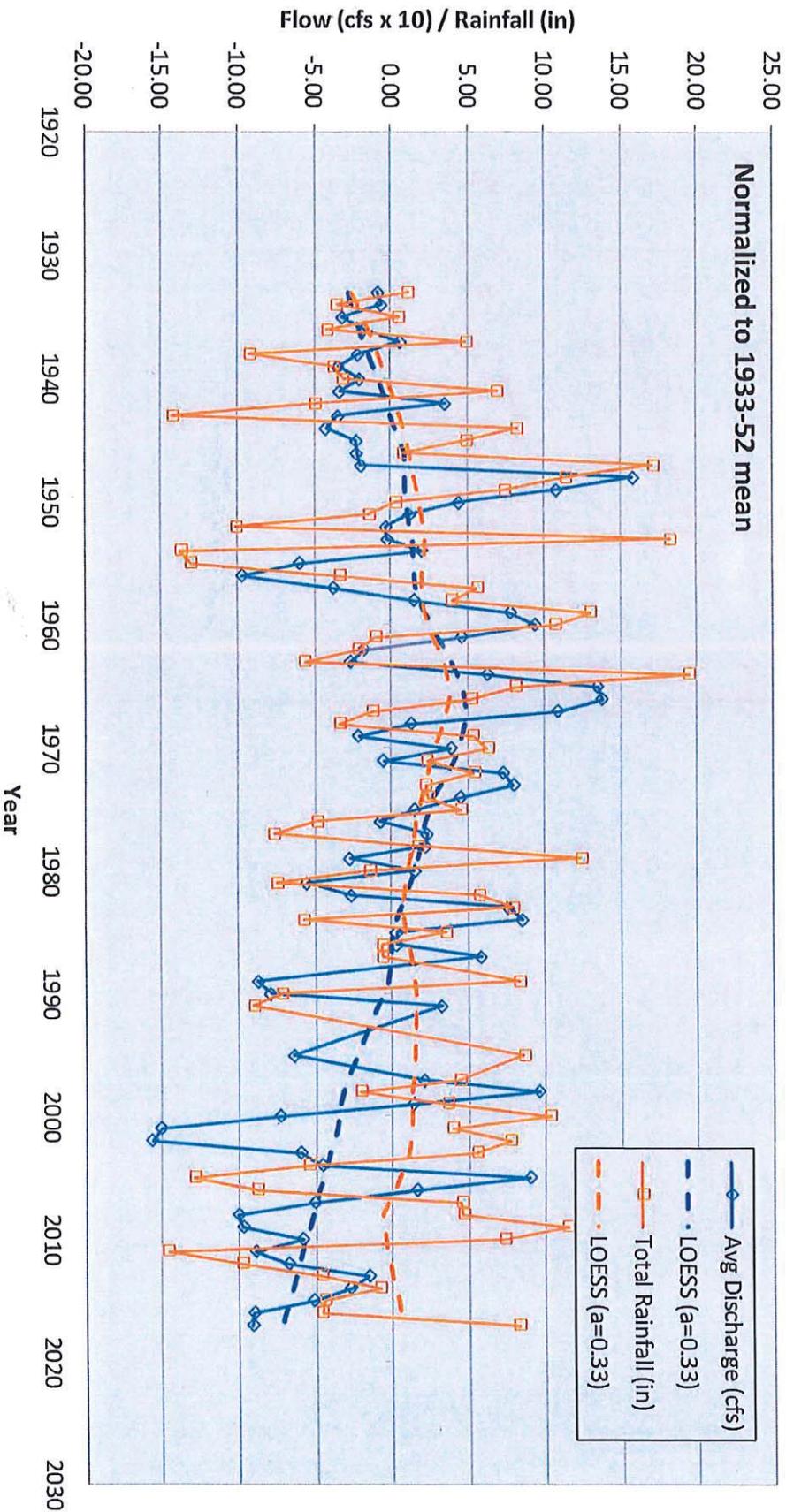


Santa Fe River Minimum Flows

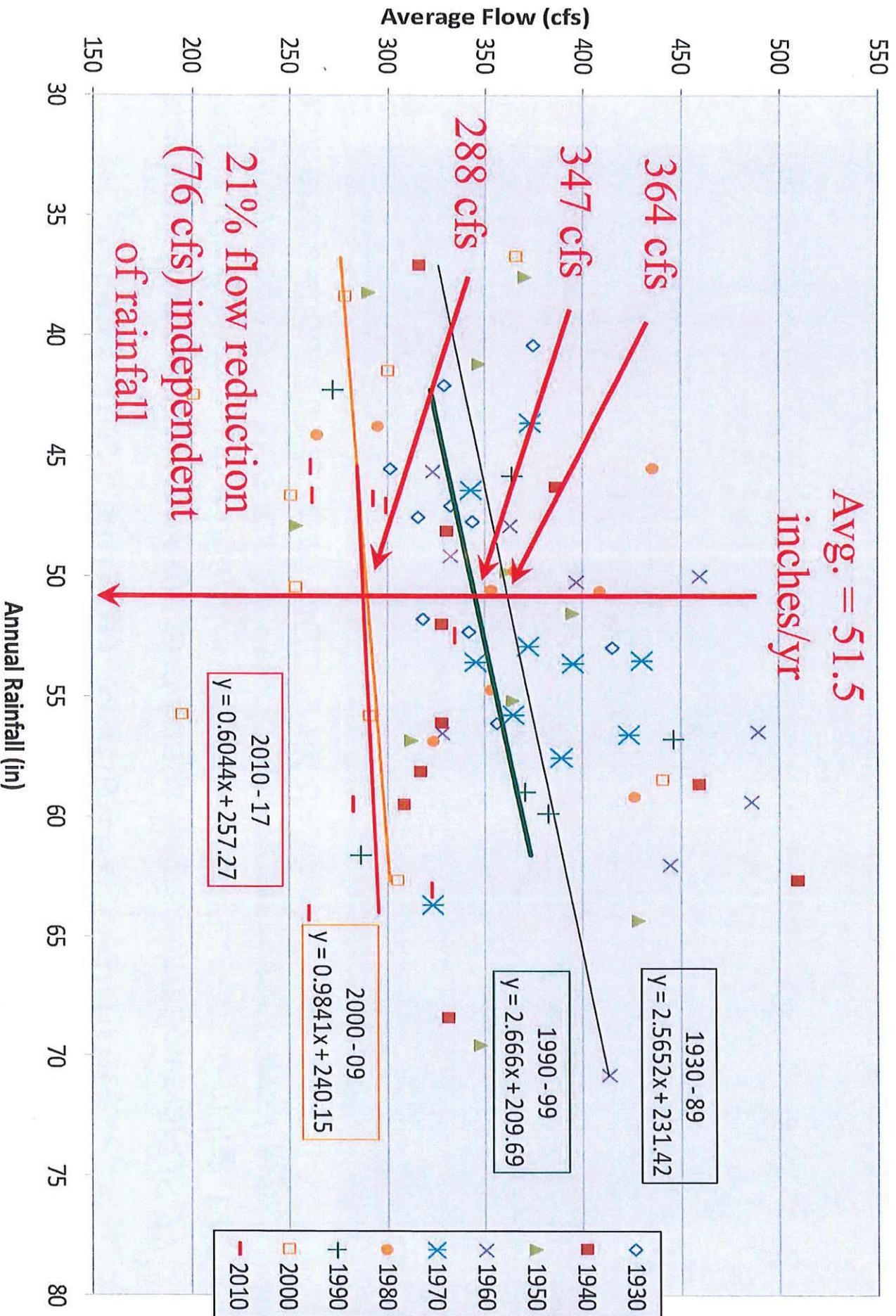


Ichetucknee River Flows are Declining in Spite of Relatively Constant Rainfall

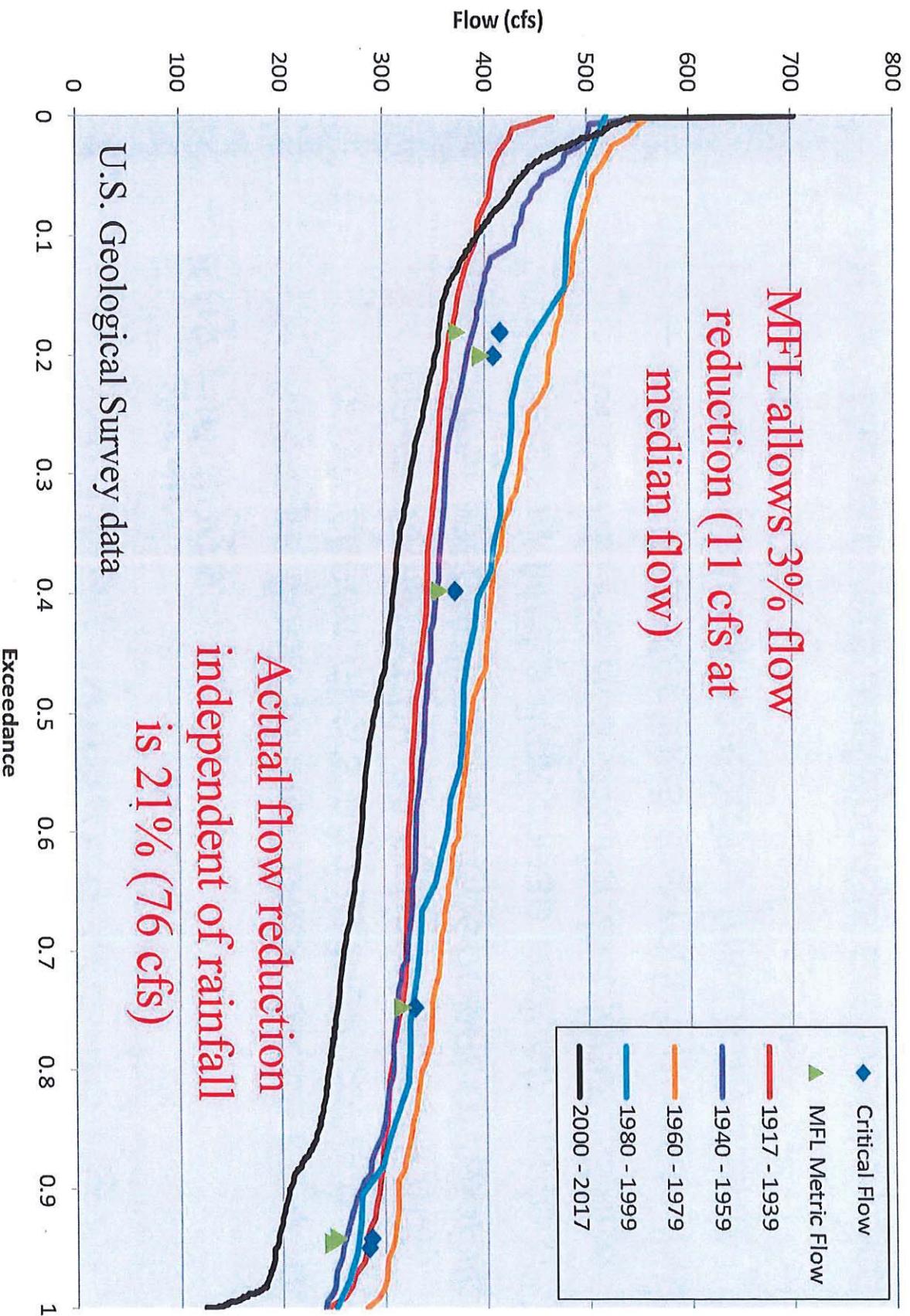
Ichetucknee River annual average and Loess rainfall and flows at US 27 gauge. The flow trend line departed from the historic normal in the 1980s. For an average 51.5 inch rainfall year Ichetucknee River flows have declined by about 76 cfs or 49 MGD (21% decline).



Ichetucknee River Rainfall vs. Discharge (1930-2017)



Ichetucknee Springs Minimum Flows



Santa Fe and Ichetucknee River and Spring Flows are Declining

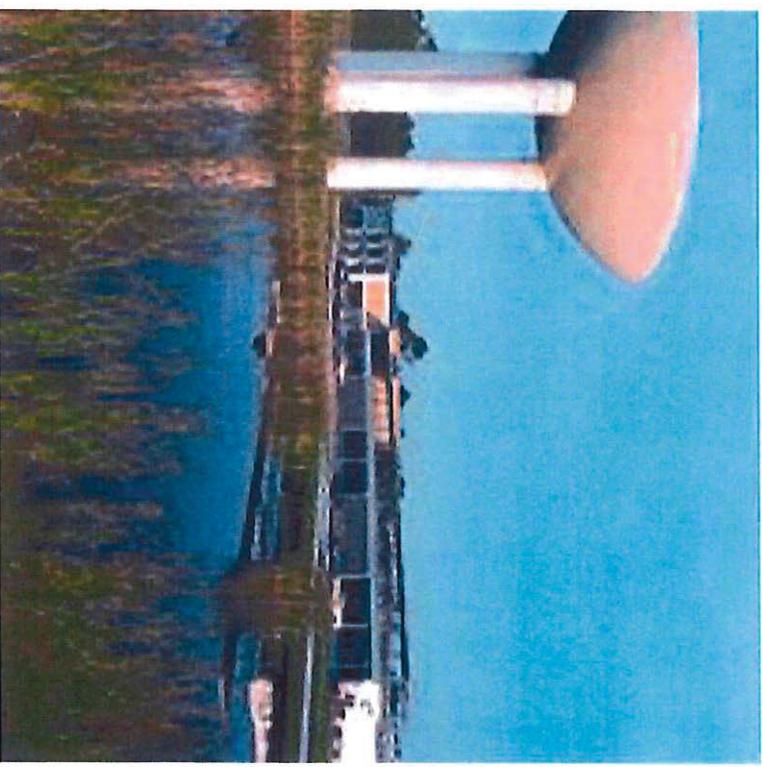
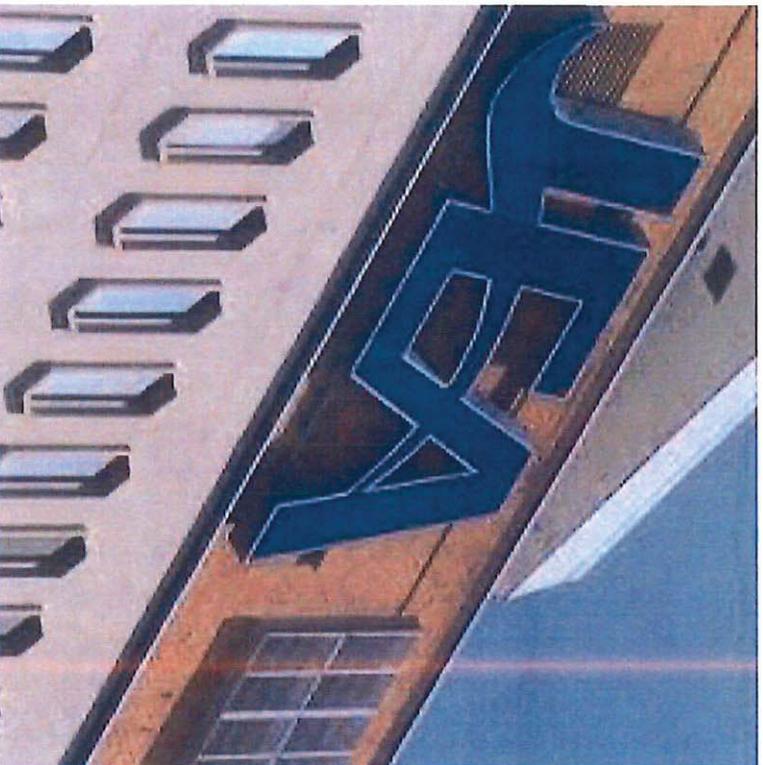
Key Findings:

- Average flows in the Lower Santa Fe and Ichetucknee rivers and in their springs have declined by an estimated 28% and 21%, respectively, independent of rainfall;
- Existing MFLs limit these reductions to 8% for Santa Fe and 3% for the Ichetucknee
- Actual flow declines are much greater than previously estimated by the District and DEP
- These rivers and springs are well beyond the flow reduction characterized as “significant harm”.

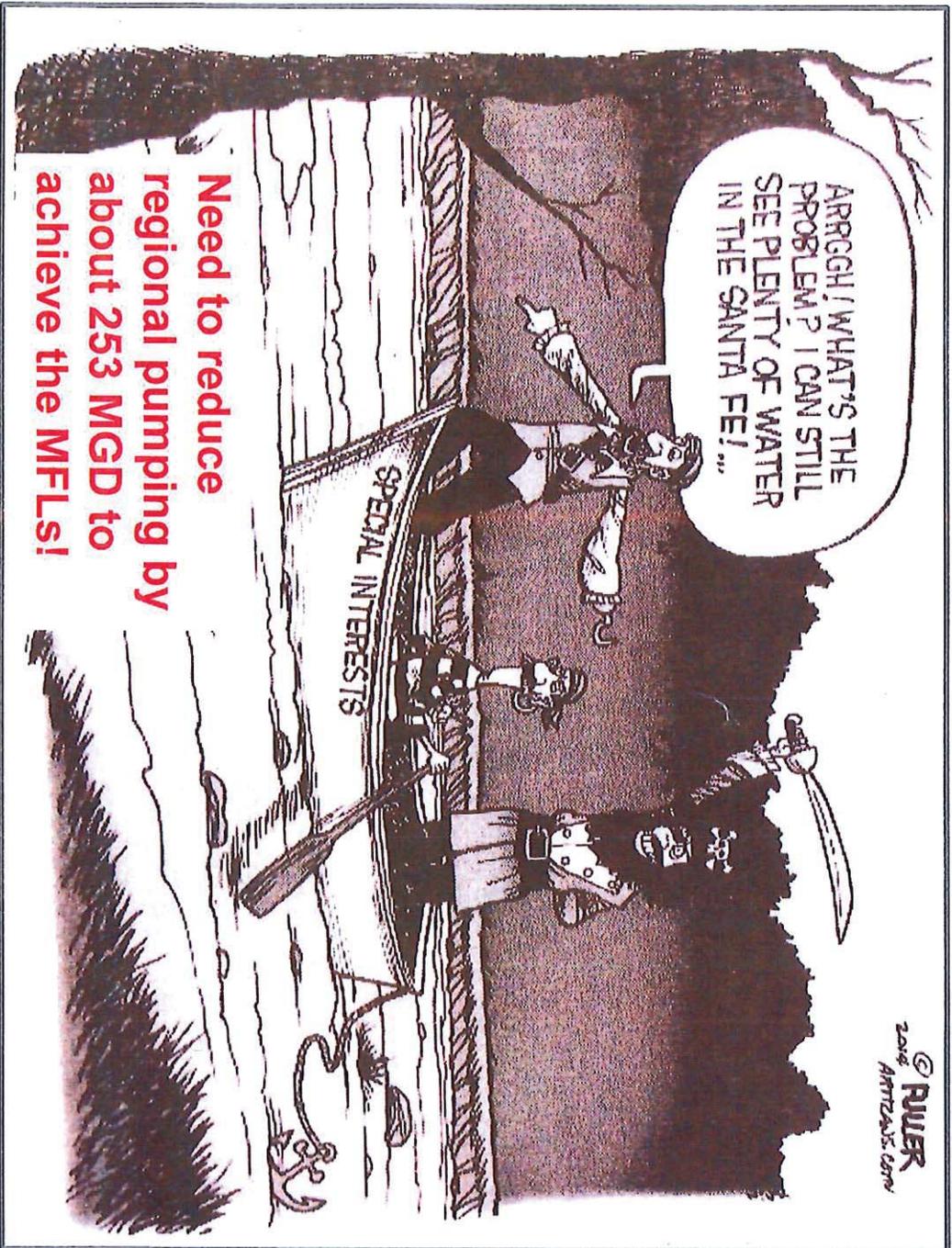


Santa Fe Recovery Will Require Reduced Pumping Throughout the Region

“A significant portion of the stream and spring flow impacts to the Lower Santa Fe and Ichetucknee Rivers and priority springs are the result of groundwater withdrawals originating outside of the SRWMD’s boundaries”. (SRWMD 2014)



No. 1 Springs Protection Goal: Restore the Flow!



Need to reduce regional pumping by about 253 MGD to achieve the MFLS!

Gainesville Sun

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SRWMD

APR 17 2019

WATER USE TECHNICAL STAFF REPORT
15-Apr-2019
APPLICATION #: 2-001-234425-1

Owner: Eric Parker
6119 NW 47th Place
Gainesville, FL 32653
(352) 318-8880

Applicant: Eric Parker
6119 NW 47th Place
Gainesville, FL 32653
(352) 318-8880

Agent: Trevor Bass
27367 SW 30th AVE
Newberry, FL 32669

Compliance Contact: Trevor Bass
27367 SW 30th AVE
Newberry, FL 32669

Project Name: Parker Pond
County: Alachua

Located in WRCA: Yes
Objectors: Yes

Authorization Statement:

The permittee is authorized to withdraw a maximum of 0.1456 mgd of groundwater for supplemental irrigation of corn/ peas/ rye, or a maximum of 0.1318 mgd of groundwater for supplemental irrigation of tobacco/ peas/ rye, or a maximum of 0.1235 mgd of groundwater for supplemental irrigation of corn/ millet/ rye, or a maximum of 0.1065 mgd of groundwater for supplemental irrigation of melons/ millet/ rye, or a maximum of 0.0709 mgd of groundwater for supplemental irrigation of peanuts/ rye, or a maximum of 0.0702 mgd of groundwater for supplemental irrigation of pasture. The permittee is also authorized to withdraw a maximum of 0.0006 mgd of groundwater for livestock watering.

Recommendation: Approval

Reviewers: Stefani Weeks; Greg Trotter; Warren Zwanka

WATER USE SUMMARY:

Allocation Summary		
Average Daily Rate (Million Gallons Per Day)	Freeze Protection (Million Gallons Per Year)	Allocation Change (Million Gallons Per Day)
0.1462	0.0000	0.1462

Recommended Permit Duration and Compliance Reporting: 20-year permit duration.

USE STATUS: This is a new agricultural water use.

PROJECT DESCRIPTION:

This project is located 1.5 mile east of CR-337 on SW 250th Street, approximately four miles south of Newberry in Alachua County; and consists of 107 controlled and 80 irrigated acres. Groundwater from one well will be used to irrigate corn, peanuts, peas, tobacco, millet, and rye through a center pivot and melons through drip. Groundwater from the same well will be used to provide the livestock watering requirements of 40 head of beef cattle.

The permittee has elected to provide SRWMD telemetry to comply with the water use reporting requirement of special condition 18.

WATER USE CALCULATIONS:

The livestock watering requirements were calculated based on the industry standard 15 gallons per cow per day for the cattle populations provided.

The District's WUPAR model was used to determine the 15.61 inches/year of supplemental irrigation for corn grown from March 1 to July 15.

The GIS-Based Water Resources and Agricultural Permitting and Planning System (GWRAPPS) was used to determine the following supplemental irrigation requirements:

- Tobacco grown from March 1 to July 15: 13.29 inches/ year
- Perennial pasture: 11.80 inches/ year
- Peanuts grown from April 1 to October 1: 9.66 inches/ year
- Melons grown from March 1 to July 1: 9.53 inches/ year
- Peas grown from August 1 to November 1: 6.59 inches/ year
- Millet grown from August 1 to October 10: 2.88 inches/ year
- Rye grown from November 15 to February 28: 2.26 inches/ year

PERMIT APPLICATION REVIEW:

Section 373.223, Florida Statutes (F.S.), and rule 40B-2.301, Florida Administrative Code (F.A.C.), require an applicant to establish that the proposed use of water:

- (a) is a reasonable-beneficial use;
- (b) will not interfere with any presently existing legal use of water; and
- (c) is consistent with the public interest.

In addition, the above requirements are detailed further in the District's Water Use Permitting Applicant's Handbook ("A.H."). District staff has reviewed the water use permit application pursuant to the above-described requirements and have determined that the application meets the conditions for issuance of this permit. Highlights of the staff review are provided below.

**Is this a reasonable–beneficial use?
[ref. subsection 40B-2.301(1)(a)]**

Yes. Based on the evaluation of criteria listed in subsection 40B-2.301(2)(a)-(k), F.A.C.

**Will this use interfere with any presently existing legal use of water?
[ref. subsection 40B-2.301(1)(b)]**

No. Project withdrawals were modeled and showed a simulated Upper Floridan aquifer drawdown of less than 0.5 foot at the project boundary. Therefore, groundwater withdrawals at this project are not expected to interfere with any presently existing legal uses of water.

**Will this use be consistent with the public interest?
[ref. subsection 40B-2.301(1)(c)]**

Yes. The 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. subsection 40B-2.301(2)(a)]**

Yes. Water use consistent with the aforementioned supplemental irrigation models and industry standards is economic and efficient. The permittee will implement the following water conservation measures for the agricultural uses: fixing leaks as needed, retrofitting the pivots with new sprinklers and regulators, maintaining a 65% distribution uniformity will be maintained for travelers, efficiency testing the pivots to ensure that an 80% distribution uniformity will be maintained, installing new drip tape each year and ensuring a 90% distribution uniformity is maintained, utilizing buried pipe to reduce the risk of damage leading to leaks, using UF-IFAS and NRCS-approved methods and soil moisture probes for scheduling irrigation, operating with a pump safety shutdown in the event of an irrigation system malfunction, practicing conservation tillage and planting cover crops to improve soil health, and irrigating only at night and when the wind is less than 5 mph, when feasible.

**Will the source of the water be suitable for the consumptive use?
[ref. subsection 40B-2.301(2)(c)]**

Yes. Staff determined the Upper Floridan aquifer is suitable for the consumptive use.

**Will the source of the water be capable of producing the requested amount?
[ref. subsection 40B-2.301(2)(d)]**

Yes. Staff determined the Upper Floridan aquifer is capable of producing the requested amounts.

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. subsection 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. subsection 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. subsection 40B-2.301(2)(g)]

No. Project withdrawals were modeled and showed a simulated Upper Floridan aquifer drawdown of less than 0.5 feet at the project's boundaries. There are no wetlands on or proximate to the project, therefore, staff determined the use will not cause harm to the 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. subsection 40B-2.301(2)(h)]

Yes. The proposed withdrawals are in accordance with MFLs and MFL recovery strategies pursuant to Chapters 62-42 and 40B-8, F.A.C.; and Emergency Rule 40BER17-01. Additionally, cumulative reductions in flow from the reduced allocation were evaluated at the Outstanding Florida Springs (OFS) and no measurable reductions were recorded. No OFS has an estimated cumulative flow decline of 9.9%.

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

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

WITHDRAWAL POINT INFORMATION:

Site Name: Parker Pond

Well Details						
District ID	Station Name	Casing Diameter (inches)	Capacity (GPM)	Source Name	Status	Use Type
135948	Watermelon Pond Well	10	--	FAS - Upper Floridan Aquifer	Proposed	Agricultural

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 rule 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

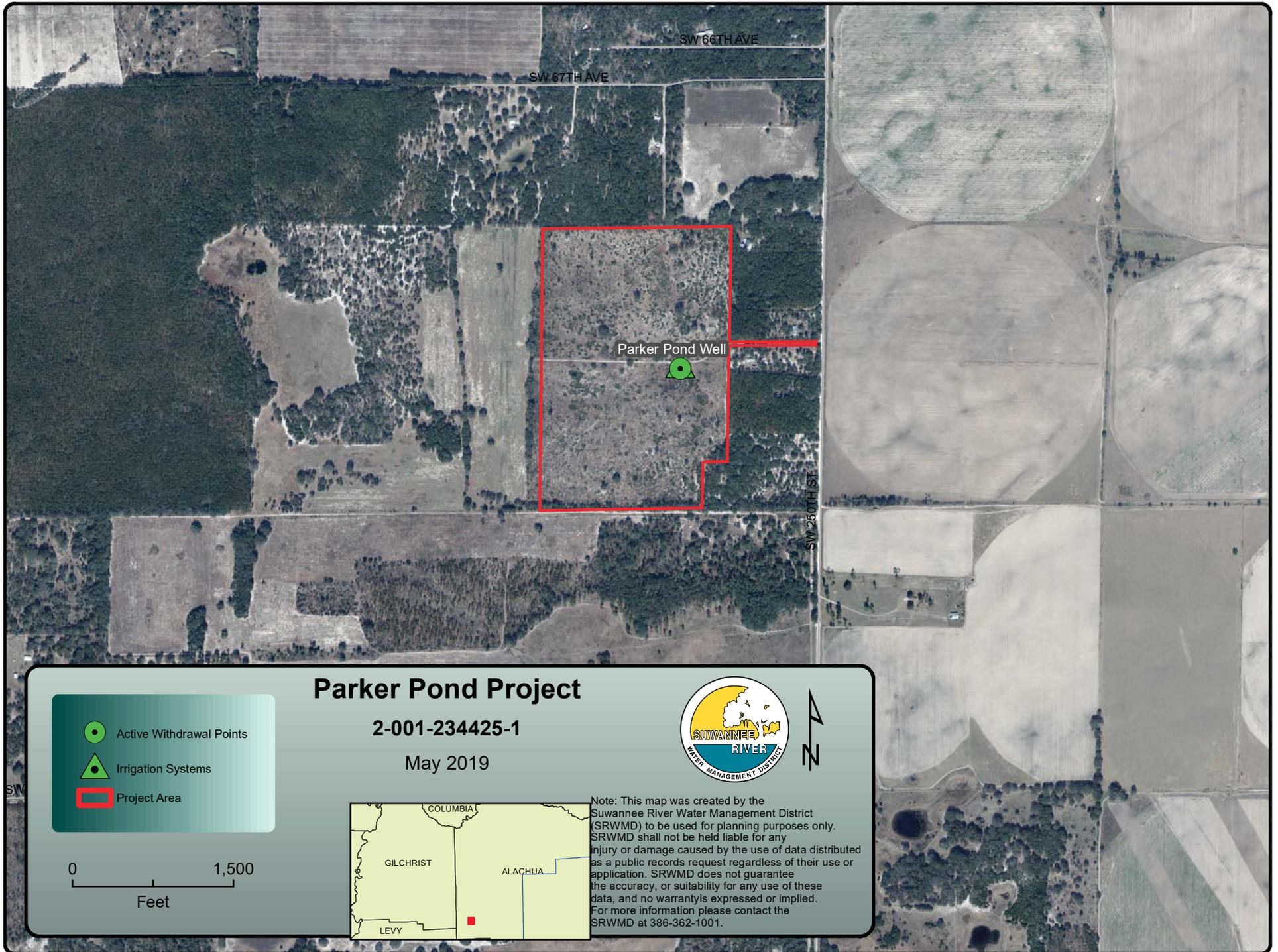
measurements of permitted facilities to determine compliance with the permit conditions and permitted plans and specifications. The permittee shall either accompany District staff onto the property or make provision for access onto the property.

6. A permittee may seek modification of any term of an unexpired permit. The permittee is advised that section 373.239, F.S. and rule 40B-2.331, F.A.C., are applicable to permit modifications.
7. This permit shall expire on **4/12/2039**. The permittee must submit the appropriate application form incorporated and the required fee to the District pursuant to rule 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 stations in the Withdrawal Point Information table(s).
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 **(2-001-234425-1)**.
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.
18. The permittee shall implement automated monitoring of groundwater withdrawals, at permittee's expense, upon commencement of withdrawals. Monthly reports shall include volume pumped by each well of inside diameter eight inches or greater at land surface and shall be delivered within the following month in an approved District format. 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'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.
21. 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.
22. The permittee agrees to participate in a Mobile Irrigation Lab (MIL) program and allow access to the Project Site for the purpose of conducting a MIL evaluation at least once every five years.
23. Following the effective date of the re-evaluated Minimum Flows and Levels adopted pursuant to subsection 62-42.300(1)(e), F.A.C., this permit is subject to modification during the term of the permit, upon reasonable notice by the District to the permittee, to achieve compliance with any approved MFL recovery or prevention strategy for the Lower Santa Fe River, Ichetucknee River, and Associated Priority Springs. Nothing herein shall be construed to alter the District's authority to modify a permit under circumstances not addressed in this condition.
24. The permittee shall install and maintain no less than one backflow prevention device when fertigrating and no less than two backflow prevention devices when chemigrating on all wells or surface water pumps connected to the irrigation

system. The backflow prevention device(s) shall be installed between the water source and the injection point.

25. The permittee is authorized to withdraw a maximum of 0.1456 mgd of groundwater for supplemental irrigation of corn/ peas/ rye, or a maximum of 0.1318 mgd for tobacco/ peas/ rye, or a maximum of 0.1235 mgd for corn/ millet/ rye, or a maximum of 0.1065 mgd for melons/ millet/ rye, or a maximum of 0.0709 mgd for peanuts/ rye, or a maximum of 0.0702 mgd for pasture. Daily allocations are calculated on an average annual basis and the maximum allocation is only authorized in 1-in-10 year drought conditions.
26. On an average annual basis, the permittee is authorized to withdraw a maximum of 0.0006 mgd of groundwater for livestock watering.



Parker Pond Project

2-001-234425-1

May 2019



-  Active Withdrawal Points
-  Irrigation Systems
-  Project Area

0 1,500
Feet



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: Warren Zwanka, Division Director, Resource Management

THRU: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: May 3, 2019

RE: Request for Authorization to Publish Notice of Rule Development and Notice of Proposed Rule for New Rule 40B-8.101, F.A.C. and to Amend Rule 40B-8.021, F.A.C., to Set Minimum Flows and Minimum Water Levels for the Steinhatchee River and Priority Springs

RECOMMENDATION

Staff recommends the Governing Board authorize staff to:

- 1. Publish a Notice of Rule Development for new rule 40B-8.101, Florida Administrative Code (F.A.C.), to establish minimum flows and minimum water levels for the Steinhatchee River and priority springs; and to amend rule 40B-8.021, F.A.C., to make additions and corrections to definitions;**
- 2. Publish a Notice of Proposed Rule for new rule 40B-8.101, F.A.C., and to amend rule 40B-8.021, F.A.C.;**
- 3. File the proposed new rule and rule amendments and any changes that do not change the intent of the rulemaking with the Department of State if no objections are received; and**
- 4. Authorize the Executive Director to certify that a violation of the new and amended rules would not be minor violations pursuant to section 120.695, Florida Statutes.**

BACKGROUND

The minimum flows and minimum water levels (MFL) for the Steinhatchee River and Steinhatchee River priority springs were scheduled for establishment in 2018 on the District's Priority Water Body List. Rule 40B-8.021, Florida Administrative Code (F.A.C.), defines terms used in MFL rules contained in chapter 40B-8, F.A.C.; and rule 40B-8.101, F.A.C., establishes the MFL for the Steinhatchee River and its priority springs – Steinhatchee Spring and Beaver Creek Spring. Staff have determined that neither the river nor the priority springs are in a prevention or recovery status.

WZ/tm
Attachment

NOTICE OF DEVELOPMENT OF RULEMAKING

WATER MANAGEMENT DISTRICTS

Suwannee River Water Management District

RULE NOS: [40B-8.101](#) RULE TITLES: Minimum Flows and Minimum Water Levels for the Steinhatchee River and Steinhatchee River Priority Springs

PURPOSE AND EFFECT: The Suwannee River Water Management District (District) gives notice that it is initiating rulemaking to develop rule 40B-8.101 to implement new minimum flows and minimum water levels for the Steinhatchee River and associated priority springs. The effect of the rule will be to provide protection for this area from significant harm resulting from consumptive uses of ground and surface water.

SUBJECT AREA TO BE ADDRESSED: Minimum flows and minimum water levels for the Steinhatchee River and associated priority springs, in accordance with Rule 62-40.473, F.A.C., and Sections 373.042 and 373.0421, F.S.

RULEMAKING AUTHORITY: [373.044](#), [373.113 FS.](#)

LAW IMPLEMENTED: [373.042](#), [373.0421](#), [373.103 FS.](#)

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting SRWMD at (386)362-1001 or (800)226-1066 (FL only). THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Warren Zwanka, P.G., Suwannee River Water Management District, 9225 CR 49, Live Oak, Florida 32060, (386)362-1001 or (800)226-1066 (FL only).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

40B-8.101 Minimum Flows and Minimum Water Levels for the Steinhatchee River and Steinhatchee River Priority Springs.

The Governing Board hereby establishes the following minimum flows. The Governing Board finds that the following minimum flows are the limit at which further withdrawals would be significantly harmful to the water resources or ecology.

(1) The minimum surface water flow for the Steinhatchee River occurs when the cumulative change in flow at the Steinhatchee River Near Cross City, FL gage is greater than 2.07 cubic feet per second (cfs) from a flow that has been unchanged by groundwater withdrawals, surface water withdrawals, or a combination of both.

(2) The minimum surface water flows for the Steinhatchee River priority springs are established as the following cumulative percent reductions from the median flow of such springs measured at the spring vent or as close thereto as reasonably possible:

(a) TAY76992: 11.5 percent;

(b) Steinhatchee Rise: 11.5 percent.

(3) In addition to the criterion set forth in section 40B-8.101(1), F.A.C., a cumulative surface water flow reduction of 11.5 percent of the prior day's flow at the Steinhatchee River Near Cross City, FL gage when flow is greater than 8.70 cfs and less than or equal to 858 cfs, or a cumulative reduction in flow of 98.7 cfs when flow is greater than 858 cfs and less than or equal to 1,790 cfs, or a cumulative reduction in flow of 5.5 percent when flow is greater than 1,790 cfs does not result in significant harm. For the purposes of this section, the "prior day's average flow" will be the daily mean discharge in cfs for the previous calendar day measured at the Steinhatchee River Near Cross City, FL gage.

Specific Authority 373.044, 373.113 FS. Law Implemented 373.042, 373.0421, 373.103 FS. History—New [DATE].

NOTICE OF DEVELOPMENT OF RULEMAKING

WATER MANAGEMENT DISTRICTS Suwannee River Water Management District

RULE NOS: RULE TITLES:
40B-8.021 Definitions

PURPOSE AND EFFECT: The Suwannee River Water Management District (District) gives notice that it is initiating rulemaking to amend Rule 40B-8.021, F.A.C., to add definitions to aid in the implementation of minimum flows and minimum water levels for the Steinhatchee River and associated priority springs; and revise existing definitions to provide for rule clarity.

SUBJECT AREA TO BE ADDRESSED: Minimum Flows and Minimum Water Levels definitions.

RULEMAKING AUTHORITY: 373.044, 373.113 FS.

LAW IMPLEMENTED: 373.042 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting SRWMD at (386)362-1001 or (800)226-1066 (FL only). THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Warren Zwanka, P.G., Suwannee River Water Management District, 9225 CR 49, Live Oak, Florida 32060, (386)362-1001 or (800)226-1066 (FL only).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

40B-8.021 Definitions.

Unless the context indicates otherwise, the following terms shall have the following meanings:

- (1) through (7) no change
- (8) “Fanning Spring” means the single spring vent located within Levy County, adjacent to the Suwannee River at 29 degrees 33 minutes 14 seconds north latitude and 82 degrees 56 minutes 07 seconds west longitude.
- (9) through (16) no change
- (17) “Levy Blue Spring” means thea single spring vent located within Levy County, near the Town of Bronson, adjacent to the Waccasassa River at 29 degrees 27 minutes 03 seconds north latitude and 82 degrees 41 minutes 56 seconds west longitude.
- (18) through (27) no change
- ~~(28) “Withlacoochee River Near Pinetta, FL gage” means stream flow measuring gauge number 02319000 located on the Withlacoochee River approximately 10 miles upstream from Madison Blue Spring at 30 degrees 35 minutes 43 seconds north latitude and 83 degrees 15 minutes 35 seconds west longitude.~~
- ~~(28)(29) “Nutall Rise” means the spring located on the border of Jefferson and Taylor countiesCounties, adjacent to the Aucilla River at 30 degrees 9 minutes 2 seconds north latitude and 83 degrees 57 minutes 48 seconds west longitude.~~
- (29) “Santa Fe River” means the riverine waterbody that originates in Lake Santa Fe, Alachua County, Florida and flows west discharging into the Suwannee River south of Branford, Florida.
- (30) “Santa Fe River at Worthington Springs, FL gage” means stream flow measuring gage number 02321500 located on the Santa Fe River 0.8 mile downstream from New River at 29 degrees 55 minutes 18 seconds north latitude and 82 degrees 25 minutes 35 seconds west longitude, in Alachua County.~~“Stage Duration Frequency” means a statistical representation of stages, actual or synthetic, and their recurrence probabilities over a determined period of record.~~
- (31) “Santa Fe River Near Graham, FL gage” means stream flow measuring gage number 02320700 located on the Santa Fe River approximately 1.5 miles upstream from Sampson River at 29 degrees 50 minutes 46 seconds north latitude and 82 degrees 13 minutes 11 seconds west longitude, in Alachua County.~~“Suwannee River” means the~~

riverine waterbody which originates in south central Georgia and flows southeast and south into Florida discharging into the Gulf of Mexico north of Cedar Key.

(32) “Stage Duration Frequency” means a statistical representation of stages, actual or synthetic, and their recurrence probabilities over a determined period of record. “Santa Fe River” means the riverine waterbody which originates in Lake Santa Fe, Alachua County, Florida and flows west discharging into the Suwannee River south of Branford, Florida.

(33) “Steinhatchee Rise” means the spring located within Dixie County, adjacent to the Steinhatchee River at 29 degrees 46 minutes 12 seconds north latitude and 83 degrees 19 minutes 30 seconds west longitude. “Santa Fe River Near Graham, FL gage” means stream flow measuring gage number 02320700 located on the Santa Fe River approximately 1.5 miles upstream from Sampson River at 29 degrees 50 minutes 46 seconds north latitude and 82 degrees 13 minutes 11 seconds west longitude, in Alachua County, Florida.

(34) “Steinhatchee River” means the riverine waterbody, its tributaries and estuary that originate from diffuse runoff and groundwater discharge in Lafayette and Taylor counties, Florida and flows south-southwest, generally forming the boundary between Dixie and Taylor counties, before discharging into the Gulf of Mexico near Steinhatchee, Florida. “Santa Fe River at Worthington Springs, FL gage” means stream flow measuring gage number 02321500 located on the Santa Fe River 0.8 mile downstream from New River at 29 degrees 55 minutes 18 seconds north latitude and 82 degrees 25 minutes 35 seconds west longitude, in Alachua County, Florida.

(35) “Steinhatchee River Near Cross City, FL gage” means the stream flow measuring gage number 02324000 located on the Steinhatchee River at 29 degrees 47 minutes 11 seconds north latitude and 83 degrees 19 minutes 18 seconds west longitude. “Suwannee River Next Wilcox, FL gage” means stream flow measuring gage number 02323500 located on the Suwannee River at 29 degrees 05 minutes 90 seconds north latitude and 82 degrees 09 minutes 37 seconds west longitude.

(36) “Suwannee River” means the riverine waterbody that originates in south-central Georgia and flows southeast and south into Florida discharging into the Gulf of Mexico north of Cedar Key, Florida. “Thomas Spring” means the spring located within Jefferson County, adjacent to the Wacissa River at 30 degrees 20 minutes 23 seconds north latitude and 83 degrees 59 minutes 32 seconds west longitude.

(37) “Suwannee River Near Wilcox, FL gage” means stream flow measuring gage number 02323500 located on the Suwannee River at 29 degrees 35 minutes 22 seconds north latitude and 82 degrees 56 minutes 12 seconds west longitude. “Waccasassa River and Estuary” means the riverine waterbody that which originates in Gilchrist and Alachua Counties and flows southwest discharging into the Gulf of Mexico between Cedar Key and Yankeetown.

(38) “TAY76992” or “Beaver Creek Spring” means the spring located within Taylor County, adjacent to the Steinhatchee River at 29 degrees 45 minutes 41 seconds north latitude and 83 degrees 20 minutes 06 seconds west longitude. “Waccasassa River Near Gulf Hammock, FL gage” means stream flow measuring gage number 02313700 located on the Waccasassa River 0.5 mile upstream from Otter Creek at 29 degrees 12 minutes 14 seconds north latitude, 82 degrees 46 minutes 09 seconds west longitude in Levy County, Florida.

(39) “Thomas Spring” means the spring located within Jefferson County, adjacent to the Wacissa River at 30 degrees 20 minutes 23 seconds north latitude and 83 degrees 59 minutes 32 seconds west longitude. “Wacissa Head Spring” means the spring located within Jefferson County, adjacent to the Wacissa River at 30 degrees 20 minutes 24 seconds north latitude and 83 degrees 59 minutes 29 seconds west longitude.

(40) “Waccasassa River and Estuary” means the riverine waterbody that originates in Gilchrist and Alachua counties and flows southwest discharging into the Gulf of Mexico between Cedar Key and Yankeetown, Florida. “Wacissa River” means the riverine waterbody that originates from a spring system in Jefferson County, Florida and flows southeast diffusing into numerous braids before discharging into the Aucilla River.

(41) “Waccasassa River Near Gulf Hammock, FL gage” means stream flow measuring gage number 02313700 located on the Waccasassa River 0.5 mile upstream from Otter Creek at 29 degrees 12 minutes 14 seconds north latitude, 82 degrees 46 minutes 09 seconds west longitude in Levy County. “Wacissa River Near Wacissa, FL gage” means stream flow measuring gage number 02326526 located on the Wacissa River in Jefferson County, Florida. (38) “Waccasassa River Near Gulf Hammock, FL gage” means stream flow measuring gage number 02313700 located on the Waccasassa River 0.5 mile upstream from Otter Creek at 29 degrees 12 minutes 14 seconds north latitude, 82 degrees 46 minutes 09 seconds west longitude in Levy County, Florida.

(42) “Wacissa Head Spring” means the spring located within Jefferson County, adjacent to the Wacissa River at 30 degrees 20 minutes 24 seconds north latitude and 83 degrees 59 minutes 29 seconds west longitude. “Withlacoochee River” means the riverine waterbody which originates in south-central Georgia and flows southeast and south into Florida discharging into the Suwannee River at Ellaville.

(43) “Wacissa River” means the riverine waterbody that originates from a spring system in Jefferson County, Florida and flows southeast diffusing into numerous braids before discharging into the Aucilla River. “Withlacoochee River Near Pinetta, FL gage” means stream flow measuring gauge number 02319000 located on the Withlacoochee River approximately 10 miles upstream from Madison Blue Spring at 30 degrees 35 minutes 43 seconds north latitude and 83 degrees 15 minutes 35 seconds west longitude.

(44) “Wacissa River Near Wacissa, FL gage” means stream flow measuring gage number 02326526 located on the Wacissa River in Jefferson County, Florida.

(45) “Withlacoochee River” means the riverine waterbody that~~which~~ originates in south-central Georgia and flows southeast and south into Florida discharging into the Suwannee River at Ellaville, Florida.

(46) “Withlacoochee River Near Pinetta, FL gage” means stream flow measuring gauge number 02319000 located on the Withlacoochee River approximately 10 miles upstream from Madison Blue Spring at 30 degrees 35 minutes 43 seconds north latitude and 83 degrees 15 minutes 35 seconds west longitude.

Rulemaking Authority 373.044, 373.113 FS. Law Implemented 373.042 FS. History—New 9-15-05, Amended 8-7-06, 7-29-07, 12-10-07, 6-27-16, DATE.

MEMORANDUM

TO: Governing Board
FROM: Ben Glass, Community Affairs Manager, Legislative and Governmental Affairs
THRU: Steve Minnis, Deputy Executive Director, Business and Community Services
DATE: April 18, 2019
RE: Authorization to Renew Contract Number 16/17-250 for Suwannee River Partnership (SRP) Cooperative Conservation Technician Services

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director to renew the contract with Florida Department of Agriculture and Consumer Services to co-fund six Suwannee River Partnership positions for an amount not to exceed \$147,000.

BACKGROUND

The Florida Department of Agriculture and Consumer Services (FDACS) and the Florida Department of Environmental Protection (FDEP) as well as the Suwannee River Water Management District (District) through the Suwannee River Partnership (SRP) have recognized the need to provide technical support services to agricultural producers to implement Best Management Practices (BMPs). These services have been critical to the SRP mission to help conserve water and improve water quality in the District.

The FDACS, FDEP, and District funding for this initiative is accomplished with FDACS entering into separate agreements with the Gilchrist County Soil & Water Conservation District, Suwannee County Conservation District, Madison County Conservation District, and the University of Florida Institute of Food and Agricultural Science North Florida Research and Education Center – Live Oak (NFREC) for these positions that provide service to thirteen counties.

The Conservation Districts employ five conservation technicians who work under the direction of FDACS to assist producers with BMPs in fertilization, irrigation, and waste management. The technicians provide significant assistance to District staff regarding water use permitting, and cost-share outreach. The technicians and associated areas of responsibility are:

Ryan Lawson – 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

Buck Carpenter - Jefferson, Taylor, and Madison counties

The NFREC will employ one education/training specialist who will help coordinate SRP Steering Committee and other activities as well as partnership education initiatives at the UF-IFAS research center and throughout the District. This position will be co-funded by the FDEP, FDACS, and District.

The contract period will align with the State of Florida Fiscal Year (FY) of July 1st through June 30th.

Funding for the period of October 1, 2018– September 30, 2019 is included in the FY 2019 budget under account code 29-6930-7-2201-05-02. Funding for the remaining portion of the contract is proposed in the FY 2020 preliminary budget and is contingent upon final approval of the 2020 budget.

BG/kw

MEMORANDUM

TO: Governing Board

FROM: Justin Garland, Engineer III, Agricultural and Environmental Projects

THRU: Steve Minnis, Deputy Executive Director, Business and Community Services

DATE: April 19, 2019

RE: Approval of Governing Board Directive GBD19-0003, Water Management
Agricultural Cooperative Funding Initiative

RECOMMENDATION

Staff requests Governing Board approval of Directive Number 19-0003 providing for Agricultural Cost-Share Program Guidelines.

BACKGROUND

The proposed revised directive is to provide clarification to the District's Agricultural Cost-Share Program's processes and guidelines. This directive will supersede Directive GBD12-0005.

The revisions include updates to the policy guidelines to include project approvals by the Executive Director, update language in regards to Water Use Permitting, and updating water resource planning boundaries. Policy procedures are also updated to reflect an open application period and contracting in accordance with the District's Procurement Procedure.

JWG/kw
Attachment

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

GOVERNING BOARD DIRECTIVE

Directive Number: GBD19-0003
Date Approved: May 14, 2019
Subject: Adoption of Policy and Procedures for the District's Agricultural Cost Share Program

Approval:

Virginia Johns, Chair

Richard Schwab, Secretary/Treasurer



1.0 Reference to Prior Directive

Supersedes Directive GBD12-0005.

2.0 Purpose and Intent

The purpose of this Directive is to establish a policy and procedure for the District's Agricultural Cost-Share Program. The intent of this Directive is to offer District funding assistance to agricultural producers, through an application and evaluation process, to implement projects that increase irrigation efficiency, implement water conservation practices, and assist with nutrient management technology.

3.0 Statement of Directive

In accordance with chapter 373, Florida Statutes (F.S.), the Governing Board may participate and cooperate with landowners in water management projects of mutual benefit, provided such projects are consistent with the District's statutory authority and will ensure proper development, utilization, and conservation of the water resources and ecology within the jurisdictional boundaries of the District.

4.0 Directive Guidelines

1. The Board will give priority consideration to those projects designed to further the implementation of the District's core mission.
2. The project area must have a valid Water Use Permit.
3. An Individual Water Use Permit holder must implement monitoring of groundwater withdrawals and report volumes pumped to the District in accordance with Section 4.0, Water Use Permit Applicant's Handbook. Projects which are considered a General Permit by Rule are exempt from this requirement.
4. District Staff will consider if the applicant has enrolled in the Florida Department of Agriculture and Consumer Services Notice of Intent to implement best management practices.
5. Funding may be provided to assist with the cost of alternative water supplies, water conservation, advanced irrigation management, and nutrient management technology

6. Funding assistance is contingent upon availability of District funds and in accordance with the agreement between the District and the producer.
7. Priority will be given to projects located within a Water Resource Caution Area, Minimum Flows and Minimum Water Levels Prevention or Recovery Strategy, Outstanding Florida Spring Priority Focus Area, and/or Basin Management Action Plan.
8. Final decisions regarding the funding of the project proposals are the exclusive responsibility of the Governing Board and the Executive Director in accordance with the District's procurement procedure.

5.0 Procedure

1. Staff shall make cost-share funding applications and information packets available on the District's webpage or social media outlets
2. Staff shall develop and maintain a qualified list of cost-shareable items. Cost-shareable items shall be presented to the Governing Board for approval.
3. Applications for District Cost-Share Funding will be open year-round for funding consideration, subject to fund availability.
4. Each application shall include a completed application form. At a minimum, this information should include: point of contact, address, phone number, project description, and location information.
5. Staff shall consider the quality of the application as measured by thoroughness and clarity including the location information; the effectiveness of the project to protect, conserve, restore, or augment the areas of water resource and ecology; the use of best management practices; the cost benefit of the project (for multi-year or phased projects, the project benefits to be realized if future phases are not funded); the location of the project; the potential of the project to start, and proceed in a timely manner.
6. Staff shall review the application to ensure the proposed project aligns with the District's core mission. Applicants may be required to modify any water use permits associated with the project if deemed necessary by District Staff. Applicants who do not have a valid water use permit in accordance with Chapter 40B-2, Florida Administrative Code will be required to obtain a permit.
7. Applicants will be approved in accordance with the District's Procurement Procedure.

MEMORANDUM

TO: Governing Board
FROM: Justin Garland, Engineer III, Agricultural and Environmental Projects
THRU: Steve Minnis, Deputy Executive Director, Business and Community Services
DATE: April 19, 2019
RE: Approval to Enter into Contract with Two Agriculture Producers to Provide Water Conservation Cost-Share Funding

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director to enter into contract with Dwight Stansel and North Florida Holsteins, L.C. totaling \$92,400 as part of the Florida Department of Environmental Protection and District Agricultural Cost-Share Program.

BACKGROUND

The District has provided agricultural cost-share funds along with the Florida Department of Agriculture and Consumer Services (FDACS) and the Florida Department of Environmental Protection (FDEP) as part of the Suwannee River Partnership (SRP) to help agricultural producers implement Best Management Practices (BMPs). These BMPs help farmers conserve water and improve water quality in the District.

The District's Agricultural Cost-Share Program has been supported through funding from the District, FDEP, and FDACS over time. In Fiscal Year (FY) 2012, the Governing Board allocated \$6 million dollars to the program. Since FY 2012, approximately 53% of District funds have been spent and obligated through contracts with agricultural producers. In conjunction with Agricultural related FDEP Springs Grants the completed projects have resulted in approximately 9.96 million gallons per day of water conserved and 747,000 pounds of Nitrogen reduced.

Dwight Stansel

This cost-share project is with Dwight Stansel, located in Suwannee County. This producer will install remote controlling equipment on seven irrigation systems. Remote controlling equipment will increase the producer's management and monitoring of irrigation events and irrigation systems.

The upgrades to these irrigation systems are expected to result in approximately 58,000 gallons per day of water savings at a cost to the District of \$0.28 per thousand gallons over the estimated life of the equipment. This project will be located on parcels in Suwannee County

which falls within the Suwannee River Basin Management Action Plan Area and the Eastern Water Resource Caution Area.

The total project cost is \$79,200. The District will contribute \$59,400 or 75% of the equipment cost if the maximum contract amounts are met. The applicants' portion of these items will be \$19,800 or 25% of the equipment cost. Exhibit A is a list of the proposed cost share items, proposed funding amount, and water conservation tools. Exhibit B is a breakdown of the items being cost-shared. Funding for this project is included in the FY2019 budget account code 51-2586-7-2400-06-07.

North Florida Holsteins, L.C.

This cost-share project is with North Florida Holsteins, L.C., they will retrofit four irrigation systems from high pressure sprinkler packages to low pressure sprinkler packages. Retrofitting an irrigation system increases the efficiency of irrigation water applications thus reducing the amount of groundwater use.

The upgrades to these irrigation systems are expected to result in approximately 181,000 gallons per day of water savings at a cost to the District of \$0.10 per thousand gallons over the estimated life of the equipment. This project will be located on parcels in Gilchrist County and fall within the Suwannee River Basin Management Action Plan Area and the Eastern Water Resources Caution Area.

The total project cost is \$44,000. The District will contribute \$33,000 or 75% of the equipment cost if the maximum contract amounts are met. The applicants' portion of these items will be \$11,000 or 25% of the equipment costs. Exhibit A is a list of the proposed cost share items, proposed funding amount, and water conservation tools. Exhibit B is a breakdown of the items being cost-shared. Funding for this project is included in the FY2019 budget account code 51-2586-7-2400-06-07.

JWG/kw
Attachment

Exhibit A

Owner Name	County	Improved Water Conservation	Advanced Nutrient Management	Nursery Water Conservation	Project Description
Dwight Stansel	Suwannee	\$59,400	-	-	Remote Controlling of Irrigation Systems
North Florida Holsteins, L.C.	Gilchrist	\$33,000	-	-	Irrigation System Retrofits
	Total Estimated	\$92,400	-	-	

Exhibit B – Itemized List

Producer	Item	Maximum Cost Share Amount	Quantity	SRWMD Total	Producer Share
Dwight Stansel	Centralized Remote Control System	\$9,000	1	\$9,000	\$3,000
	Pivot Remote Control	\$2,200	12	\$26,400	\$8,800
	GPS End-Gun Shutoff	\$1,500	4	\$6,000	\$2,000
	Upgraded Controller Panel	\$4,500	4	\$18,000	\$6,000
Dwight Stansel Project Total:				\$59,400	\$19,800
North Florida Holsteins, L.C.	Irrigation System Retrofit	\$8,250	4	\$33,000	\$11,000
North Florida Holsteins Project Total:				\$33,000	\$11,000

MEMORANDUM

TO: Governing Board
FROM: Bill McKinstry, Office Chief, Land Management
THRU: Tom Mirti, Deputy Executive Director, Water and Land Resources
DATE: April 30, 2019
SUBJECT: District Land Management & Twin River State Forest (TRSF) Activity Summary

District contractors continue to complete fuel reduction mowing on the Steinhatchee Springs Tract.

District contractors continue to make road repairs on the Mallory Swamp Tract.

Land Management staff conducted the annual Land Management Review Team (LMRT) in the Santa Fe River Basin.

The public camping area at Goose Pasture Campground Tract was reopened for camping. The campground was closed for repairs due to damage from vandalism in January. Roads repairs are complete and groundcover vegetation was allowed to recover.

Sheriff Posse Adventure Racing sponsored Conquer the Karst Adventure Race along the Steinhatchee River using the District's Steinhatchee Falls, Steinhatchee Springs & Steinhatchee Rise tracts.

Bill McKinstry graduated from the Natural Resources Leadership Institute.

Fay Baird and Scott Gregor attended the San Pedro Bay Landowner's Association meeting in Perry, Florida.

Ryan Sims and Scott Gregor completed 2 days of herbicide application training provided by the Longleaf Alliance.

The mechanical site prep (root raking, piling, and burning) on 193 acres of the TRSF Ellaville Tract is near completion.

Florida Forestry Service (FFS) contractors hired through Florida Fish and Wildlife Commission Upland Invasive Program commenced retreatment of Japanese climbing fern on the Ellaville Tract of TRSF.

FFS Twin Rivers staff was approved for \$8,750 in funding thorough the Prescribed Fire Enhancement Program to be used on the Chitty Bend East Tract.

The Ellaville Trailwalker Trail entrance road was regraded following the completion of timber harvesting and mechanical site preparation of the adjacent stand. A portion of the trail was rerouted, marked, and blazed to capture several unique natural features.

Additional data was collected for the ongoing invasive plant survey project on the TRSF Ellaville Tract.

The Black Tract's fence line from the main entrance to the south boundary along River Road has been treated with herbicide for vegetative maintenance.

Timber harvesting on the TRSF Withlacoochee #3 sale commenced. This is a final harvest of 283 acres of 52- and 41-year-old loblolly pine and all hardwoods.

The hardwood removal project on TRSF Mill Creek South Tract has been completed on 25 acres within an existing longleaf pine stand.

The attached report summarizes the status of current District and TRSF activities for the preceding month. District staff will address any items of interest to the Board or provide information to Board members upon request.

/pf

Vegetation Management Projects:

The following work was completed during the report period. 163 additional acres of woods mowing were completed on various tracts throughout the District. This vegetation management work was done for fuel reduction and natural community restoration purposes.

Activity Table - Vegetation Management (3/20/2019 - 4/18/2019)

	ACTIVITY	ACRES		MILES	
		Planned	Complete	Planned	Complete
FISCAL YEAR 2019	Herbicide	200	0	0	0
	Roller Chop	1,115	102	0	0
	Woods Mow	1,335	1,214	0	0
	Ditch Mow	0	0	43	0

Prescribed Fire Program:

- Contractors conducting prescribed burns on District lands this year include B&B Dugger (B&B), Natural Resource Planning Services (NRPS), Schmidt Reforestation Services (SRS), and Wildland Fire Services (WFS). Also, included in this report are the acres the Florida Forest Services burns on Twin Rivers State Forest (FFS TRSF). When available, the Florida Forest Service (FFS COOP) will also provide a crew to burn additional acres on both District tracts and Twin Rivers State Forest.
- The following table provides information of the Prescribed Burn Program through April 18, 2019. During the report period District contractors and cooperators burned 651 acres.

Summary Table FY 2019

	2019 Target Acres	Acres Complete
SRWMD	8,000	3,884
FFS TRSF	2,500	947
TOTAL	10,500	4,831

FY 2019 Activity Table (3/20/2019 - 4/18/2019)

TRACT	COUNTY	B&B	NRPS	WS	SRS	FFS COOP	TOTAL SRWMD Acres	TOTAL TRSF Acres	TOTAL WILDFIRE Acres
Mattair Springs	Suwannee	478					478		
Steinhatchee Springs	Lafayette					173	173		
Ellaville	Madison							308	
<i>Sub-total for Period</i>		478	0	0	0	173	651	308	0
<i>Previous Acres Burned</i>		2,337	0	490	269	137	3,233	639	0.2
TOTAL ACRES		2,815	0	490	269	310	3,884	947	0.2

Invasive Plant Monitoring Program

In Fiscal Year 2019, 13 invasive plant infestations have been monitored, 9 of which have been treated with herbicides. During the report period, 5 additional infestations were monitored/treated.

Conservation Easement Monitoring

- Completed inspection for the Y Bar- Suwannee River Ranch Conservation Easement
- Completed inspection for the Outland Donation Conservation Easement
- Completed inspection for the El Trigal Farms Conservation Easement.
- Completed inspection for the Aucilla Land Partners Conservation Easements.
- Completed inspections for the Lamont and Mt. Gilead Conservation Easements.
- Completed inspection for the Mount Gilead – Champion Conservation Easement.

Timber Sales

Sale	Contract	Acres	Tons Harvested	Revenue	Status	Contract End Date
White Springs #1	16/17-228	94	7,313	\$125,181.66	Sale Complete	March 19, 2018
Ellaville #15	17/18-026	256	19,755	\$428,638.55	Sale Complete	March 30, 2019
Christian Chipping #1	17/18-220	121			Harvest Active	June 19, 2019
Fort White Wellfield #1	18/19-028	62	4,758	\$108,293.85	Sale Complete	November 7, 2019
Mattair Springs #5	18/19-034	86	4928	\$51,404.17	Sale Complete	December 2, 2019
Little River #4	18/19-042	24			Harvest Inactive	December 19, 2019
Osteen #1	18/19-043	33	2,348	\$49,816.03	Sale Complete	December 19, 2019
Roline #1	18/19-051	160			Harvest Inactive	January 14, 2020
Withlacoochee #3	18/19-072	283			Harvest Active	January 14, 2020
Cabbage Creek #1	18/19-068	373			Harvest Active	January 15, 2020
Steinhatchee Falls #1	18/19-133	104			Harvest Inactive	March 1, 2020

MEMORANDUM

TO: Governing Board

FROM: William McKinstry, Office Chief, Land Management

THRU: Tom Mirti, Deputy Executive Director, Water and Land Resources

DATE: April 30, 2019

RE: Fiscal Year 2019 Land Management Review Team Report

RECOMMENDATION

The attachment is for informational purpose only.

BACKGROUND

The 2019 Land Management Review Team Report is attached for your information.

The Land Management Review Team (LMRT) process is required by section, 373.591, Florida Statutes (F.S.). The process allows the public and other participants an opportunity to determine whether District land management activities were deficient, meeting, or exceeding the goals adopted by the Governing Board. The LMRT also scores the District on determining whether actions are in compliance with the criteria provided in section 259.036, F.S.

The review focused on land management activities that were conducted in Fiscal Year (FY) 2018 which is summarized in the 2018 Annual Land Management Report. The Annual Report was presented to the Governing Board during the January 8, 2019 meeting.

On March 27, 2019, staff conducted a LMRT meeting and field tour in Alachua and Gilchrist counties, specifically 47 Bridge and Santa Fe River Ranch tracts located in the Santa Fe River basin. The review area contains approximately 15,687 acres of fee owned lands. The review focused on land management activities conducted in FY 2018 District wide. The main area of emphasis on the tour was the protection of surface and ground water resources, managing natural communities, and public use.

The Review Team process continues to provide an opportunity for dialogue between the staff, members of our communities, and other agencies regarding the management of District lands. The participants scores indicate substantial acceptance with the programmatic achievement of the management strategies set by the Governing Board and Florida Statutes. Overall, the participants approve the planning and methods used by District staff in managing the District's fee owned lands in FY 2018.

WM/pf
Attachment

**Suwannee River Water Management District
Land Management Review Team Report
FY 2019**

Executive Summary

District staff conducted a Land Management Review Team (LMRT) meeting and site inspection on March 27, 2019. The review focused on land management activities that were conducted in Fiscal Year (FY) 2018 District-wide. Program areas reviewed include water resources, natural resource management, public use and facilities on representative areas. The field tour focused on the 15,687 acres of fee-owned lands located in the Santa Fe River basin. The review team visited 47 Bridge and Santa Fe River Ranch tracts.

The LMRT was asked to score whether the District was achieving its management strategies from the District Land Management Plan (DLMP) using the following rubric:

- 0 – District is not meeting the strategies of the DLMP;
- 1 – District is meeting the strategies of the DLMP; and
- 2 – District is meeting and exceeding the strategies outlined in the DLMP.

The review team scored the nine management strategies from the DLMP. Scores ranged from a low of 1.31 for Soils, Topography, Natural Community and Groundcover management to a high score of 1.94 for Forest Resource management. Water resource strategies were scored 1.50. The average score of all nine management strategies was 1.58 signifying that the activities were at least meeting and generally exceeding the Governing Board's management strategies outlined in the DLMP.

The Excellent in Land Management (ELM) scorecard summarizes the participants' comments for each of the nine DLMP strategies and for the purpose for which the lands were acquired pursuant to section 259.036, Florida Statutes (F.S.).

The overall average score of 1.58 was slightly higher than last year's LMRT score. The average score for "managed for purposes acquired" was slightly higher than last year (1.63 compared to 1.61). The average score for "in accordance with Management Plan" was higher than last year (1.75 compared to 1.56).

The participants' scores indicate substantial acceptance with the programmatic achievement of the management strategies set by the Governing Board and Florida Statutes. Overall, the participants approve the planning and methods used by District staff in managing the District's fee-owned lands in FY 2018.

Introduction

F. S. 373.591 requires that the District annually establish Land Management Review Team(s) (LMRT) to determine if lands titled to the Governing Board are being managed for the purposes for which they were acquired and in accordance with land management strategies. Staff reports the LMRT's findings to the Governing Board by October 1 of each year. This report is prepared for that purpose.

Background

The LMRT was provided with the District's "2018 Annual Land Management Report" which summarized all activities conducted during FY 2018. The annual report provides the LMRT with a programmatic summary of projects and activities.

A field inspection was led by District staff and included lands in the Santa Fe River basin. This inspection allows the LMRT to see condition on the ground and to personally inspect the properties and management activities to assist in developing scores for the DLMP management strategies.

Santa Fe River Basin

On March 27, 2019 staff led a field tour of lands in the Santa Fe River basin in Alachua and Gilchrist counties. This review area totals about 15,687 acres of fee lands. The main area of emphasis on the tour was the protection of surface and ground water resources, managing natural communities, and public use.

Sixteen individuals representing private landowners, interest groups, local government and agencies participated in the tour. Fifteen participants completed the scorecard. Staff provided the DLMP, 2018 Annual Land Management Report, the SRWMD LMRT tour booklet, and the blank SRWMD Land Management Review Team "Excellence in Land Management Scorecard" to the members for their use during the review.

Staff conducted the tour on multiple areas to indicate to the LMRT the natural hydrology, actions taken by the District to preserve and buffer these resources, natural community management techniques, and public use facilities.

The District ELM program was established to quantify land management operations in meeting the management strategies set forth by the Governing Board in the DLMP. The LMRT was provided with the ELM Scorecard to document their determination on whether the activities they saw or discussed were deficient, meeting, or exceeding the strategies adopted by the Governing Board. The LMRT also scored, using the same criteria, whether actions were in compliance with section 259.036, F.S.

The ELM scorecard is calculated annually based on completed District land management operations from the prior year(s). LMRT members score District land management efforts on the following scale:

- 0 – District is not meeting the strategies of the DLMP;
- 1 – District is meeting the strategies of the DLMP; and
- 2 – District is meeting and exceeding the strategies outlined in the DLMP.

The ELM scores represent the average totaled from all participating member's scores.

Suwannee River Water Management District

Excellence in Land Management Scorecard

2019 Land Management Review Team Report

Santa Fe River Basin

March 27, 2019

District Land Management Plan Strategies

1. Water Resource Strategies

Score: 1.50

- Minimize structural floodplain management on District-managed conservation lands.
- Maintain ground and surface water quantity and quality during land management activities by using enhanced silviculture Best Management Practices (BMPs).
- Restore hydrologic regimes to the Desired Future Conditions (DFC) where possible.
- Maintain water management structures so they achieve their intended function.
- Develop and maintain water resource projects on the lands to improve water quality and enhance water supply.

Water Resource Comments/Opportunities for Improvement

Increase funding for land acquisition & the purchase of conservation easements. This is geared toward the State of FL.
I commend the District for its efforts to conserve and protect the water resources including working with agricultural producers to use wise irrigation and fertilization practices.
Due to some area flooding, appreciate the moveable restroom facilities.
Any use of BMPs is accessible. Focus of land acquisition is appreciated.

2. Soils, Topography, Natural Community and Groundcover Strategies

Score: 1.31

- Minimize soil degradation (erosion, compaction).
- Manage and/or restore historic natural communities for a given site to DFC standards to the extent practicable.
- Reduce degradation of the existing native groundcover.
- Monitor the grass, herbaceous and shrub layers to detect if the resource falls within the DFC standard acceptable range.
- Reintroduce or supplement current native ground covers with local stock where needed to achieve ecosystem functions.
- Update and maintain current reference data.

Soils, Topography, Natural Community, Groundcover Strategies Comments/Opportunities for Improvement

Use some of surplus funds (per fiscal review) to test groundwater reseeding/established before planting longleaf.
District could effectively use a restoration biologist to facilitate operations and obtain outside grant funds for groundcover restoration.
Great job in working with FNAI and development of natural community DFCs to give land management actions.
Prescribed fire program is not meeting objectives – need to burn more, and more during the growing season.
More extensive soil testing for more appropriate and successful propagation.

3. Forest Resource Strategies

Score: 1.94

- Manage for natural community heterogeneity to attain a multi-aged and vertically diverse forest, including retaining dominant and/or old growth trees and snags.
- Maintain the dominant and co-dominant tree species within the DFC acceptable parameter range.
- Reforest within DFC standards using techniques that minimize damage to other natural resources.
- Ensure that commercial harvests provide the maximum financial returns that are possible with the consistent attainment of primary natural resource values.
- Maintain an accurate and current forest resource inventory.

Forest Resource Comments/Opportunities for Improvement

I commend the District for using innovative and proven strategies to achieve DFC goals, while maintaining sustainable harvest of timber that help support the forest products industry.
Good job!
Good job on reforestation with site appropriate species and employing fire appropriately.
Great job in management of forest resources and balancing revenue and natural resource value.
Great focus on DFC, seems well [sic] researched.
Doing a super job of burning. Resources management/restoration with commercial harvest opportunities.
Forest resource management by SRWMD staff exceeds standards and has produced a surplus of funds.

4. Rare Species Resource Strategies

Score: 1.38

- Protect and manage biodiversity on District lands.
- Track rare species locations, status, and use rare species BMPs.
- Maintain and/or increase existing rare and imperiled species populations on District lands.

Rare Species Comments/Opportunities for Improvement

If the resources were available, planting natural/rare species (ground cover) or seeding the same would be helpful
GIS tracking for rare species is very good.
5 new animal/15 new plant populations (rare/endangered) added in last year! Wish those locations were publicly communicated (but understand caution)
Good to see renewed effort this year.
Suggest use E Bird to collect data on birds.
Limitation due to fire frequently/harvesting.
Seems appropriate – couldn't hear Scott's presentation on bus.

5. Cultural and Historic Resource Strategies

Score: 1.56

- Protect and prevent negative impacts to cultural and historical resources during all activities.
- Document location of significant cultural and historical resources on District-owned lands and share information with the Division of Historic Resources within the Florida Department of State.
- Monitor the condition of cultural and historical resources on District-managed lands.

Cultural and Historic Resource Comments/Opportunities for Improvement

Example given of responding to reports from public within one week – outstanding [sic] response given staff numbers!
Enjoyed the approach of information and the messaging of the importance of keeping resources with its lands.
All of the SRWMD staff is concerned with the problem of cultural and historical resources.

6. Aesthetic and Visual Resource Strategies

Score: 1.69

- Maintain or enhance overall visual quality of District lands.
- Minimize or mitigate short-term negative appearances of land management activities.

Aesthetic and Visual Resource Comments/ Opportunities for Improvement

Properties have appropriate signage and restoration areas look well kept.
SRWMD property appearance is better overall every year! Management practices that improve appearance as side benefit are excellent – eg, Mallory & Steinhatchee.
The lands/facilities looked well maintained and aesthetically pleasing. Make me want to explore other areas.
Appreciates District’s focus here.
Utilizing public/contractors to be additional eyes/ears to assist in monitoring negative appearances.
The aesthetic and visual resource management of District land is apparent and the SRWMD staff has done a good job.

7. Public Use Strategies

Score: 1.75

- Establishing and maintaining public use on District lands.
- Provide Special Use Authorizations (SUA) for compatible public use activities.
- Follow Governing Board Directives 90-2 and 92-1 for exclusive use requests.
- Provide hunting and fishing opportunities on District lands.
- Coordinate with law enforcement agencies to enforce Florida statutes and administrative rules on District-managed lands.
- During emergency situations staff will assist persons in danger and communicate response with appropriate agencies.

Public Use Comments/Opportunities for Improvement

SRWMD is doing an excellent job of opening their lands to passive public recreation. It is impressive.
The District has done a superior job of providing public access and recreational opportunities including special opportunity hunts, camping and various trails, while maintaining roads & other infrastructures.
Good efforts on #s 5,6, 7 continue. Nice job!
Great job in working with FWC to open District lands to hunting through WMAs & working with NWTF to allow special hunts on District lands.

Need to quantify visitor use and incorporate this data into planning for new facilities and facility upgrade.
District appears interested in facilitating public use. This could be good and bad – so far it appears well controlled.
Going beyond DLMP strategies in looking for opportunities for additional and/or enhanced public use of lands.

8. Communications Strategies

Score: 1.56

- Obtain public and private stakeholders input in the management of District lands.
- Use applicable modes of communication to encourage and promote public recreation on District lands.
- Ensure public inquiries into management activities or public use are addressed.
- Complete an annual land management report and conduct the annual LMRT following the guidance of DLMP.

Communications Comments/Opportunities for Improvement

The website, use of social media, email communication, and most importantly staff accessibility is one of the strengths of the organization today.
Especially like use of social media to reach public.
Great job in having communication staff actively posting to social media & other platforms to educate the public about recreational opportunity & land management. Handouts and information were presented for LMRT.
The format and images of land management review team was easy to read and esthetically pleasing.
Ready acceptance of community input is greatly appreciated. Nice website! Maybe the most public oriented District?
The communication of the SRWMD staff with the public is above and beyond. This fact was very visible at the meeting/tour on 3/27/19.

9. Fiscal Responsibility Strategies

Score: 1.56

- Ensure revenues are derived from operations conducted to achieve land management strategies.
- Minimize structural operational management approaches wherever practicable.
- Contract with the most cost effective and experienced firms to complete land management activities following District policies.
- Coordinate with other land management agencies and organizations to complete land management activities to reduce District costs.
- Attempt to locate and obtain grants to help fund projects on District lands.

- Assist with the surplus lands program to ensure funds derived from the disposals of unneeded land holdings are redirected to fund the purchase of higher value, water-resource lands.

Fiscal Responsibility Comments/Opportunities for Improvement

Between timber & grants they make up almost a third of their budget.
District appears to be working within limits of available fiscal resources; balancing fiscal responsibility with management goals.
Employees all seem to respect the need to use public funds cautiously and appropriately.
Great job in pursuing grants to further natural resource work. Great job in working with cooperators & partners in managing properties.
Need to include staff costs in future calculations.
All functions seem to keep an eye on the budget. Good use of contractors is the culture. PILT & sources should be included when presenting financial results.
Budget surplus is great work from SRWMD staff.

Section 259.036, F.S., states that the Land Management Review Team shall evaluate the extent to which the existing management plan provides enough protection to threatened or endangered species, unique or important natural or physical features, geological or hydrological functions, or archaeological features. The review shall also evaluate the extent to which the land is being managed for the purposes for which it was acquired and the degree to which actual management practices, including public access, are following the adopted management plan.

- Are District lands being managed in a manner consistent with the purpose for which they were acquired, including public access?

Comments

Score: 1.63

The SRWMD staff are doing an exceptional job with the limited resources they are provided to protect critical, natural resources in our resources.
The District land managers are doing very well at managing the resources and implementing the DLMP.
Focus on statutory requirements seem clearly to be primary focus of the team.
Good Job could be done even more effectively with a few strategic investments in personnel.
District seems to be striking a balance between restoring/protecting and affording the public access.
Job well done, especially with regard to public access.
Fire and public use concerns.
Management decisions and practices appreciated. Seem well researched and thought out.
The SRWMD land managers have been implementing the District Land Management Plan well. From my interactions with SRWMD management team, I know that the managers all deeply care for the District lands. After reviewing the District Land Management Plan and LM Report – I have concluded that the SRWMD land management team is meeting all goals of the District Land Management Plan.

- Are District land managers implementing the District Land Management Plan? This includes sufficient protection to threatened or endangered species, unique or important natural or physical features, geological or hydrological functions, and/or archaeological features.

Comments

Score: 1.75

Thank you for the invitation, the time placed into staff presentations. preparing this meeting, and the well prepared

I enjoyed participating in the process and commend the staff for their collaborative efforts to affectively work together towards achieving the management goals outlined in the DLMP
District staff made excellent presentations that show, used the variety, complexity, and quality of their work.
<ol style="list-style-type: none"> 1. If reasonable/feasible, report achievement of the long-term goals for % of uplands reaching DFC. As time goes by (this is long term) it will be interesting to observe progress. 2. Include natural repopulation by DFC dependent bird species in addition to other measures of DFC attainment.
Great Job!!!!
All very professional. Very well done.
Staff is doing a great job.
Staff are professional and capable. Given the budget available, issues with burn frequency should be addresses easily.
I appreciate everyone's focus in the District. Seems aligned. Thanks for inviting me!
You continue to do a great job with our resources!

MEMORANDUM

TO: Governing Board
FROM: Tom Mirti, Deputy Executive Director, Water and Land Resources
DATE: April 30, 2019
RE: Authorization to Execute a Contract for the Sale of Timber with M.A. Rigoni, Inc., for the Gar Pond #4 Timber Sale

RECOMMENDATION

District staff recommends the Governing Board Authorize the Executive Director to Execute a Contract for the Sale of Timber with M.A. Rigoni, Inc., for the Gar Pond #4 Timber Sale.

BACKGROUND

On April 8, the District issued an Invitation to Bid (ITB 18/19-020 WLR) for timber located on the Gar Pond tract in Columbia County. The timber offered for sale is 93 acres of 24-year-old slash pines. The harvest is a clear-cut with chipping on 73 acres and purchaser select unmarked first thinning on 20 acres. The clear-cut area consists of off-site planted slash pine, to be reforested with longleaf pine, to work towards the natural community desired future conditions. The thinning area will reduce the number of diseased or suppressed trees and allow the highest quality trees to continue growing. Reduction of pine density will also improve ecological conditions and wildlife habitat by allowing more sunlight penetration to the forest floor, enhancing production of groundcover.

One bid response was received on April 23, 2019 (Table 1). After review of the single submitted response and comparison to the District's recent timber sales, staff believes fair market value for the quality of timber offered for sale would be received. Table 2 presents the range of 8 timber sales awarded this far in Fiscal Year 2019. The bid received falls within the range of bids awarded.

The bid calculation revenue is based on the District estimated volumes of pine pulpwood, pine chip-n-saw, pine topwood, and hardwood and chips on the proposed harvest acreage.

Table 1

Bidder	City	Bid Calculation Revenue
M.A. Rigoni, Inc.	Perry, Florida	\$89,249.17

The M.A. Rigoni, Inc., bid was \$14.77/ton for pine pulpwood, \$23.25/ton pine chip-n-saw, \$14.77/ton pine topwood and \$3.00/ton for hardwood and chips.

Table 2

Product	Awarded Price Range
Pine pulpwood	\$14.52 - \$22.76
Pine chip-n-saw	\$22.76 - \$26.60
Pine topwood	\$12.25 - \$16.60
Hardwood and chips	\$0.00 - \$13.25

SC/pf

MEMORANDUM

TO: Governing Board
FROM: Darlene Velez, Office Chief, Water Resources
THRU: Tom Mirti, Deputy Executive Director, Water and Land Resources
DATE: April 30, 2019
RE: Authorization to Purchase Sierra Wireless LX-60s Modems

RECOMMENDATION

Staff recommends the Governing Board authorize the Executive Director to approve the purchase of up to 250 Sierra Wireless LX-60 cellular modems with antennas for water use and hydrologic monitoring from Access Wireless Data Solutions for an amount not to exceed \$99,257.00.

BACKGROUND

On April 12, 2019, the District issued Invitation to Bid 18/19-022 WLR for the purchase of Sierra Wireless LX-60 cellular modems with antennas. On April 24, timely bid responses were opened at District headquarters in Live Oak. Four modem equipment suppliers submitted bids which are tabulated below.

Bidder	City	Bid Calculation
DNA Mobility	West Fargo, ND	\$122,925.00
Access Wireless Data Solutions	Lutz, FL	\$ 99,257.00
DH Wireless Solutions	Battle Creek, MI	\$107,662.50
Mobile Communications	Tallahassee, FL	\$101,540.00

Access Wireless Data Solutions submitted the lowest bid to supply the modems with antennas at \$99,257.00. These devices are intended for use at District monitoring stations (groundwater, surfacewater, or agricultural water use) for telemetry requirements. The purchase of 4G-capable modems for the District's monitoring networks for installation over the next year is essential as the cellular communications industry is expected to terminate support of 3G equipment in 2020.

Funding for this recommendation is included in the Fiscal Year 2019 budget under fund codes 01-3-701-2-1200-31, 01-3-701-2-1200-32, and 01-3-701-2-1200-36.

CLW/pf

MEMORANDUM

TO: Governing Board

FROM: Darlene Velez, Office Chief, Water Resources

THRU: Tom Mirti, Deputy Executive Director, Water and Land Resources

DATE: April 30, 2019

RE: Agricultural Water Use Monitoring Report

BACKGROUND

In September 2012, the District began a program of water use monitoring for agricultural water use reporting on wells of 8" diameter or greater. Where possible, agricultural water use is estimated using monthly power consumption records provided by the electrical power provider. Estimation by power use is the most cost-effective method of water use reporting. To date, farmer agreements authorizing the District to receive power usage reports directly from the cooperatives are in effect on 664 (125.8 MGD) monitoring points.

Not all withdrawal points are suitable for estimation using power consumption. Diesel-powered pumps and complex interconnected irrigation systems still require direct methods of monitoring. The District employs telemetry to conduct water use monitoring on diesel-power systems. There are currently 295 (54.1 MGD) telemetry systems installed by the District for this purpose.

Some withdrawal points have very limited use and are monitored by individual site visits, typically less than 0.05 MGD each. There are currently 382 (28.6 MGD) limited use monitoring points in the District. Some users monitor their own water use and report that data to the District. There are currently five (0.4 MGD) self-monitored points.

To date, the District has permitted 1,676 (242.2 MGD) irrigation wells which include a water use monitoring condition, of which 1,376 (212.9 MGD) wells are active, i.e., the wells have been drilled already. Of the 1,376 active wells, 1,346 (208.9 MGD) are being monitored as of April 18th, roughly 97.8% of existing active wells (98.1% of allocation) with water use permit monitoring conditions.

Of the remaining estimated 30 (4 MGD) active stations that currently will require water use monitoring, six (0.6 MGD) are diesel- or gas-powered systems requiring District telemetry, 19 (2.8 MGD) are electric systems, and five (0.5 MGD) systems still require identification. There are 290 (29.3 MGD) proposed stations (that is, the wells are yet to be drilled); 71 (4.8 MGD) are expected to be diesel or gas, 171 (20.6 MGD) are expected to be electric, and 48 (3.9 MGD) are yet to be determined.

DSV/pf

MEMORANDUM

TO: Governing Board
FROM: Hugh Thomas, Executive Director
DATE: April 30, 2019
RE: District's Weekly Activity Reports

Attached are the weekly District activity reports.

Please feel free to contact staff prior to the Governing Board meeting if you would like further information.

HT/rl
Attachments



Weekly Activity Report to Governing Board for March 17-23, 2019

Executive / Management

- Hugh Thomas, Steve Minnis, and Tom Mirti met with representatives from Progressive Water Resources regarding various water issues throughout the District.
- Hugh Thomas, with Katie Kelly attending, along with staff from FDEP and FDOH presented to the Florida Senate Committee on Environment and Natural Resources regarding the Valdosta sewage spills.

Legislative and Community Affairs

- Tom Mirti, Amy Brown, and Ben Glass attended the Dixie County Board of County Commissioner Meeting to present the draft 2015 water use estimates and review upcoming water supply planning activities.
- Katie Kelly attended the third week of committee meetings for the 2019 Regular Legislation Session.

Finance

- No reporting activity.

Land Management

- No reporting activity.

Resource Management

- Leroy Marshall attended the Army Corps of Engineers Community Assistance Programs teleconference.
- Stefani Weeks and Dave Christian attended groundwater modeling training hosted by the Florida Geological Survey in Tallahassee.

Water Resources

- Darlene Velez presented at the Florida Water Resources Monitoring Council Webinar on Big Database Management Systems for Continuous Monitoring staff from member agencies.

Minimum Flows and Minimum Water Levels

- Louis Mantini and Robbie McKinney conducted a field visit with the District's soil science contractors to Cherry Lake.

Water Supply

- Emily Ryan and Douglas Durden attended a two-day Groundwater Vistas workshop hosted by FDEP.

Hydrological Data

- No reporting activity.

Agriculture and Environmental Projects

- Patrick Webster, Kris Eskelin, and Matt Cantrell performed planting at Edwards Bottomlands assisting in the completion of Phase 1.
- Patrick Webster attended a status discussion meeting with the City of Starke discussing a modification to a US Army Corp of Engineers permit.
- Patrick Webster held a teleconference with the City of Alachua on status of Mill Creek Sink.

Communications

- Weekly Top Performing Post

The screenshot shows a Facebook post from the Suwannee River Water Management District, published by Lindsey Garland on March 21 at 2:16 PM. The post text asks, "Do you have concerns about your well's water quality? Contact a licensed professional to discuss treatment options that best fit your needs. #WellWellness". The video thumbnail is titled "Water Quality and Well Maintenance" and is 01:32 long. The post has 1,857 people reached, 248 engagements, 25 reactions (62 likes, 17 loves, 6 comments), and 15 shares. A "Performance for Your Post" sidebar on the right provides a breakdown: 1,857 People Reached, 668 3-Second Video Views, 100 Reactions, Comments & Shares (62 Likes, 17 Loves, 6 Comments, 15 Shares), 148 Post Clicks (25 Clicks to Play, 0 Link Clicks, 123 Other Clicks), and 0 Negative Feedback (1 Hide Post, 0 Report as Spam, 0 Hide All Posts, 0 Unlike Page). A "Boost Post" button is visible at the bottom right of the post area.

1,857	People Reached
668	3-Second Video Views
100	Reactions, Comments & Shares
62	Like
22	On Post
40	On Shares
17	Love
3	On Post
14	On Shares
6	Comments
2	On Post
4	On Shares
15	Shares
15	On Post
0	On Shares
148	Post Clicks
25	Clicks to Play
0	Link Clicks
123	Other Clicks
NEGATIVE FEEDBACK	
1	Hide Post
0	Hide All Posts
0	Report as Spam
0	Unlike Page

Announcements for the week of March 31 – April 6, 2019

- No announcements.



Weekly Activity Report to Governing Board for March 24 - 30, 2019

Executive / Management

- Hugh Thomas and Tom Mirti attended the SRWMD Land Management Review Team Field Trip in the Santa Fe River Basin.

Legislative and Community Affairs

- Katie Kelly attended the fourth week of committee meetings for the Regular Legislation Session.

Finance

- No reporting activity.

Land Management

- District staff completed conservation easement monitoring on Aucilla Land Partners, Lamont/Mt. Gilead, and Outland easements.
- District contractors completed a prescribed burn on the Mattair Springs tract.
- District contractors completed 65 acres of fuel reduction mowing on Steinhatchee Springs tract.
- District staff closed out Ellaville #15 timber sale.
- Land Management staff conducted the annual Land Management Review Team in the Santa Fe River Basin.
- After vandalism damage in January, the public camping area at Goose Pasture Campground Tract was reopened for camping. The campground was closed for repairs and allow ground-cover vegetation to recover.
- Sheriff Posse Adventure Racing sponsored Conquer the Karst Adventure Race in Steinhatchee utilizing the District's Steinhatchee Falls, Steinhatchee Springs, and Steinhatchee Rise tracts.

Resource Management

- Stefani Weeks and Warren Zwanka attended the North Florida-Southeast Georgia (NFSEG) groundwater model implementation meeting with SJRWMD staff in Gainesville.
- Greg Trotter and Stefani Weeks attended the Interagency Ag Team meeting at SRWMD.
- Leroy Marshall attended Florida Floodplain Managers Association conference in Daytona.

Water Resources

- No reporting activity.

Minimum Flows and Minimum Water Levels

- No reporting activity.

Water Supply

- No reporting activity.

Hydrological Data

- No reporting activity.

Agriculture and Environmental Projects

- Bob Heeke attended a meeting in Cross City to meet County and City representatives to review the Dixie County Water Main Project status.
- Justin Garland, Matthew Cantrell, and Ben Glass attended a BMP Logic Meeting in Trenton to discuss the District’s Soil Moisture Program.
- Patrick Webster performed a Wacissa Springs Field Review and invoice inspection for Jefferson County.

Communications

- Weekly Top Performing Post



Suwannee River Water Management District
Published by Lindsey Garland · March 26 at 4:03 PM

When you see a snake on District lands - STAY AWAY

This Eastern Hognose snake was spotted by our land management specialist as he was out in the field.

Get More Likes, Comments and Shares
Boost this post for \$30 to reach up to 20,000 people.

7,718 People Reached 2,306 Engagements [Boost Post](#)

Sue Karcher, Teri Graves-McKinstry and 152 others · 28 Comments · 83 Shares

Like Comment Share

Performance for Your Post

7,718 People Reached

484 Reactions, Comments & Shares

144 Like	85 On Post	59 On Shares
14 Love	9 On Post	5 On Shares
1 Haha	0 On Post	1 On Shares
97 Wow	60 On Post	37 On Shares
2 Angry	1 On Post	1 On Shares
143 Comments	49 On Post	94 On Shares
83 Shares	83 On Post	0 On Shares

1,822 Post Clicks

312 Photo Views	0 Link Clicks	1,510 Other Clicks
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NEGATIVE FEEDBACK

10 Hide Post 1 Hide All Posts

0 Report as Spam 0 Unlike Page

Reported stats may be delayed from what appears on posts

Announcements for the week of April 7 - 13, 2019

- The District will hold its monthly Governing Board Meeting and Workshop on April 9th at the District Office beginning at 9:00 a.m. The Audit Committee and Lands Committee are scheduled to meet following the Board's Workshop.



Weekly Activity Report to Governing Board for March 31 – April 6, 2019

Executive / Management

- Hugh Thomas conducted a site visit at Devil's Hammock Wildlife Management Area with Wilbur Dean, Levy County Manager, to discuss the Devil's Hammock Management Plan.
- Hugh Thomas attended the Tall Timber Spring Event in Greenville to receive a plaque for the conservation of the Aucilla River Ware Forest tract.
- Hugh Thomas attended the Animal Waste Management Luncheon and met with Del Bottcher with Soil & Water Engineering Technology, Inc. in Alachua.

Legislative and Community Affairs

- Katie Kelly attended the fifth week of Regular Legislative Session in Tallahassee.
- Ben Glass presented the Water Conservation Proclamation at the Columbia County Commission Meeting in Lake City.

Finance

- Pam Shaw attended a webinar hosted by Florida Government Finance Officers Association for Developing a Better Budget Process.
- Ashley Spivey attended a conference hosted by Preferred Governmental Insurance Trust covering workplace safety and education, workers' compensation fraud and Americans with Disability Act compliance in Orlando.

Land Management

- Scott Gregor attended the San Pedro Bay Landowners meeting.
- Timber harvesting continued at the Christian tract.
- District contractors continued fuel reduction mowing on Steinhatchee Springs.
- District contractors continued road repairs on Mallory Swamp.
- District staff completed monitoring the Boys Ranch Conservation Easement.

Resource Management

- Leroy Marshall met with the ACOE and the City of Greenville to discuss stormwater issues.
- Warren Zwanka attended the Water Management District Emergency Coordination meeting in Sunnyhill, FL.
- SRWMD hosted the FDEP/ACOE/WMD Environmental Resource Permitting coordination meeting at District Headquarters.

Water Resources

- No reporting activity.

Minimum Flows and Minimum Water Levels

- No reporting activity.

Water Supply

- No reporting activity.

Hydrological Data

- No reporting activity.

Agriculture and Environmental Projects

- Bob Heeke visited Middle Suwannee in Dixie and Lafayette Counties to inspect the level of water in the construction areas.
- Patrick Webster performed an on-site inspection of the Edwards Bottomlands project in Starke.

Communications

- Weekly Top Performing Post

The screenshot shows a Facebook post from the Suwannee River Water Management District. The post text reads: "The Suwannee River basin is home to over 300 documented freshwater springs! Follow us along this month as we celebrate #SpringsProtectionAwarenessMonth and kick-off a three-month initiative highlighting Florida's most critical ecosystems. #MySprings". The video thumbnail is titled "My Home. My Springs." and has a duration of 03:06. The post is published by Lindsey Garland on April 1 at 6:27 PM. The analytics section shows 20,630 people reached, 1,449 engagements, and 681 reactions, comments, and shares. A table breaks down these metrics into likes, loves, hahas, wows, comments, and shares, with sub-metrics for on-post and on-share activity. The post is also shown as being boosted on April 2, 2019, by Katelyn Potter, with 9.0K people reached and 4 messaging conversations.

Metric	Value
People Reached	20,630
3-Second Video Views	5,583
Reactions, Comments & Shares	681
Like	410
Love	81
Haha	1
Wow	1
Comments	36
Shares	156
Post Clicks	768
Clicks to Play	136
Link Clicks	54
Other Clicks	578

Announcements for the week of April 14-20, 2019

- No announcements.



Weekly Activity Report to Governing Board for April 7 - 13, 2019

Executive / Management

- Hugh Thomas, with Katie Kelly attending, was a guest speaker at the April 2019 Springs Awareness Press Conference hosted by Representative Chuck Clemons in Tallahassee.

Legislative and Community Affairs

- Katie Kelly attended the sixth week of Regular Legislative Session.
- Ben Glass attended the Spanish Trace HOA meeting regarding the proposed Long Pond acquisition project.

Finance

- No reporting activity.

Land Management

- Bill McKinstry graduated from the Natural Resources Leadership Institute.
- District contractors continued road repair in Mallory Swamp.
- District Staff completed the Y-Bar (Ace Ranch) conservation easement monitoring.

Resource Management

- No reporting activity.

Water Resources

- No reporting activity.

Minimum Flows and Minimum Water Levels

- John Good and Dave Christian participated on a conference call coordinated by SJRWMD coordinated with the North Florida Utility Coordination Group to discuss the on-going development of MFLs for lakes Brooklyn and Geneva.

Water Supply

- No reporting activity.

Hydrological Data

- No reporting activity.

Agriculture and Environmental Projects

- Bob Heeke and Kevin Flavin attended the Lower Suwannee Springs Grant Project Design Meeting held at the Dixie County Managers Office.
- Kevin Flavin attended a pre-construction conference with representatives from the City of Fanning Springs about the Wastewater Collection System, Phase III and Phase IV.
- Matthew Cantrell presented on Ag cost-share at the North Florida Research and Education Center at the Cotton Update meeting held in Live Oak.
- Patrick Webster and Kevin Flavin performed a field review at Pine Forest Apartment in Starke.

- Patrick Webster, Kris Eskelin, Matthew Cantrell, Justin Garland, and Kevin Flavin participated in the FDEP Springs Grant monthly teleconference call.
- Ben Glass participated in the Trenton High School for Agri-science discussion.

Communications

- Lindsey Garland and Kris Eskelin represented SRWMD at the District information booth at the Oleno Chili Cook off & Springs Celebration in Columbia County.
- Lindsey Garland represented the District with a booth at the Four Rivers Audubon hosted Alligator Lake Spring Festival in Lake City.
- Weekly Top Performing Post

The image shows a Facebook post from the Suwannee River Water Management District. The post is a video titled "A Little Effort Goes A Long Way In Water Conservation" with a duration of 00:58. The post text reads: "A little bit of water conservation goes a long way! Find out how your family can save more water as we celebrate April's Water Conservation Month! #WaterForNature #WaterForPeople". The post has 10,339 people reached and 134 engagements. It was boosted on April 9, 2019, by Katelyn Potter. Performance metrics include 9.3K people reached, 1.8K 10-second video views, 21 likes, 5 comments, and 7 shares. The right-hand side of the image shows a detailed performance breakdown for the post, including 10,339 people reached, 6,327 3-second video views, 33 likes, comments, and shares, and 101 post clicks.

10,339 People Reached		
6,327 3-Second Video Views		
33 Likes, Comments & Shares		
21 Likes	17 On Post	4 On Shares
5 Comments	0 On Post	5 On Shares
7 Shares	7 On Post	0 On Shares
101 Post Clicks		
45 Clicks to Play	0 Link Clicks	56 Other Clicks
NEGATIVE FEEDBACK		
5 Hide Post	0 Hide All Posts	
0 Report as Spam	0 Unlike Pages	

Announcements for the week of April 21-27, 2019

- No announcements.



Weekly Activity Report to Governing Board for April 14-20, 2019

Executive / Management

- Hugh Thomas attend the Gilchrist Soil and Water Conservation District Meeting.
- Hugh Thomas and Kris Eskelin attended status update site visits for the Rum Island and Santa Fe SR 47 Bridge projects.

Legislative and Community Affairs

- Katie Kelly attended the seventh week of Regular Legislative Session.

Finance

- Pam Shaw attended the North Central Florida Government Finance Officer's Association's Annual Conference in Gainesville.

Land Management

- District staff completed the El Trigal Conservation Easement monitoring.
- Scott Gregor has begun invasive plant treatment on District lands.
- District contractors continued fuel reduction mowing at Steinhatchee Springs.
- District contractors continued road repairs in Mallory Swamp.
- Scott Gregor and Ryan Sims attended the Herbicides and Longleaf 201 class sponsored by The Longleaf Alliance in Lake City.

Resource Management

- Stephanie Armstrong and Tim Beach attended the FDEP Submerged Lands and Environment Resources Coordination training in Jupiter.
- Stefani Weeks and Warren Zwanka attended the North Central Florida Water Well Association meeting in Lake City.

Water Resources

- No reporting activity.

Minimum Flows and Minimum Water Levels

- No reporting activity.

Water Supply

- Tom Mirti, Amy Brown, and Emily Ryan attended the 2019 Georgia Water Resources Conference in Athens, GA.

Hydrological Data

- No reporting activity.

Agriculture and Environmental Projects

- Bob Heeke performed an inspection on the Middle Suwannee in Dixie and Lafayette counties.
- Ben Glass and Bill McKinstry attended the Lake City Well Field Discussion held at the City of Lake City.

- Patrick Webster performed a site inspection at Mill Creek Sink in Alachua.

Communications

- Weekly Top Performing Post

Video **Post** Shares [See metrics for all videos](#)

Suwannee River Water Management District
Published by Lindsey Garland [?] · April 16 at 9:05 AM · 🌐

Be mindful of the water you use throughout your daily routine. Small changes throughout the day can help protect our springs and rivers. Find more information about how you can conserve water at www.MySuwanneeRiver.com. #DoYouConserve?



MYSUWANNEERIVER.COM
Indoor Water Conservation Tips [Learn More](#)

16,291 People Reached **145** Engagements [Boost Again](#)

Boasted on Apr 16, 2019 By Lindsey Garland Finishes in 3 days

People Reached	15.5K	ThruPlays	3.6K
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[View Results](#)

👍 42 2 Comments 19 Shares

👍 Like 💬 Comment ➦ Share 🌐

Performance for Your Post

16,291 People Reached

7,906 3-Second Video Views

68 Likes, Comments & Shares 📊

46 Likes	42 On Post	4 On Shares
3 Comments	3 On Post	0 On Shares
19 Shares	19 On Post	0 On Shares

77 Post Clicks

18 Clicks to Play 📊	52 Link Clicks 📊	7 Other Clicks 📊
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NEGATIVE FEEDBACK

2 Hide Post	0 Hide All Posts
0 Report as Spam	0 Unlike Page

Insights activity is reported in the Pacific time zone. Ads activity is reported in the time zone of your ad account.

Announcements for the week of April 28-May 4, 2019

- District Staff will participate in the 2019 19th Annual Suwannee CARES Celebration at UF/IFAS NFREC – Suwannee Valley.

MEMORANDUM

TO: Governing Board
FROM: Katelyn Potter, Communications Chief
DATE: April 30, 2019
RE: Authorization to Enter Into an Agreement with Florida Department of Environmental Protection to Accept Grant Funding

RECOMMENDATION:

Staff recommends the Governing Board authorize the Executive Director to enter into an agreement with the Florida Department of Environmental Protection to accept \$300,000 in a multi-media campaign for springs, water quality, and resource awareness in the Suwannee Valley.

BACKGROUND

The Florida Department of Environmental Protection Non-Point Source Education and Outreach Grant Program is designed to provide grant funding to cooperators for various projects aimed at improving the knowledge, awareness, and behavior on non-point source water quality issues. Funding can be used for activities such as materials creation, campaign development and launch, outreach presentations, and more. Under this agreement, funding will be used to develop a regional, District-wide educational campaign that aims to increase the knowledge of contributors to non-point source pollution to encourage behavior change and improve water quality for springs and natural resources.

This program will reimburse the District for a District-wide multi-media campaign after the work has been completed.

Funding for this recommendation is included in the Fiscal Year (FY) 2019 budget. All work is scheduled be completed and reimbursed by the end of FY 2021.

/kcp
Attachment

8. The following information applies to Federal Grants only and is identified in accordance with 2 CFR 200.331(a)(1):

Federal Award Identification Number(s) (FAIN):	
Federal Award Date to Department:	
Total Federal Funds Obligated by this Agreement:	
Federal Awarding Agency:	
Award R&D?	<input type="checkbox"/> Yes <input type="checkbox"/> N/A

IN WITNESS WHEREOF, this Agreement shall be effective on the date indicated by the Agreement Begin Date above or the last date signed below, whichever is later.

GRANTEE

Grantee Name

By _____
(Authorized Signature) Date Signed

Print Name and Title of Person Signing

State of Florida Department of Environmental Protection

DEPARTMENT

By _____
Secretary or Designee Date Signed

Print Name and Title of Person Signing

Additional signatures attached on separate page.