

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

In compliance with Governor DeSantis Executive Order 20-52 which outlines measures to mitigate COVID-19, the District is hosting the Governing Board meeting via communication media technology and/or remote conferencing technology.

**The Meeting will be conducted via *GoTo Webinar* for Presentations Only
with a separate call-in number for the Audio**

GoTo Webinar Link: <https://attendee.gotowebinar.com/register/2984380628565903119>

Audio: Toll Free 1-888-585-9008
Conference Room Number: 704-019-452 #

May 12, 2020
9:00 a.m.

District Headquarters
Live Oak, FL

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 14, 2020 Board Meeting, Audit and Lands Committee Meeting Minutes
 - Agenda Item No. 12 -Surplus of Parcel Santa Fe Oasis, Gilchrist County
 - Agenda Item No. 13 - Suwannee Valley Electric Cooperative Easement
 - Agenda Item No. 14 - March 2020 Financial Report
 - Agenda Item No. 15 - Fiscal Year 2018-2019 Financial Audit Report
 - Agenda Item No. 25 - Contract for Tree Planting Services with Crews Customs Services, Inc.
6. April 14, 2020 Board Meeting, Audit and Lands Committee Meeting Minutes -
Recommend Consent
7. Items of General Interest for Information/Cooperating Agencies and Organizations
 - A. Hydrologic Conditions Report
 - B. Cooperating Agencies and Organizations

GOVERNING BOARD LEGAL COUNSEL
Tom Reeves

8. Legal and Enforcement Updates

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9. Governing Board Directive 20-0003, Code of Ethics

BUSINESS AND COMMUNITY SERVICES
Steve Minnis, Deputy Executive Director

Administration

- BCS Page 1 10. Land Acquisition and Disposition Activity Report
11. Facilities Update
- BCS Page 4 12. Surplus of Parcel Santa Fe Oasis, Gilchrist County - **Recommend Consent**
- BCS Page 12 13. Suwannee Valley Electric Cooperative Easement – **Recommend Consent**

Finance

- BCS Page 14 14. March 2020 Financial Report – **Recommend Consent**
- BCS Page 24 15. Fiscal Year 2018-2019 Financial Audit Report - **Recommend Consent**
- BCS Page 104 16. Resolution 2020-02, Updating Classification of Fiscal Year 2019-2020 Fund Balance
17. Fiscal Year 2020-2021 Tentative Budget Presentation

Resource Management

- BCS Page 107 18. Permitting Summary Report
- BCS Page 110 19. ERP-123-214390-7, Big Top Manufacturing Parking, Taylor County
- BCS Page 114 20. WOD-023-235168-1, Caputo River Lot, Columbia County
- BCS Page 118 21. WOD-029-235816-1, Celona Fill/Dirt Pole Barn, Dixie County
- BCS Page 124 22. Final Order 20-0006, Approval of Variance Request ERP-001-206323-6, Poe Springs Canoe Launch, Alachua County
- BCS Page 137 23. WUP 226457-2, Suwannee Farms Project, Suwannee County

WATER AND LAND RESOURCES
Tom Mirti, Deputy Executive Director

Land Management

- WLR Page 1 24. District Land Management and Twin River State Forest Activity Summary
- WLR Page 5 25. Contract for Tree Planting Services with Crews Customs Services, Inc. - **Recommend Consent**

Water Resources

- WLR Page 6 26. Agricultural Water Use Monitoring Report

Water Supply / MFL

27. MFL Update – Informational

EXECUTIVE OFFICE

Hugh Thomas, Executive Director

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28. District's Weekly Activity Reports

29. Legislative Update

30. Announcements

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

June 9, 2020

9:00 a.m.

Board Meeting

Workshops / Committee Meetings

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

31. 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.

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.

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Tuesday, April 14, 2020

District Headquarters

Agenda Item No. 1 – Call to Order. The meeting was called to order at 9:03 a.m.

Agenda Item No 2 – Roll Call:

Governing Board

Seat	Name	Office	Present In-Person	Present Telephonically	Not Present
Aucilla Basin	Vacant		-	-	-
Coastal River Basin	Richard Schwab	Sec./Treas.		X	
Lower Suwannee Basin	Don Quincey, Jr.	Vice Chair		X	
Santa Fe & Wacc. Basins	Vacant		-	-	-
Upper Suwannee Basin	Vacant		-	-	-
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 In-Person	Present Telephonically	Not Present
George T. Reeves	Davis, Schnitker, Reeves & Browning, P.A.	X		

Leadership Team

Position	Name	Present In-Person	Present Telephonically	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 Via Telephonically and/or GoTo Webinar:

Lyle Wilkerson	Jon Dinges
Doug Hearn	Stewart Lilker
Tom Bartol	Shanna Chatraw
Nick Porter	Christina Register
Beau Corbett	Christina Coger
Gregor St John	Carolyn Ciarlariello
Maddy Hart	Peter Kleinhenz
Geoffrey Sample	Jacqui Sulek
Craig Varn	Chris Wynn
Stephen Browning	The Florida Channel
Crystal Anderson	JD James
Rebecca Perry	Bob Moresi
Greg Lang	Glenn Horvath
Bob Moresi	Paul Still
Kelly Aue	Bryan McDonald
Michael Roth	Larame Ferry
Jennifer Sagan	Merrillee Malwitz-Jipson
Gabrielle Redfern	Cynthia Lippert
Richard Powell	Allen McDaniels
Jacki Hodges	Tom Kay
Barry Vance	Kevin Wright
Erica Hernandez	Melissa Hill
Morgan Westberry	Charles Shinn
Steven Gladin	David Christian
Lucinda Merritt	Terry Clark

Staff Via Telephonically and/or GoTo Webinar:

Kris Esklin	Tyler Jordan
Tilda Musgrove	Darlene Velez
Jon Wood	Sky Notestein
Tara Rodgers	Lindsey Garland
Katelyn Potter	Leroy Marshall
Pat Webster	Ben Glass
David Christian	

Agenda Item No. 3 - Announcement of any Amendments to the Agenda by the Chair: **Removed from**

Consent Agenda:

Agenda Item No. 15 – Approval of a Modification of Water Use Permit 2-041-216070-2, Class, for Agricultural Use, Gilchrist County

Agenda Item No. 18 - Approval of Governing Board Directive Number 20-0002, Agricultural Cost-Share Program

Agenda Item No. 4 – Public Comment.

- Paul Still – Requested Board reconsider the revocation of water use permit.
- Kathy Still – Requested Board reconsider the revocation of water use permit.
- Mike Roth, Our Santa Fe River – Concerns with Seven Springs WUP application and the letter from the Santa Fe Lake Dwellers regarding Seven Springs WUP.
- Merrillee Malwitz-Jipson – Concerns regarding the Springs Projects on the Board agenda and MFL's.

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

- Agenda Item No. 6 - Approval of Minutes - March 10, 2020 Board Meeting Minutes
- Agenda Item No. 11 - Approval of February 2020 Financial Report
- Agenda Item No. 12 - Approval of Resolution 2020-01, to Amend the Adopted Fiscal Year 2019-2020 Budget – FY 2019-2020 Budget Amendment Number One and Authorization to Enter into Agreements
- ~~Agenda Item No. 15 – Approval of a Modification of Water Use Permit 2-041-216070-2, Class, for Agricultural Use, Gilchrist County~~ **(REMOVED FROM CONSENT)**
- Agenda Item No. 16 - Approval to Submit Springs Funding Applications to the Florida Department of Environmental Protection
- ~~Agenda Item No. 18 – Approval of Governing Board Directive Number 20-0002, Agricultural Cost-Share Program~~ **(REMOVED FROM CONSENT)**
- Agenda Item No. 19 - Approval to Enter into Contract with Alliance Grazing Group to Provide Agricultural Cost-Share Funding
- Agenda Item No. 21 - Fiscal Year 2019-2020 Prescribed Fire Services Budget Increase

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

Agenda Item No. 6 – Approval of Minutes – March 10, 2020 Governing Board Meeting. Approved on Consent.

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

- A. Hydrologic Conditions Report. The Hydrologic Conditions Report was emailed to Board members.
- B. Cooperating Agencies and Organizations - None

GOVERNING BOARD LEGAL COUNSEL

Agenda Item No. 8 – Legal Activities Update. No updates.

BUSINESS AND COMMUNITY SERVICES

Administration

Agenda Item No. 9 – Land Acquisition and Disposition Activity Report. This report was provided as an informational item in the Board materials.

Agenda Item No. 10 – Facilities Update. Steve Minnis, Deputy Executive Director, updated the Board on the status of the facilities renovations.

Finance

Agenda Item No. 11 – Approval of February 2020 Financial Report. Approved on Consent.

Agenda Item No. 12 – Approval of Resolution 2020-01, to Amend the Adopted Fiscal Year 2019-2020 Budget – FY 2019-2020 Budget Amendment Number One and Authorization to Enter into Agreements. Approved on Consent.

Resource Management

Agenda Item No. 13 – Permitting Summary Report. This report was provided as an informational item in the Board materials.

Agenda Item No. 14 – Approval of Final Order 20-0004, Denial of Variance Request for Works of the District General Permit Number WOD-121-236011-1, JD James River House, Suwannee County. Leroy Marshall, Senior Professional Engineer, presented this item to the Board.

Tom Reeves, General Counsel, and JD James provided comments to the Board.

AMENDED MOTION BY QUINCEY TO **APPROVED** THE VARIANCE AND FINAL ORDER REQUEST FOR WORKS OF THE DISTRICT GENERAL PERMIT NUMBER WOD-121-236011-1, JD JAMES RIVER HOUSE, SUWANNEE COUNTY, SECONDED BY SCHWAB TO APPROVE THE AMENDED MOTION. MOTION CARRIED UNANIMOUSLY.

Agenda Item No. 15 – Approval of a Modification of Water Use Permit 2-041-216070-2, Class, for Agricultural Use, Gilchrist County. ~~Approved on Consent.~~ **Removed from Consent Agenda.** Warren Zwanka, Resource Management Division Director, presented this item to the Board.

Mrs. Sanchez publicly announced a conflict of interest and abstained from voting on this agenda item. The Conflict of Interest Form was completed and signed by Mrs. Sanchez. This form is hereby made part of these minutes and is filed in the permanent Governing Board meeting minutes files of the District.

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

Agriculture and Environmental Projects

Agenda Item No. 16 – Approval to Submit Springs Funding Applications to the Florida Department of Environmental Protection. Approved on Consent.

Agenda Item No. 17 – Authorization to Enter into a Cooperative Agreement with the U.S. Army Corps of Engineers. Pat Webster, Chief Professional Engineer, presented this item to the Board.

Beau Corbett, USCOE, Merrilee Malwitz-Jipson, and Paul Still provided comments to the Board.

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

Agenda Item No. 18 - Approval of Governing Board Directive Number 20-0002, Agricultural Cost-Share Program. ~~Approved on Consent.~~ **Removed from Consent Agenda.** Mr. Minnis presented this item to the Board.

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

Agenda Item No. 19 - Approval to Enter into Contract with Alliance Grazing Group to Provide Agricultural Cost-Share Funding. Approved on Consent.

WATER AND LAND RESOURCES

Land Management Program

Agenda Item No. 20 - District Land Management & Twin River State Forest (TRSF) Activity Summary. This summary was provided as an informational item in the Board materials.

Agenda Item No. 21 - Fiscal Year 2019-2020 Prescribed Fire Services Budget Increase. Approved on Consent.

Water Resources Program

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

Water Supply / MFL Programs

Agenda Item No. 23 – MFL Peer Review Summary. John Good, Chief Professional Engineer, provided the MFL Peer review summary update.

EXECUTIVE OFFICE

Agenda Item No. 24 - District's Weekly Activity Reports. These reports were provided as an informational item in the Board materials.

Agenda Item No. 25 – Temporary Delegation of Additional Authority. Hugh Thomas, Executive Director, presented this item to the Board.

MOTION MADE BY KEITH, SECONDED BY SCHWAB. AFTER BOARD DISCUSSION KEITH WITHREW THIS MOTION.

AMENDED MOTION BY KEITH, SECONDED BY QUINCEY TO APPROVE THE TEMPORARY DELEGATION OF ADDITIONAL AUTHORITY TO ADD LANGUAGE REQUIRING THE CHAIR AND/OR VICE CHAIR AUTHORITY TO MAKE THE DETERMINATION TO HOLD A REGULAR MEETING. MOTION CARRIED UNANIMOUSLY.

Agenda Item No. 26 – Legislative Update. Ben Glass, Legislative and Governmental Affairs Chief, provided a powerpoint presentation.

Agenda Item No. 27 - Announcements. Mr. Thomas updated the Board on District activities.

Agenda Item No. 28 - Adjournment. Meeting adjourned at 11:02 a.m.

Chair

ATTEST:

AUDIT COMMITTEE MEETING

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April 14, 2020
Following Board Meeting

District Headquarters
Live Oak, FL

1. Call to Order / Committee Roll Call. Meeting began at 11:02 a.m.

Committee Members	Present In-Person	Present Telephonically	Not Present
Don Quincey		X	
Virginia Johns	X		
Richard Schwab		X	

***Mrs. Johns chaired the meeting for Mr. Quincey.**

2. Public Comment. None

3. Discussion Items:

Pam Shaw, Chief Financial Officer introduced Richard Powell, Powell & Jones, CPA, to present the Audit Report to the Committee.

- Acceptance of Fiscal Year 2018-2019 Financial Audit Report. Mr. Powell presented this item to the Committee

MOTION MADE BY SCHWAB, SECONDED BY QUINCEY TO ACCEPT THIS REPORT.
MOTION CARRIED.

4. Announcements: None

5. Adjournment. Meeting adjourned at 11:18 a.m.

Chair

ATTEST:

LAND COMMITTEE MEETING

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April 14, 2020
Following Board Meeting

District Headquarters
Live Oak, FL

1. Call to Order / Committee Roll Call. Meeting began at 11:20 a.m.

Committee Members	Present In-Person	Present Telephonically	Not Present
Don Quincey		X	
Virginia Sanchez		X	
Gary Jones		X	

***Mrs. Johns chaired the meeting for Mr. Quincey.**

2. Public Comment. None

General Discussion / Updates

3. Riverview Road Acquisition – Gilchrist County. Steve Schroeder, Administration Chief, updated the Committee on the withdrawal of this project from consideration

Land Acquisition / Property Offers

None

Conservation Easement Modification Requests

None

Surplus Lands

4. Santa Fe Oasis – Gilchrist County. Mr. Schroeder presented this item to the Committee.

MOTION WAS MADE BY JONES, SECONDED BY QUINCEY TO ACCEPT RECOMMENDATION. MOTION CARRIED.

5. Suwannee River Electric Cooperative Easement Request – Lafayette Blue Springs – Lafayette County. Mr. Schroeder presented this item to the Committee.

MOTION WAS MADE BY QUINCEY, SECONDED BY JONES TO ACCEPT THE RECOMMENDATION. MOTION CARRIED.

6. Announcements: None
7. Adjournment: Meeting adjourned at 11:36 a.m.

Chair

ATTEST:

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board
FROM: George T. (Tom) Reeves, General Counsel
DATE: May 1, 2020
RE: Governing Board Directive 20-0003, Code of Ethics

RECOMMENDATION

Approval of the proposed Directive instituting a Code of Ethics for the District.

BACKGROUND

Staff has drafted a Governing Board Directive instituting a Code of Ethics applicable to the District's officers and employees. The Directive sets out the applicable provisions of the State Code of Ethics set out in part III, Chapter 112, Florida Statutes, as well as other provision of State law. The Directive then goes further in some respects such as prohibiting District officers and employees from soliciting and accepting any gifts from any lobbyists, vendors, etc., subject to certain restrictions and exceptions. State law only prohibits the acceptance of gifts greater than \$100 in value. The Directive also incorporated by reference all of the statutory exceptions set out in the State Code of Ethics.

The Directive is not a District rule and so, if approved, the ethical standards to be imposed by the Directive would not be regulatory in nature but rather a term and condition of employment with the District. Since the members of the District's Governing Board are not employed by the District, the Directive provides guidance and would be aspirational only for Governing Board Members.

It is not anticipated that there will be any financial cost to the District as a result of approving this Directive.

GR/rl
Attachment

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GOVERNING BOARD DIRECTIVE

Directive Number: **GBD20-0003**

Date Approved: _____

Subject: **Code of Ethics**

Approval: _____
 Governing Board Chair



Secretary/Treasurer

1.0 Reference to Prior Policy

There are no prior versions of this Directive.

2.0 Purpose and Intent

The purpose of this Directive is to inform the District's officers and employees of 1) actions prohibited by the Code of Ethics for Public Officers and Employees as set forth in part III of Chapter 112, Florida Statutes (F.S.) (the "State Code of Ethics"); 2) District policy concerning the receipt of honoraria; 3) District policy concerning the solicitation and receipt of gifts; 4) District policy concerning the receipt and retention of bonuses such as Frequent Flyer miles from District reimbursed expenses; 5) District policy concerning service on other government boards or commissions; 6) the appointment of the District Ethics Officer and the procedures by which officers and employees may inquire about any matter contained in this Directive; 7) the requirement that all staff receive periodic training concerning public officer and employee ethical obligations; 8) penalties for misuse of public office as set forth in Chapters 775 and 838, Florida Statutes; 9) federal ethical standards relating to contracts, grants, cooperative agreements and procurement; 10) federal and state prohibitions on certain political activities; and 11) other ethical obligations.

In administering this Directive, it is the intent of the District to comply with all applicable federal and state ethics laws as specified herein. The District recognizes that the application and interpretation of such laws is highly technical and subject to periodic change. Therefore, provisions of federal or state law, including applicable rules, interpretive regulations, administrative opinion rulings and case decisions shall prevail when determined to be in conflict with this Directive.

Additionally, an Ethics Policy for District employees shall be established in the District's Employees Procedures Manual which may be revised by the Executive Director, as necessary.

3.0 **General**

It is the policy of the State of Florida and of the District that no officer or employee of a state agency or political subdivision including the District shall have any interest, financial or otherwise, direct or indirect; engage in any business transaction or professional activity; or incur any obligation of any nature, which is in substantial conflict with the proper discharge of his or her public duties in the public interest.

The State Code of Ethics prohibits certain conduct and mandates certain disclosures as outlined below and should be viewed as the fallback standard of conduct for all officers and employees. However, the District may impose certain additional ethical requirements upon its officers and employees as a condition of employment.

This Directive is intended to provide District officers and employees with an overview of the ethical prohibitions in the State Code of Ethics and other District requirements and is not intended to be a complete list of all prohibited acts or conduct. It is the responsibility of all District officers and employees to read and be familiar with the State Code of Ethics, and this Directive and applicable District procedures and/or policies, and to abide by their terms. District officers and employees may access the State Code of Ethics on the official internet site of the Florida Legislature at www.leg.state.fl.us/statutes/.

4.0 **Ethical Prohibitions**

The State Code of Ethics and this Directive prohibit the following:

a. **Solicitation or Acceptance of Gifts:**

A "gift" is defined as that which is given or paid to a District officer or employee, or to another person on his or her behalf, for which equal or greater consideration is not given. Gifts can include, but are not limited to, real or personal property or the use of such property; preferential treatment or rates on debts, loans, goods or services; forgiveness of indebtedness; transportation, food or beverages; membership dues; entrance or admission fees or tickets; plants, flowers or floral arrangements; services; or any other thing having value to the recipient. Whether something is a gift and the value of the gift shall be determined as provided in Section 112.3148(7), F.S.

Section 112.3148, F.S., of the State Code of Ethics prohibits "reporting individuals" (e.g., those officers and employees required to file financial disclosure pursuant to sections 112.3144 and 112.3145, F.S.) from soliciting any gift from lobbyists, vendors, etc. and prohibits reporting individuals from accepting any gift from lobbyist, vendors, etc. (with certain exceptions) which are valued in excess of \$100.

In addition to the restrictions on the solicitation and acceptance of gifts set out in the State Code of Ethics, no District officer or employee shall knowingly solicit or accept any gift from any of the below listed entities: (a) A registered District lobbyist; (b) The principal of a registered District lobbyist; (c) A vendor doing business with the District; (d) A political committee as defined in Section 106.011, F.S.; (e) An entity regulated by the District; and (f) An entity that is currently a party or has been a party in a District proceeding during the preceding 12 months.

The term entity shall include natural persons, corporations, partnerships, joint ventures, and all other types of legal entities. The term entity shall include the entity's officers or employees, any business entity that either directly or indirectly owns, controls, is an affiliate of or is a subsidiary of the listed entities and any separate entity acting on behalf of an entity.

The prohibitions against soliciting and accepting gifts set out in this Directive shall not apply: (a) When it is obvious from the circumstances that it is a relationship with a relative, as defined in Section 112.312(21), F.S., or a personal relationship that pre-existed the regulatory relationship and which involves reciprocity, rather than the regulatory relationship, that is the motivating factor for offering a thing of value; (b) To incidental items with a value of \$5.00 or less; (c) To items that are offered to the public at large or to public or private groups, such as professional, community, religious, social, or sports organizations, of which the employee is a member and where the group is not limited to employees of the District; (d) To retirement or other post-employment benefits received as a result of prior employment with an above listed entity, which benefits the officer or employee would receive regardless of employment by the District; (e) To the acceptance of assistance in circumstances endangering the employee's or another person's life or property; or (f) To the acceptance of transportation in a regulated entity's vehicle by an employee on a field visit to a site that is remote or difficult to access in a District vehicle.

Questions about the application of this Directive on the solicitation or acceptance of gifts, or any other matter, should be directed to the Chief Ethics Officer.

Furthermore, the Executive Office of the Governor Ethics Manual establishes additional guidelines for District officers and employees. It is the responsibility of the District officers and employees to become familiar with the State Code of Ethics, Executive Office of the Governor Ethics Manual, this Directive, and District Ethics procedures and/or policies.

b. Doing Business with the District, Section 112.313(3), F.S.:

No officer or employee acting in his or her official capacity shall purchase or rent any goods, services or real property on behalf of the District from any business entity or organization of which the officer or employee, or his or her spouse or child is an officer, partner, director, or proprietor, or in which the officer or employee or his or her spouse or child has a material interest. No District officer or employee acting in his or her private capacity shall sell or rent any goods, services or real estate to the District.

No officer or employee acting in his or her private capacity shall participate in the District's cost-share programs. The District shall seek determinations from the Commission on Ethics regarding identified potential conflicts of interest relating to program cost-share participation. Identified potential conflicts of interest are determined by either the Governing Board General Counsel or the Chief Ethics Officer.

c. Unauthorized Compensation, Section 112.313(4), F.S.:

No District officer or employee, or his or her spouse or minor child, shall accept any compensation, payment or thing of value when the District officer or employee knows or should know that it was given in return for official action.

d. Misuse of Public Position, Section 112.313(6), F.S.:

No District officer or employee shall corruptly use his or her official position or any District property or resource, or perform any official action, to secure a special privilege, benefit or exemption for him- or herself or for another.

- e. **Conflicting Employment or Contractual Relationship, Section 112.313(7), F.S.:**
No District officer or employee shall hold any employment or contractual relationship with any business entity or any agency which is subject to the regulation of, or is doing business with, the District. No District officer or employee shall hold any employment or contractual relationship with any entity that would create a continuing or frequently recurring conflict of interest between his or her public duties and private interests, or which would impede the performance of his or her public duties. Please be advised that that in CEO 15-1, 98-3, 90-76 and 77-65 the Florida Commission on Ethics held that receiving a grant, such as the funding offered under the District's Agriculture Cost Share Program, constitutes "doing business with" an agency.
- f. **Disclosure or Use of Certain Information, Section 112.313(8), F.S.:**
A current or former District officer or employee may not disclose or use information not available to the general public and gained by reason of his or her official position for his or her personal gain or benefit or for the personal gain or benefit of any other person.
- g. **Employees Holding Office, Section 112.313(10), F.S.:**
District employees may not serve as members of the District Governing Board while employed by the District. In addition, in order to avoid the appearance of impropriety, the District requires that employees wishing to serve on boards or commissions of other governmental entities seek prior approval from the District's Chief Ethics Officer.
- h. **Restrictions on Employment of Relatives, Section 112.3135, F.S.:**
A "relative" is defined as an individual who is related to a District officer or employee as a father, mother, son, daughter, brother, sister, uncle, aunt, first cousin, nephew, niece, husband, wife, father-in-law, mother-in-law, sister-in-law, brother-in-law, stepfather, stepmother, stepson, stepdaughter, step brother, stepsister, half-brother, half-sister, grand parent, great grandparent, grandchild, great grandchild, step grandparent, step grandchild, step great grandparent, step great grandchild, person who is engaged to be married to the District officer or employee or who otherwise holds him- or herself out as or is generally known as the person whom the District officer or employee intends to marry or with whom the District officer or employee intends to form a household or has formed a household, or any other natural person having the same legal residence as the public officer or employee.

No District officer or employee with the authority to employ, promote, or advance individuals in or for employment, may employ, promote, or advance, or advocate for appointment, employment, promotion, or advancement to a District position any person who is a relative of the District officer or employee.

In addition, whenever a particular working relationship is created or develops that might be detrimental to the best interests of the District, the District will consider the nature of the employment, and the nature of the relationship, and will make a decision regarding job placement. In some cases, this may result in a decision not to hire an applicant or may require one or more of the employees involved to transfer to another office or division or to separate from the District.

Working relationships which might be detrimental to the best interests of the District include the employment of any two employees in a direct supervisory relationship, or in the same office on the same shift, where there is between the employees involved (whether they are married or not, or otherwise related or not) a sufficiently close emotional, physical, or romantic relationship so as to create a concern about the possibility that such relationship might interfere with the operations of the District.

i. Voting Conflicts, Section 112.3143, F.S.:

No District officer may vote in any matter which would inure to his or her special private gain or loss, the special private gain or loss of a principal or parent corporation or employer, or the special private gain or loss of a relative or business associate. A District officer must abstain from voting on such a matter, and must disclose the nature of his or her conflict before his or her Board.

j. Public Disclosure of Financial Interests, Sections 112.3144, 112.3145, and 112.3148, F.S.:

Members of the District Governing Board, the Executive Director, and District employees with the final authority to commit District funds in an amount greater than \$15,000 by purchase order or contract are subject to financial disclosure requirements and must annually disclose certain financial interests to the Florida Commission on Ethics. In addition, these "reporting individuals" must quarterly disclose the receipt of any gifts from non-relatives in excess of \$100 in value.

Questions regarding the application of the financial disclosure laws should be addressed to the Chief Ethics Officer. Questions on how to file the necessary financial disclosure documents may be addressed to the Chief Ethics Officer or to the General Counsel. Information may also be obtained from the Florida Commission on Ethics web site at www.ethics.state.fl.us.

k. Solicitation of Honoraria, Section 112.3149, Florida Statutes:

The term "honoraria" or "honorarium" as regulated by this Directive means a payment of money or anything of value, directly or indirectly, to a District officer or employee, or to another person on his or her behalf, as consideration for a speech, address, oration, or other oral presentation or a writing, other than a book which is intended to be published, which is related to his or her official duties. The terms do not include payment of salary or other expenses for services related to outside employment. The terms also do not include payment or provision of actual and reasonable transportation, lodging, and food and beverage expenses related to the honorarium event, including any event meeting registration fee, for a District officer or employee and his/her spouse.

No District "reporting individual", as defined above, shall solicit an honorarium which is related to the reporting individual's office or duties. No reporting individual shall accept an honorarium from a political committee or lobbyist.

No District officer or employee shall accept an honorarium with a value over \$25, and no District officer or employee shall accept an honorarium in the form of payment of money. If the speech or oration for which any honoraria was given was made while the employee was on official work status, any honoraria accepted must be turned over to the District. If the speech or oration for which any honoraria was given was made on the employee's own time, the employee may accept such honoraria in accordance with this Directive.

Exception: This does not apply if the event is a professional development activity, directly related to a position at the District and the honorarium is in the form of a free or reduced registration fee. *Employees who will be doing presentations for honoraria must notify and obtain approval from their supervisor prior to accepting the invitation.*

l. Felonies Involving Breach of Public Trust, Section 112.3173, F.S.:

Officers or employees convicted of any offense against the public trust as outlined in section 112.3173, F.S., may be required to forfeit any or all rights and benefits under the Florida Retirement System.

5.0. **Training:**

The General Counsel shall provide annual training on the State Code of Ethics, and this Directive to the Governing Board.

6.0. **Misuse of Public Office**

a. **General:**

Bribery and the receipt of unlawful compensation or reward for official behavior by District employees or officers are felonies of the third degree and a violation of this Directive. This Directive is intended to provide District employees and officers with an overview of the conduct prohibited by Chapter 838, F.S., and is not intended to be a complete list of all prohibited acts or conduct. There are or may be other prohibited acts or conduct. It is the responsibility of all District employees and officers to read and be familiar with Chapter 838, F.S.

b. **Criminal Prohibitions:**

Bribery, Section 838.015, F.S.: It is a felony for any District officer or employee to corruptly request or accept anything of value for the purpose of influencing official conduct.

c. **Unlawful compensation or reward for official behavior, Section 838.016, F.S.:**

It is a felony for any District officer or employee to request or accept anything of value in return for the exercise of influence upon another public official.

7.0 **Federal Ethical Guidelines:**

a. **General:**

The District is a recipient of funds pursuant to federal grants, cooperative funding agreements and cost-reimbursement agreements. Accordingly, certain officers and/or employees of the District are required by federal law to adhere to certain ethical standards, and to the Federal Hatch Act, as explained below.

b. **Prohibited Acts:**

1. No employee, officer, agent or other representative of the District shall participate in the selection, negotiation, award, or administration of a contract involving federal funding, if a conflict of interest, real or apparent, would be involved.

2. The following actions are prohibited as conflicts:

a. Having any financial interest in the firm selected for award by:

(1) the employee, officer, agent or other representative; or

(2) any member of his or her immediate family; or

(3) his or her partner; or

(4) an organization which employs or is about to employ any of the above.

b. District employees, officers, agents or other representatives, their partners and family members, shall neither solicit nor accept gifts, gratuities, favors, or anything of monetary value from contractors, potential contractors, or parties to sub-agreements.

3. Any employee whose salary is paid in whole or in part by federal funds, or who, as a normal and foreseeable incident of his or her principal position or job, performs duties in connection with an activity financed in whole or in part by federal funds, may be subject to the federal Hatch Act, 5 U.S.C.A. s. 7321, et seq. Such employee is prohibited from engaging in certain political activities, including, but not limited to running for nomination or as a candidate for election to a partisan political office; using his or her official title while participating in political activity; using his or her authority to coerce any person to participate in political activity; participating in political activity, or displaying pictures, signs, stickers, badges or buttons associated with political parties while on duty or while on District premises; and soliciting, accepting or receiving political contributions while on duty or on District premises. There are certain other prohibited acts under the Hatch Act.

Questions concerning the application of the Hatch Act may be referred to the Chief Ethics Officer or the General Counsel.

In addition, pursuant to Florida's "Little Hatch Act," Section 104.31 (2), F.S., all District employees are prohibited from participating in any political campaign for an elective office while on duty.

8.0 **Chief Ethics Officer:**

a. **General:**

The Executive Director is authorized to designate a Chief Ethics Officer under this Directive. All opinions provided by the Chief Ethics Officer will represent the District's position on any particular issue. Should any District employee desire another opinion, or additional information, he or she may consult with an attorney of his or her choosing at his or her expense, or may contact the Florida Commission on Ethics, Post Office Drawer 157, 2822 Remington Green Circle, Suite 1, Tallahassee, FL 32317-5709, Telephone (850) 488-7864, Facsimile (850) 488-3077, or at www.ethics.state.fl.us, for an advisory opinion regarding the State Code of Ethics.

b. **Procedure for Obtaining an Opinion from the Chief Ethics Officer:**

All requests for opinion must be in writing and must set forth the specific and complete facts upon which the opinion is to be based, which at a minimum shall include:

- the location of the proposed activity;
- the duration of the proposed activity;
- the relationship to the staff member's job at the District, if any;
- any potential interaction with District staff, staff of another agency or persons directly regulated by the District; and
- the form and amount of compensation expected.

Requests for opinion should be made either through the employee's supervisor, manager or director, or the employee's supervisor, manager or director should be made aware of the request.

Employees should be aware that, should the facts of any particular situation change or differ from the facts as represented to the Chief Ethics Officer, they should not proceed with any activity unless they have obtained an accurate or revised opinion.

Employees should also be aware that they should not rely on:

- any particular ethics opinion in relation to situations which are similar but not identical;
- an ethics opinion that has been rendered to address a previous situation as guidance in any situation that may occur at a later date; or
- an opinion rendered for another employee in any other situation.

Rather, it is advisable that employees obtain their own or a separate opinion from the Chief Ethics Officer based upon the specific facts of each individual situation.

9.0 **Bonuses or Rewards Earned by District Officers and Employees through District Reimbursed Expenses:**

Bonuses or rewards (frequent flyer miles, cash back rewards, hotel points, etc.) earned by a District officer or employee through District reimbursed travel and other expenses may be retained and used by such officer or employee. (However, District officer and employees are required to pay for travel with District purchase whenever possible.)

10.0 **Exceptions:**

It is the intent of the District that all exceptions set out in the State Code of Ethics, and other ethics laws referenced herein shall be incorporated herein by reference and equally applicable to this Directive.

11.0 **Enforcement:**

Violations of the State Code of Ethics may be prosecuted as provided therein.

Violations of the laws regarding misuse of public office may subject the violator to criminal penalties as defined in sections 838.015, 838.016, 775.082, 775.083 and 775.084, F.S.

Violations of federal ethical guidelines may be subject the violator to removal from their position, employment or office, and may also subject the District to sanctions pursuant to federal regulation.

This Directive is not adopted by rule and is therefore not regulatory in nature. However, concerning the District's officers (other than members of its Governing Board) and employees, this Directive shall be mandatory and shall be deemed to provide additional terms and conditions of employment with the District, violation of which may subject the violator to disciplinary action, up to and including discharge from District employment.

Concerning the members of the District's Governing Board, this Directive shall provide guidance but be aspirational only.

12.0 **Intent to Comply with Law:**

In administering this Directive, it is the intent of the District to comply with all applicable federal and state ethics laws as specified herein. The District recognizes that the application and interpretation of such laws is highly technical and subject to periodic change. Therefore, provisions of federal or state law, including applicable rules, interpretive regulations, administrative opinion rulings and case decisions shall prevail when determined to be in conflict with this Directive.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Stephen Schroeder, Chief, Office of Administration

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

DATE: May 1, 2020

RE: Land Acquisition and Disposition Activity Report

Attached for your information is the Land Acquisition and Disposition Activity Report.

SCS/tm
Attachments

**LAND ACQUISITION AND DISPOSITION ACTIVITY REPORT
MAY 2020**

Property Offers						
Tract	Acres	County	Submittal Date	Asking Price	Acquisition Type	Comments
Gilchrist Lyme	17,854	Gilchrist	3.12.2019	Exchange acreage dependent on configuration/ Sandlin Bay 2,023 acre (USFS)	Easement	Tabled by Lands Committee 6.11.2019. Offeror has contract for sale of property. On hold.
Quail Heights	40.63	Columbia	7.8.2019	\$2,000,000	Fee	Staff review on 8.8.2019 recommends purchase in partnership with FDOT. Approved by Lands Committee 2.11.2020. Approved by Governing Board 3.10.2020.
Columbia County Grasslands (ACT) a/k/a Wilson Trust	512	Columbia	8.7.2019	TBD	Conservation Easement	Staff recommendation to proceed with detailed analysis and negotiations approved by Lands Committee 12.12.2019. Approved by Governing Board 1.14.2020. Approved by Lands Committee as a Springs grant acquisition funding project. Approved by Governing Board 3.10.2020.
Santa Fe Springs (ACT) a/k/a Zow, Graham Springs	282	Columbia	8.7.2019	\$139,041	Fee	Staff recommendation to proceed with detailed analysis and negotiations approved by Lands Committee 12.12.2019. Approved by Governing Board 1.14.2020. Due diligence documentation submitted by ACT and being reviewed.
Riverview Road	1.1	Gilchrist	12.19.2019	\$11,000	Fee	Approved by the Lands Committee on 2.11.2020 with a cap on assessment costs of \$1,000. Governing Board accepted Lands Committee recommendation on 3.10.2020. Offer withdrawn on 3.12.2020.

Easement Requests				
Name	Type	County	Acres	Comments
Carter Estate Conservation Easement	Amendment to existing CE	Columbia	575	Pending receipt of survey and appraisal for the proposed road. Survey received. Approved by Lands Committee 2.11.2020. Approved by Governing Board 3.10.2020.

Approved for Detailed Assessment				
Owner	Project Name	Acres	County	Comments
McB-Pinehatchee	Steinhatchee North/ RO Ranch West-Equestrian	2950/1,277	Lafayette	Approved by Governing Board 11.12.2020. Negotiations in progress. Appraisals pending.
Drufner	Withlacoochee Hills	10	Hamilton	Approved by Governing Board 11.12.2020. Offer submitted to Seller. Counteroffer tentatively accepted subject to final Board approval and satisfactory Environment Survey Assessment.
Hickman	Alapaha Point	39.8	Hamilton	Staff recommendation to proceed with detailed analysis and negotiations approved by Lands Committee 12.12.2019. Approved by Governing Board 1.14.2020. Appraisal and Environment Survey Assessment pending.
Madison Avenue LLC	Madison Ave Conservation Easement	2,015	Levy	On 12.12.2019 Lands Committee recommended consideration by Governing Board. Governing Board directed staff to commence detailed assessment to determine scope of Conservation Easement (CE) and potential costs 1.14.2020. CE negotiations underway.
Michael and Freda Shaw	Shaw Conservation Easement Exchange	1,099	Lafayette	Negotiations ongoing.

Proposed for Surplus							
Tract	Acres	County	Acquired Date	Funding	Appraisal Date	Price	Comments
Mud Swamp (Stuebe)	25	Suwannee	12.13.2004	Florida Forever	TBD	To be determined by appraisal.	Offer to purchase 25 acres of upland land for timber operations. Staff recommends to decline the offer as not being of benefit to the District. Selling would limit access to remaining portion of the property. Staff recommendation relayed to offeror. Awaiting withdrawal or revised proposal.
Santa Fe Oasis (Weaver)	1	Gilchrist	4.28.1998	Save Our Rivers	TBD	TBD by appraisal update.	Approved by Lands Committee 4.14.2020. Scheduled for Governing Board 5.12.2020.

Authorized for Surplus							
Tract	Acres	County	Acquired Date	Funding	Appraisal Date	Price	Comments
Turtle Spring Surplus Tract	32	Lafayette	5.13.2015	Florida Forever	5.24.2015	TBD by appraisal update.	Suspended until further review.
Bay Creek	55	Columbia	2.1.1988	Save Our Rivers	N/A	TBD by appraisal update.	Suspended until further review. Staff recommends removing from surplus process 8.8.2019. Awaiting further review by staff.
Three Rivers Estates	1	Columbia	12.30.1997	Save Our Rivers	N/A	TBD by appraisal update.	Staff recommended for surplus. Approved by Lands Committee 7.9. 2019. Approved by Governing Board 8.8.2019. To be offered to adjacent property owners. Adjacent Property owners notified, responses/bids with appraisals due 4.15.2020. Two offers received, highest offer scheduled for Lands Committee 6.9.2020.
Branford Bend	50	Suwannee	6.30.2004	Florida Forever	N/A	TBD by appraisal update.	Suspended until further review. Staff review scheduled for 8.8.2019. Staff recommends continuing surplus process to explore potential land exchanges adjacent to tract. Appraisal update required.
Country Club Road	80	Columbia	7.1.2015	Enforcement Action	TBD	TBD by appraisal update.	Title Commitment and survey completed. Governing Board reaffirmed surplus 7.9.2019.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board
FROM: Stephen Schroeder, Chief, Office of Administration
THRU: Steve Minnis, Deputy Executive Director, Business and Community Service
DATE: May 1, 2020
RE: Surplus of Parcel Santa Fe Oasis, Gilchrist County

RECOMMENDATION

Approval of Lands Committee recommendation to declare as surplus a 0.76 acre +/- parcel of property located within the Santa Fe Oasis in Gilchrist County.

BACKGROUND

The District received an inquiry from the public seeking to purchase a 0.76 acre +/- parcel of property located within the Santa Fe Oasis in Gilchrist County. After staff review, it was determined the parcel no longer serves the needs of the District. The parcel was purchased in 1999 using Save our Rivers funding for \$4,000.00. The parcel no longer serves a conservation purpose for the District in that it is no longer needed to be owned in order 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. Further, the parcel is small and isolated from other District properties presenting management issues for District staff. At its regular meeting on April 14, 2020, the Lands Committee unanimously approved the staff recommendation.

The District intends to offer the parcel for sale to adjacent property owners first in accordance with Florida Statutes, District Rules and Policies, and in the best interest of the District. Any sale will be subject to restrictions which will prohibit permanent structures, septic, or wells on the property.

Parcel information and triage maps are attached.

SCS/tm
Attachment
File #00-034

Parcel Summary

Parcel ID 36-06-15-0086-000F-0080
 Location Address NE 120 LP
 BRANFORD 32008
 Brief Tax Description*LOT 8 BLK F SANTA FE OASIS UNREC SUBD CONT .76 AC 148/420 269/309 269/312
 *The Description above is not to be used on legal documents.
 Property Use Code WATER MANA (008000)
 Sec/Twp/Rng 36-6-15
 Tax District COUNTY (District 4)
 Millage Rate 18.258
 Acreage 0.760
 Homestead N

[View Map](#)

Owner Information

Primary Owner
[Suwannee River Water](#)
 Management District
 Dept Of Land Acquisition
 9225 County Road 49
 Live Oak, FL 320607056

Land Information

Columns

Code	Land Use	Number of Units	Unit Type	Frontage	Depth
086000	SANTA FE OASIS	1.00	LT	0	0
000101	AC/NO VAL	0.76	AC	0	0

Sales

Columns

Multi Parcel	Sale Date	Sale Price	Instrument	Book	Page	Instrument Number	Qualification	Vacant/Improved	Grantor	Grantee
N	04/28/1998	\$4,000	WD	269	312		Unqualified (U)	Vacant	GORDON L SHEPHERD	SUWANNEE RIVER WATER MANAGEMENT DISTRICT
N	04/28/1998	\$100	FS	269	309		Unqualified (U)	Vacant	GORDON L SHEPHERD	SUW RIVER WATER

Multi Parcel	Sale Date	Sale Price	Instrument	Book	Page	Instrument Number	Qualification	Vacant/Improved	Grantor	Grantee
N	09/01/1988	\$4,000	WD	148	420		Qualified (Q)	Vacant	JLM CONSTRUCTION INC	MANAGEMENT DISTRICT GORDON L SHEPHERD

Area Sales Report

Recent Sales in Area

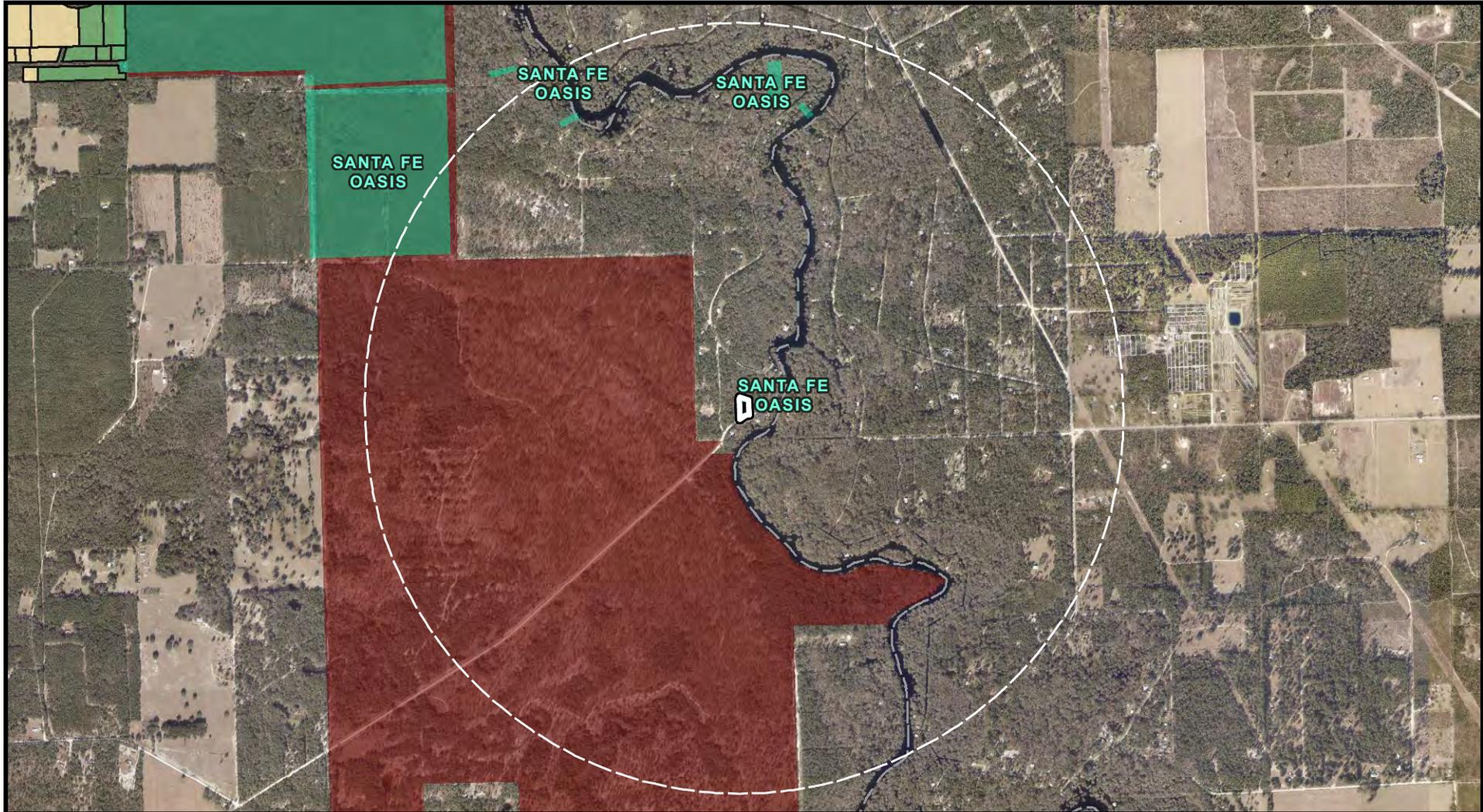
Valuation

Columns

	2018 Certified	2017 Certified	2016 Certified	2015 Certified	2014 Certified
Building Value	\$0	\$0	\$0	\$0	\$0
Extra Features Value	\$0	\$0	\$0	\$0	\$0
Land Value	\$5,100	\$5,100	\$5,100	\$6,000	\$6,000
Land Agricultural Value	\$0	\$0	\$0	\$0	\$0
Agricultural (Market) Value	\$0	\$0	\$0	\$0	\$0
Just (Market) Value	\$5,100	\$5,100	\$5,100	\$6,000	\$6,000
Assessed Value	\$5,100	\$5,100	\$5,100	\$6,000	\$6,000
Exempt Value	\$5,100	\$5,100	\$5,100	\$6,000	\$6,000
Taxable Value	\$0	\$0	\$0	\$0	\$0
Maximum Save Our Homes Portability	\$0	\$0	\$0	\$0	\$0

"Just (Market) Value" description - This is the value established by the Property Appraiser for ad valorem purposes. This value does not represent anticipated selling price.

No data available for the following modules: Residential Buildings, Commercial Buildings, Extra Features, Photos, Sketches.

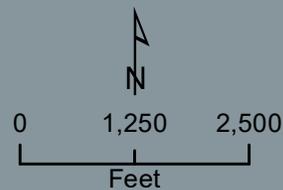


-  Property Boundary
-  SRWMD Ownership
-  Other Public Ownership
-  1 Mile Buffer

Adjacent Parcels Ranking

-  Primary
-  Secondary

**Santa Fe Oasis
Gilchrist County**



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001. Map Created 3/18/2020



Santa Fe Oasis Property Offer Surface Water Protection



Property Boundary



Surface Waters (Riverine)

SRWMD Major Rivers



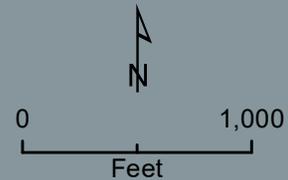
Priority 1



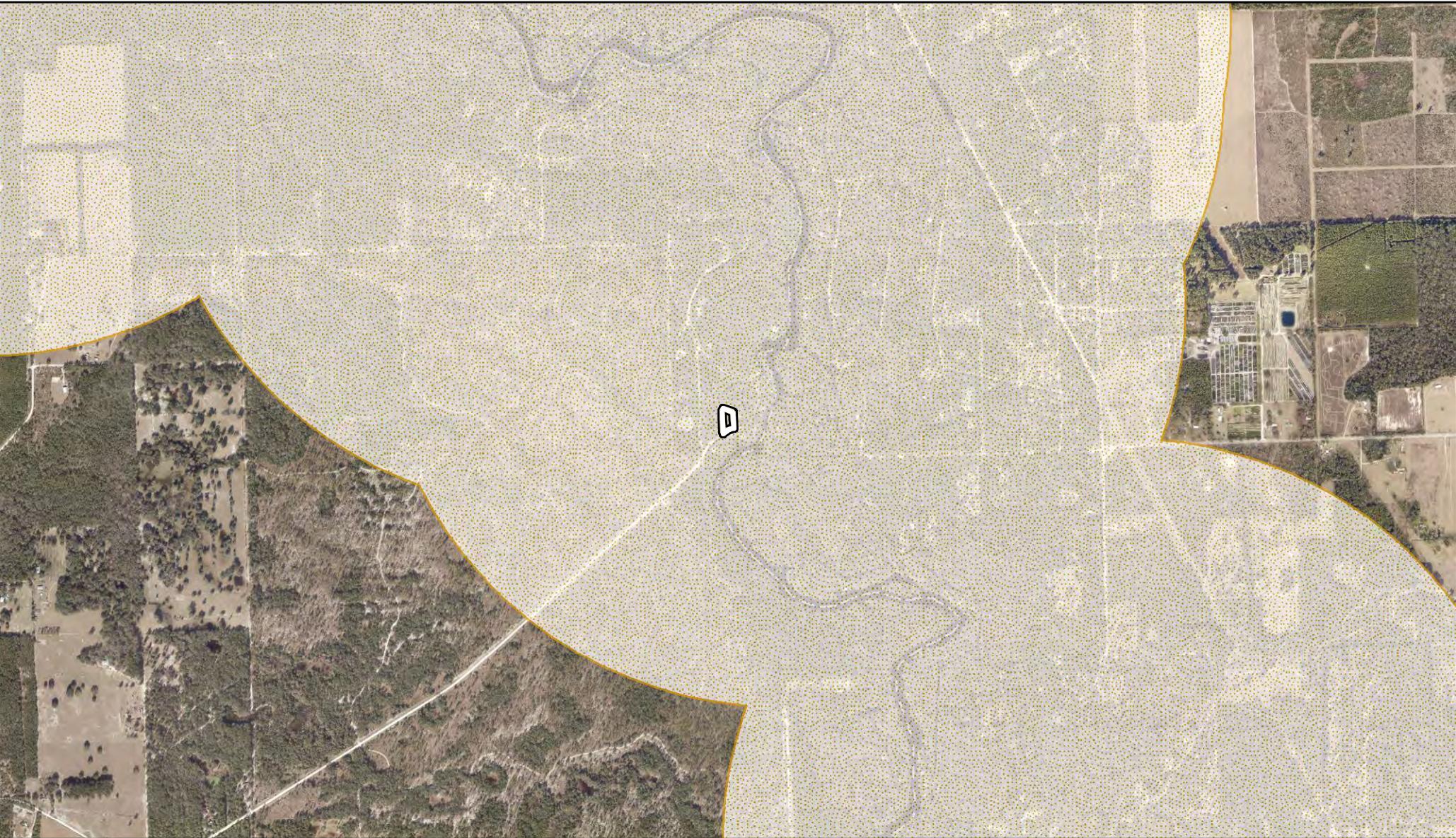
Priority 2



Other

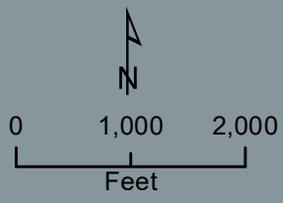


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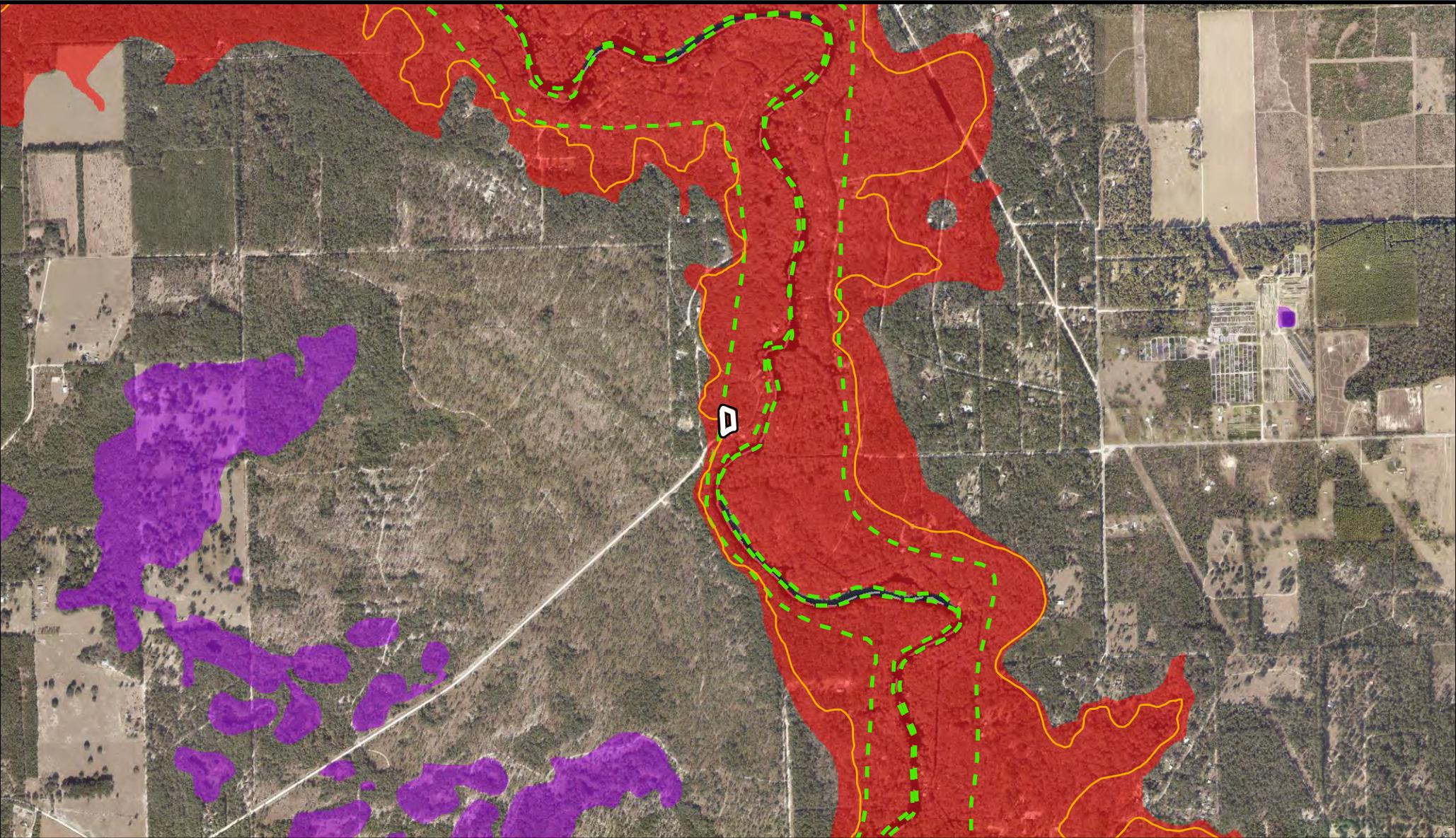


Santa Fe Oasis Property Offer Springs Protection

-  Property Boundary
-  Springs Protection

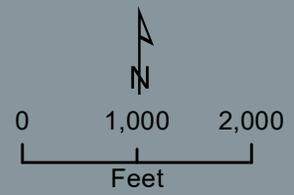


Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001. Map Created 3/18/2020



Santa Fe Oasis Property Offer Floodplain Protection

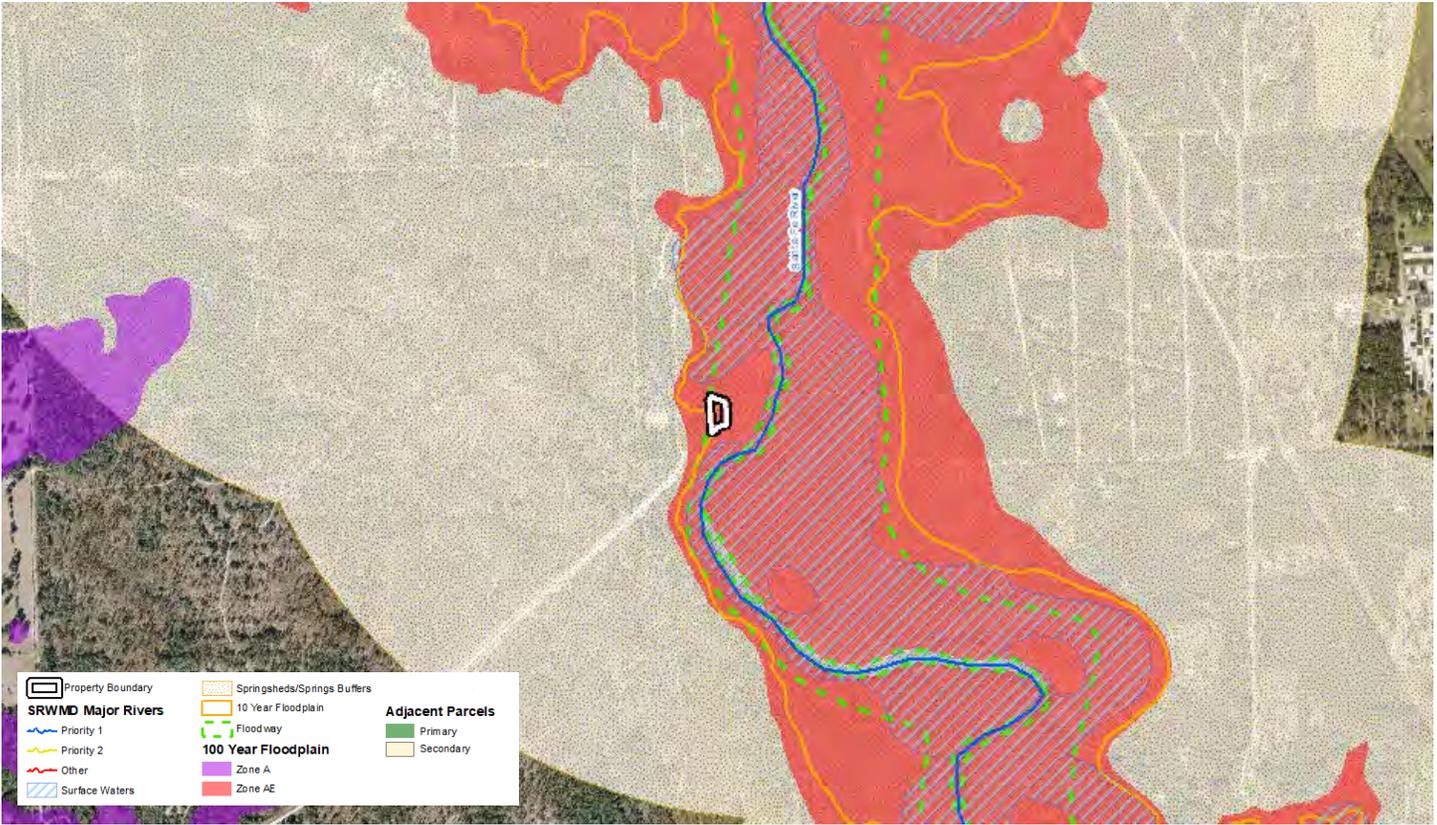
-  Property Boundary
-  10 Year Floodplain
-  Floodway
- 100 Year Floodplain**
-  Zone A
-  Zone AE



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001. Map Created 3/18/2020



SUWANNEE TRIAGE ANALYSIS RESULTS



Property Name: Santa Fe Oasis

Date: 04/09/2020

Acreage: ± 0.76

County: Gilchrist

Transaction Type: Surplus

Surface Water Protection

Major River: (Y) [Santa Fe – Priority 1]

Riverine Surface Waters: (N)

Springs Protection

Springshed: (Y) [Springs Buffer] [±0.76 ac]

Adjacency: (N)

Flood Protection

Floodway: (Y) [±0.76 ac]

10 Year Floodplain: (Y) [± 0.65 ac]

100 Year Floodplain: (Y) [± 0.76 ac]

Miscellaneous

PFA: (N)

WSPA: (Y) [Eastern]

BMAP: (Y) [Santa Fe]

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board
FROM: Stephen Schroeder, Chief, Office of Administration
THRU: Steve Minnis, Deputy Executive Director, Business and Community Service
DATE: May 1, 2020
RE: Suwannee Valley Electric Cooperative Easement

RECOMMENDATION

Approval of Land's Committee recommendation to grant a utility easement over a portion of Lafayette Blue Springs parcel pending receipt of a survey and waiver of payment for the value of the easement property.

BACKGROUND

The District received a request from Mr. Joe Barclay, Suwannee Valley Electric Cooperative (SVEC), to obtain an easement over of a portion of the Lafayette Blue Springs parcel in Lafayette County. Mr. Barclay states that the intent of the easement is to provide power to an SVEC customer located nearby. Mr. Barclay has indicated there are no alternative routes available. The intent is to connect to an existing pole on the parcel and run an overhead line approximately 37 feet across our parcel. In reviewing the parcel, staff has determined that the easement will have minimal impact on the use of the parcel and given the limited dimensions there is little to no value in the trees to be removed. At its meeting on April 14, 2020 the Lands Committee approved the easement request provided that a survey is provided. Additionally, the Lands Committee deferred the staff recommendation regarding waiver of the payment of the value of the land to the Governing Board to be determined based on the survey. A survey was provided by the homeowner to whom power will be supplied and is attached.

SVEC has agreed to pay all other costs associated with granting the easement.

SCS/tm
File #2020-006
Attachments

(NOT A SURVEY)
**MAP SHOWING SKETCH OF DESCRIPTION
 OF THE CENTERLINE OF A
 SUWANNEE VALLEY ELECTRIC COOPERATIVE
 ELECTRIC LINE EASEMENT**

DESCRIPTION:

THE CENTERLINE OF A SUWANNEE VALLEY ELECTRIC COOPERATIVE ELECTRIC LINE EASEMENT SITUATED IN PART OF THE NORTHEAST 1/4 OF THE NORTHWEST 1/4 OF SECTION 8, TOWNSHIP 4 SOUTH, RANGE 11 EAST, LAFAYETTE COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: FOR POINT OF REFERENCE COMMENCE AT THE NORTHWEST CORNER OF SIAD NORTHEAST 1/4 OF THE NORTHWEST 1/4, THENCE RUN NORTH 89°42'33" EAST ALONG THE NORTH LINE OF SAID SECTION 8, A DISTANCE OF 40.08 FEET TO A POINT ON THE EAST RIGHT-OF-WAY LINE OF COUNTY ROAD NO. 292; THENCE RUN SOUTH 00°13'53" EAST ALONG SAID EAST RIGHT-OF-WAY LINE, A DISTANCE OF 37.08 FEET TO THE POINT OF BEGINNING OF HEREIN DESCRIBED CENTERLINE; THENCE RUN SOUTH 78°48'58" EAST, A DISTANCE OF 73.59 FEET TO AN EXISTING POWER POLE AND THE TERMINUS OF SAID CENTERLINE.

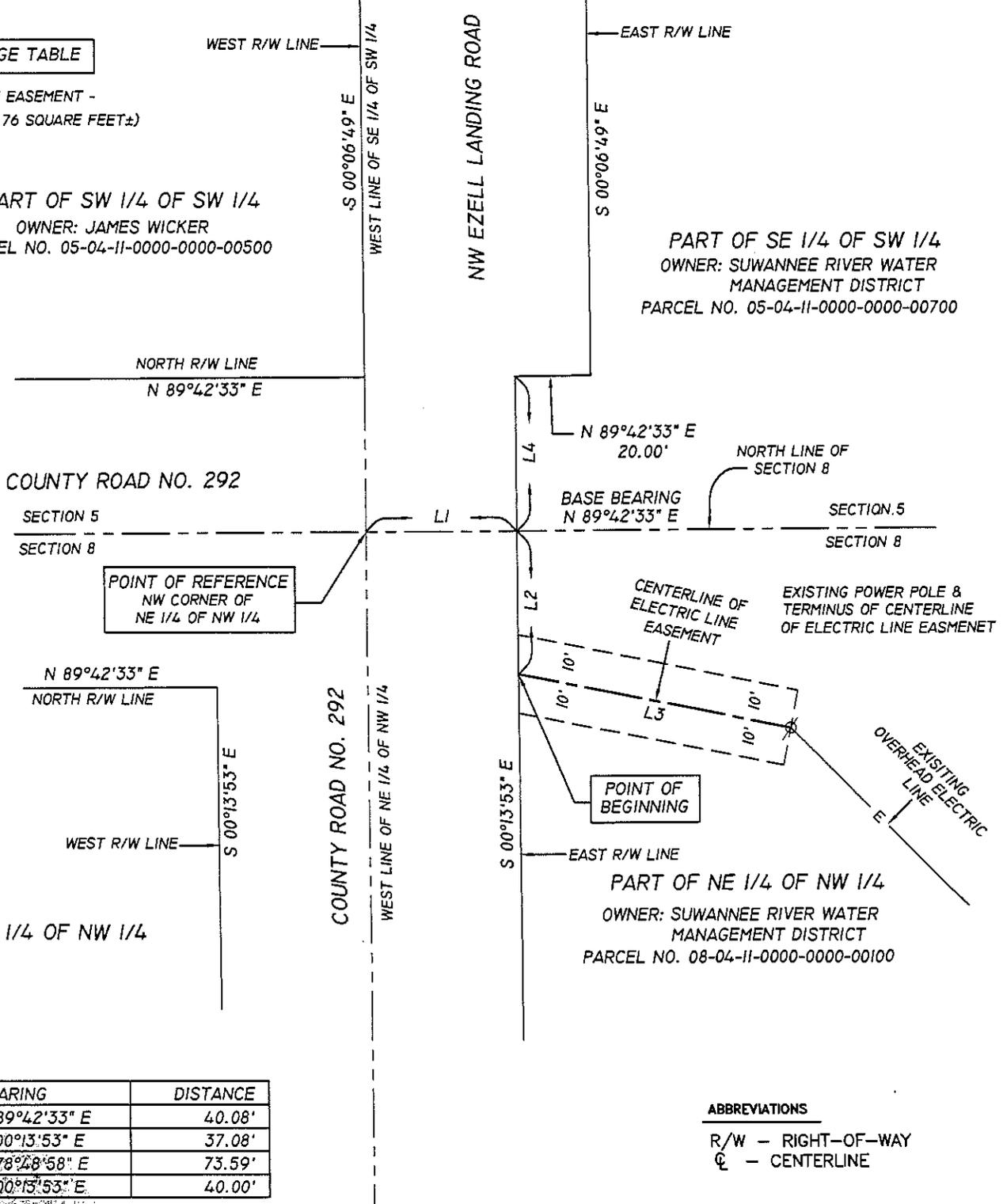
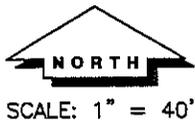
ACREAGE TABLE

AREA OF EASEMENT -
 0.03 ACRES± (1471.76 SQUARE FEET±)

PART OF SW 1/4 OF SW 1/4

OWNER: JAMES WICKER
 PARCEL NO. 05-04-11-0000-0000-00500

PART OF SE 1/4 OF SW 1/4
 OWNER: SUWANNEE RIVER WATER
 MANAGEMENT DISTRICT
 PARCEL NO. 05-04-11-0000-0000-00700



LINE	BEARING	DISTANCE
L1	N 89°42'33" E	40.08'
L2	S 00°13'53" E	37.08'
L3	S 78°48'58" E	73.59'
L4	S 00°13'53" E	40.00'

ABBREVIATIONS

R/W - RIGHT-OF-WAY
 CL - CENTERLINE

NOTES

- 1) THIS IS NOT A SURVEY. NO BOUNDARY INFORMATION PROVIDED BY THIS SKETCH.
- 2) BEARING BASED ON THE NORTH LINE OF SECTION 8 (N 89°42'33" E-ASSUMED).

TIMOTHY B. ALGORN DATE: APRIL 30, 2020
 PROFESSIONAL SURVEYOR AND MAPPER
 FLORIDA CERTIFICATE NO. 6332
 *NOT VALID WITHOUT THE SIGNATURE AND THE ORIGINAL RAISED SEAL
 OF A FLORIDA LICENSED SURVEYOR AND MAPPER*

J. SHERMAN FRIER & ASSOCIATES, INC.
 LAND SURVEYORS
 CERTIFICATE OF AUTHORIZATION - LB# 7170
 130 WEST HOWARD ST.
 LIVE OAK, FL. 32064
 PHONE: 386-362-4629 EMAIL: jsfo@windstream.net
 FAX: 386-362-5270 timalcom@windstream.net

FOR: JAMES WICKER

DATE DRAWN: 04-30-2020 DRAWN BY: SH
 JOB# 114-15-2020 REVISION:

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Pam Shaw, Chief, Office of Finance

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

DATE: May 1, 2020

RE: March 2020 Financial Report

RECOMMENDATION

Staff recommends the Governing Board approve the March 2020 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.

PS/tm
Attachments

**Suwannee River Water Management District
Cash Report
March 2020**

Financial Institution/Account	Monthly Interest	Interest Rate %	Closing Balance
First Federal Permit Fee	\$0.00		\$500.00
First Federal Accounts Payable	\$0.00		\$35,000.00
First Federal EFT Disbursements	\$0.00		\$0.00
First Federal Depository	\$57.77	0.00%	\$1,541,475.50
Special Purpose Investment Account (SPIA)*	<u>\$100,244.15</u>	2.65%	<u>\$43,250,039.39</u>
TOTAL	<u><u>\$100,301.92</u></u>		<u><u>\$44,827,014.89</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, 2020
(Unaudited)

	Current Budget	Actuals Through 3/31/2020	Variance (Under)/Over Budget	Actuals As A % of Budget
Sources				
Ad Valorem Property Taxes	\$ 5,848,822	\$ 5,245,423	\$ (603,399)	89.7%
Intergovernmental Revenues	\$ 49,303,103	\$ 8,512,973	\$ (40,790,130)	17.3%
Interest on Invested Funds	\$ 130,000	\$ 621,095	\$ 491,095	477.8%
License and Permit Fees	\$ 163,000	\$ 100,934	\$ (62,066)	61.9%
Other	\$ 1,000,000	\$ 1,234,556	\$ 234,556	123.5%
Fund Balance ¹	\$ 9,116,055	\$ 486,027	\$ (8,630,028)	5.3%
Total Sources	\$ 65,560,980	\$ 16,201,008	\$ (49,359,972)	24.7%

	Current Budget	Expenditures	Encumbrances ²	Available Budget	%Expended	%Obligated ³
Uses						
Water Resources Planning and Monitoring	\$ 9,607,414	\$ 1,670,813	\$ 3,626,947	\$ 4,309,654	17%	55%
Acquisition, Restoration and Public Works	\$ 47,402,057	\$ 4,293,826	\$ 16,246,837	\$ 26,861,395	9%	43%
Operation and Maintenance of Lands and Works	\$ 5,132,262	\$ 1,933,430	\$ 1,211,489	\$ 1,987,344	38%	61%
Regulation	\$ 1,500,457	\$ 657,845	\$ 39,209	\$ 803,403	44%	46%
Outreach	\$ 231,018	\$ 127,755	\$ -	\$ 103,263	55%	55%
Management and Administration	\$ 1,687,772	\$ 740,649	\$ 90,172	\$ 856,951	44%	49%
Total Uses	\$ 65,560,980	\$ 9,424,318	\$ 21,214,653	\$ 34,922,009	14%	47%

¹ Actual Fund Balance used is recorded at the end of the fiscal year. This amount represents Fund Balance used for the Agricultural 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, 2020 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 3/31/2020

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND Report Recap -</u>			
REVENUES			
DISTRICT REVENUES	7,202,008	0	7,141,822
LOCAL REVENUES	86,480	0	91,600
STATE REVENUES	8,264,848	0	45,019,003
FEDERAL REVENUES	161,645	0	4,192,500
FUND BALANCE UTILIZATION	486,027	0	9,116,055
TOTAL REVENUES	16,201,008	0	65,560,980
EXPENDITURES			
SALARIES AND BENEFITS	2,844,320	0	6,499,032
CONTRACTUAL SERVICES	2,291,764	9,061,798	25,352,300
OPERATING EXPENDITURES	530,546	105,926	1,511,700
OPERATING CAPITAL OUTLAY	109,112	69,327	358,044
FIXED CAPITAL OUTLAY	3,559	28,000	4,047,000
INTERAGENCY EXPENDITURES	3,645,017	11,927,206	27,792,904
TOTAL EXPENDITURES	9,424,318	21,192,257	65,560,980
EXCESS REVENUES OVER (UNDER) EXPENDITURES	6,776,690	(21,192,257)	0
<u>FUND 01 - GENERAL FUND</u>			
REVENUES			
DISTRICT REVENUES	5,834,668	0	5,038,023
LOCAL REVENUES	0	0	0
STATE REVENUES	2,744,813	0	2,740,000
FEDERAL REVENUES	92,515	0	0
FUND BALANCE UTILIZATION	0	0	769,184
TOTAL REVENUES	8,671,996	0	8,547,207
EXPENDITURES			
SALARIES AND BENEFITS	2,246,989	0	5,160,643
CONTRACTUAL SERVICES	256,959	487,673	1,350,786
OPERATING EXPENDITURES	274,257	74,558	955,822
OPERATING CAPITAL OUTLAY	12,134	14,709	165,456
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	232,963	488,765	914,500
TOTAL EXPENDITURES	3,023,302	1,065,705	8,547,207
EXCESS REVENUES OVER (UNDER) EXPENDITURES	5,648,694	(1,065,705)	0
<u>FUND 03 - ALTERNATIVE WATER SUPPLY</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	5,100,000
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	0	0	5,100,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	0	19,800	1,100,000
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	4,000,000
TOTAL EXPENDITURES	0	19,800	5,100,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(19,800)	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2020

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND 05 - MIDDLE SUWANNEE</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	0	0	0
TOTAL REVENUES	0	0	0
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	0	29,958	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	29,958	0
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(29,958)	0
<u>FUND 06 - SPRINGS GRANTS</u>			
REVENUES			
DISTRICT REVENUES	0	0	60,000
LOCAL REVENUES	0	0	0
STATE REVENUES	2,853,760	0	32,168,000
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	2,853,760	0	32,228,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	682,632	3,537,054	11,930,000
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	2,200,000
INTERAGENCY EXPENDITURES	2,918,492	9,571,832	18,098,000
TOTAL EXPENDITURES	3,601,124	13,108,886	32,228,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(747,364) *	(13,108,886)	0
<i>* To be reimbursed by FDEP Grants</i>			
<u>FUND 07 - LOCAL REVENUE</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	86,480	0	91,600
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	86,480	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	86,480	520	91,600
TOTAL EXPENDITURES	86,480	520	91,600
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(520)	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2020

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND 08 - WMLTF - SPRINGS</u>			
REVENUES			
DISTRICT REVENUES	2,402	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	3,436	0	150,000
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	5,838	0	150,000
EXPENDITURES			
SALARIES AND BENEFITS	5,838	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	150,000	150,000
TOTAL EXPENDITURES	5,838	150,000	150,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(150,000)	0
<u>FUND 09 - PROJECT EFFECTIVENESS METRICS</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	0	0	50,000
TOTAL REVENUES	0	0	50,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	0	0	50,000
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	0	0	50,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	0	0
<u>FUND 10 - LAND CONSERVATION - FLORIDA FOREVER & P2000</u>			
REVENUES			
DISTRICT REVENUES	562	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	1,138	0	25,000
TOTAL REVENUES	1,700	0	25,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	1,700	16,500	25,000
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	1,700	16,500	25,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(16,500)	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2020

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND 12 - DOT ETDM</u>			
REVENUES			
DISTRICT REVENUES	582	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	5,458
TOTAL REVENUES	582	0	5,458
EXPENDITURES			
SALARIES AND BENEFITS	0	0	5,458
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	5,458
EXCESS REVENUES OVER (UNDER) EXPENDITURES	582	0	0
<u>FUND 13 - LAND MANAGEMENT & OPERATIONS</u>			
REVENUES			
DISTRICT REVENUES	1,234,531	0	2,043,799
LOCAL REVENUES	0	0	0
STATE REVENUES	2,228,957	0	2,311,119
FEDERAL REVENUES	0	0	40,000
FUND BALANCE UTILIZATION	0	0	1,044,344
TOTAL REVENUES	3,463,488	0	5,439,262
EXPENDITURES			
SALARIES AND BENEFITS	320,488	0	667,047
CONTRACTUAL SERVICES	942,420	843,351	2,530,014
OPERATING EXPENDITURES	252,718	24,826	513,878
OPERATING CAPITAL OUTLAY	96,978	54,618	192,588
FIXED CAPITAL OUTLAY	3,559	28,000	877,000
INTERAGENCY EXPENDITURES	72,467	39,625	658,735
TOTAL EXPENDITURES	1,688,630	990,420	5,439,262
EXCESS REVENUES OVER (UNDER) EXPENDITURES	1,774,858	(990,420)	0
<u>FUND 19 - FDOT MITIGATION</u>			
REVENUES			
DISTRICT REVENUES	6,416	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	100,000
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	111,000
TOTAL REVENUES	6,416	0	211,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	250	0	211,000
OPERATING EXPENDITURES	0	6,543	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	250	6,543	211,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	6,166	(6,543)	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2020

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND 20 - MINIMUM FLOWS AND MINIMUM WATER LEVELS</u>			
<u>(MFL)</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	433,882	0	1,949,884
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	433,882	0	1,949,884
EXPENDITURES			
SALARIES AND BENEFITS	271,005	0	665,884
CONTRACTUAL SERVICES	95,550	652,462	1,029,000
OPERATING EXPENDITURES	3,072	0	30,000
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	64,255	118,735	225,000
TOTAL EXPENDITURES	433,882	771,197	1,949,884
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(771,197)	0
<u>FUND 29 - SUWANNEE RIVER PARTNERSHIP (SRP)</u>			
REVENUES			
DISTRICT REVENUES	13,301	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	60,699	0	153,000
TOTAL REVENUES	74,000	0	153,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	0	0	0
OPERATING EXPENDITURES	500	0	6,000
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	73,500	73,500	147,000
TOTAL EXPENDITURES	74,000	73,500	153,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(73,500)	0
<u>FUND 33 - PCS MITIGATION - LAND ACQUISITION</u>			
REVENUES			
DISTRICT REVENUES	109,545	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	0	0	0
FUND BALANCE UTILIZATION	0	0	1,000,000
TOTAL REVENUES	109,545	0	1,000,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	0	0	30,000
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	970,000
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	0	0	1,000,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	109,545	0	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2020

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND 51 - DISTRICT AG 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	136,678	0	2,020,000
TOTAL REVENUES	136,678	0	2,020,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	136,678	1,163,553	2,000,000
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	136,678	1,163,553	2,020,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(1,163,553)	0
<u>FUND 52 - WATER RESOURCE DEVELOPMENT</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	90,653	0	1,680,000
TOTAL REVENUES	90,653	0	1,680,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	90,653	0	450,000
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	1,230,000
TOTAL EXPENDITURES	90,653	0	1,680,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	0	0
<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	196,860	0	2,258,069
TOTAL REVENUES	196,860	0	2,258,069
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	196,860	1,484,229	2,258,069
TOTAL EXPENDITURES	196,860	1,484,229	2,258,069
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	(1,484,229)	0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITY - REVENUE AND EXPENSE ROLLUP (UNAUDITED)
FOR 3/31/2020

	Y-T-D ACTUAL	ENCUMBRANCE	ANNUAL BUDGET
<u>FUND 56 - FEMA</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	0
FEDERAL REVENUES	69,130	0	3,696,000
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	69,130	0	3,696,000
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	84,803	1,955,097	3,690,000
OPERATING EXPENDITURES	0	0	6,000
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	84,803	1,955,097	3,696,000
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(15,673) *	(1,955,097)	0
<i>* To be reimbursed by FEMA Grants</i>			
<u>FUND 60 - REIMBURSABLE GRANTS</u>			
REVENUES			
DISTRICT REVENUES	0	0	0
LOCAL REVENUES	0	0	0
STATE REVENUES	0	0	500,000
FEDERAL REVENUES	0	0	456,500
FUND BALANCE UTILIZATION	0	0	0
TOTAL REVENUES	0	0	956,500
EXPENDITURES			
SALARIES AND BENEFITS	0	0	0
CONTRACTUAL SERVICES	120	356,350	956,500
OPERATING EXPENDITURES	0	0	0
OPERATING CAPITAL OUTLAY	0	0	0
FIXED CAPITAL OUTLAY	0	0	0
INTERAGENCY EXPENDITURES	0	0	0
TOTAL EXPENDITURES	120	356,350	956,500
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(120) *	(356,350)	0
<i>* To be reimbursed by Grants</i>			

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board
FROM: Pam Shaw, Chief, Office of Finance
THRU: Steve Minnis, Deputy Executive Director, Business and Community Services
DATE: May 1, 2020
RE: Fiscal Year 2018-2019 Financial Audit Report

RECOMMENDATION

Accept the Fiscal Year 2018-2019 Financial Audit Report from Powell and Jones, Certified Public Accountants.

BACKGROUND

Powell and Jones, Certified Public Accountants (CPAs), has prepared the Fiscal Year 2018-2019 Financial Audit Report. Staff provided support to Powell and Jones, CPA 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 2018-2019;
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, 2019; and
4. Contains no findings.

Richard Powell from Powell and Jones, CPA presented the Fiscal Year 2018-2019 Financial Audit Report to the Audit Committee at its April 14, 2020 meeting. The Audit Committee voted to recommend the report to be accepted by the Governing Board.

PS/tm
Attachment

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

FINANCIAL STATEMENTS

SEPTEMBER 30, 2019

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
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SEPTEMBER 30, 2019**

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SUWANNEE RIVER WATER MANAGEMENT DISTRICT OFFICIALS

LIST OF PRINCIPAL OFFICIALS

SEPTEMBER 30, 2019

Chairman	Virginia H. Johns
Vice Chairman	Donald J. Quincey, Jr.
Secretary-Treasurer	Richard Schwab
Board Members	Gary F. Jones Virginia Sanchez 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
Fax: 386 / 719-5504
admin@powellandjonescpa.com

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, 2019, 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, 2019, 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

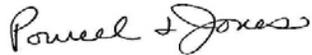
Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Suwannee River Water Management District's basic financial statements. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not 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, 2020, on our consideration of the Suwannee River Water Management District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Suwannee River Water Management District's internal control over financial reporting and compliance.



POWELL & JONES
Certified Public Accountants
Lake City, Florida
February 22, 2020

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, 2019.

Financial Highlights

The assets of the Suwannee River Water Management District exceeded its liabilities at the close of the most recent fiscal year by \$250,687,389 (net position).

The District's total net position increased by \$1,277,525.

As of the close of the 2018-2019 fiscal year, the District's governmental funds reported combined ending fund balances of \$37,505,874, an increase of \$2,080,422 in comparison with the prior year.

At the end of the 2018-2019 fiscal year the unassigned balance for the general fund was \$8,434,168.

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 eighteen 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, Springs Appropriations Fund, Land Acquisition and Management Fund, Land Acquisition – Mitigation/Save Our Rivers Fund; each of which is considered to be a major fund. 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 \$250,687,389 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

	2019	2018
Current and other assets	<u>\$ 41,804,394</u>	<u>\$ 39,288,504</u>
Capital assets:		
Land and other improvements	213,184,763	213,512,689
Other capital assets, net of depreciation	<u>4,375,078</u>	<u>4,970,302</u>
Total assets	<u>259,364,235</u>	<u>257,771,495</u>
Deferred outflows	<u>1,544,316</u>	<u>1,722,755</u>
Long-term liabilities outstanding	4,872,337	4,146,305
Other liabilities	<u>4,823,205</u>	<u>4,495,871</u>
Total liabilities	<u>9,695,542</u>	<u>8,642,176</u>
Deferred inflows	<u>525,620</u>	<u>666,795</u>
Net position		
Invested in capital assets, net of related debt	217,559,841	218,482,991
Restricted for land acquisition and management	9,812,805	9,480,828
Restricted for water supply and resource management	15,001,667	16,192,109
Unrestricted	<u>8,313,076</u>	<u>6,029,351</u>
Total net position	<u>\$250,687,389</u>	<u>\$250,185,279</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 \$2,080,422. The key elements of this increase can be attributed to investment income. 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>2019</u>	<u>2018</u>
Revenues:		
Program revenues:		
Charges for services	\$ 358,333	\$ 309,488
Operating grants and contributions	14,334,755	10,644,604
Capital grants and contributions	308,789	3,388,590
General revenues:		
Property taxes	5,861,656	5,768,797
Other income	1,112,509	561,008
Unrestricted investment earnings	1,741,453	706,982
(Loss) on disposal of assets and conveyance	(528)	(788,716)
Change in fair value of investments	771,512	(656,472)
Total revenues	<u>24,488,479</u>	<u>19,934,281</u>
Expenses:		
Water resource planning and monitoring	5,132,905	5,098,615
Acquisition, restoration and public works	11,197,848	8,533,034
Operation, maintenance of lands and works	3,468,667	3,323,381
Regulation	1,468,012	1,295,291
Outreach	246,978	260,525
Administration	1,696,544	1,185,255
Total expenses	<u>23,210,954</u>	<u>19,696,101</u>
Increase (decrease) in net position	1,277,525	238,180
Net position, beginning of year	250,185,279	249,947,099
Prior period adjustment	(775,415)	-
Net position, end of year	<u>\$250,687,389</u>	<u>\$250,185,279</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 \$37,505,874, an increase of \$2,080,422 over the prior year. Approximately 22% 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 \$8,434,168, while total fund balance reached \$19,322,632. Total unassigned fund balance represents 121% 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 \$3,238,885. The key factor in this increase was an increase in interest income.

The Springs Appropriations Fund had a total fund balance of \$0. This fund is supported by intergovernmental revenue.

The Land Acquisition and Management Fund had a total Fund Balance of \$2,692,518. The majority of the \$ 574,358 increase in this fund in the current year was attributable to timber revenue.

The Land Acquisition – Mitigation/Save Our Rivers Fund had a total fund balance of \$7,698,742.

Budgetary Highlights

General Fund

During the year salaries and benefits were \$299,074 less than amounts budgeted, and professional services were \$387,271 less than budgeted, while operating expenditures were \$ 216,328 less than budget.

Springs Appropriations Fund

During the year there was a total of \$37,033,414 less in expenditures overall than what was budgeted.

Land Acquisition and Management Fund

During the year there was a total of \$1,840,410 less in expenditures overall than what was budgeted.

Land Acquisition – Mitigation/Save Our Rivers Fund

The Land Acquisition – Mitigation/Save Our Rivers Fund had did not have a budget.

Capital Asset Administration

Capital assets. The Suwannee River Water Management District's investment in capital assets as of September 30, 2019, amounts to \$217,559,841 (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 2019-2020 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, 2019**

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 155,138
Investments	40,217,669
Accounts receivable	529
Intergovernmental receivables	1,418,654
Prepaid expenses	12,404
Capital assets not being depreciated	
Land	213,184,763
Capital assets, net of accumulated depreciation	
Buildings	3,364,312
Equipment	1,010,766
Total fixed assets, net	217,559,841
Total assets	259,364,235
DEFERRED OUTFLOWS OF RESOURCES	
Other post employee benefits	16,934
PILT payments	14,615
Pension obligations	1,512,767
	1,544,316
LIABILITIES	
Accounts payable	2,093,115
Accrued liabilities	198,148
Interest payable	2,571
Unearned revenues	1,510,662
Deposits	75,000
Performance damage deposits	419,024
Compensated absences	51,209
Other post employment benefits	5,331
Net pension liability	468,145
Long-term liabilities	
Compensated absences	290,187
Other post employment benefits	99,548
Due in more than one year, net pension liability	4,482,602
Total liabilities	9,695,542
DEFERRED INFLOWS OF RESOURCES	
Pension obligations	525,620
	525,620
NET POSITION	
Net investment in capital assets	217,559,841
Restricted for:	
Florida Forever	41,659
DOT ETDM	40,915
Water Management Lands Trust Fund -Springs	3,227
Land Management	1,673,241
Surplus Lands Funds	1,019,277
DOT Mitigation Projects	294,002
Suwannee River Partnership Projects	957,723
Land Acquisition - Mitigation/Save Our Rivers	7,698,742
Monitoring Well Installation	531,702
RIVER Cost-Share	2,658,526
Agricultural Cost-Share	3,264,228
Regional Water Resource Projects	4,197,103
Economic Stabilization Reserve	2,434,127
Unrestricted	
Operating Liquidity Reserve	3,651,190
General Fund Operations	4,661,886
Total net position	\$ 250,687,389

See notes to financial statements.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expenses)
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
Governmental activities:					
Water resource planning and monitoring	\$ 5,132,905	\$ 91,600	\$ 1,816,872	\$ 65,370	\$ (3,159,063)
Acquisition, restoration and public works	11,197,848	50	7,567,628	208,499	(3,421,671)
Operation, maintenance of lands and works	3,468,667	-	4,516,299	15,876	1,063,508
Regulation	1,468,012	266,683	433,956	19,044	(748,329)
Outreach	246,978	-	-	-	(246,978)
Administration	1,696,544	-	-	-	(1,696,544)
Total governmental activities	\$ 23,210,954	\$ 358,333	\$ 14,334,755	\$ 308,789	\$ (8,209,077)

General Revenues	
Property taxes	5,861,656
Payments in lieu of taxes	(17,945)
Timber sales	1,128,242
Interest income	1,741,453
Other income	2,212
Increase in fair value of investments	771,512
Loss on disposal of assets	(528)
Total general revenues	9,486,602
Change in net position	1,277,525
Net position at beginning of year	250,185,279
Prior period adjustment	(775,415)
Net position at end of year	\$ 250,687,389

See notes to financial statements.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2019**

	General Fund	Special Revenue Funds			Other Governmental Funds	Total Governmental Funds
		Springs Appropriations Fund	Land Acquisition & Management Fund	Land Acquisition - Mitigation/Save Our Rivers Fund		
Assets						
Cash and cash equivalents	\$ 155,138	\$ -	\$ -	\$ -	\$ -	\$ 155,138
Investments	40,217,669	-	-	-	-	40,217,669
Receivables	529	-	-	-	-	529
Intergovernmental receivables	7,637	1,279,332	-	-	131,685	1,418,654
Prepaid expenses	12,404	-	-	-	-	12,404
Due from other funds	980,412	-	2,931,412	7,698,742	10,156,002	21,766,568
Total assets	\$ 41,373,789	\$ 1,279,332	\$ 2,931,412	\$ 7,698,742	\$ 10,287,687	\$ 63,570,962
Liabilities						
Accounts payable	408,081	540,248	198,894	-	\$ 945,892	\$ 2,093,115
Accrued liabilities	198,148	-	-	-	-	198,148
Interest payable	-	-	-	-	2,571	2,571
Unearned revenues	-	-	40,000	-	1,470,662	1,510,662
Due to other funds	20,950,904	739,084	-	-	76,580	21,766,568
Deposits payable	75,000	-	-	-	-	75,000
Performance damage deposits	419,024	-	-	-	-	419,024
Total liabilities	22,051,157	1,279,332	238,894	-	2,495,705	26,065,088
Fund balances						
Nonspendable:						
Prepaid expenses	12,404	-	-	-	-	12,404
Investment fair value adjustment	593,640	-	-	146,362	31,510	771,512
Restricted for:						
Florida Forever	-	-	-	-	40,936	40,936
DOT ETDM	-	-	-	-	40,137	40,137
Land Management	-	-	1,673,241	-	-	1,673,241
Surplus Land Funds	-	-	1,019,277	-	-	1,019,277
DOT Mitigation Projects	-	-	-	-	285,427	285,427
Suwannee River Partnership Projects	-	-	-	-	939,516	939,516
Land Acquisition - PCS Mitigation	-	-	-	7,552,380	-	7,552,380
Committed for:						
Monitoring Well Installation	-	-	-	-	531,702	531,702
RIVER Cost-Share	-	-	-	-	2,658,526	2,658,526
Agricultural Cost-Share	-	-	-	-	3,264,228	3,264,228
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	8,434,168	-	-	-	-	8,434,168
Total fund balances	19,322,632	-	2,692,518	7,698,742	7,791,982	37,505,874
Total liabilities and fund balance	\$ 41,373,789	\$ 1,279,332	\$ 2,931,412	\$ 7,698,742	\$ 10,287,687	

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.	217,559,841
Deferred outflows/inflows are not available resources, and, therefore are not reported in the funds.	1,018,696
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.	(5,397,022)
Net position of governmental activities	\$ 250,687,389

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, 2019

	Special Revenue Funds					Total Governmental Funds
	General Fund	Springs Appropriations Fund	Land Acquisition & Management Fund	Land Acquisition - Mitigation/Save Our Rivers Fund	Other Governmental Funds	
Revenues						
Ad valorem taxes	\$ 5,102,734	\$ -	\$ 758,922	\$ -	\$ -	\$ 5,861,656
Intergovernmental revenue	2,760,337	5,898,358	2,224,839	-	3,760,010	14,643,544
License and permit fees	266,683	-	-	-	-	266,683
Charges for service	-	-	50	-	91,600	91,650
Timber revenue	-	-	1,128,242	-	-	1,128,242
Other income	597	-	1,615	-	-	2,212
Interest income	1,507,563	-	-	189,713	44,177	1,741,453
Increase in fair value of investment	593,640	-	-	146,362	31,510	771,512
Total revenues	10,231,554	5,898,358	4,113,668	336,075	3,927,297	24,506,952
Expenditures						
General government						
Water resource planning and monitoring	2,785,418	-	-	-	1,980,794	4,766,212
Acquisition, restoration and public works	1,054,451	5,920,986	5,762	-	3,997,584	10,978,783
Operation, maintenance of lands and works	-	-	3,347,175	-	-	3,347,175
Regulation	1,317,048	-	-	-	-	1,317,048
Outreach	220,201	-	-	-	-	220,201
Administration	1,488,322	-	-	-	-	1,488,322
Capital outlay	104,601	-	186,373	-	17,815	308,789
Total general government expenditures	6,970,041	5,920,986	3,539,310	-	5,996,193	22,426,530
Excess (deficiency) of revenues over (under) expenditures	3,261,513	(22,628)	574,358	336,075	(2,068,896)	2,080,422
Other financing sources (uses)						
Transfers in	-	22,628	-	-	4,406	27,034
Transfers out	(22,628)	-	-	-	(4,406)	(27,034)
Total other financing sources (uses)	(22,628)	22,628	-	-	-	-
Net change in fund balance	3,238,885	-	574,358	336,075	(2,068,896)	2,080,422
Fund balances at beginning of year	16,083,747	-	2,118,160	7,362,667	9,860,878	35,425,452
Fund balances at end of year	\$ 19,322,632	\$ -	\$ 2,692,518	\$ 7,698,742	\$ 7,791,982	\$ 37,505,874

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, 2019

Net change in fund balances - total governmental funds		\$ 2,080,422
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	\$ 308,789	
Less current year depreciation	<u>(455,996)</u>	(147,207)
 The net effect of various miscellaneous transactions involving assets (i.e., contributions, sales, conveyance, and disposals) is to decrease net assets.		
Loss on disposal of fixed assets, net	<u>(528)</u>	(528)
 Some revenues in the statement of activities do not provide current financial resources, and therefore, are unavailable in governmental funds.		
Reduction of deferred outflow of resources related to payment in lieu of taxes		(17,945)
 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.		
Recognition of changes in deferred inflows and outflows of resources:		
Florida State Retirement Pension	(16,941)	
OPEB	(2,378)	
Recognition of changes in long-term debt:		
Compensated absences	(39,859)	
OPEB liability	7,709	
Net pension liability	<u>(585,748)</u>	<u>(637,217)</u>
 Change in net position of governmental activities		<u><u>\$ 1,277,525</u></u>

See notes to the financial statements.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

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 Springs Appropriations Fund accounts for funds provided by the Florida Legislature, through the Department of Environmental Protection (FDEP), for projects that improve the quality and quantity of the state's water resources that protect and improve springs. FDEP works closely with the water management districts, local governments and other stakeholders to identify and implement springs projects that achieve restoration goals. State funding assistance is made available to entities to implement these projects under the State Springs Grant Program. These funds may be used for land acquisition intended to protect springs, capital projects that protect the quality and quantity of water that flows from springs, and other viable springs protection, restoration or management projects. Springs are important natural, social, and economic resources for the entire State. The springs throughout the Suwannee River Water Management District (SRWMD) support North Florida's tourism and natural resource based economy.

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.

Land Acquisition – Mitigation/Save Our Rivers Fund was set up to account for the purchase of environmentally sensitive lands in areas on the District that currently do not have a source of funding. These funds are subject to the same restriction on use as the Save our Rivers Program.

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 2018-2019 fiscal year was .3948 mills. The property assessment and tax collection functions are performed by appropriate officials of county government in each of the fifteen counties comprising the District. Commissions are paid to the counties for these appraisal and collection services.

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

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

4. Prepaid Items

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

5. Capital Assets

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

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

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

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

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

The District does not own any infrastructure assets.

6. 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, 2019, the District reported \$1,510,662 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, 2019, 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, 2019, fund balances are composed of the following:

	<u>Governmental Funds</u>
Nonspendable, Prepaid Expenses	\$ 12,404
Nonspendable, Investment Fair Value Adjustment	771,512
Restricted, Florida Forever	40,936
Restricted, DOT ETDM	40,137
Restricted, Land Management	1,673,241
Restricted, Surplus Land Funds	1,019,277
Restricted, DOT Mitigation Projects	285,428
Restricted, Suwannee River Partnership Projects	939,516
Restricted, Land Acquisition - Mitigation/Save Our Rivers	7,552,380
Committed, Monitoring Well Installation	531,702
Committed, RIVER Cost-Share	2,658,526
Committed, Agricultural Cost-Share	3,264,228
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	8,434,167
	<u>\$ 37,505,874</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 \$37,505,874 differs from “net position” of governmental activities \$250,687,389 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	\$ 222,046,521
Accumulated depreciation	(4,486,680)
	<u>\$ 217,559,841</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, 2019, were:

Compensated absences	\$ (341,396)
Other post-employment benefits	(104,879)
Net pension liability	(4,950,747)
	<u>\$ (5,397,022)</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	\$ 1,544,316
Deferred inflows	(525,620)
	<u>\$ 1,018,696</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	\$ 155,138	\$ -	\$ -	\$ -	\$ -	\$ 155,138
Investments	40,217,669	-	-	-	-	40,217,669
Receivables	529	-	-	-	-	529
Intergovernmental receivables	1,418,654	-	-	-	-	1,418,654
Prepaid expenses	12,404	-	-	-	-	12,404
Due from other funds	21,766,568	-	-	-	(21,766,568)	-
Capital assets - net	-	-	217,559,841	-	-	217,559,841
Total assets	63,570,962	-	217,559,841	-	(21,766,568)	259,364,235
DEFERRED OUTFLOWS						
OPEB obligation	-	16,934	-	-	-	16,934
PILT payments	-	14,615	-	-	-	14,615
Pension obligations	-	1,512,767	-	-	-	1,512,767
	-	1,544,316	-	-	-	1,544,316
LIABILITIES						
Accounts payable	2,093,115	-	-	-	-	2,093,115
Accrued liabilities	198,148	-	-	-	-	198,148
Interest payable	2,571	-	-	-	-	2,571
Unearned revenues	1,510,662	-	-	-	-	1,510,662
Due to other funds	21,766,568	-	-	-	(21,766,568)	-
Deposits payable	75,000	-	-	-	-	75,000
Performance damage deposits	419,024	-	-	-	-	419,024
Compensated absences	-	-	-	341,396	-	341,396
OPEB liability	-	-	-	104,879	-	104,879
Net pension liability	-	-	-	4,950,747	-	4,950,747
Total liabilities	26,065,088	-	-	5,397,022	(21,766,568)	9,695,542
DEFERRED INFLOWS						
	-	525,620	-	-	-	525,620
FUND BALANCE/NET POSITION						
Fund balance/net position	\$ 37,505,874	\$ 1,018,696	\$ 217,559,841	\$ (5,397,022)	\$ -	\$ 250,687,389

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 \$ (2,080,422) differs from the “change in net position” for governmental activities \$1,277,525 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	\$ 308,789
Depreciation expense	(455,996)
Loss of disposals	(528)
	<u>\$ (147,735)</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	\$ (39,859)
Net decrease in other post-employment benefits	7,709
Net decrease in net pension expense	(585,748)
	<u>\$ (617,898)</u>

Other items

Recognition of certain obligations related to prior and subsequent periods are not recognized in the governmental funds.	<u>\$ (37,264)</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	\$ 5,861,656	\$ -	\$ -	\$ -	\$ 5,861,656
Intergovernmental revenue	14,643,544	-	-	(17,945)	14,625,599
License and permit fees	266,683	-	-	-	266,683
Charges for service	91,650	-	-	-	91,650
Timber revenue	1,128,242	-	-	-	1,128,242
Interest income	1,741,453	-	-	-	1,741,453
Increase in fair value of investment	771,512	-	-	-	771,512
Other income	2,212	-	-	-	2,212
Total revenues	24,506,952	-	-	(17,945)	24,489,007
Expenditures					
General government					
Water resource planning and monitoring	4,766,212	152,681	207,506	6,506	5,132,905
Acquisition, restoration and public works	10,978,783	114,034	101,843	3,188	11,197,848
Operation, maintenance of lands and works	3,347,175	59,133	60,448	1,911	3,468,667
Regulation	1,317,048	15,054	131,823	4,087	1,468,012
Outreach	220,201	7,198	18,978	601	246,978
Administration	1,488,322	107,896	97,300	3,026	1,696,544
Capital outlay	308,789	(308,789)	-	-	-
Total general government expenditures	22,426,530	147,207	617,898	19,319	23,210,954
Excess of revenues over expenditures	2,080,422	(147,207)	(617,898)	(37,264)	1,278,053
Other financing sources (uses)					
Transfers in	27,034	-	(27,034)	-	-
Transfers out	(27,034)	-	27,034	-	-
Gain (loss) on disposal of assets	-	(528)	-	-	(528)
Total other financing sources (uses)	-	(528)	-	-	(528)
Net change in fund balance	2,080,422	(147,735)	(617,898)	(37,264)	1,277,525
Prior period adjustment	-	(775,415)	-	-	(775,415)
Fund balance at beginning of year	35,425,452	218,482,991	(4,779,124)	1,055,960	250,185,279
Fund balance at end of year	\$ 37,505,874	\$ 217,559,841	\$ (5,397,022)	\$ 1,018,696	\$ 250,687,389

NOTE 3. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits. At year end, the carrying amount of the District's deposits was \$155,138. The entire bank balance of \$506,466, 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 AA-f. The unaudited fair value factor for September 30, 2019 of this pool was 1.0176. 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, 2019 was 2.82 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, 2019.

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, 2019, the District had the following investments reported fair values:

Florida Treasury Investment Pool	<u>Fair Value</u> <u>\$ 40,217,669</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:

Drawdowns prior to meeting all eligibility requirements	<u>Unearned</u> <u>\$ 1,510,662</u>
---------------------------------------------------------	----------------------------------------

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:

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Total</u>
Receivables:			
Intergovernmental	\$ 7,637	\$ 1,411,017	\$ 1,418,654
Other	529	-	529
Gross total receivables	<u>\$ 8,166</u>	<u>\$ 1,411,017</u>	<u>\$ 1,419,183</u>

D. Capital Assets

Capital asset activity for the year ended September 30, 2019, was as follows:

	Beginning	Additions	Deletions	Adjustments	Ending
Land	\$ 154,042,733	\$ 7,835	\$ -	\$ (335,761)	\$ 153,714,807
Easements	59,432,271	-	-	-	59,432,271
Land - Headquarters	37,685	-	-	-	37,685
	<u>213,512,689</u>	<u>7,835</u>	<u>-</u>	<u>(335,761)</u>	<u>213,184,763</u>
Buildings and improvements	6,391,351	14,195	-	-	6,405,546
Office/field	1,026,664	50,462	(21,666)	-	1,055,460
Computer	582,269	105,367	-	-	687,636
Mobile	704,677	130,930	(122,491)	-	713,116
	<u>8,704,961</u>	<u>300,954</u>	<u>(144,157)</u>	<u>-</u>	<u>8,861,758</u>
Total capital assets	<u>222,217,650</u>	<u>308,789</u>	<u>(144,157)</u>	<u>(335,761)</u>	<u>222,046,521</u>
Depreciation:					
Building	(2,415,217)	(186,364)	-	(439,654)	(3,041,235)
Office/field	(594,790)	(109,527)	21,138	-	(683,179)
Computer	(331,353)	(90,518)	-	-	(421,871)
Mobile	(393,299)	(69,587)	122,491	-	(340,395)
	<u>(3,734,659)</u>	<u>(455,996)</u>	<u>143,629</u>	<u>(439,654)</u>	<u>(4,486,680)</u>
Net depreciable assets	<u>4,970,302</u>	<u>(155,041)</u>	<u>(528)</u>	<u>(439,654)</u>	<u>4,375,078</u>
Total assets	<u>\$ 218,482,991</u>	<u>\$ (147,207)</u>	<u>\$ (528)</u>	<u>\$ (775,415)</u>	<u>\$ 217,559,841</u>

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

Governmental Activities	
Water, resource, planning and monitoring	\$ 152,681
Acquisition, restoration and public works	114,034
Operation, maintenance of lands and works	59,133
Regulation	15,054
Outreach	7,198
Administration	107,896
Total depreciation expense	<u>\$ 455,996</u>

E. Interfund Balances and Activity

Interfund Receivables/Payables

	Due From	Due to
General Fund	\$ 980,412	\$ 20,950,904
Springs Appropriations	-	739,084
Land Acquisition & Management Fund	2,931,412	-
Land Acquisition - Mitigation/Save Our Rivers	7,698,742	-
Middle Suwannee Fund	298,518	-
Water Management Lands Trust Funds - Springs	169,753	-
Monitor Well Fund	531,702	-
Land Conservation Fund	43,061	-
FDOT ETDM Fund	40,915	-
FDOT Mitigation Fund	451,096	-
Minimum Flows Minimum Water Levels Fund	1,048,232	-
Suwannee River Partnership Water Use Fund	959,562	-
District Agricultural Cost-Share Fund	3,558,756	-
District RIVER Cost-Share Fund	3,054,407	-
FEMA Mapping Fund	-	76,580
	<u>\$ 21,766,568</u>	<u>\$ 21,766,568</u>

Transfers To/From Other Funds

Fund	Transfers In	Transfers Out
General Fund	\$ -	\$ 22,628
Springs Appropriation Fund	22,628	-
Middle Suwannee Fund	4,406	-
Water Management Lands Trust Fund - Springs	-	4,406
	<u>\$ 27,034</u>	<u>\$ 27,034</u>

F. Leases

Operating Leases. The District leases equipment under noncancellable operating leases. Lease expenditures for the year ended September 30, 2019, amounted to \$54,788. The future minimum lease payments for leases are as follows:

Fiscal Year Ending September 30,	Amount
2020	\$ 33,058
2021	20,633
2022	18,489
2023	12,326
	<u>\$ 72,180</u>

G. Long-term Liabilities

Changes in Long-term Liabilities: Long-term liability activity for the year ended September 30, 2019, was as follows:

	Balance 10/01/18	Additions	Reductions	Balance 09/30/19	Due Within One Year
Governmental activities:					
Compensated absences	\$ 301,537	\$ 321,109	\$ (281,250)	\$ 341,396	\$ 51,209
Other post-employment benefits	112,588	-	(7,709)	104,879	5,331
Net pension liability	4,364,999	1,036,952	(451,204)	4,950,747	468,145
	<u>\$ 4,779,124</u>	<u>\$ 1,358,061</u>	<u>\$ (740,163)</u>	<u>\$ 5,397,022</u>	<u>\$ 524,685</u>

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

H. Road Improvements – Deferred PILT Payments

In February, 2011, the District and Gilchrist County entered into an agreement related to a road improvement project which would repave the entrance road to Otter Springs, located in Gilchrist County. Under the terms of the agreement, Gilchrist County agreed to forego 12 annual PILT payments, payable by the District in consideration for the District's completion of \$212,000 in improvements to the entrance road. This transaction has resulted in deferred outflows in the amount of \$212,000, which has been amortized over the succeeding 12 years. The balance of the deferred outflow related to the PILT payments was \$14,615 as of September 30, 2019.

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 \$ 60,967 in timber related revenue agreements and paid \$17,864 in contractual services.

Three Board members were approved to participate in the District Agricultural Cost-Share Program receiving \$22,772. This noncompetitive program assists farmers in upgrading irrigations systems to reduce water use and nitrogen loading.

The balance remaining under one timber contract with a related party at September 30, 2019 was \$20,282. The balances remaining at September 30, 2019 under the Agricultural Cost-Share Program to related parties was \$287,155.

Five Board members hold environmental resource permits. Three Board members hold agricultural water use permits, and two Board members hold works of the District 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, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019, respectively, were as follows: Regular—8.26% and 8.47%; Special Risk Administrative Support—34.98% and 38.59%; Special Risk—24.50% and 25.48%; Senior Management Service—24.06% and 25.41%; Elected Officers’—48.70% and 48.82%; and DROP participants—14.03% and 14.60%. These employer contribution rates include a 1.66% and 1.66% HIS Plan subsidy for the periods October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019, respectively.

The District's contributions, including employee contributions, to the Pension Plan totaled \$447,416 for the fiscal year ended September 30, 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2019, the District reported a liability of \$3,621,336 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019. The District's proportionate share of the net pension liability was based on the District's 2018-19 fiscal year contributions relative to the 2017-18 fiscal year contributions of all participating members. At June 30, 2019, the District's proportionate share was .0105153 percent, which was a decrease of .0000199 percent from its proportionate share measured as of June 30, 2018.

For the fiscal year ended September 30, 2019, the District recognized pension expense of \$904,404. 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	\$ 214,792	\$ (2,247)
Changes in assumptions	930,115	-
Net difference between projected and actual earnings on Pension Plan investments	-	(200,351)
Changes in proportion and differences between District Pension Plan contributions and proportionate share of contributions	32,749	(170,246)
District Pension Plan contributions subsequent to the measurement date	91,168	-
Total	\$ 1,268,824	\$ (372,844)

The deferred outflows of resources related to the Pension Plan, totaling \$91,168 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, 2020. 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
2020	\$ 291,873
2021	88,049
2022	212,735
2023	160,479
2024	41,387
Thereafter	10,289
	<u>\$ 804,812</u>

Actuarial Assumptions – The total pension liability in the July 1, 2019 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	6.90%, 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, 2019, 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%	3.3%	3.3%	1.2%
Fixed income	18.0%	4.1%	4.1%	3.5%
Global equity	54.0%	8.0%	6.8%	16.5%
Real estate	11.0%	6.7%	6.1%	11.7%
Private equity	10.0%	11.2%	8.4%	25.8%
Strategic investments.	6.0%	5.9%	5.7%	6.7%
Total	<u>100.0%</u>			
Assumed inflation - mean			2.6%	1.7%

Discount Rate - The discount rate used to measure the total pension liability was 6.90%. 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 6.90%, 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 (5.90%) or one percentage point higher (7.90%) than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
District's proportionate share of the net pension liability	\$ 6,260,084	\$ 3,621,336	\$ 1,417,535.04

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, 2019, the District had \$35,469 payable for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2019.

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, 2019, 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, 2019, the HIS contribution for the period October 1, 2018 through June 30, 2019 and from July 1, 2019 through September 30, 2019 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 \$90,534 for the fiscal year ended September 30, 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At September 30, 2019, the District reported a liability of \$1,329,411 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2019, 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 2018-19 fiscal year contributions relative to the 2017-18 fiscal year contributions of all participating members. At June 30, 2019, the District's proportionate share was .01118814 percent, which was an increase of .00005085 percent from its proportionate share of .01113729 measured as of June 30, 2018.

For the fiscal year ended September 30, 2019, the District recognized pension expense of \$95,030. 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	\$ 16,147	\$ (1,628)
Changes in assumptions	153,933	(108,655)
Net difference between projected and actual earnings on HIS Plan investments	858	-
Changes in proportion and differences between District HIS Plan contributions and proportionate share of contributions	54,638	(42,493)
District HIS Plan contributions subsequent to the measurement date	18,367	-
Total	\$ 243,943	\$ (152,776)

The deferred outflows of resources related to the HIS Plan, totaling \$18,367 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, 2020. 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 September 30	Amount
2020	\$ 31,025
2021	24,830
2022	13,592
2023	(9,870)
2024	1,793
Thereafter	11,431
	\$ 72,800

Actuarial Assumptions – The total pension liability in the July 1, 2019, 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	3.50%

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

The actuarial valuation was prepared as of July 1, 2018, and updated procedures were used to determine the liability as of June 30, 2019.

Discount Rate - The discount rate used to measure the total pension liability was 3.50%. 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 3.50%, 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 (2.50%) or one percentage point higher (4.50%) than the current rate:

	1% Decrease (2.50%)	Current Discount Rate (3.50%)	1% Increase (4.50%)
District's proportionate share of the net pension liability	\$ 1,517,591	\$ 1,329,411	\$ 1,172,679

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, 2019, the District had \$7,177 payable for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2019.

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 2018-19 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, 2019, 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 nineteen participants in the Investment Plan for the fiscal year ended September 30, 2019.

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 as of the measurement date of September 30, 2018:

Date of Actuarial Valuation:	<u>September 30, 2018</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, 2019, the District recognized OPEB expense of \$(7,709).

Total OPEB Liability - The District's total OPEB liability as of September 30, 2019 was determined by an actuarial valuation as of September 30, 2017 using September 30, 2018 as the measurement date. The actuarial assumptions used in the October 1, 2017 valuation with a measurement date of September 30, 2018 were as follows:

Methods and Assumptions Used to Determine Total OPEB Liability

Actuarial Cost Method	Entry Age Normal
Inflation	2.50%
Salary Increases	3.00%
Discount Rate	3.83%
Initial Trend Rate FY beginning 2018	3.00%
Trend Rate for FY beginning 2019	8.00%
Ultimate Trend Rate	4.00%

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.

Healthcare Cost Trend Rates are 3.00% for the fiscal year beginning 2018, 8.00% for the fiscal year beginning 2019 and then gradually decreasing to an ultimate trend rate of 4.00%.

Other information:

Changes in assumptions and other inputs include the change in the discount rate from 3.50% as of the beginning of the measurement period to 3.83% as of September 30, 2018. 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 roll forward calculation, the municipal bond rate is 3.83% (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 3.50% as of the previous measurement date.

There are no plan assets accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

Changes in the Total OPEB Liability:

<u>Measurement Fiscal Year Ended September 30,</u>	<u>2018</u>
Total OPEB Liability	
Service cost	\$ 9,440
Interest	3,933
Changes in benefit terms	-
Difference between expected and actual experience of Total OPEB Liability	-
Changes in assumptions and inputs	(1,770)
Benefit payments	(19,312)
Net changes	(7,709)
Total OPEB Liability - Beginning of Fiscal Year	112,588
Total OPEB Liability - Ending of Fiscal Year	<u>\$ 104,879</u>
Covered Employee Payroll	\$ 3,798,982
Total OPEB Liability as a percentage of Covered Employee Payroll	2.76%

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 (2.83%) or 1 percentage point higher (4.83%) than the current discount rate.

	<u>1% Decrease</u> <u>(2.83%)</u>	<u>Discount Rate</u> <u>(3.83%)</u>	<u>1% Increase</u> <u>(4.83%)</u>
Total other postemployment benefits liability	<u>\$ 110,491</u>	<u>\$ 104,879</u>	<u>\$ 99,667</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</u> <u>Trend Rate Assumption</u>	<u>1% Increase</u>
Total other postemployment benefits liability	<u>\$ 97,413</u>	<u>\$ 104,879</u>	<u>\$ 113,551</u>

Statement of OPEB expense Employer Fiscal Year End September 30, 2019:

(Based on Measurement Period Ending September 30, 2018.)

OPEB Expense	
Service cost	\$ 9,440
Interest on the Total OPEB Liability	3,933
Changes in benefit terms	-
Difference between expected and actual experience of Total OPEB Liability	-
Changes in assumptions and inputs	(1,770)
Benefit payments	(19,312)
Total OPEB Expense	\$ (7,709)

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
2019	(7,709)	0%	104,879

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.

NOTE 8. PRIOR PERIOD ADJUSTMENT

In the prior year, the District conveyed land to another government in the amount of \$355,762, but the transaction was not recorded in the accounting records. Also, it was determined that certain District owned improvements were under depreciated by \$439,654. These errors resulted in the net assets and net fixed assets being overstated and the following prior period adjustment:

	Balance September 30, 2018	Prior Period Adjustment	Restated Balance September 30, 2019
General Fixed Assets (net)	\$ 218,482,991	\$ (775,415)	\$ 217,707,576
Net Position	\$ 250,185,279	\$ (775,415)	\$ 249,409,864

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, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		Positive (Negative)
Revenues				
Ad valorem taxes	\$ 4,899,719	\$ 4,899,719	\$ 5,102,734	\$ 203,015
Licenses and permits	150,000	150,000	266,683	116,683
Intergovernmental revenue	2,740,000	2,740,000	2,760,337	20,337
Other income	-	-	596	596
Interest income	310,000	310,000	1,507,563	1,197,563
Increase in fair value of investment	-	-	593,640	593,640
Total revenues	8,099,719	8,099,719	10,231,553	2,131,834
Expenditures				
General government				
Salaries and benefits	4,966,397	4,966,397	4,667,323	299,074
Professional services	1,055,909	1,055,909	668,638	387,271
Operating expenditures	954,333	954,333	738,005	216,328
Intergovernmental expenditures	950,500	950,500	781,494	169,006
Capital outlay	172,580	172,580	114,581	57,999
Total general government expenditures	8,099,719	8,099,719	6,970,041	1,129,678
Excess (deficiency) of revenues over (under) expenditures	-	-	3,261,512	3,261,512
Other financing sources (uses)				
Transfers out	(152,000)	(152,000)	(22,628)	129,372
Total other financing sources (uses)	(152,000)	(152,000)	(22,628)	129,372
Net change in fund balance	(152,000)	(152,000)	3,238,884	3,390,884
Fund balance at beginning of year	16,083,747	16,083,747	16,083,747	-
Fund balance at end of year	\$ 15,931,747	\$ 15,931,747	\$ 19,322,631	\$ 3,390,884

See notes to required supplementary information.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
 SPRINGS APPROPRIATIONS FUND
 SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 For the Fiscal Year Ended September 30, 2019**

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		Positive (Negative)
Revenues				
Intergovernmental revenue	\$ 43,302,400	\$ 42,802,400	\$ 5,898,358	\$ (36,904,042)
Total revenues	43,302,400	42,802,400	5,898,358	(36,904,042)
Expenditures				
General government				
Professional services	16,182,300	15,673,000	2,089,347	13,583,653
Operating expenditures	-	9,300	9,240	60
Intergovernmental expenditures	27,272,100	27,272,100	3,822,399	23,449,701
Total general government expenditures	43,454,400	42,954,400	5,920,986	37,033,414
Excess (deficiency) of revenues over (under) expenditures	(152,000)	(152,000)	(22,628)	129,372
Other financing sources (uses)				
Transfers in	152,000	152,000	22,628	(129,372)
Total other financing sources (uses)	152,000	152,000	22,628	(129,372)
Net change in fund balance	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -

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, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget
	Original	Final		Positive (Negative)
Revenues				
Ad valorem taxes	\$ 816,219	\$ 816,219	\$ 758,922	\$ (57,297)
Intergovernmental revenue	2,366,119	2,366,119	2,224,839	(141,280)
Charges for services	-	-	50	50
Other income	1,000,000	1,000,000	1,129,857	129,857
Total revenues	4,182,338	4,182,338	4,113,668	(68,670)
Expenditures				
General government				
Salaries and benefits	667,664	667,664	641,426	26,238
Professional services	2,542,291	2,542,291	1,715,195	827,096
Operating expenditures	523,066	523,066	386,632	136,434
Intergovernmental expenditures	653,735	653,735	609,684	44,051
Capital outlay	992,964	992,964	186,373	806,591
Total general government expenditures	5,379,720	5,379,720	3,539,310	1,840,410
Excess (deficiency) of revenues over (under) expenditures	(1,197,382)	(1,197,382)	574,358	1,771,740
Net change in fund balance	(1,197,382)	(1,197,382)	574,358	1,771,740
Fund balance at beginning of year	2,118,160	2,118,160	2,118,160	-
Fund balance at end of year	\$ 920,778	\$ 920,778	\$ 2,692,518	\$ 1,771,740

See notes to required supplementary information.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
LAND ACQUISITION – MITIGATION/SAVE OUR RIVERS FUND
BUDGET AND ACTUAL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final		
Revenues				
Interest income	\$ -	\$ -	\$ 189,713	\$ 189,713
Increase in fair value of investment	-	-	146,362	146,362
Total revenues	<u>-</u>	<u>-</u>	<u>336,075</u>	<u>336,075</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>336,075</u>	<u>336,075</u>
Net change in fund balance	-	-	336,075	336,075
Fund balance at beginning of year	<u>7,362,667</u>	<u>7,362,667</u>	<u>7,362,667</u>	<u>-</u>
Fund balance at end of year	<u>\$ 7,362,667</u>	<u>\$ 7,362,667</u>	<u>\$ 7,698,742</u>	<u>\$ 336,075</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, 2019**

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*

	2019	2018	2017	2016	2015	2014
District's proportion of the FRS net pension liability (asset)	0.010515337%	0.01049542%	0.01113656%	0.011295417%	0.012782855%	0.012464973%
District's proportionate share of the FRS net pension liability (asset)	\$ 3,621,336	\$ 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)	0.011188140%	0.011137294%	0.011336563%	0.011222589%	0.012086449%	0.012115489%
District's proportionate share of the HIS net pension liability (asset)	\$ 1,329,411	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)	\$ 4,950,747	\$ 4,364,999	\$ 4,506,278	\$ 4,160,048	\$ 2,883,705	\$ 2,832,675
District's covered-employee payroll	\$ 4,049,548	\$ 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	122.25%	114.81%	124.00%	118.67%	85.41%	75.05%
Plan fiduciary net position as a percentage of the total pension liability	82.61%	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

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

See notes to the required supplementary information.

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

	2019	2018	2017	2016	2015	2014
Contractually required FRS contribution	\$ 447,416	\$ 412,608	\$ 414,295	\$ 380,782	\$ 322,994	\$ 316,354
Contractually required HIS contribution	90,534	85,079	60,327	77,992	48,263	47,271
Total Contractually Required Contributions	537,950	497,687	474,622	458,774	371,257	363,625
Contributions in relation to the contractually required contribution	(537,950)	(497,687)	(474,622)	(458,774)	(371,257)	(363,625)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 4,049,548	\$ 3,802,030	\$ 3,634,140	\$ 3,505,500	\$ 3,376,130	\$ 3,774,294
Contributions as a percentage of covered-employee payroll	13.28%	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.

See notes to the required supplementary information.

**REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF SUWANNEE RIVER WATER MANAGEMENT DISTRICT'S CHANGES IN
THE TOTAL OPEB LIABILITY**

Measurement Fiscal Year Ended September 30,	2018	2017
Total OPEB Liability		
Service cost	\$ 9,440	\$ 9,711
Interest	3,933	3,922
Changes in benefit terms	-	-
Difference between expected and actual experience of Total OPEB Liability	-	-
Changes in assumptions and inputs	(1,770)	(2,174)
Benefit payments	(19,312)	(31,379)
Net changes	(7,709)	(19,920)
Total OPEB Liability - Beginning of Fiscal Year	112,588	132,508
Total OPEB Liability - Ending of Fiscal Year	<u>\$ 104,879</u>	<u>\$ 112,588</u>
Covered Employee Payroll	\$ 3,798,982	\$ 3,108,830
Total OPEB Liability as a percentage of Covered Employee Payroll	2.76%	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.

GASB requires information for 10 years. Until a full ten year trend has been compiled, only those years for which information is available has been presented. Only information for the current year is presented.

See notes to the required supplementary information.

**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, 2019**

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, 2019, are shown below (in thousands):

	FRS	HIS
Total pension liability	\$ 198,012,334	\$ 11,491,044
Plan fiduciary net position	(163,573,726)	(302,045)
	\$ 34,438,608	\$ 11,188,999
 Plan fiduciary net position as a percentage of the total pension liability	 82.61%	 2.63%

The total pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated June 30, 2019. 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, and update procedures were used to determine liabilities as of June 30, 2019. 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, 2013 through 2019 respectively, for employers that were members of the FRS and HIS during those fiscal years. For fiscal years June 30, 2015 through June 30, 2019, 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

The Florida Retirement System (FRS) Actuarial Assumption Conference is responsible for setting the assumptions used in the funding valuations of the defined benefit pension plan pursuant to section 216.136(10), Florida Statutes. The division determines the assumptions in the valuations for GASB 67 reporting purposes. The FRS Pension Plan's GASB 67 is 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 2019 for the period July 1, 2013 through June 30, 2018. 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 6.90%. 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 3.50% 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 Note 5).

The following changes in actuarial assumptions occurred in 2019:

- **FRS:** The long-term expected rate of return was decreased from 7.00% to 6.90%, and the mortality assumption was changed from the Generational RP-2000 with Projection Scale BB tables to the PUB-2010 base table, projected generationally with Scale MP-2018.
- **HIS:** The municipal rate used to determine total pension liability was increased from 3.87% to 3.50%.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
OTHER POST-EMPLOYMENT BENEFITS (OPEB) RETIREMENT HEALTHCARE PLAN
SEPTEMBER 30, 2019**

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 September 30, 2017 that were “rolled forward” to the September 30, 2018 measurement date, with results applicable to the fiscal year ended September 30, 2019. Information about the methods and assumptions used in the actuarial valuation follows:

Valuation Date:	September 30, 2017
Measurement Date:	September 30, 2018
Roll Forward Procedures:	The Total OPEB Liability was rolled forward twelve months from the Valuation Date to the Measurement Date using standard actuarial techniques.

Methods and Assumptions Used to Determine Total OPEB Liability

Actuarial Cost Method	Entry Age Normal
Inflation	2.50%
Salary Increases	3.00%
Discount Rate	3.83%
Initial Trend Rate FY beginning 2018	3.00%
Trend Rate for FY beginning 2019	8.00%
Ultimate Trend Rate	4.00%
Retirement Age	Varies based on several factors including plan-specific retirement eligibility provisions and experience.

Mortality	RP-2000 Generational Combined Healthy Participant mortality tables, projected from the year 2000 using Projection Scale AA.
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Other information:	Changes in assumptions and other inputs include the change in the discount rate from 3.50% as of the beginning of the measurement period to 3.83% as of September 30, 2018. This change is reflected in the Schedule of Changes in Total OPEB Liability. There were no benefit changes during the year.
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As of September 30, 2017, the most recent actuarial valuation date, the Plan was unfunded. The actuarial accrued liability for benefits at September 30, 2019 was \$104,879, 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 OPEB FUNDING PROGRESS

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age Normal Cost (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL:as a % of Covered Payroll ((b-a)/c)
9-30-10	-	\$ 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%
9-30-19	-	104,879	104,879	0.00%	3,798,982	2.76%

SCHEDULE OF OPEB EMPLOYER CONTRIBUTIONS

Year Ended September 30	Annual OPEB Expense	% 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
2019	(7,709)	0%	104,879

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2019

Program Titles & Grant Numbers	CFDA/CFSA	Award Number	WMD Contract #	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 Transportation</i>							
Passed through the Florida Department of Transportation							
Highway Planning and Construction - CR241	20.205	436134-1-38-02 / G0368	14/15-194	\$ 10,000	\$ 6,304	\$ 352	\$ -
Highway Planning and Construction - CR241	20.205	436134-1-68-01/ D217-888-B/GOV57	16/17-246	1,157,612	-	1,144,991	1,142,436
Highway Planning and Construction - CR229	20.205	436119-1-38-02 / G0388	14/15-195	25,000	5,189	2,271	-
Highway Planning and Construction - CR229	20.205	436119-1-58-01/ D217-087-B/GOT03	16/17-247	937,743	221,265	420,053	420,053
Total U.S. Department of Transportation				<u>2,130,355</u>	<u>232,758</u>	<u>1,567,668</u>	<u>1,562,489</u>
<i>U.S. Department of Homeland Security</i>							
Federal Emergency Management Agency							
Hurricane Irma (Expenditures \$201,301.72 in FY17 & FY18, Reimbursement in FY19)							
Cooperating Technical Partners	97.036	Z0736		17,432	-	17,432	-
Cooperating Technical Partners	97.045	EMA-2010-CA-5083	09/10-154	1,412,500	1,411,367	-	-
Cooperating Technical Partners	97.045	EMA-2011-CA-5143	11/12-020	1,845,000	1,808,332	12,108	12,108
Cooperating Technical Partners	97.045	EMA-2012-CA-5262	11/12-134	1,220,790	1,218,480	-	-
Cooperating Technical Partners	97.045	EMA-2013-CA-5353	12/13-247	465,000	427,167	32,129	32,129
Cooperating Technical Partners	97.045	EMA-2014-CA-0264	14/15-012	627,000	397,140	170,567	170,015
Cooperating Technical Partners	97.045	EMW-2015-CA-0047	14/15-208	400,000	364,921	9,866	9,866
Cooperating Technical Partners	97.045	EMA-2016-CA-0009	15/16-061	1,088,000	114,228	166,252	166,252
Cooperating Technical Partners	97.045	EMA-2017-CA-00002	17/18-143	1,018,000	-	205,211	205,211
Cooperating Technical Partners	97.045	EMA-2018-CA-00006	17/18-257	1,718,594	-	1,045	-
Total U.S. Department of Homeland Security				<u>9,812,316</u>	<u>5,741,635</u>	<u>614,610</u>	<u>595,581</u>
Total Federal Awards				<u>\$ 11,942,671</u>	<u>\$ 5,974,393</u>	<u>\$ 2,182,278</u>	<u>\$ 2,158,070</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, 2019

Program Titles & Grant Numbers	CFDA/CFSA	Award Number	WMD Contract #	Award/Contract Amount	Expenditures Recognized in Prior Years	Expenditures Recognized in Current Year	Transfers to Subrecipients in Current Year
State Financial Assistance							
<i>Executive Office of the Governor</i>							
Hurricane Irma (Expenditures \$201,301.72 in FY17 & FY18, Reimbursement in FY19)		Z0736		\$ 2,905	\$ -	\$ 2,905	\$ -
<i>Florida Department of Agriculture Services and Consumer Services</i>							
Prescribed Fire Enhancement Program	NA	025850	18/19-032	95,000	-	94,720	94,720
Total Florida Department of Agriculture Services and Consumer Services				95,000	-	94,720	94,720
<i>Department of Environmental Protection</i>							
General Revenue Fund - Environmental Resource Permitting	37.029	N/A	N/A	453,000	-	453,000	-
General Revenue Fund - Operations	37.029	N/A	N/A	2,287,000	-	2,287,000	-
Internal Improvement Trust Fund - Payments in Lieu of Taxes	37.029	N/A	N/A	352,909	-	352,909	-
Land Acquisition Trust Fund - Land Management	37.029	N/A	N/A	1,777,210	-	1,777,210	-
Land Acquisition Trust Fund - Minimum Flows and Minimum Water Levels	37.029	N/A	N/A	1,635,000	1,133,841	501,159	-
Land Acquisition Trust Fund - Minimum Flows and Minimum Water Levels	37.029	N/A	N/A	1,635,000	-	783,905	-
Water Management Land Trust Fund	37.029	N/A	N/A	1,744,856	1,551,543	30,177	-
Statewide Surface Water Restoration and Wastewater Projects (NRCS/SRP)	37.039	N/A	N/A	3,625,000	3,576,918	48,082	-
Total Department of Environmental Protection from Appropriations				13,509,975	6,262,302	6,233,442	-
<i>Florida Springs Initiative Grant Program</i>							
Fanning Springs Water Quality Improvement, Ph II	37.052	LP61030	15/16-097	2,000,000	186,100	5,600	21,600
Ravine and Convict Springs Restoration Projects	37.052	LP61031	15/16-111	600,000	426,487	173,513	173,513
Pot Springs Restoration Project	37.052	LP61033	16/17-046	183,600	17,359	-	-
Chiefland Nutrient Reduction Treatment Unit Replacement	37.052	LP61034	16/17-087	376,560	33,480	343,080	343,080
Otter & Hart Springs WQIP	37.052	LP61035	16/17-206	1,779,890	90,650	66,625	66,625
Fanning Springs Water Quality Improvement, Ph III	37.052	LP61036	16/17-118	3,355,100	279,600	140,699	140,699
High Springs Wastewater Collection System	37.052	LP61037	16/17-129	3,307,700	155,400	2,013,689	2,013,689
Agricultural Springs Pilot Program - Low Input Agriculture and Land Conservat	37.052	LP61038	17/18-190	5,000,000	-	123,057	123,057
Lower Suwannee Drainage Basin Aquifer Recharge	37.052	LP61039	16/17-131	2,200,000	420,936	166,468	166,468
Cow Pond Drainage Basin Aquifer Recharge	37.052	LP6103B	16/17-069	1,500,000	83,113	230,269	230,269
Dairy Wastewater System Improvement	37.052	LP6103C	16/17-119	1,500,000	247,500	294,040	294,040
Agricultural Springs Pilot Program - Advanced Water Quality Improvement Ter	37.052	LP6103D	16/17-149	1,000,000	-	190,273	190,273
Wacissa Springs Water Quality Improvement	37.052	LP6103E	16/17-130	517,500	60,304	424,394	424,394
Precision Agricultural Practices	37.052	LP6103K	17/18-030	2,000,000	233,617	115,029	115,029
Suwannee and Santa Fe River Basins Land Acquisition - Mill Creek Sink - Pha	37.052	LP6103L	17/18-041	3,500,000	1,200,000	415,576	415,576
Upper Suwannee River Regional Aquifer Recharge	37.052	LP6103M	17/18-226	2,500,000	41,105	171,241	171,241
Ichetucknee Springs and Middle Suwannee	37.052	S0675	13/14-022	5,448,000	4,989,949	162,104	162,104
Agricultural Springs Protection Projects	37.052	S0796	14/15-111	3,660,000	1,816,181	398,146	398,146
Improved Nutrient Application Practices -Dairies	37.052	S0905	15/16-057	2,120,000	838,245	626,659	626,659
Total Florida Springs Initiative Grant Program				42,548,350	11,120,027	6,060,462	6,076,462
Total Department of Environmental Protections				56,058,325	17,382,329	12,293,904	6,076,462

(Continued)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)
For the Fiscal Year Ended September 30, 2019

<u>Program Titles & Grant Numbers</u>	<u>CFDA/CFSA</u>	<u>Award Number</u>	<u>WMD Contract #</u>	<u>Award/Contract Amount</u>	<u>Expenditures Recognized in Prior Years</u>	<u>Expenditures Recognized in Current Year</u>	<u>Transfers to Subrecipients in Current Year</u>
<i>Department of Transportation</i>							
Mitigation Water Management Districts - Starke Bypass	55.031	N/A		\$ 4,065,292	\$ 3,863,628	\$ 69,737	\$ 69,737
Total State Financial Assistance				<u>60,221,522</u>	<u>21,245,957</u>	<u>12,461,265</u>	<u>6,240,918</u>
Total Federal and State Financial Assistance				<u>\$ 72,164,193</u>	<u>\$ 27,220,349</u>	<u>\$ 14,643,543</u>	<u>\$ 8,398,988</u>

See notes to the Schedule of Expenditures 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, 2019

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.

2. Indirect Cost Rate

The District did not elect to use the 10% de minimis cost rate.

OTHER SUPPLEMENTAL INFORMATION

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	Middle Suwannee Fund	Local Revenue Fund	Water Management Lands Trust Funds - Springs	Monitor Well Fund	Land Conservation Fund	FDOT ETDM Fund	FDOT Mitigation Fund
Assets							
Intergovernmental receivables	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	298,518	-	169,753	531,702	43,061	40,915	451,096
Total assets	\$ 298,518	\$ -	\$ 169,753	\$ 531,702	\$ 43,061	\$ 40,915	\$ 451,096
Liabilities							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,402	\$ -	\$ -
Interest payable	2,571	-	-	-	-	-	-
Unearned revenue	295,947	-	166,526	-	-	-	157,094
Due to other funds	-	-	-	-	-	-	-
Total liabilities	298,518	-	166,526	-	1,402	-	157,094
Fund balances							
Nonspendable	-	-	3,227	-	723	778	8,575
Committed	-	-	-	531,702	-	-	-
Restricted	-	-	-	-	40,936	40,137	285,427
Total fund balances	-	-	3,227	531,702	41,659	40,915	294,002
Total liabilities and fund balance	\$ 298,518	\$ -	\$ 169,753	\$ 531,702	\$ 43,061	\$ 40,915	\$ 451,096

(Continued)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS (Continued)
September 30, 2019

	Minimum Flows Minimum Water Levels Fund	Suwannee River Partnership Water Use Fund	District Agricultural Cost-Share Fund	District RIVER Cost-Share Fund	FEMA Mapping Fund	Reimbursable Grants	Total Nonmajor Governmental Funds
Assets							
Intergovernmental receivables	\$ -	\$ -	\$ -	\$ -	\$ 131,685	\$ -	\$ 131,685
Due from other funds	1,048,232	959,562	3,558,756	3,054,407	-	-	10,156,002
Total assets	\$ 1,048,232	\$ 959,562	\$ 3,558,756	\$ 3,054,407	\$ 131,685	\$ -	\$ 10,287,687
Liabilities							
Accounts payable	\$ 197,137	\$ 1,839	\$ 294,528	\$ 395,881	\$ 55,105	\$ -	945,892
Interest payable	-	-	-	-	-	-	2,571
Unearned revenue	851,095	-	-	-	-	-	1,470,662
Due to other funds	-	-	-	-	76,580	-	76,580
Total liabilities	1,048,232	1,839	294,528	395,881	131,685	-	2,495,705
Fund balances							
Nonspendable	-	18,207	-	-	-	-	31,510
Committed	-	-	3,264,228	2,658,526	-	-	6,454,456
Restricted	-	939,516	-	-	-	-	1,306,016
Total fund balances	-	957,723	3,264,228	2,658,526	-	-	7,791,982
Total liabilities and fund balance	\$ 1,048,232	\$ 959,562	\$ 3,558,756	\$ 3,054,407	\$ 131,685	\$ -	\$ 10,287,687

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, 2019

	Middle Suwannee Fund	Local Revenue Fund	Water Management Lands Trust Fund - Springs	Monitor Well Fund	Land Conservation Fund	FDOT ETDM Fund	FDOT Mitigation Fund
Revenues							
Intergovernmental revenue	\$ 162,104	\$ -	\$ 30,177	\$ -	\$ -	\$ -	\$ 69,737
Charges for services	-	91,600	-	-	-	-	-
Interest income	-	-	4,717	-	1,668	1,023	11,410
Increase in fair value investment	-	-	3,227	-	723	778	8,575
Total revenues	162,104	91,600	38,121	-	2,391	1,801	89,722
Expenditures							
General government							
Water resource planning and monitoring	-	91,600	-	16,932	-	-	-
Acquisition, restoration and public works	166,510	-	30,488	-	6,788	1,005	81,147
Operation, maintenance of lands and works	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	7,835	-	-
Total general government expenditures	166,510	91,600	30,488	16,932	14,623	1,005	81,147
Excess (deficiency) of revenues over (under) expenditures	(4,406)	-	7,633	(16,932)	(12,232)	796	8,575
Other financing sources (uses)							
Transfers in	4,406	-	-	-	-	-	-
Transfers out	-	-	(4,406)	-	-	-	-
Total other financing sources (uses)	4,406	-	(4,406)	-	-	-	-
Net change in fund balance	-	-	3,227	(16,932)	(12,232)	796	8,575
Fund balance at beginning of year	-	-	-	548,634	53,891	40,119	285,427
Fund balance at end of year	\$ -	\$ -	\$ 3,227	\$ 531,702	\$ 41,659	\$ 40,915	\$ 294,002

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, 2019

	Minimum Flows Minimum Water Levels Fund	Suwannee River Partnership Water Use Fund	District Agricultural Cost-Share Fund	District RIVER Cost-Share Fund	FEMA Mapping Fund	Reimbursable Grants	Total Nonmajor Governmental Funds
Revenues							
Intergovernmental revenue	\$ 1,285,064	\$ 48,082	\$ -	\$ -	\$ 597,178	\$ 1,567,668	\$ 3,760,010
Charges for services	-	-	-	-	-	-	91,600
Interest income	-	25,359	-	-	-	-	44,177
Increase in fair value investment	-	18,207	-	-	-	-	31,510
Total revenues	1,285,064	91,648	-	-	597,178	1,567,668	3,927,297
Expenditures							
General government							
Water resource planning and monitoring	1,275,084	-	-	-	597,178	-	1,980,794
Acquisition, restoration and public works	-	124,617	799,094	1,220,267	-	1,567,668	3,997,584
Operation, maintenance of lands and works	-	-	-	-	-	-	-
Capital outlay	9,980	-	-	-	-	-	17,815
Total general government expenditures	1,285,064	124,617	799,094	1,220,267	597,178	1,567,668	5,996,193
Excess (deficiency) of revenues over (under) expenditures	-	(32,969)	(799,094)	(1,220,267)	-	-	(2,068,896)
Other financing sources (uses)							
Transfers in	-	-	-	-	-	-	4,406
Transfers out	-	-	-	-	-	-	(4,406)
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balance	-	(32,969)	(799,094)	(1,220,267)	-	-	(2,068,896)
Fund balance at beginning of year	-	990,692	4,063,322	3,878,793	-	-	9,860,878
Fund balance at end of year	\$ -	\$ 957,723	\$ 3,264,228	\$ 2,658,526	\$ -	\$ -	\$ 7,791,982

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, 2019, 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, 2020.

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.

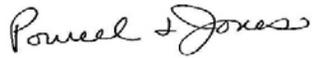
Compliance and Other Matters

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
Lake City, Florida
February 22, 2020

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, 2019. 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, 2019.

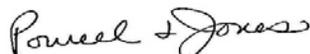
Report on Internal Control Over Compliance

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
Lake City, Florida
February 22, 2020

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, 2019. 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, 2019.

Other Matters

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

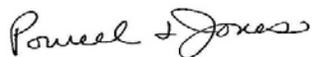
Internal Control Over Compliance

Management of Suwannee River Water Management District is responsible for establishing and maintaining effective internal control over the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Suwannee River Water Management District's internal control over compliance with the types of requirements that could have a direct and material effect on a major State project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major State Project and to test and report on internal control over compliance in accordance with Chapter 10.550, Rules of the State of Florida, Office of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Suwannee River Water Management District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a State project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a State project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a State Project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



POWELL & JONES
Certified Public Accountants
Lake City, Florida
February 22, 2020

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF FINDINGS
For the Fiscal Year Ended September 30, 2019**

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>
97.045	U.S. Department of Homeland Security Federal Emergency Management Agency Cooperating Technical Partners

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
Auditee qualified as low-risk auditee?	Yes

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, 2019**

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
37.052	Florida Springs Initiative Grant Program

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

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, 2019, 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

Financial Condition Assessment - As required by the *Rules of the Auditor General* (Sections 10.554(1)(i)5.a. 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 10.554 (1)(i) 6 b & c and 10.556(9) Rules of the Auditor General - For the fiscal year ended September 30, 2019, 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

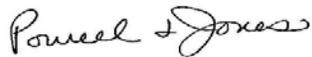
Financial Services' website to allow viewing of the District's annual financial report.

- 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
Lake City, Florida
February 22, 2020

INDEPENDENT ACCOUNTANT'S REPORT

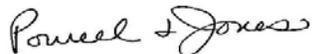
To the Honorable Board of Governors
of the Suwannee River Water Management District:

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, 2019. 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, 2019.

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
Lake City, Florida
February 22, 2020

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, 2019. 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, 2020.

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

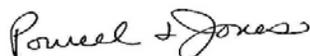
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses 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
Lake City, Florida
February 22, 2020

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Pam Shaw, Chief, Office of Finance

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

DATE: May 1, 2020

RE: Resolution 2020-02, Updating Classification of Fiscal Year 2019-2020 Fund Balance

RECOMMENDATION

Approve Resolution 2020-02 authorizing the assignment and internal accounting budget transfer of the Fiscal Year 2019–2020 Fund Balance per the Governmental Accounting Standards Board 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 2020-02 will:

- Authorize transfer of \$7,000,000 General Fund Unassigned Fund Balance to Committed Fund Balance as follows:
 - Local Government RIVER Cost-Share Committed Fund Balance - \$3,000,000
 - Agricultural Cost-Share Committee Fund Balance - \$3,000,000
 - Capital Improvement Fund Balance - \$1,000,000
- Authorize an internal accounting budget amendment for the transfer of these funds.

The Economic Stabilization Fund and the Operating Liquidity Reserve do not require changes for Fiscal Year 2019-2020. 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.

PS/tm
Attachment

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

RESOLUTION 2020-02

**RESOLUTION APPROVING THE FUND BALANCE CLASSIFICATIONS
FOR FISCAL YEAR 2019-2020**

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 authorizes the transfer \$7,000,000 of General Fund Unassigned Fund Balance to the Local Government RIVER Cost-Share, Agricultural Cost-Share, and Capital Improvements Committed Fund Balance.

WHEREAS, the Governing Board approves the transfer of General Fund Unassigned Fund Balance to the Local Government RIVER Cost-Share, Agricultural Cost-Share, and Capital Improvements Committed Fund Balance as an internal accounting budget amendment.

NOW, THEREFORE, BE IT RESOLVED, by the Governing Board of the District, that Fiscal Year 2019-2020 Fund Balance Classification shall be as shown on the Fund Balance Classifications attachment.

PASSED AND ADOPTED THIS _____ DAY OF MAY 2020 A.D.

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

MEMBERS OF THE BOARD:

**VIRGINIA H. JOHNS, CHAIR
DON QUINCEY, VICE CHAIR
RICHARD SCHWAB, SECRETARY/TREASURER
CHARLES KEITH
GARY JONES
VIRGINIA SANCHEZ**

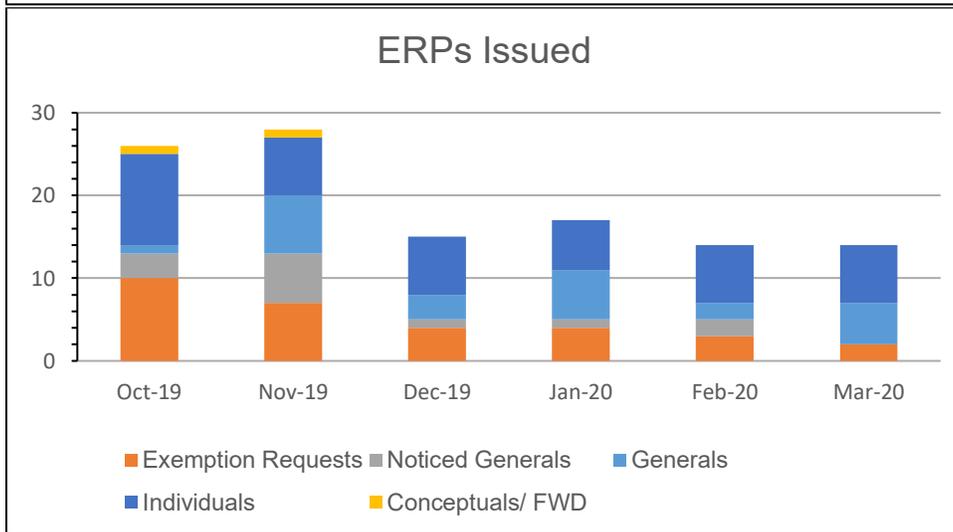
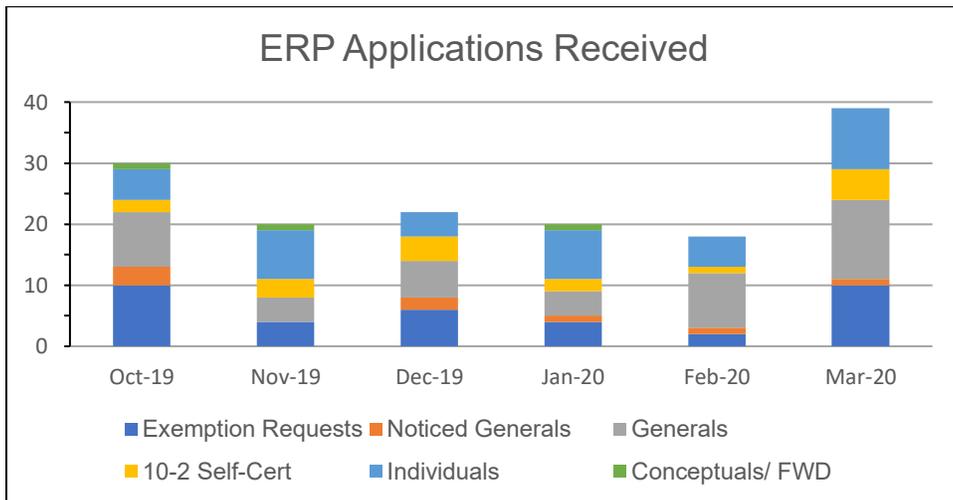
ATTEST: _____

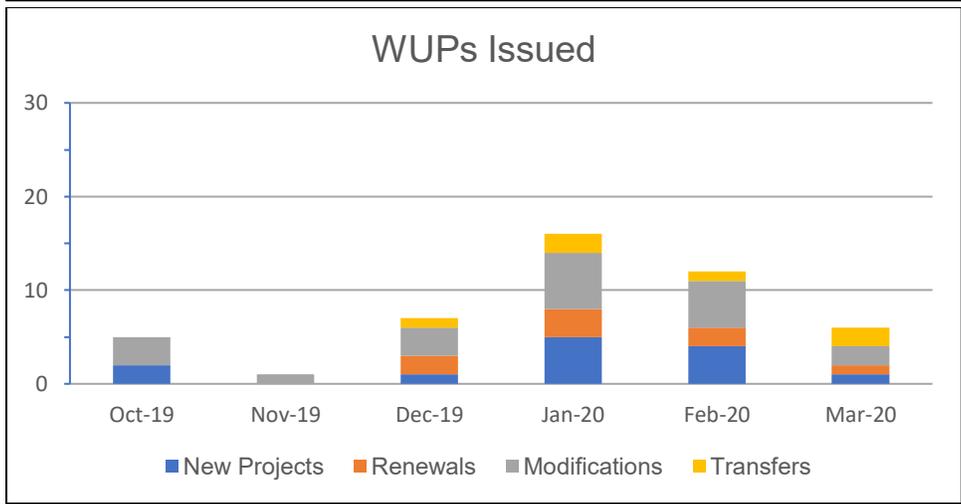
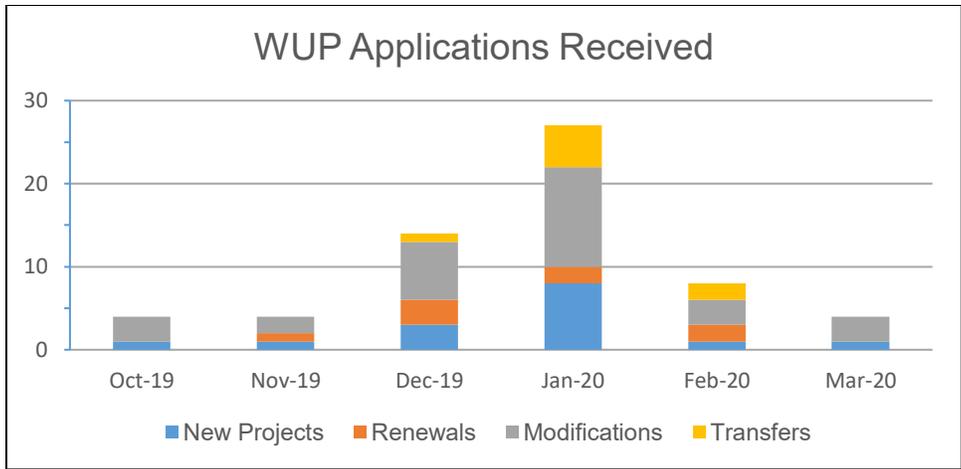
Attachment to Resolution 2020-02
SUWANNEE RIVER WATER MANAGEMENT DISTRICT
FUND BALANCE CLASSIFICATIONS - FY 2019-20 (October 1, 2019 - September 30, 2020)
 Updated 04/27/20

FUND	CLASSIFICATIONS OF FUND BALANCE	Fund Balance Designations as of September 30, 2019 (per Audit)	Proposed changes requested for FY20	Proposed Fund Balance Designations for FY 2019-20	Explanation of Changes
NON-SPENDABLE					
GENERAL FUND - 01	Prepaid Expense	\$ 12,404	\$ -	\$ 12,404	
GENERAL FUND - 01	GF - SPIA FMV Factor	\$ 593,640	\$ -	\$ 593,640	
STATE - SRF - 08	WMLTF -SPIA FMV Factor	\$ 3,227	\$ -	\$ 3,227	
STATE - SRF - 10	Florida Forever -- SPIA FMV Factor	\$ 723	\$ -	\$ 723	
STATE - SRF - 12	DOT - ETDM - SPIA FMV Factor	\$ 778	\$ -	\$ 778	
STATE - SRF - 19	DOT Mitigation - SPIA FMV Factor	\$ 8,575	\$ -	\$ 8,575	
STATE - SRF - 29	Suwannee River Partnership (SRP) - SPIA FMV Factor	\$ 18,207	\$ -	\$ 18,207	
STATE - SRF - 33	PCS/WSA Mitig. - Land Acquisition - SPIA FMV Factor	\$ 146,362	\$ -	\$ 146,362	
NON-SPENDABLE SUBTOTAL		\$ 783,916	\$ -	\$ 783,916	
RESTRICTED					
LAND MGMT/OPS - SRF - 13	Land Management	\$ 1,094,787	\$ -	\$ 1,094,787	
LAND MGMT/OPS - SRF - 13	Land Management (Timber)	\$ 578,455	\$ -	\$ 578,455	
LAND MGMT/OPS - SRF - 13	Surplus Land Funds	\$ 1,019,276	\$ -	\$ 1,019,276	
STATE - SRF - 10	Florida Forever Surplus Lands	\$ 40,936	\$ -	\$ 40,936	
STATE - SRF - 12	DOT ETDM	\$ 40,137	\$ -	\$ 40,137	
STATE - SRF - 19	DOT Mitigation	\$ 285,427	\$ -	\$ 285,427	
STATE - SRF - 29	Suwannee River Partnership Projects	\$ 939,515	\$ -	\$ 939,515	
STATE - SRF - 33	PCS Mitigation / Land Acquisition	\$ 7,552,380	\$ -	\$ 7,552,380	
RESTRICTED SUBTOTAL		\$ 11,550,913	\$ -	\$ 11,550,913	
COMMITTED					
DISTRICT - SRF - 09	Project Effectiveness Metrics	\$ 531,702	\$ -	\$ 531,702	
DISTRICT - SRF - 51	Agricultural Cost-Share	\$ 3,264,229	\$ 3,000,000	\$ 6,264,229	Transfer from Unassigned General Fund
DISTRICT - SRF - 53	Local Government RIVER Cost-Share	\$ 2,658,526	\$ 3,000,000	\$ 5,658,526	Transfer from Unassigned General Fund
GENERAL FUND - 01	Regional Water Resource Projects	\$ 4,197,103	\$ -	\$ 4,197,103	
GENERAL FUND - 01	Economic Stabilization Fund	\$ 2,434,127	\$ -	\$ 2,434,127	
GENERAL FUND - 01	Capital Improvement Fund	\$ -	\$ 1,000,000	\$ 1,000,000	Transfer from Unassigned General Fund
COMMITTED SUBTOTAL		\$ 13,085,687	\$ 7,000,000	\$ 20,085,687	
ASSIGNED - General Fund					
GENERAL FUND - 01	Operating Liquidity Reserve	\$ 3,651,190	\$ -	\$ 3,651,190	
ASSIGNED SUBTOTAL		\$ 3,651,190	\$ -	\$ 3,651,190	
UNASSIGNED - General Fund					
GENERAL FUND - 01	Available for Future Years Utilization	\$ 8,434,169	\$ (7,000,000)	\$ 1,434,169	Transfer to Committed Funds
UNASSIGNED SUBTOTAL		\$ 8,434,169	\$ (7,000,000)	\$ 1,434,169	
Total		\$ 37,505,875	\$ -	\$ 37,505,875	
COMMENTS: Transfers unassigned General Fund Fund Balance to Committed Funds - Interl Accounting Budget Amendment					
SRF = Special Revenue Fund GF = General Fund					

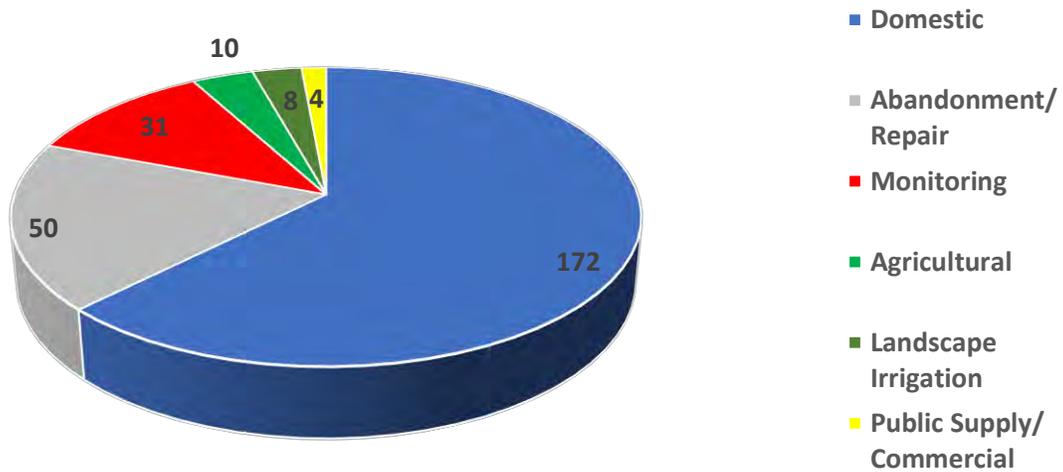
MEMORANDUM

TO: Governing Board
 FROM: Warren Zwanka, P.G., Director, Division of Resource Management
 THRU: Steve Minnis, Deputy Executive Director, Business and Community Services
 DATE: May 1, 2020
 RE: Permitting Summary Report





Water Well Permits Issued March 2020



40B-1.722 (New Rule)
Electronic Fund Transfer

GB Authorized Rulemaking	10/10/2019	GB Authorized Rulemaking	
Notice of Rule Development		Notice of Rule Development	
Public Workshop		Public Workshop	
Notice of Proposed Rule		Notice of Proposed Rule	
Notice of Rule Change		Notice of Rule Change	
Mail to DOS		Mail to DOS	
Effective Date		Effective Date	

Compliance Agreements:

3/27/2020 136226, 136300, 136606: corrective actions, 23 points, and \$1000 penalty for water well construction violations by James R. Smith (License No. 2269)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Leroy Marshall, Chief Professional Engineer, Office of Engineering/ERP

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

DATE: May 1, 2020

RE: ERP-123-214390-7, Big Top Manufacturing Parking, Taylor County

RECOMMENDATION

Staff recommends the Governing Board deny, without prejudice, the application for Individual Environmental Resource Permit ERP-123-214390-7 submitted by Jeff Merschman of Big Top Manufacturing for failure to complete the permit application.

BACKGROUND

The District received Individual Environmental Resource Permit application number ERP-123-214390-7 from Jeff Merschman of Big Top Manufacturing on April 8, 2019, to construct and operate a new stormwater management system serving 11.91 acres of impervious surfaces on a total project area of 23.39 acres.

On April 25, 2019, District staff mailed a request for additional information requesting 16 items and two notices. The requested information primarily was for reasonable assurance that post-development discharge rates and volumes will not exceed pre-development discharge rates and volumes as a result of the proposed activity. On July 29, 2019, District staff emailed an 18-day letter to notify the applicant that the deadline to respond to comments had passed. On August 15, 2019, the applicant requested an extension and was granted by District staff to allow for an additional 90 days to submit comments. On November 26, 2019, the applicant submitted an incomplete response. Staff reviewed the response and emailed a second request for additional information on December 20, 2019, with six items including the original request for the applicant to provide reasonable assurance that post-development discharge rates and volumes will not exceed pre-development discharge rates and volumes as a result of the proposed activity.

Since the December 20, 2019 correspondence, the applicant's consultant and District staff held ten phone calls and five email conversations discussing the project but have not been able to resolve the pre/post discharge discrepancies. On March 9, 2020, the applicant's consultant provided a verbal request to withdraw the application and receive an application fee refund, but a follow-up written withdrawal request has not been received. On March 31, 2020, District staff emailed the consultant requesting written confirmation of the withdrawal request and has also called to obtain the written withdrawal request. To date, no response has been received, therefore, staff recommends denial of the application for failure to complete the permit application.

AS/tm
Attachments

INDIVIDUAL ENVIRONMENTAL RESOURCE PERMIT
TECHNICAL STAFF REPORT
12-May-2020
APPLICATION NO. ERP-123-214390-7

Applicant: Jeff Merschman
Big Top Manufacturing
3255 North U.S. 19
Perry, FL 32347

Owner: Jeff Merschman
Big Top Manufacturing
3255 North U.S. 19
Perry, FL 32347

Consultant: Ezzeldin M Benghuzzi
Quantum Engineering Group, Inc.
5547 Hampton Woods Way
Tallahassee, FL 32311

Project Name: Big Top Manufacturing Parking

Project Acreage: 23.39 acres

County: Taylor

Recommended Agency Action

Staff recommends denial, without prejudice, of the Environmental Resource Permit application due to failure to complete the application by providing reasonable assurance that the post-development discharge volumes will not exceed pre-development discharge volumes.

Project Review Staff

Pam Sanders, E.I, Engineer II, Stephanie Armstrong, Environmental Scientist, Ashley Stefanik, P.E., Professional Engineer, and Leroy Marshall II, P.E., Chief Professional Engineer, reviewed the project.

Project Location

The proposed project is within Township 4 South, Range 7 East, Section 4 of Alachua County. The project site is located at 3011 US 19 North, Perry, FL.

Project Description

The District received Individual Environmental Resource Permit application number ERP-123-214390-7 from Jeff Merschman, of Big Top Manufacturing, to construct and operate a new stormwater management system serving 11.91 acres of impervious surfaces on a total project area of 23.39 acres on April 8, 2019. On April 25, 2019, District staff mailed a request for additional information requesting 16 items and two notices. The primary requested information was for reasonable assurance that post-development discharge rates and volumes will not exceed pre-development discharge rates and volumes as a result of the proposed activity. The applicant and/ or the applicant's agent were contacted on the following dates regarding the information needed to complete this application:

April 25, 2019: First RAI sent to applicant and agent and phone call to consultant
 April 30, 2019: Phone call with consultant
 May 1, 2019: Phone call with consultant and email sent to consultant
 May 7, 2019: Phone call with consultant and email sent to consultant
 May 28, 2019: Phone call with consultant
 June 10, 2019: Phone call with consultant
 June 16, 2019: Site visit with consultant
 July 29, 2019: District staff sent an 18-day letter
 August 15, 2019: A 90-day extension request was received and granted by the District
 October 22, 2019: Email with consultant
 November 12, 2019: Phone call with consultant
 November 22, 2019: Phone call with consultant
 November 25, 2019: Phone calls and emails with consultant
 November 26, 2019: RAI response received from consultant
 December 10, 2019: Phone call and email with consultant
 December 11, 2019: Phone call with consultant
 December 12, 2019: Phone calls with consultant
 December 19, 2019: Phone calls with applicant and consultant
 December 20, 2019: District staff sent a second RAI and had phone conversations with the consultant
 December 30, 2019: Phone call with consultant
 January 12, 2020: Consultant emailed new calcs for staff to take a preliminary review
 January 13, 2020: Phone call with consultant
 January 22, 2020: Phone call and email with consultant giving comments on preliminary calcs
 January 27, 2020: Phone call with consultant
 February 5, 2020: Phone call with consultant
 February 7, 2020: Phone call with consultant
 February 20, 2020: Consultant emailed new calcs for staff to take a preliminary review
 February 25, 2020: Emails and phone calls with consultant giving comments on preliminary calcs
 March 4, 2020: Consultant emailed new calcs for staff to take a preliminary review
 March 4, 2020: Phone calls with consultant asking staff to hold off on the preliminary review, because the owner did not agree with the new design.
 March 9, 2020: Consultant called and gave a verbal request to withdraw the application and asked for a refund of the application fee. District staff informed the consultant that the rule does not allow the fee to be refunded and the consultant said he understood.
 March 31, 2020: Email to consultant asking for the withdrawal request by email.



Big Top Manufacturing Parking

ERP-123-214390-7
May 2020

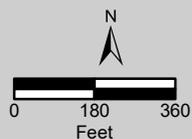


Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001. Map Created on 4/29/2020

 Project Area
Flood_HazArea_Taylor_FEMA

Flood Zone

-  Zone A
-  Zone AE



SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Leroy Marshall, Chief Professional Engineer, Office of Engineering/ERP

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

DATE: May 1, 2020

RE: WOD-023-235168-1, Caputo River Lot, Columbia County

RECOMMENDATION

Staff recommends the Governing Board deny, without prejudice, the application for Works of the District General Permit WOD-023-235168-1 to Louis S. Caputo for failure to complete the permit application.

BACKGROUND

The District received Works of the District General Permit application number WOD-023-225168-1 from Louis S. Caputo on August 1, 2019, to construct a home and covered deck within the floodway of the Santa Fe River.

On August 16, 2019, District staff emailed a request for additional information requesting nine items. The information requested primarily included a signed application form, an additional \$240 to complete the application fee, a zero-rise certification, the addition of the enclosed shed on the site plan, and the inclusion of flood vents on the enclosed shed. On November 14, 2019, District staff emailed an 18-day letter to notify the applicant that the deadline to respond to the comments had passed.

Following the November 14, 2019 correspondence, District staff made five attempts to contact the applicant's consultant until a request for a 30-day extension was received on November 26, 2019. After the December 26, 2019 deadline, District staff contacted the applicant's consultant three times until another 30-day extension was requested on January 20, 2020. After the February 20, 2020 deadline, District staff received an incomplete response to the request for additional information on March 18, 2020. On March 31, 2020, District staff emailed the applicant's consultant requesting the six remaining items that were needed to complete the application by the February 20, 2020 deadline, with no response. On April 17, 2020, District staff emailed a request for the applicant to withdraw the application and has also called to request the applicant withdrawal the application. To date, the District has not received a response to this request, therefore, staff recommends denial of the application for failure to complete the permit application.

AS/tm
Attachments

WORKS OF THE DISTRICT GENERAL PERMIT
TECHNICAL STAFF REPORT
12-May-2020
APPLICATION NO. WOD-023-235168-1

Applicant: Louis S Caputo
589 Boyd Drive
Key Largo, FL 33037

Owner: Louis S Caputo
589 Boyd Drive
Key Largo, FL 33037

Consultant: Brett A Crews
Crews Engineering Services, LLC
349 SW Crews Farm Terrace
Lake City, FL 32025

Project Name: Caputo River Lot

Project Acreage: 6.4

County: Columbia

Recommended Agency Action

Staff recommends denial, without prejudice, of the Works of the District General Permit application due to failure to provide a signed application form, an additional \$240 application fee, a zero-rise certification, the addition of the enclosed shed on the site plan, and the inclusion of flood vents on the enclosed shed.

Project Review Staff

Ashley Stefanik, P.E., Professional Engineer, Stephanie Armstrong, Environmental Scientist, and Leroy Marshall II, P.E., Chief Professional Engineer, reviewed the project.

Project Location

The proposed project is within Township 7 South, Range 15 East, Section 1 of Columbia County. The project site is located at 158 Lizard Dr. SW, Ft. White, FL

Project Description

The District received Works of the District General Permit application number WOD-023-225168-1 from Louis S. Caputo to construct a home and covered deck within the floodway of the Santa Fe River on August 1, 2019. On August 16, 2019, District staff emailed a request for additional information requesting nine items and two notices. The primary information requested included a signed application form, an additional \$240 application fee, a zero-rise certification, the addition of the enclosed shed on the site plan, and the inclusion of flood vents on the enclosed shed. The applicant and/ or the applicant's agent were contacted on the following dates regarding the information needed to complete this application:

August 16, 2019: First RAI sent to applicant and consultant
November 14, 2019: 18-day letter sent to applicant and consultant
November 18, 2019: District staff called the consultant, no answer, left a message
November 19, 2019: District staff emailed the consultant, no response

November 22, 2019: District staff called the consultant, consultant verbally requested an extension, District staff asked the consultant to request by email.

November 25, 2019: District staff emailed the consultant asking if the consultant wants to request an extension

November 26, 2019: District staff called the consultant asking if the consultant wants to request an extension

November 26, 2019: Consultant emailed a request for a 30-day extension. District staff granted the extension

January 8, 2020: District staff emailed the consultant asking the status of the response. The consultant replied they were working on the response today and will submit soon

January 13, 2020: District staff emailed the consultant asking the status of the response. No reply.

January 17, 2020: District staff emailed the consultant asking the status of the response.

January 20, 2020: The consultant requested a final 30-day extension. District staff granted the extension

March 11, 2020: District staff emailed the consultant asking the status of the response.

March 18, 2020: The consultant submitted a partial RAI response. Items missing included an application form signed by the property owner the additional \$240 application fee, for the site plan to include the enclosed shed identified on the property from the District staff site visit, and for the enclosed shed to include flood vents.

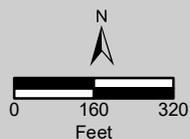
March 31, 2020: District staff emailed the consultant a list of the six remaining items needed to complete the application. No reply.

April 17, 2020: District staff emailed the consultant asking if he would like to withdraw the permit.



 Floodway of the Santa Fe
 Project Area
 BFE: 34.4 feet NAVD88

Caputo River Lot
 WOD-023-235168-1
 May 2020



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.
 Map Created on 4/29/2020

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Leroy Marshall, Chief Professional Engineer, Office of Engineering/ERP

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

DATE: May 1, 2020

RE: WOD-029-235816-1, Celona Fill/Dirt Pole Barn, Dixie County

RECOMMENDATION

Staff recommends the Governing Board deny, without prejudice, the application for Works of the District General Permit WOD-029-235816-1 submitted by John Celona for failure to complete the permit application.

BACKGROUND

On January 31, 2017, the District was informed by the Dixie County Building Department that unpermitted fill was delivered to a property owned by John Celona. An incomplete Works of the District General Permit application was received from John Celona on November 14, 2019, to add six loads of fill dirt and construct a pole barn within the floodway of the Suwannee River.

District staff conducted a site inspection on December 4, 2019 and determined that additional fill had been placed on the property, including additional fill within the 75-foot setback. On December 11, 2019, District staff emailed a request for additional information requesting five items, including a schedule for removal of all fill from 75-foot setback by February 4, 2020. The request also included ten additional items due on March 5, 2020. The requested information primarily included an additional \$940 application fee, a zero-rise certification, a revised site plan, a property survey, and supporting information for work in wetlands.

On March 19, 2020, District staff mailed an 18-day letter to notify the applicant that the deadline to respond to the comments had passed, but the letter was returned due to a change in property ownership. To date, the District has not received a response from the original owner, John Celona, therefore, staff recommends denial of the application for failure to complete the permit application.

MD/tm
Attachments

ATTACHMENT
235816-1 Celona

Figure 1: Pictures by Dixie County Building Department 1-31-2017



ATTACHMENT
235816-1 Celona

Figure 2: District Staff Inspection 2-16-17



ATTACHMENT
235816-1 Celona

Figure 3: District Staff Inspection 12-4-2019



WORKS OF THE DISTRICT GENERAL PERMIT
TECHNICAL STAFF REPORT
12-May-2020
APPLICATION NO. WOD-029-235816-1

Applicant: John Celona
582 NE 832nd Street
Old Town, FL 32680

Project Name: Celona Fill dirt and pole Barn

Project Acreage: 6.6

County: Dixie

Recommended Agency Action

Staff recommends the Governing Board deny, without prejudice, the application for Works of the District General Permit WOD-029-235816-1 submitted by John Celona for failure to complete the permit application.

Project Review Staff

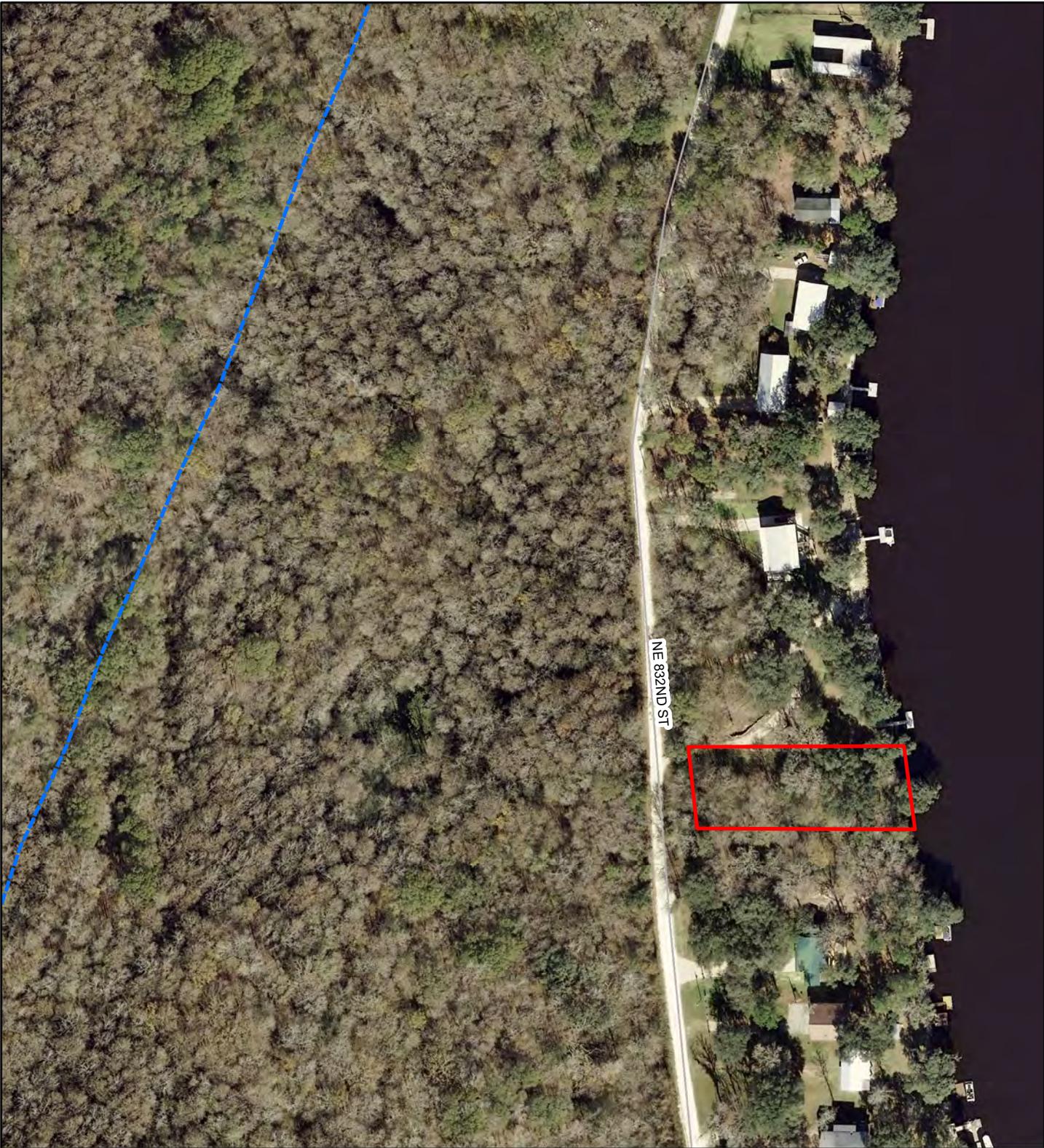
Mary Diaz, E.I, Engineer II, Tim Beach, Environmental Scientist, Ashley Stefanik, P.E., Professional Engineer, and Leroy Marshall II, P.E., Chief Professional Engineer, reviewed the project.

Project Location

The proposed project is within Township 9 South, Range 13 East, Section 36 of Dixie County.

Project Description

On January 31, 2017, the District was informed by the Dixie County Building Department that unpermitted fill was delivered to a property owned by John Celona. Following compliance correspondence from the District, an incomplete Works of the District General Permit application (WOD-029-235816-1) was received from John Celona on November 14, 2019, to add six loads of fill dirt and construct a pole barn within the floodway of the Suwannee River. District staff conducted a site inspection on December 4, 2019 and determined that additional fill had been placed on the property, including additional fill within the 75-foot setback. On December 11, 2019, District staff emailed a request for additional information requesting five items, including a schedule for removal of all fill from 75-foot setback by February 4, 2020. The request also included ten additional items and two notices due on March 5, 2020. The primary requested information included an additional \$940 application fee, a zero-rise certification, a revised site plan, a property survey, and supporting information for work in wetlands. On March 19, 2020, District staff emailed an 18-day letter to notify the applicant that the deadline to respond to the comments had passed, but the letter was returned due to a change in property ownership. To date, the District has not received a response from the original owner, John Celona, therefore, staff recommends denial of the application for failure to complete the permit application.



Celona Fill Dirt and Pole Barn

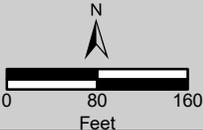
WOD-029-235816-1

May 2020



-  Property
-  Floodway of the Suwannee

BFE: 22.4 feet NAVD 88



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001.
Map Created on 4/29/2020

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Leroy Marshall, Chief Professional Engineer, Office of Engineering/ERP

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

DATE: May 1, 2020

RE: Final Order 20-0006, Approval of Variance Request ERP-001-206323-6, Poe Springs Canoe Launch, Alachua County

RECOMMENDATION

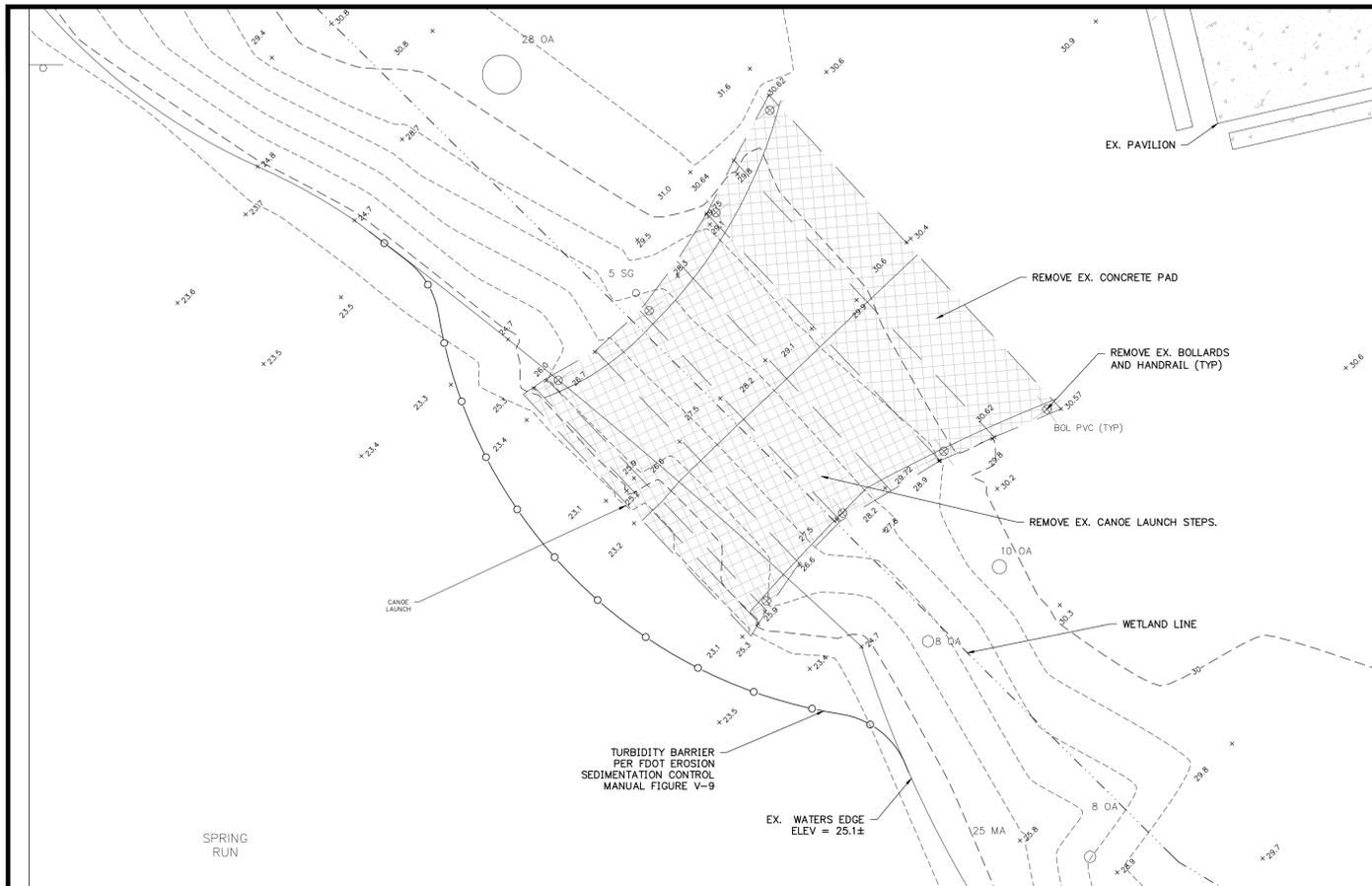
Staff recommends the Governing Board grant a variance from the requirements from subsection 40B-4.3030(13), Florida Administrative Code prohibiting construction, additions or reconstruction in the 75-foot buffer adjacent to the Santa Fe River to Alachua County Parks and Open Space through the issuance of Final Order 20-0006.

BACKGROUND

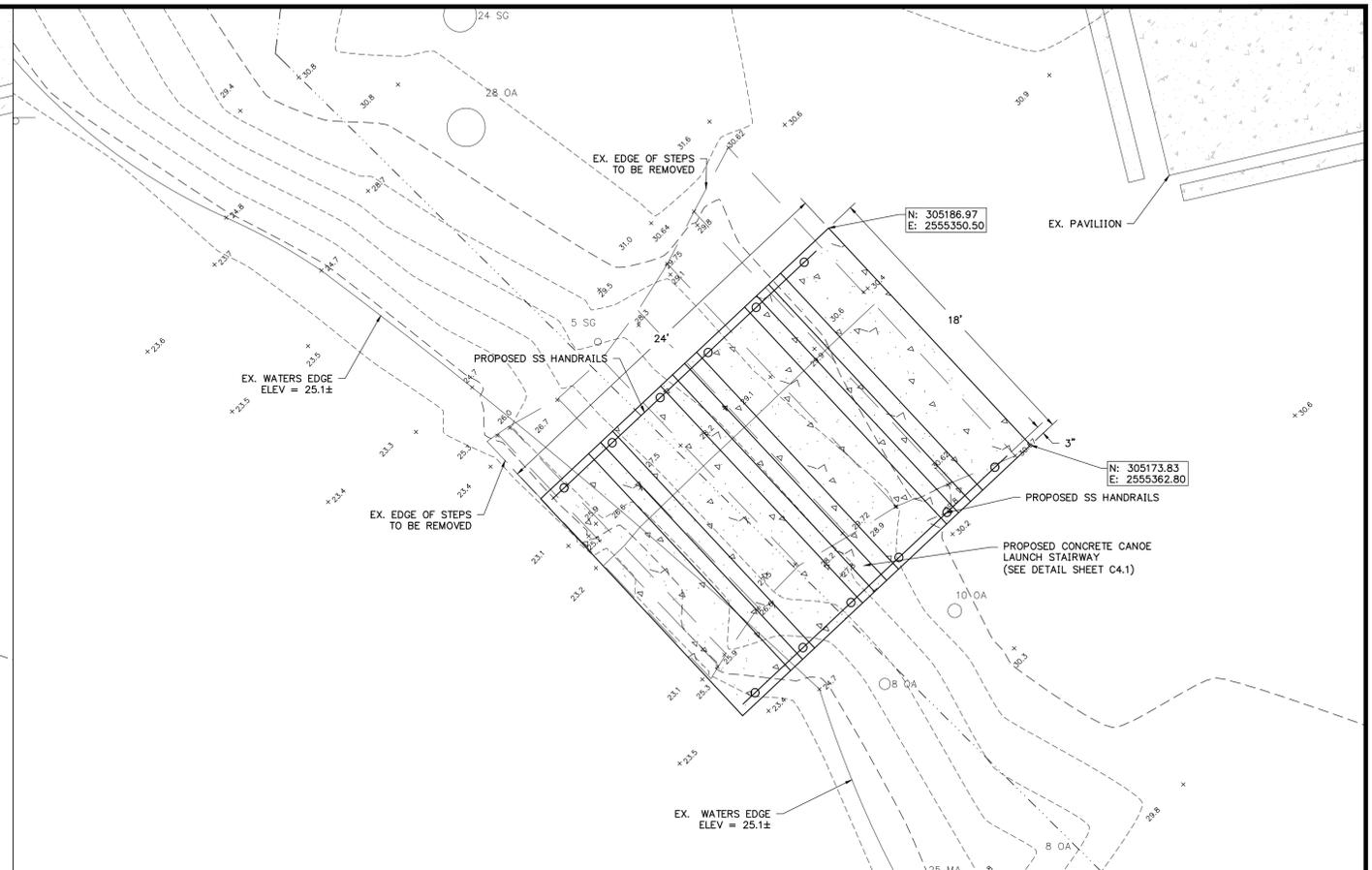
Subsection 40B-4.3030(13), Florida Administrative Code (F.A.C.), provides that no construction, additions or reconstruction shall occur in the front 75 feet of an area immediately adjacent to and including the normally recognized bank of a water. A variance from this rule has been requested by John Morris, Alachua County Parks and Open Space, to replace an existing canoe launch with a new concrete canoe launch, with a slightly smaller footprint in the same location, within the 75-foot buffer of the Santa Fe River in Alachua County.

The applicant has demonstrated that the purpose of the underlying statute has been achieved by proposing to construct the 432 ft² concrete canoe launch largely within the existing footprint of the existing canoe launch. There will be minimal impact within the 75-foot setback due to the fact there is an existing permitted canoe launch, therefore there will be no clearing of existing vegetation or significant additional earthwork. The applicant has also proposed the removal of an existing 560 ft² dilapidated floating dock on the bank of the Santa Fe River. Additionally, the applicant has demonstrated that removing the existing canoe launch, restoring the existing location to a natural state, and disturbing previously undisturbed areas outside of the 75-foot buffer violates the principles of fairness. Therefore, staff recommends approval of the variance request.

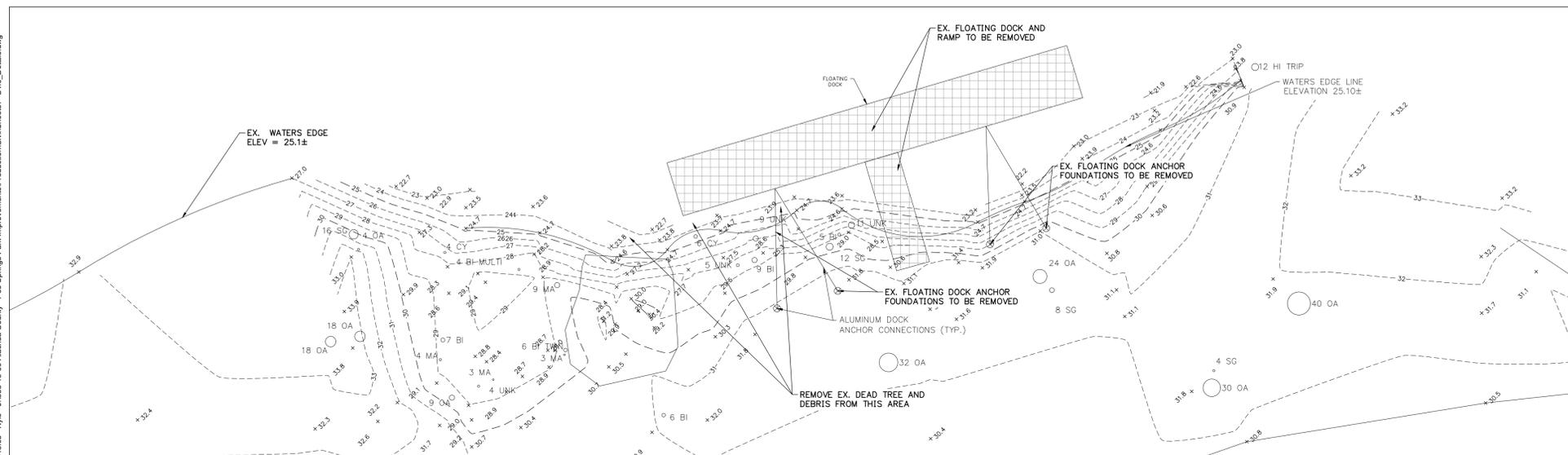
PS/tm
Attachments



CANOE LAUNCH DEMOLITION PLAN
1" = 5'



PROPOSED CANOE LAUNCH STAIRWAY PLAN
1" = 5'



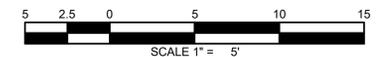
FLOATING DOCK PLAN
1" = 10'

GENERAL NOTES:

1. COMPOSITE DECKING SHALL REMAIN PROPERTY OF ALACHUA COUNTY AFTER DEMOLITION OF EXISTING CANOE LAUNCH STAIRS

DEMO NOTES:

-  EX. STEPS TO BE REMOVED
-  EX. DOCK TO BE REMOVED
-  EX. BOLLARD TO BE REMOVED
-  EX. DOCK ANCHOR TO BE REMOVED



REVISIONS				
NO.	DATE	DESCRIPTION	DRWN	APPR

ENGINEER OF RECORD:	A. J. "JAY" BROWN, JR., P.E. FLORIDA LICENSE NO. 43879
---------------------	-----------------------------------------------------------

**PRELIMINARY
NOT FOR
CONSTRUCTION**

THIS DOCUMENT IS ISSUED FOR THE PURPOSE OF REVIEW ONLY AND IS NOT INTENDED FOR FINAL PERMITTING, BIDDING, OR CONSTRUCTION PURPOSES.



JBrown
Professional Group Inc
CIVIL ENGINEERING • LAND SURVEYING • PLANNING
Fla. Board of Professional Engineers CA No. 30495

3530 NW 43rd Street • Gainesville, Florida 32606
PHONE: (352) 375-8999 • FAX: (352) 375-0833
E-MAIL: contact@jbrgroup.com

SHEET TITLE:

CANOE LAUNCH AND FLOATING DOCK PLAN

CLIENT:
ALACHUA COUNTY PARKS & CONSERVATION LANDS

PROJECT:
POE SPRINGS PARK IMPROVEMENTS

DATE:
OCTOBER 2019

PROJECT NO:
338-19-09

SHEET NO:
C4.0

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

IN RE:

Alachua County Parks and Open Space

PETITIONER,

ORDER No. 20-0006

v.

SUWANNEE RIVER WATER
MANAGEMENT DISTRICT,

Respondent.

FINAL ORDER GRANTING VARIANCE

The Suwannee River Water Management District (“District”) received a petition on April 17, 2020 from Alachua County Parks and Open Space (“Petitioner”), seeking a variance from Florida Administrative Code (“Fla. Admin. Code”) rule 40B-4.3030(13). Petitioner seeks this variance to construct a new 432 ft² concrete canoe launch, within a Work of the District in Township 08 South, Range 17 East, Section 06, Alachua County.

PROCEDURE AND ALLEGATIONS

1. Pursuant to Fla. Stat. § 120.542, Petitioner seeks a variance from Fla. Admin. Code rule 40B-4.3030(13) for application number ERP-001-206323-6.
2. The Petition for Variance was received on April 17, 2020. A true copy of the Petition for Variance is attached to this Order as Exhibit “A”.
3. District caused a notice to be published in the Florida Administrative Register (“FAR”) on April 20, 2020, informing the public that the District had received the Petition for Variance and providing an opportunity to comment or object within fourteen days of the date of publication in the FAR. A true copy of the notice is attached to this Order as Exhibit “B”.
4. District received no objections to the petition.

5. Petitioner's address is 5620 NW 120th Lane, Gainesville, FL 32653, and the property affected by this order is described as the following Alachua County parcel identification number: 01456-001-000.

PETITIONER REQUEST

6. Petitioner seeks to obtain a variance to Fla. Admin. Code rule 40B-4.3030(13) for to construct a new concrete canoe launch in the same location as the existing canoe launch. Fla. Admin. Code rule 40B-4.3030(13) **states in part**, "No construction, additions or reconstruction shall occur in the front 75 feet of an area immediately adjacent to and including the normally recognized bank of a water, except for one deck per parcel located at the top of the bank no larger than 200 square feet and a boardwalk no wider than five feet to provide **reasonable pedestrian access to water dependent structures such as docks.**"

APPLICABLE LAW

7. The variance is requested pursuant to Fla. Stat. § 120.542, which provides that:

Variations and waivers shall be granted when the person subject to the rule demonstrates that the purpose of the underlying statute will be or has been achieved by other means by the person and when application of a rule would create a substantial hardship or would violate principles of fairness. For purposes of this **section, "substantial hardship" means a demonstrated economic, technological, legal, or other type of hardship** to the person requesting the variance or waiver.

8. Petitioner is required to demonstrate that (1) the purpose of the underlying statute will be or has been achieved by other means and (2) that application of Fla. Admin. Code rule 40B-4.3030(13) would create a substantial hardship or would violate the principles of fairness.

9. The purpose of Chapter 373 of the Florida Statutes is to prevent harm to the water resources of the state. To achieve this purpose, District is authorized to require permits for the construction of structures within a Works of the District. To obtain a permit under Chapter 373, an applicant must provide reasonable assurance that the construction will not obstruct the free flow of waters of rivers and streams within the District. See, Fla. Stat. § 373.086 (Providing for works of the district).

10. Florida Admin. Code rule 40B-4.3030 became effective as District rule on September 25, 1985, and the most recent amendment became effective on October 14, 2013.

FINDINGS OF FACT AND CONCLUSIONS OF LAW

11. The Petitioner has demonstrated that the purpose of the underlying statute has been achieved by proposing to construct the 432 ft² concrete canoe launch largely within the existing footprint of the existing canoe launch. The Petitioner also proposes to remove a 560 ft² dilapidated dock and gangway from the property.

12. The Petitioner has demonstrated that removing the existing canoe launch, restoring the existing location to a natural state, and disturbing previously undisturbed areas outside of the 75-foot buffer violates the principles of fairness. Therefore, the Petitioner has met the requirements for a variance under Fla. Stat. § 120.542.

13. District concludes that the request for variance from Fla. Admin. Code 40B-4.3030(13) should be granted.

IT IS HEREBY ORDERED

14. The Petition for Variance from Fla. Admin. Code 40B-4.3030(13) is GRANTED.

15. A copy of this order shall be recorded in the public records of Alachua County. DONE AND ORDERED this ____ day of _____ 2020

SUWANNEE RIVER WATER
MANAGEMENT DISTRICT

By: _____
Virginia Johns
Chair

(Official Seal)

ATTEST: _____
Richard Schwab
Secretary Treasurer

RENDERED on this ____ day of _____ 2020.

Warren Zwanka
District Clerk

NOTICE OF RIGHTS

1. The person or persons named as a respondent in this Administrative Complaint, Notice of Intent to Revoke Water Use Permit, and Agency Order have the right to request an administrative hearing to be conducted in accordance with sections 120.569 and 120.57(1) of the Florida Statutes, and to be represented by counsel or other qualified representative. Any request for a hearing must comply with the requirements set forth in rule 28-106.2015(5) of the Florida Administrative Code. Mediation under section 120.573 of the Florida Statutes is not available.

2. Any request for a hearing must be filed with the Suwannee River Water Management District (District) by either U.S. mail or hand delivery to the Agency Clerk at District Headquarters, 9225 CR 49, Live Oak, Florida 32060, or by electronic transmission (facsimile or FAX) to the Agency Clerk at 386.362.1056, no later than **14 days** after the date the Administrative Complaint, Notice of Intent to Revoke Water Use Permit, and Agency Order is served. A request for a hearing is deemed filed upon receipt of the complete request by the District Clerk at the District Headquarters in Live Oak, Florida. A request for a hearing received by the District Clerk after 5:00 p.m., or on a Saturday, Sunday, or legal holiday, shall be deemed filed as of 8:00 a.m. on the next regular District business day. These requirements are set forth in chapter 28-106 of the Florida Administrative Code, section 373.119 of the Florida Statutes, and the District's Statement of Agency Organization and Operation (issued pursuant to rule 28-101.001, Florida Administrative Code). A request for hearing filed by electronic transmission (email) shall be sent to DistrictClerk@srwmd.com. A request for hearing filed electronically by any other method or to any other email address shall not constitute a filing.

3. Failure to file a request for hearing within 14 days after the date the Administrative Complaint, Notice of Intent to Revoke Water Use Permit, and Agency Order is served shall constitute a waiver of the right to an administrative hearing. (subsection 373.119(1) of the Florida Statutes).

4. The right to an administrative hearing and the relevant procedures to be followed are governed by chapter 120 of the Florida Statutes, section 373.119 of the Florida Statutes, and chapter 28-106 of the Florida Administrative Code.

5. If the person or persons named as a respondent in this Administrative Complaint, Notice of Intent to Revoke Water Use Permit, and Agency Order believe that the Administrative Complaint, Notice of Intent to Revoke Water Use Permit, and Agency Order is unreasonable or will unfairly burden the use of their property, they have the right to apply for a special magistrate proceeding under section 70.51, Florida Statutes. A special magistrate proceeding is initiated by filing a written request for relief with the Agency Clerk at District Headquarters located at 9225 CR 49, Live Oak, FL 32060, within 30 days of receipt of the Administrative Complaint, Notice of Intent to Revoke Water Use Permit, and Agency Order. Failure to file a request for relief within 30 days of receipt of the Administrative Complaint, Notice of Intent to Revoke Water Use Permit, and Agency Order constitutes a waiver of the right to a special magistrate proceeding. A request for

relief must contain the information listed in subsection 70.51(6) of the Florida Statutes. A request for relief received by the District Clerk after 5:00 p.m., or on a Saturday, Sunday, or legal holiday, shall be deemed filed as of 8:00 a.m. on the next regular District business day.

6. A timely filed request for relief under section 70.51 of the Florida Statutes tolls the time to request an administrative hearing under paragraph nos. 1 and 2 above. (Paragraph 70.51(10)(b) of the Florida Statutes). However, the filing of a request for relief as described in paragraph nos. 1 and 2 above waives the right to a special magistrate proceeding. (Paragraph 70.51(10)(b) of the Florida Statutes).

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the foregoing Administrative Complaint, Notice of Intent to Revoke Water Use Permit, and Agency Order, along with Notice of Rights, has been furnished via Certified Mail to:

Alachua County Parks and Open Space
5620 NW 120th Lane
Gainesville, FL 32653

on this ____ day of May 2020.

Warren Zwanka
Deputy Clerk
Suwannee River Water Management District
9225 C.R. 49
Live Oak, FL 32060
386.362.1001 or 800.226.1066 (Florida only)

April 17, 2020

Suwannee River
Water Management District
9225 CR 49
Live Oak, FL 32060

(a) Petition for variance from Ch 40B-4, Florida Administrative Code

Subject: Poe Springs Park Improvements

(b) Petitioner: Charlie Houser
Alachua County Parks and Conservation Lands
408 West University Ave
Gainesville, FL, 32607
(352) 264-6804

(c) Agent: A. J. "Jay" Brown, Jr., P.E.
JBrown Professional Group Inc.
3530 NW 43RD STREET
Gainesville, FL, 32606
(352) 375-8999
Jay.brown@jbprogroup.com

(d) The applicable portion of the rule:

- 40B-4.3030(13), F.A.C.

(e) The citation to the statute the rule is implementing:

- No construction, additions or reconstruction shall occur in the front 75 feet of an area immediately adjacent to and including the normally recognized bank of water.
- The 75-foot setback shall be considered a minimum depth for an undisturbed buffer. The limitations on disturbance and clearing within the buffer as set out in subsections (11) through (13) above shall apply, and any runoff through the buffer shall be maintained as un-channelized sheet flow.

(f) Type of variance requested:

The existing canoe launch will be replaced with a new concrete canoe launch which is located within 75' of the top of bank of the Santa Fe River.

(g) Facts that demonstrate hardship:

There is an existing canoe launch that was permitted and built in 2005. During Hurricane Irma, this canoe launch was badly damaged and required repairs. Alachua County would like to replace this canoe launch with a new canoe launch which has a slightly smaller footprint and is in the same approximate location, which is within the 75' setback. Moving the canoe launch out of the 75' setback would require restoring the bank at the current location, cause additional environmental impacts to the new location, and would increase the cost of installation. In an effort to reduce new impacts and cost of replacement, it is requested to replace the canoe launch in the existing ideal location. Therefore, in order to meet this rule, it is a financial hardship to Alachua County to move the canoe launch out of the calculated setback.

(h) The reason the variance or waiver requested would serve the purpose of the underlying statute:

There will be no additional impact within the 75' setback, due to the fact that there is an existing canoe launch. No clearing of existing vegetation or significant additional earthwork will be necessary.

(i) Permanent waiver/variance requested

It is our wish that a permanent waiver or variance be granted for the following:

Poe Springs Park Canoe Launch

Thank you for your consideration.

Sincerely,

A handwritten signature in blue ink, appearing to read "AJ Brown Jr.", written in a cursive style.

A. J. "Jay" Brown, Jr., PE
President, JBrown Professional Group Inc.

Notice of Variances and Waivers

WATER MANAGEMENT DISTRICTS

Suwannee River Water Management District

RULE NO.: RULE TITLE:

40B-4.3030 Conditions for Issuance of Works of the District Permits

NOTICE IS HEREBY GIVEN that on March 31, 2020, the Suwannee River Water Management District, received a petition for a variance from Charlie Houder, Alachua County Parks and Conservation Lands, 408 West University Ave, Gainesville, FL. Pursuant to Section 120.542, F.S., Petitioner is seeking a variance from section 40B-4.3030(13) & (15), F.A.C., which provides that no construction, additions or reconstructions shall occur in the front 75-foot area immediately adjacent to and including to normally recognized bank of a water. The applicant is requesting to replace a structure. The project is located in Section 6, Township 8S, Range 17E, in Alachua County and has been assigned permit number ERP-001-206323-6, Poe Springs Canoe Launch.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Tilda Musgrove, Business Resource Specialist, Suwannee River Water Management District, 9225 CR 49, Live Oak, FL 32060, (386)362-1001 or 1(800)226-1066 in Florida only.

INDIVIDUAL ENVIRONMENTAL RESOURCE PERMIT
TECHNICAL STAFF REPORT
12-May-2020
APPLICATION NO. ERP-001-206323-6

Applicant: John Morris
Alachua County Parks and Open Space
5620 NW 120th Lane
Gainesville, FL 32653

Owner: John Morris
Alachua County Parks and Open Space
5620 NW 120th Lane
Gainesville, FL 32653

Agent: A.J. Borwn, Jr.
JBrown Professional Group Inc.
3530 NW 43rd Street
Gainesville, FL 32606

Project Name: Poe Springs Canoe Launch

Project Acreage: 0.01 acres

County: Alachua

Recommended Agency Action

Staff recommends approval of request for a variance from the requirements of section 40B-4.3030(13), Florida Administrative Code (F.A.C).

Project Review Staff

Pam Sanders, E.I, Engineer II, Stephanie Armstrong, Environmental Scientist, and Leroy Marshall II, P.E., Chief Professional Engineer, reviewed the project.

Project Location

The proposed project is located at 28800 NW 182nd Ave, High Springs, FL in Township 8 South, Range 17 East, Section 6 of Alachua County.

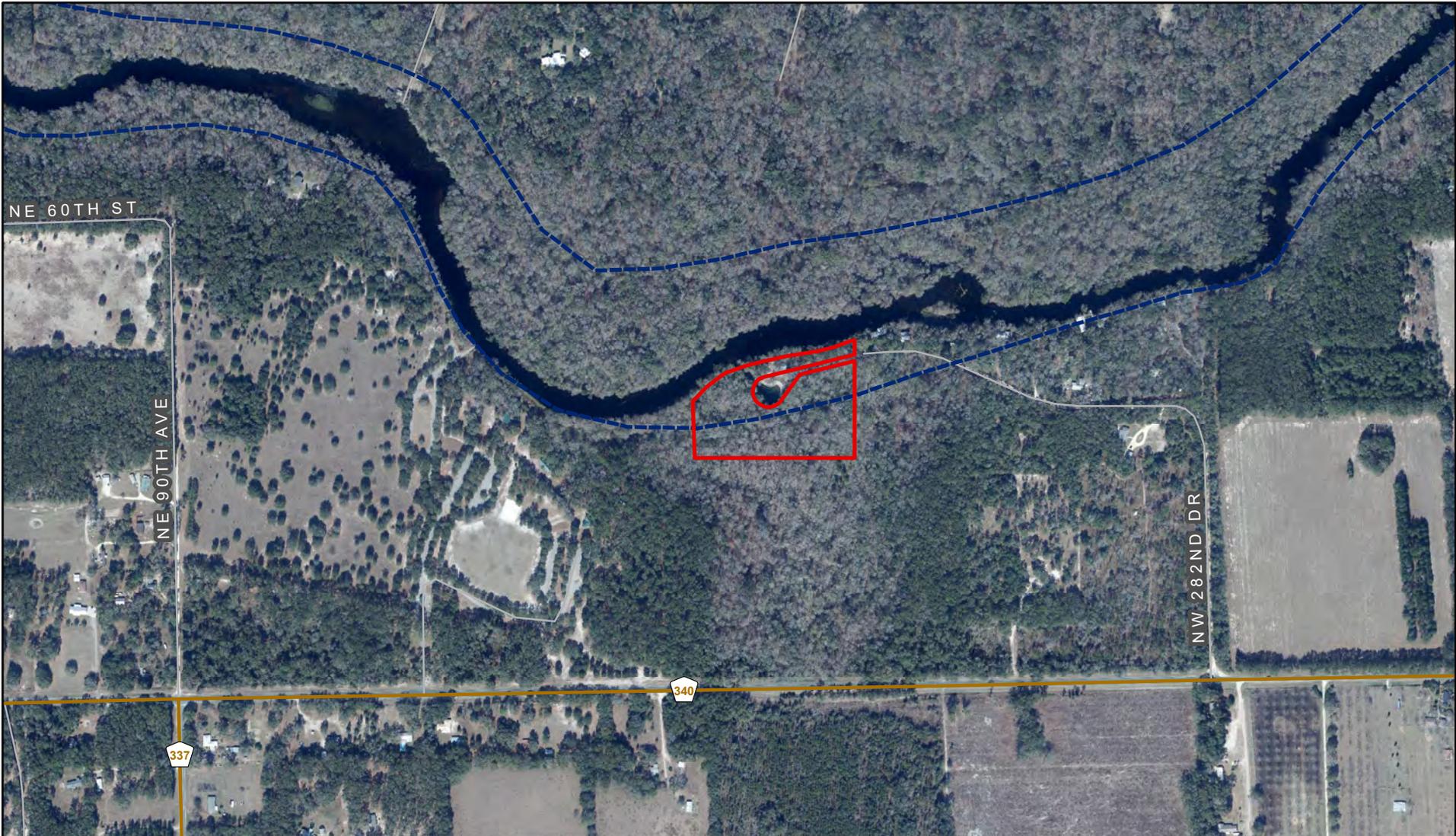
Project Description

The applicant is requesting a variance from subsection 40B-4.3030(13), F.A.C., which requires a 75-foot buffer of the river, in order to remove the existing canoe launch and construct a 432 ft² concrete canoe launch within the same footprint. The rule states, in part, "No construction, additions or reconstruction shall occur in the front 75 feet of an area immediately adjacent to and including the normally recognized bank of water, except for one deck per parcel located at the top of the bank no larger than 200 ft² and a boardwalk no wider than five feet to provide reasonable pedestrian access to water depended structures such as docks."

A variance requested pursuant to section 120.542, Florida Statutes (F.S.), must demonstrate that the purpose of the underlying statute will be or has been achieved by other means; and that application of the rule would create a substantial hardship or would violate principles of fairness.

The applicant has demonstrated that the purpose of the underlying statute will be met by proposing to construct the 432 ft² concrete canoe launch largely within the existing footprint of the existing canoe launch. This approach eliminates excess disturbance to previously undisturbed natural areas and improves river flow paths across the property. The applicant also proposes to remove a 560 ft² dilapidated dock and gangway from the property. Additionally, the applicant has demonstrated that removing the existing canoe launch, restoring the existing location to a natural state, and disturbing previously undisturbed areas outside of the 75-foot buffer violates the principles of fairness. Therefore, the Petitioner has met the requirements for a variance under Fla. Stat. § 120.542.

The District published a notice regarding the project in the Florida Administrative Register. To date, no objections to the variance have been received. Staff recommends approval of the variance request from the provisions of subsection 40B-4.3030(13), F.A.C.



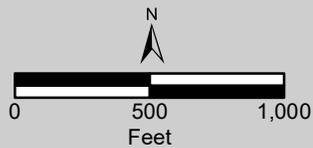
- Property
- - - Floodway

BFE: 40.6 feet NAVD 88

Poe Springs Canoe Launch

ERP-001-206323-6

May 2020



Note: This map was created by the Suwannee River Water Management District (SRWMD) to be used for planning purposes only. SRWMD shall not be held liable for any injury or damage caused by the use of data distributed as a public records request regardless of their use or application. SRWMD does not guarantee the accuracy, or suitability for any use of these data, and no warranty is expressed or implied. For more information please contact the SRWMD at 386-362-1001. Map Created on 4/29/2020

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

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

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

DATE: May 1, 2020

RE: WUP 2-121-226457-2, Suwannee Farms Project, Suwannee County

RECOMMENDATION

Staff recommends the Governing Board approve Water Use Permit number 2-121-226457-2 with seventeen standard conditions and eight special limiting conditions to Suwannee River Terra, LLC, in Suwannee County.

BACKGROUND

This is a modification of existing agricultural water uses to combine permit numbers 2-121-226457-1, 2-121-222422-2, and 2-121-236266-1. Permit durations for two of the three permits will be extended as part of this modification. All wells 8-inches in diameter or greater on all three permits are monitored though electrical consumption and all three permits were previously reviewed under the rule current criteria. The combined project is located approximately thirteen miles south of Live Oak in Suwannee County; and will consist of approximately 3,895 controlled and 3,429 irrigated acres. Groundwater from 43 wells is used to irrigate corn, carrots, peanuts, millet, and oats through center pivots. The 9.0345 million gallons per day (mgd) 1-in-10-year drought allocation did not change as a result of this modification.

There have been no reports of interference or observed harm to water resources associated with previous withdrawals at this project; and lower quality water sources are being used to the fullest extent. Staff has determined the proposed withdrawals are in accordance with Minimum Flows and Minimum Water Levels (MFLs) and MFL recovery strategies pursuant to Chapters 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 Chapter 40B-2, F.A.C.

WZ/tm
Attachments

WATER USE TECHNICAL STAFF REPORT
23-Apr-2020
APPLICATION NO. 2-121-226457-2

Owner: R Clay Powell
Suwannee River Terra, LLC
PO Box 158
Monterey, LA 71354-0158

Applicant: R Clay Powell
Suwannee River Terra, LLC
PO Box 158
Monterey, LA 71354-0158

Agent: Kevin Wright
Generation Farms
2086 J Frank Culpepper Rd
Lake Park, GA 31636
(229) 559-5288

Compliance Contact: R Clay Powell
Suwannee River Terra, LLC
PO Box 158
Monterey, LA 71354-0158

Project Name: Suwannee Farms
County: Suwannee

Located in WRCA: Yes
Objectors: No

Authorization Statement:

The permittee is authorized to withdraw a maximum of 9.0345 mgd of groundwater for agricultural use. Daily allocations are calculated on an average annual basis and the maximum allocation is only authorized in 1-in-10 year drought conditions.

Recommendation: Approval

Reviewers: Christina Carr; 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)
9.0345	0.0000	0.0000

Recommended Permit Duration and Compliance Reporting: Permit to expire January 10, 2035, consistent with the terms of permit 2-121-222422-2.

USE STATUS: This is a combination of three existing agricultural groundwater use permits with no change in permitted allocation.

PROJECT DESCRIPTION:

The project is located on the east side of CR-349 approximately 12 miles southwest of Live Oak, in Suwanee County and consists of 3,895 controlled and 3,429 irrigated acres. Groundwater from 43 wells is used to irrigate corn, carrots, peanuts, millet, and oats through center pivots. This permit sequence combines permit number 2-121-226457-1 with permit numbers 2-121-222422-2, and 2-121-236266-1.

The permittee has elected SRWMD electrical consumption to comply with the water use reporting requirements of special condition 18.

WATER USE CALCULATIONS:

Supplemental irrigation models were used to determine the supplemental irrigation requirements calculated in the previous permit sequences.

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 subsections 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)]

Interference with existing legal uses of water was not analyzed as part of the review of this permit transfer/ combination.

Will this use be consistent with the public interest?

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

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

WITHDRAWAL POINT INFORMATION:

Site Name: Suwannee Farms

Well Details						
District ID	Station Name	Casing Diameter (inches)	Capacity (GPM)	Source Name	Status	Use Type
118640	Livestock	4	20	FAS - Upper Floridan Aquifer	Proposed	Agricultural
118736	Well #15	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
118741	Well #4 - SR	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
118820	House & Cattle - SR	4	20	FAS - Upper Floridan Aquifer	Active	Agricultural
119245	Well #12	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
119246	Well #13	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
119247	Well #10	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
119864	Well #17	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
119867	Well #5 - SR	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
119926	Well #16	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
120008	Well #4 - B	12	2000	FAS - Upper Floridan Aquifer	Active	Agricultural
120092	Well #37	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
120151	Well #8 - SR	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
120152	Well #3 - SR	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
120218	Well #36	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
120238	Well #7 - SR	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
120284	Well #14	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
120390	Well #9	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
120409	Well #1	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
120510	Well #34	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
120616	Well #11	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural

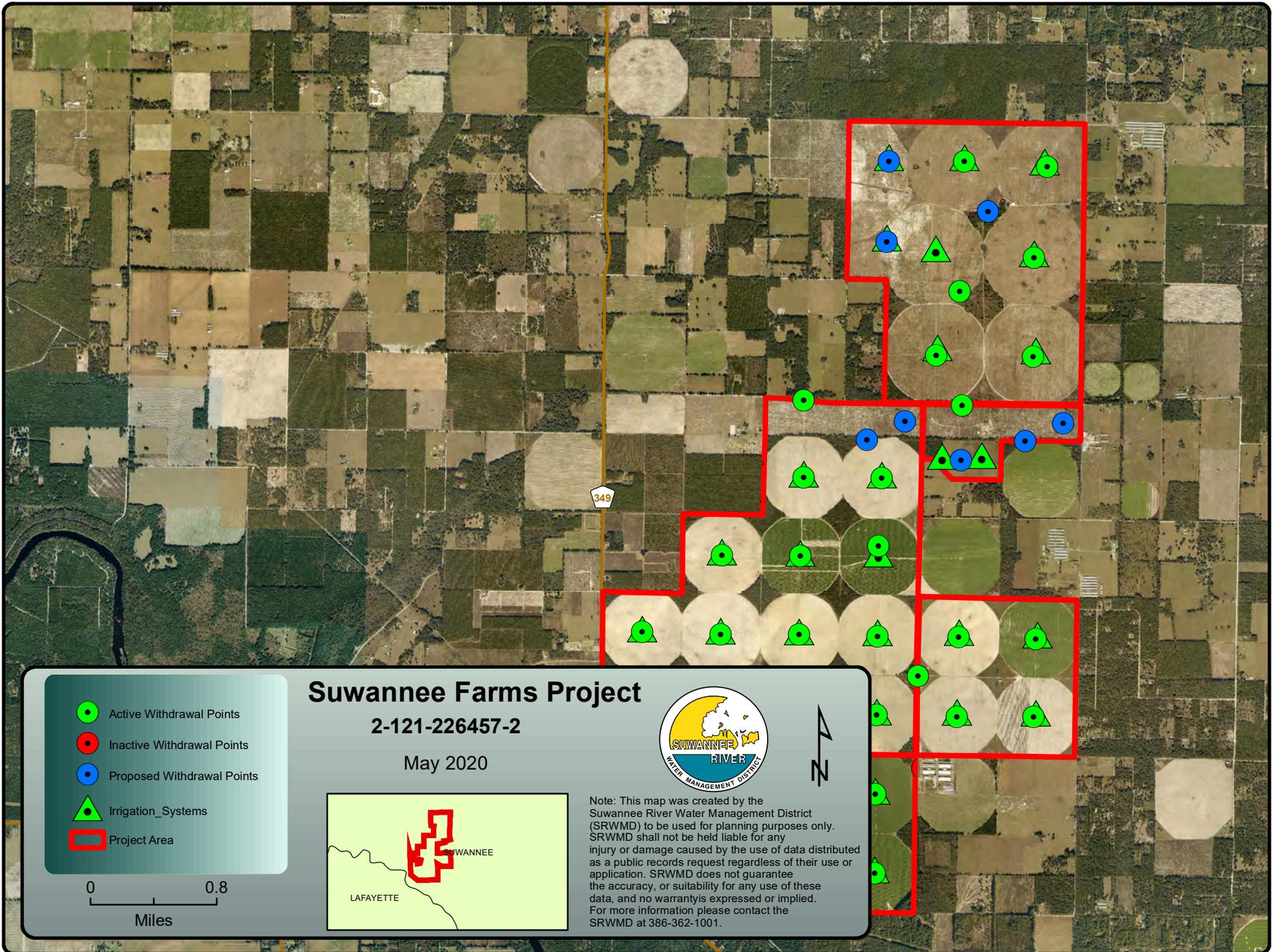
Well Details						
District ID	Station Name	Casing Diameter (inches)	Capacity (GPM)	Source Name	Status	Use Type
120633	Well #6 - SR	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
120677	Well #21	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
120763	Well #8 - B	12	1000	FAS - Upper Floridan Aquifer	Proposed	Agricultural
120794	Well #7 - B	12	1000	FAS - Upper Floridan Aquifer	Proposed	Agricultural
120855	Well #35	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
120979	Well #29	12	500	FAS - Upper Floridan Aquifer	Active	Agricultural
121016	Well #2 - SR	12	1100	FAS - Upper Floridan Aquifer	Active	Agricultural
121128	Well #6 - B	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
121155	Well #5 - B	12	1650	FAS - Upper Floridan Aquifer	Active	Agricultural
121335	Well #19	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
121381	Well #18	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
121382	Well #20	12	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
121512	Well #2 - B	12	1650	FAS - Upper Floridan Aquifer	Active	Agricultural
121513	Well #3 - B	12	2000	FAS - Upper Floridan Aquifer	Active	Agricultural
122126	Well 5	12	1000	FAS - Upper Floridan Aquifer	Proposed	Agricultural
122127	Well 3	10	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
122128	Well 1	8	500	FAS - Upper Floridan Aquifer	Proposed	Agricultural
122129	Well 4	8	500	FAS - Upper Floridan Aquifer	Proposed	Agricultural
122130	Well 6	10	1000	FAS - Upper Floridan Aquifer	Active	Agricultural
122131	Well 2	12	1000	FAS - Upper Floridan Aquifer	Proposed	Agricultural
122162	Temple #1	10	500	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 **1/10/2035**. 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 **(2-121-226457-2)**.
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 shall ensure that the irrigation systems will water target areas only under field operations. Irrigation of non-target areas (roads, woods, structures, etc.) is prohibited.

21. The lowest quality water source, such as reclaimed water or surface water, shall be used in lieu of groundwater for agricultural irrigation at this project when technically, economically, and environmentally feasible.
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 fertigating and no less than two backflow prevention devices when chemigating 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 9.0345 mgd of groundwater for agricultural use. Daily allocations are calculated on an average annual basis and the maximum allocation is only authorized in 1-in-10 year drought conditions.



Suwannee Farms Project

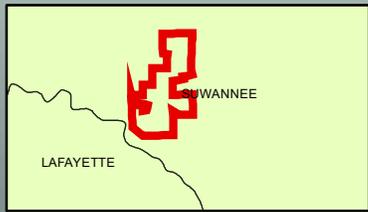
2-121-226457-2

May 2020



-  Active Withdrawal Points
-  Inactive Withdrawal Points
-  Proposed Withdrawal Points
-  Irrigation_Systems
-  Project Area

0 0.8
Miles



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.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board
FROM: Bill McKinstry, Chief, Office of Land Management
THRU: Tom Mirti, Deputy Executive Director, Water and Land Resources
DATE: April 30, 2020
RE: District Land Management and Twin Rivers State Forest Activity Summary

BACKGROUND

Due to COVID 19 staff have installed "COVID 19 Limited to 10 people" signs on various District-managed tracts.

Staff continue to work with Florida Fish and Wildlife Commission (FWC) on road maintenance in Mallory Swamp.

The rough woods mowing project to reduce the hardwoods in an existing 108-acre longleaf pine stand on Mill Creek South Tract is completed. This project was funded through FWC's wildlife management program.

The Twin Rivers State Forest (TRSF) road rehabilitation work on the public access road of the Mill Creek South Tract was completed by the Florida Forest Service (FFS) staff.

FFS commenced planned boundary maintenance, including marking and signage, on the Ellaville Tract. "Road closed to vehicle access" and "No ATV" signage was installed on Mill Creek South.

Due to the ramifications of COVID 19, FFS rangers have taken over activities previously completed by the Department of Correction's inmate crew including, mowing, weed-eating, recreation site trash collection, and road access maintenance.

The attached report summarizes the status of current District and TRSF activities for the preceding month.

Conservation Easement Monitoring

None

Vegetation Management Projects:

During the reporting period, approximately 189 additional acres of woods mowing and 105 acres of roller chopping was completed on multiple tracts. Vegetation management work was done for fuel reduction, natural community restoration, and wildlife mitigation purposes.

FY 2020 Activity Table - Vegetation Management (03/15//2020– 04/11/2020)				
ACTIVITY	ACRES		MILES	
	Planned	Complete	Planned	Complete
Herbicide	500	0	0	0
Roller Chop	1,000	843	0	0
Woods Mow	720	643	0	0
Ditch Mow	0	0	32	0

Invasive Plant Monitoring Program

Approximately 110 invasive plant infestations are planned to be monitored and/or treated by District staff in Fiscal Year 2019-2020 (FY 2020). There were 21 additional infestations monitored/ treated during the reporting period.

FY 2020 Activity Table - Invasive Plant Treatments (10/1/2019 – 04/11/2020)		
ACTIVITY	NUMBER OF INFESTATIONS	
	Planned	Complete
Invasive Plant Monitoring/Treatment	110	125

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 Wildlands Services (WS). Also, included in this report are the acres the Florida Forest Service burns on Twin Rivers State Forest (TRSF). When available, the Florida Forest Service (FFS) will provide a crew to burn additional acres on both District tracts and TRSF.
- The following table provides information on the Prescribed Burn Program through April 11, 2020. No additional acres were burned during the reporting period.

FY 2020 Prescribed Fire Summary Table		
	2020 TARGET ACRES	ACRES COMPLETE
SRWMD	13,000	10,767
FFS TRSF	2,200	968
TOTAL	15,200	11,735

FY 2020 Prescribed Fire Activity Table (03/15/2020 – 04/11/2020)									
TRACT	COUNTY	B&B	NR PS	WS	SRS	FFS COOP	TOTAL SRWMD Acres	TOTAL TRSF Acres	TOTAL Wildfire Acres
Christian	Suwannee			120.9			120.9		
Peacock Slough	Hamilton	459.9					459.9		
Steinhatchee Springs	Lafayette	1,007.8					1007.8		
Little River	Suwannee	370.8					370.8		
Falmouth Springs	Suwannee	186.1					186.1		
Santa Fe River Ranch	Alachua			235.7			235.7		
Steinhatchee Rise	Dixie	256.7					256.7		
Devils Hammock	Levy	304.1					304.1		
Mill Creek North	Madison							37.5	
<i>Sub-total for Period</i>		2,585	0	357	0	0	2,942	37.5	0.0
<i>Previous Acres Burned</i>		7,249	0	576	0	0	7,825	930	0.0
TOTAL ACRES		9,834	0	933	0	0	10,767	968	0.0

Timber Sales

FY 2020 Activity Table - Timber Sales (03/15/2020 – 04/11/2020)						
TRACT	CONTRACT	ACRES	TONS HARVESTED	REVENUE	STATUS	CONTRACT END DATE
Withlacoochee #3	18/19-072	283			Inactive	01/14/2020
Steinhatchee Falls #1	18/19-133	104	4,331	\$74,009.69	Complete	01/2020
Gar Pond #4	18/19-186	93			Active	06/05/2020
Westwood West #3	18/19-204	345	8,847	\$181,861.28	Complete	3/2020
Wolf Creek #1	19/20-011	72			Inactive	10/2/2020
Gar Pond #5	19/20-037	137	6,144	\$51,654.78	Complete	10/28/2020
Ellavile #18	19/20-062	126	4,784	\$103,112.84	Complete	11/26/2020
Natural Well Branch #1	19/20-063	240			Active	11/26/2020
Natural Well Branch #2	19/20-068	239	15,900	\$268,903.24	Complete	12/03/2020
Steinhatchee Springs #19	19/20-139	330			Inactive	3/13/2021
Fort White Wellfield #2	19/20-126	62		\$56,777.07	Inactive	8/26/2020
Cuba Bay #2	19/20-129	315			Inactive	3/04/2021
Steinhatchee Springs #20		208			Contract Pending	
Steinhatchee Springs #21		366			Contract Pending	

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board
FROM: William McKinstry, Chief, Office of Land Management
THRU: Tom Mirti, Deputy Executive Director, Water and Land Resources
DATE: April 30, 2020
RE: Contract for Tree Planting Services with Crews Customs Services, Inc.

RECOMMENDATION

Authorization to execute a contract with Crews Custom Services, Inc, for full-service tree planting, mobilization, and seedling storage services for an amount not to exceed \$38,950.00.

BACKGROUND

The District owns and manages approximately 160,000 acres of forestland in north-central Florida for protection of floodplains and their associated habitats. The District's Land Management Program directs land management staff to manage, and if necessary, restore lands titled to the Governing Board. The purpose of planting is to reforest or augment existing areas with pine tree seedlings to meet the District's desired future conditions.

An Invitation to Bid (ITB), for Tree Planting Services ITB 19/20-020 WLR, was released on March 23, 2020. The District received only one bid on April 6, 2020. The ITB had a scope of work detailing the tree planting standards and specifications for each tract. Staff recommends contracting with Crews Custom Services, Inc. for v-blade tree planting services across 205 acres on six District-owned tracts, (Lake City Wellfield – 15 ac., Santa Fe River Ranch – 35 ac., Troy Springs – 75 ac., Woods Ferry – 15 ac., Osteen – 10ac., Alapahoochee – 55 ac.), 158 miles of mobilization, and seedling storage across five counties for an amount not to exceed \$38,950.00. This bid is comparable to tree planting bids received in prior years by the District, given the different stand sizes and tract locations. The firm is located at 215 SW Crews Farm Terrace, Lake City, FL, 32025 and is owned by Mr. Brian F. Crews.

Funding for this contract is included in the Fiscal Year 2020-2021 Budget (FY 2021) under code 13-2-586-3-3100-02-04.

RS/pf

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Darlene Velez, Chief, Office of Water Resources

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

DATE: April 30, 2020

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 671 (122.1 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 276 (45.62 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 489 (31.92 MGD) limited use monitoring points in the District. Some users monitor their water use and report that data to the District. There are currently two (0.3 MGD) self-monitored points.

To date, the District has permitted 1,728 (231.63 MGD) irrigation wells which include a water use monitoring condition, of which 1,492 (205.98 MGD) wells are active, i.e., the wells have been drilled already. Of the 1,492 active wells, 1,442 (200.22 MGD) are being monitored as of April 13, roughly 96.7% of existing active wells (97.2% of allocation) with water use permit monitoring conditions.

Of the remaining estimated 50 (5.8 MGD) active stations that currently will require water use monitoring, 10 (0.5 MGD) are diesel- or gas-powered systems requiring District telemetry, 34 (4.6 MGD) are electric systems, and six (0.7 MGD) systems still require identification. There are 226 (26.7 MGD) proposed stations (that is, the wells are yet to be drilled); 43 (3.7 MGD) are expected to be diesel or gas, 148 (18.8 MGD) are expected to be electric, and 35 (3.1 MGD) is yet to be determined.

Since April 2017, the District has consistently had over 94% of active wells and permitted allocation being monitored. The attached figures show the progress made on these efforts since 2016 for the number of wells monitored (Figure 1), total permitted allocation monitored (Figure 2), and percent of active wells monitored (Figure 3).

Figure 1: Graph shows the progress since February 2016 of the number of permitted wells with a water use monitoring condition (EN50), the number of EN50 wells that are active (wells that have been drilled), and the number of active wells that are currently being monitored.

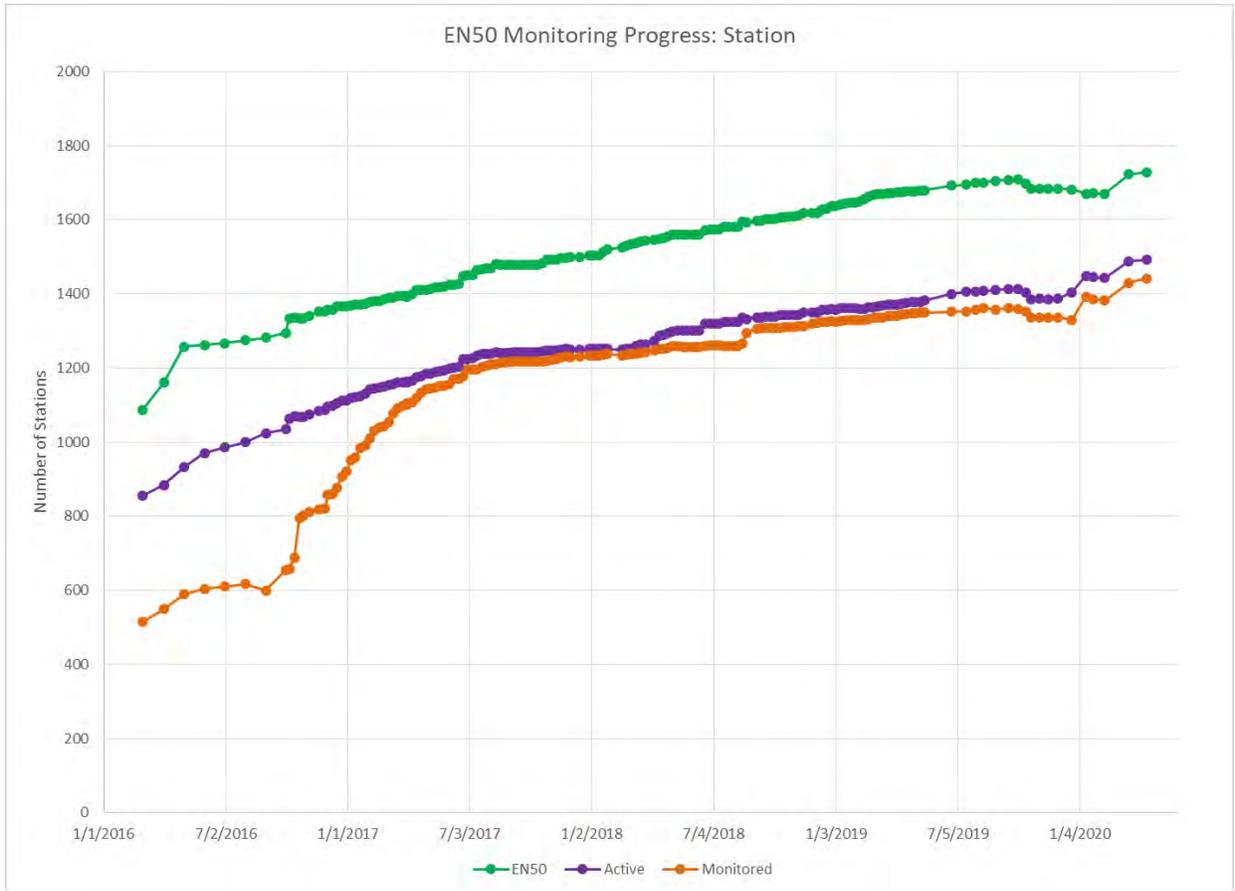


Figure 2: Graph shows the progress since October 2016 of the total permitted allocation of wells with a water use monitoring condition (EN50), the total permitted allocation amount of EN50 wells that are active (wells that have been drilled), and the total permitted allocation amount of active wells that are currently being monitored.

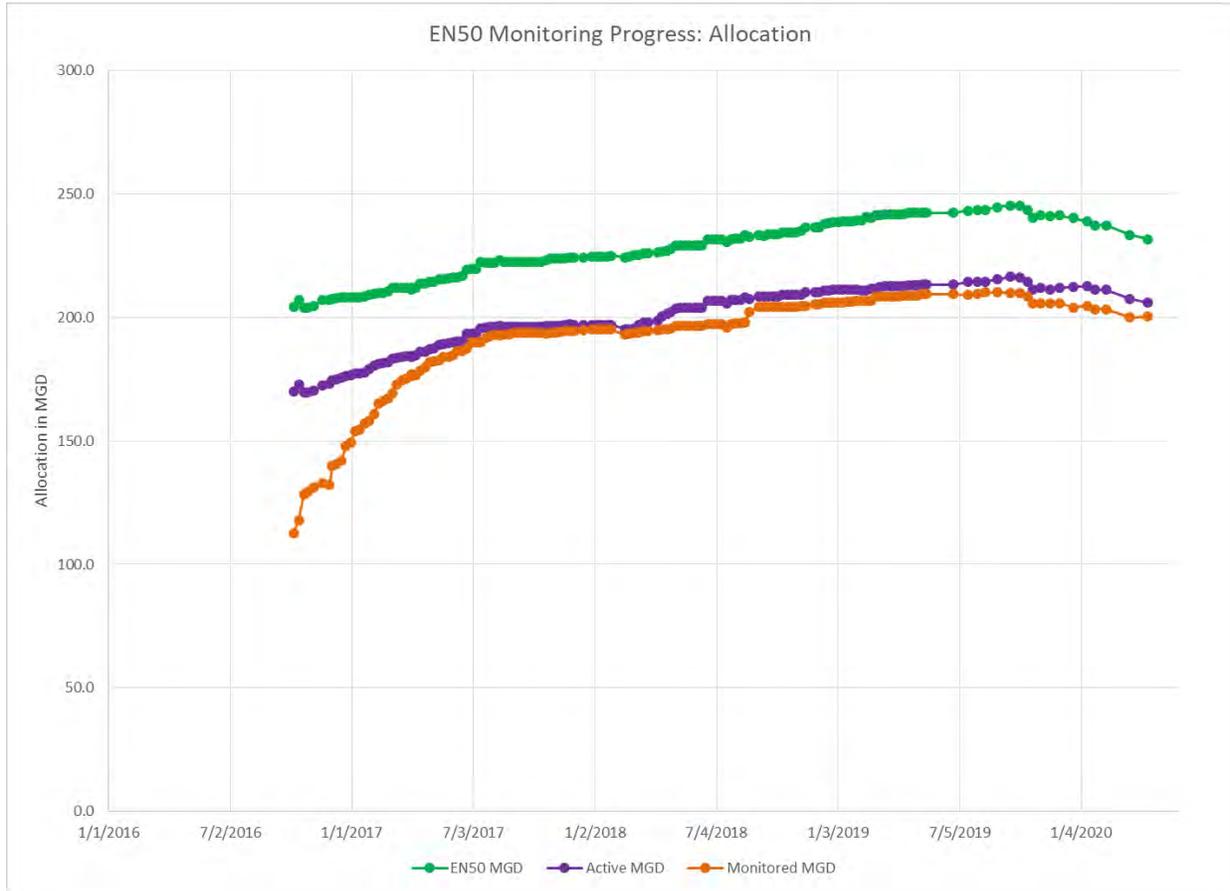
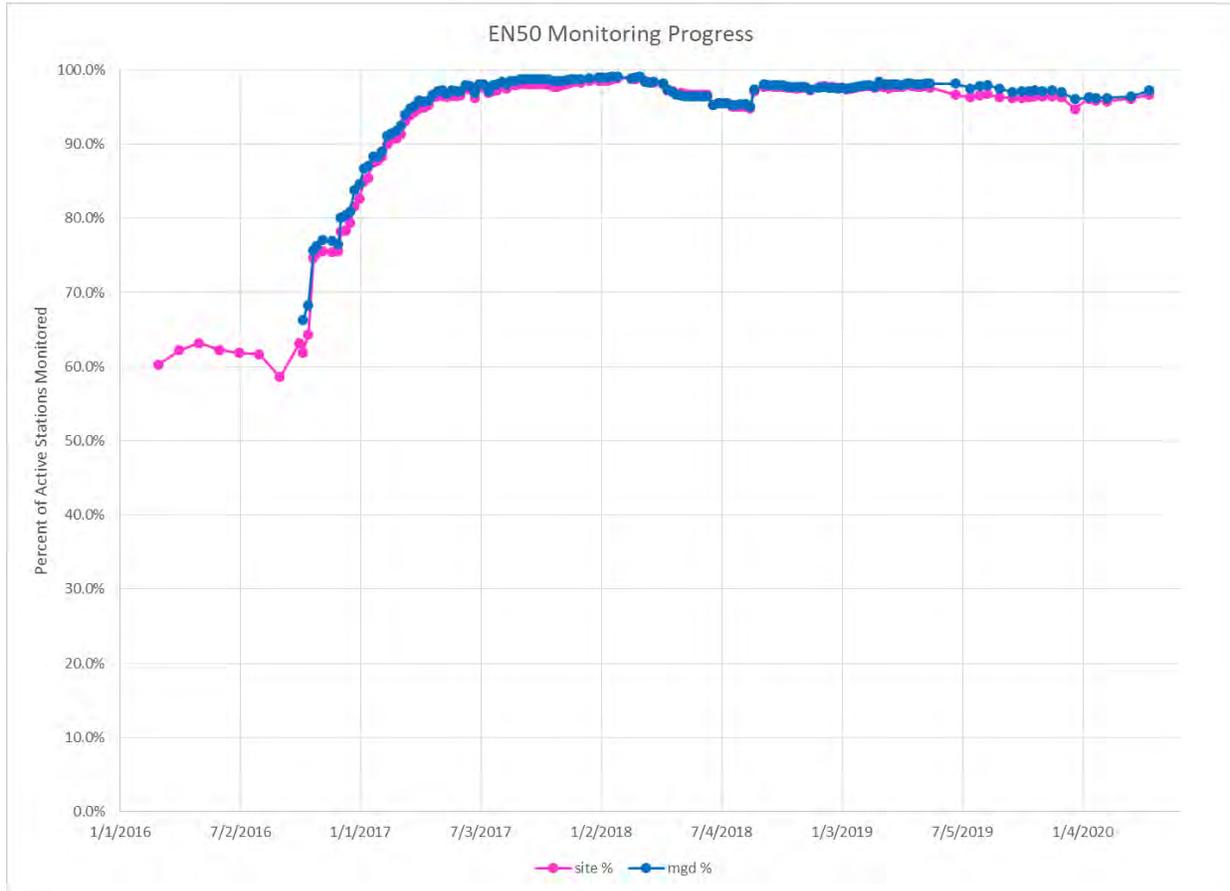


Figure 3: Graph shows the progress of the percent of permitted wells with a water use monitoring condition (EN50) being monitored since February 2016, and the percent of total permitted allocation of wells with a water use monitoring condition (EN50) being monitored since October 2016.



DSV/pf

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board
FROM: Hugh Thomas, Executive Director
DATE: April 30, 2020
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 22 – 28, 2020

Executive / Management

- Hugh Thomas, Pat Webster, and Matt Cantrell participated on an Agriculture BMP funding conference call with staff from FDEP and FDACS.
- Hugh Thomas, Steve Minnis, and Leroy Marshall participated on a Stormwater Rules discussion conference call with Greg Bailey of North Florida Professional Services.
- Hugh Thomas, Tom Mirti, Amy Brown, and Sky Notestein participated on a Strategy Discussion conference call with representatives from the Florida Farm Bureau.
- Hugh Thomas, Steve Minnis, Pat Webster, and Ben Glass participated on a conference call with FDEP regarding the Alternative Water Supply program.

Legislative and Community Affairs

- No reporting activity.

Administration

- Ashley Spivey attended the Florida Department of Emergency Management Applicant Briefing for COVID-19 and FEMA Procurement Under Grants Conducted Under Emergency or Exigent Circumstances for COVID-19 webinars.

Finance

- No reporting activity.

Land Management

- Timber harvest contractors continued working on Natural Well Branch #1. Timber harvesting has been completed on Steinhatchee Falls and Westwood West tracts.
- The District road contractor is working in Mallory Swamp.
- J. H. Anderson, Jr. Memorial Park - Rock Bluff Spring was closed to the public due to COVID-19 requirements.

Resource Management

- Warren Zwanka and Katelyn Potter participated in State Emergency Operations Center daily teleconferences to discuss COVID-19 emergency response and missions.
- Leroy Marshall and Mary Diaz held a teleconference with FEMA personnel to discuss FY 2020 funding.

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

- Pat Webster and David Christian held a phone meeting with Wood representatives to discuss data collection needs for modeling along Alligator Creek and Sampson River.
- Bob Heeke performed a field review of the Alapaha conservation easement donation in Hamilton County.
- Pat Webster made two site visits to Edwards Bottomlands site in Starke to perform watering of the newly planted trees.
- The RIVER Grants Review Team held a teleconference with Sharon Yeago, representatives of Alachua County, and FWC representatives to discuss cost-share opportunities for eel grass recovery along the Santa Fe river.
- Bob Heeke performed an inspection of the Mallory Swamp project in Lafayette County.

Communications

- Katelyn Potter met virtually with Moore Communications to kick off planning for the Multi-Media Campaign for Springs and Resource Awareness in the Suwannee Valley project.
- Katelyn Potter met virtually with a vendor to discuss 360 imagery projects for District lands.
- Katelyn Potter and Lindsey Garland participated in a webinar training on communication best practices during COVID-19 with the Center for Public Issues Education.
- Weekly Top Performing Post

The image shows a Facebook post from the Suwannee River Water Management District. The post text reads: "Suwannee River Water Management District is at Mallory Swamp. Published by Lindsey Garland · March 26 at 1:18 PM · Old Town. District lands are open for the public to enjoy! Although, all campgrounds and campsites remain closed but are open for day use. Remember to practice social distancing by avoiding gatherings larger than 10 people and distancing yourself by six feet from others." Below the text is a photo of a swampy area with lily pads. To the right of the post is a "Performance for Your Post" analytics panel. The panel shows: 1,046 People Reached; 45 Reactions, Comments & Shares (30 Likes, 4 Loves, 6 Comments, 5 Shares); 53 Post Clicks (3 Photo Views, 4 Link Clicks, 46 Other Clicks); and 2 Hide Post reports. At the bottom of the post, it shows 1,046 People Reached and 98 Engagements, with a "Boost Post" button.

Announcements for the week of April 5 – 11, 2020

- The District office will remain closed to the public. Only essential staff will be present on site. Staff will continue maximize remote work options during the COVID-19 crisis.



Weekly Activity Report to Governing Board for March 29 – April 4, 2020

Executive / Management

- Hugh Thomas along with District supervisors and web managers, participated in an Accessibility Audit Executive Summary Presentation.
- Hugh Thomas participated in a Mallory Swamp Site visit.
- Hugh Thomas and Steve Minnis participated on a conference call with representatives from the City of Lake City, Columbia County, and Columbia County Economic Development regarding water supply matters.

Legislative and Community Affairs

- No reporting activity.

Administration

- No reporting activity.

Finance

- No reporting activity.

Land Management

- Timber harvest contractors continued work on Natural Well Branch #1 and Gar Pond tracts.
- The District road contractor continued work in Mallory Swamp.
- District lands have been posted with the COVID-19 signs prohibiting groups of ten or more.

Resource Management

- Warren Zwanka participated in State Emergency Operations Center daily teleconferences to discuss COVID-19 emergency response and missions.

Water Resources

- Fay Baird responded to a WUFT reporter inquiry about drought conditions in Alachua County via telephone meeting.
- Tom Mirti and Fay Baird participated in the SJRWMD Water Shortage Team's regular teleconference to monitor water conditions across the state.

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 held a teleconference with Rayonier regarding the Bradford County Springs Recharge Project.
- Bob Heeke performed an inspection of Mallory Swamp in Lafayette County.
- The RIVER Review Team held a teleconference with Chad Williams and David Kraus, representatives of Columbia County, to discuss a cost-share opportunity for the Ellisville Water Plant.
- Patrick Webster held a teleconference with Eutaw Engineering on the specification package for the Live Oak Drainage Wells.
- Chrissy Carr and Libby Schmidt made a site visit to the Edwards Bottomlands project in Starke to water trees and remove invasive plants.

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 440 freshwater springs! Join us as we highlight these sensitive systems throughout April for #SpringsProtectionAwarenessMonth." The post includes a photo of a lush green landscape with a small pond and trees. To the right of the post is a "Performance for Your Post" analytics panel. The panel shows 3,654 People Reached, 180 Reactions, Comments & Shares, and 142 Post Clicks. A table within the panel breaks down these metrics: 121 Likes, 20 Loves, 9 Comments, and 30 Shares on the post; 44 On Post, 6 On Post, 7 On Post, and 30 On Post on the post; 77 On Shares, 14 On Shares, 2 On Shares, and 0 On Shares on the post. It also shows 14 Photo Views, 2 Link Clicks, and 126 Other Clicks. Below the analytics, there is a "NEGATIVE FEEDBACK" section with 2 Hide Post, 0 Report as Spam, 1 Hide All Posts, and 0 Unlike Page options. At the bottom of the post, it shows 3,654 People Reached, 322 Engagements, and a "Boost Post" button.

Metric	On Post	On Shares
Like	44	77
Love	6	14
Comments	7	2
Shares	30	0

Announcements for the week of April 12 – 18, 2020

- The District office will remain closed to the public. Only essential staff will be present on site. Staff will continue maximize remote work options during the COVID-19 crisis.
- The District will hold its monthly Governing Board Meeting and Workshop on April 14 via a Go-To Webinar beginning at 9:00 a.m.



Weekly Activity Report to Governing Board for April 5 – 11, 2020

Executive / Management

- Hugh Thomas, Steve Minnis, and Warren Zwanka participated on a conference call with representatives from the City of Lake City, Columbia County, and Columbia County Economic Development regarding the city's water use permit.
- Hugh Thomas and Steve Minnis met with David Rathke with the Florida Department of Management Services (DMS) via conference call regarding DMS Family First Coronavirus Act guidance.

Legislative and Community Affairs

- No reporting activity.

Administration

- No reporting activity.

Finance

- No reporting activity.

Land Management

- Timber harvest contractors continued working on Natural Well Branch #1 and Gar Pond tracts.
- The District road contractor continued work in Mallory Swamp.
- The erosion scar at the Jennings Bluff Canoe Launch was repaired.

Resource Management

- Warren Zwanka participated in State Emergency Operations Center daily teleconferences to discuss COVID-19 emergency response and missions.

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

- Pat Webster, Bob Heeke, and David Christian attended a teleconference with Rob Fancher of Rayonier regarding Bradford County Aquifer Recharge and Silvicultural Management.
- Kris Eskelin attended the GRU Groundwater Recharge Wetland Alternative Water Supply Project meeting held online and teleconference.
- Dave Christian and Bob Heeke made site visits to Mallory Swamp in Lafayette County to inspect and move flashboards for the project.
- Patrick Webster performed a site inspection of the Edwards Bottomlands project in Starke.
- The RIVER Project Review Team attended a teleconference with CHW representatives to discuss a potential project in Bradford County.

Communications

- Katelyn Potter met with staff from Moore Communications via videoconference to discuss next steps and an update on the NPS 319 grant.
- Weekly Top Performing Post

[Posts Insights](#) **Post Insights**



Springs are historic, magical, unique and sacred. We protect the springs to...
April 8 at 2:21 PM
Posted by Lindsey Garland

[VIEW POST >](#)

12K People Reached	10.8K 3s Video Views	429 Engagements
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Engagement

Reactions	77 >
Comments	10 >
Shares	21
Link Clicks	84
Clicks to Play	144
Other Clicks	93
Learn about updates to link clicks >	

Negative Feedback

Hide Post	2
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Announcements for the week of April 19 – 25, 2020

- The District office will remain closed to the public. Only essential staff will be present on site. Staff will continue maximize remote work options during the COVID-19 crisis.



Weekly Activity Report to Governing Board for April 12 – 18, 2020

Executive / Management

- No reporting activity.

Legislative and Community Affairs

- Steve Minnis participated on the monthly REDI conference call.
- Steve Minnis virtually attended, and Ben Glass virtually attended and presented at the Session 8 and graduation of the Natural Resource Leadership Institute.

Administration

- No reporting activity.

Finance

- No reporting activity.

Land Management

- District timber harvest contractors continued working on Natural Well Branch #1 and Gar Pond tracts.
- The District road contractor continued work in Mallory Swamp.
- Ryan Sims completed rare species inventory of Santa Fe Swamp.
- Ryan Sims completed merchantable timber inventory of the Northwest Region.

Resource Management

- Warren Zwanka participated in State Emergency Operations Center daily teleconferences to discuss COVID-19 emergency response and missions.
- Leroy Marshall participated in the FEMA RiskMap teleconference discussing flood mapping.
- Leroy Marsh participated in the FEMA Region 4 teleconference to discuss SRWMD grant funding.

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

- Pat Webster, Bob Heeke, Kris Eskelin, Dave Christian, and Libby Schmidt participated in the Springs Grant teleconference with FDEP.
- Bob Heeke and Dave Christian performed a site visit to inspect the Mallory Swamp project in Lafayette County.
- Pat Webster held a field review of the Jasper wells and Live Oak Scriven projects.
- Pat Webster had a teleconference discussion with James Link of Alachua County on RIVER Grant Submittals.

Communications

- Weekly Top Performing Post

Suwannee River Water Management District
Published by Lindsey Garland (*) · April 14 at 3:08 PM · 🌐

Springs provide a habitat for wildlife and recreational opportunities for families. Why are the springs important to you? #MySprings

Springs and Habitats
00:31

MYSUWANNEERIVER.COM
Springs and Habitats [Learn More](#)

12,464 People Reached
339 Engagements [Boost Again](#)

Boosted on Apr 14, 2020
By Lindsey Garland Finishes in 8 days

People Reached **11.4K** ThruPlays **7.4K**
[View Results](#)

32 Reactions, Comments & Shares

2 Comments 9 Shares

Like Comment Share

Performance for Your Post

12,464 People Reached

11,349 3-Second Video Views

49 Reactions, Comments & Shares

33 Like	32 On Post	1 On Shares
2 Love	2 On Post	0 On Shares
4 Comments	4 On Post	0 On Shares
10 Shares	9 On Post	1 On Shares

290 Post Clicks

149 Clicks to Play	74 Link Clicks	67 Other Clicks
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NEGATIVE FEEDBACK

2 Hide Post	1 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 19 – 25, 2020

- The District office will remain closed to the public. Only essential staff will be present on site. Staff will continue maximize remote work options during the COVID-19 crisis.