

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

YouTube Link: <https://www.youtube.com/@SRWMD>

Open to Public

May 14, 2024
9:00 a.m.

District Headquarters
Live Oak, FL

1. Call to Order
2. Roll Call
3. Appointment of Larry Sessions to Audit Committee
4. Announcement of any Amendments to the Agenda by the Chair
Amendments Recommended by Staff:
UPDATE:
Business and Community Services – Agenda Item No. 14 - Fiscal Year 2022-2023 Financial Audit
5. Public Comment
6. Consideration of the following Items Collectively by Consent:
 - Agenda Item No. 7 - April 9, 2024 Governing Board Meeting, Workshop, and Audit Committee Meeting Minutes
 - Agenda Item No. 11 - Amendment to Contract 22/23-158 with 3D Land and Farm, LLC, Alachua County
 - Agenda Item No. 12 - March 2024 Financial Report
 - Agenda Item No. 13 - Payment in Lieu of Taxes
 - Agenda Item No. 16 - Administration of Paid Parental Leave Following the Birth or Adoption of a Child
 - Agenda Item No. 21 - Agreements with the Florida Department of Environmental Protection and AECOM Technical Services, Inc.
 - Agenda Item No. 24 - Updated Olustee Creek Conservation Ingress/Egress Easement Exchange, Columbia County
 - Agenda Item No. 26 - Fiscal Year 2023-2024 Land Management Review Team Report
 - Agenda Item No. 30 - Memorandum of Agreement Between the Suwannee River Water Management District, St. Johns River Water Management District, and the Florida Department of Environmental Protection
7. April 9, 2024 Governing Board Meeting, Workshop, and Audit Committee Meeting Minutes - **Recommend Consent**
8. Items of General Interest for Information/Cooperating Agencies and Organizations
 - A. Hydrologic Conditions Report
 - B. Cooperating Agencies and Organizations
 - C. Service Recognition: Jon Wood (Retirement)

GOVERNING BOARD LEGAL COUNSEL
Tom Reeves

9. Update on Legal Activities

BUSINESS AND COMMUNITY SERVICES
Tim Alexander, Deputy Executive Director

Administration

BCS Page 1 10. Declaration of Surplus Property and Disposition

Agriculture Projects

BCS Page 8 11. Amendment to Contract 22/23-158 with 3D Land and Farm, LLC, Alachua County - **Recommend Consent**

Finance

BCS Page 13 12. March 2024 Financial Report – **Recommend Consent**

BCS Page 18 13. Payment in Lieu of Taxes – **Recommend Consent**

BCS Page 20 14. Fiscal Year 2022-2023 Financial Audit - **UPDATED**

BCS Page 21 15. Resolution 2024-03, Fiscal Year 2023-24 Budget Amendment Number 2024-01

Human Resources

BCS Page 25 16. Administration of Paid Parental Leave Following the Birth or Adoption of a Child – **Recommend Consent**

Resource Management

BCS Page 26 17. Permitting Summary Report

Environmental Projects

BCS Page 29 18. Agriculture and Environmental Projects Monthly Report

BCS Page 31 19. Alternative Water Supply Funding Projects for Fiscal Year 2024-2025

BCS Page 35 20. Springs Funding Projects for Fiscal Year 2024-2025

BCS Page 40 21. Agreements with the Florida Department of Environmental Protection and AECOM Technical Services, Inc. – **Recommend Consent**

OUTREACH AND OPERATIONS
Katelyn Potter, Division Director

Communications and Outreach

OPS Page 1 22. Outreach and Communications Activity Summary

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.

UPDATED 5/13/2024

**AGENDA
SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GOVERNING BOARD WORKSHOP**

May 14, 2024
Following Board Meeting

District Headquarters
Live Oak, Florida

- Fiscal Year 2025 Tentative Budget Workshop
- Off-Site Field Tour (Pending River Conditions)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

FROM: Pam Shaw, Chief, Office of Finance

THRU: Tim Alexander, Assistant Executive Director, Business and Community Services

DATE: May 13, 2024

RE: Fiscal Year 2022-2023 Financial Audit Report

RECOMMENDATION

Approve the Audit Committee recommendation to accept the Fiscal Year 2022-2023 Financial Audit Report from Powell and Jones, CPAs.

BACKGROUND

Powell and Jones, Certified Public Accountants, has prepared the Fiscal Year 2022-2023 Financial Audit Report. Staff provided support to Powell and Jones during the preparation of the report. This report:

1. Contains the District's financial statements and accompanying notes and schedules.
2. Reflects the financial activities for Fiscal Year 2022-2023.
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, 2023; and
4. Contains no findings.

On April 9, 2024, Brad Hough, from Powell and Jones, CPAs, presented the report to the Audit Committee and the committee voted to accept the report.

On May 9, 2024, it was discovered that certain expenses in the amount of \$31,493 had been charged to the improper program within the State Special Revenue Fund. This impacted a small number of balance sheet accounts as well as a small amount of revenue and expenditures accounts within the State Special Revenue Fund. However, there was no impact to the overall District Fund Balance. While the miscoding did not materially impact the financial statements, in that they would not have altered the decision-making process of one who was relying on the financial statements, it is good practice to put forth a version of the financial statements that is as close as possible to the reality of what occurred financially. Therefore, Powell and Jones, CPAs made the necessary adjustments and re-submitted the updated Annual Financial Report to the State and for the Governing Board's approval. In the auditor's view, based on the immaterial nature of the transaction in comparison with the volume of activity within the State Special Revenue Fund as well as the financial statements, this situation does not give rise to either a material weakness in internal control or a significant deficiency in internal controls.

To view a copy of the audit, visit the District's website or click here <https://www.mysuwanneeriver.com/DocumentCenter/View/19116/SRWMD---FY-2022-2023---Financial-Audit-Report>.

PS/tm