

**Northwest Florida Water Management District
Governing Board Meeting Minutes
Thursday, April 11, 2024
81 Water Management Drive
Havana, Florida 32333**

1. Opening Ceremonies

Called to order at 1:06 p.m.

Savannah Shell called the roll and a quorum was declared present.

Present: George Roberts, Chair; Jerry Pate, Vice Chair; Nick Patronis, Secretary-Treasurer; John Alter; Gus Andrews; Ted Everett; Kellie Ralston

Absent: Anna Upton

2. Special Thanks and Recognition

Sonja Skipper was recognized for her 25 years of service at the District. She retired in March 2024.

Proclaimed April as springs protection awareness and water conservation month.

3. Changes to the Agenda

None.

4. Approval of the Minutes for March 14, 2024

MOTIONED BY TED EVERETT, SECONDED BY JOHN ALTER, THAT THE GOVERNING BOARD APPROVE THE MINUTES FOR MARCH 14, 2024. NO PUBLIC COMMENT WAS GIVEN. MOTION CARRIED.

5. Approval of the Financial Reports for the Month of February 2024

MOTIONED BY NICK PATRONIS, SECONDED BY KELLIE RALSTON, THAT THE GOVERNING BOARD APPROVE THE FINANCIAL REPORTS FOR THE MONTH OF FEBRUARY 2024. NO PUBLIC COMMENT WAS GIVEN. MOTION CARRIED.

6. Consideration of Acceptance of the Appraisals and Approval of the Exchange Agreement for the District/Gill-Johnson Exchange; Econfin Creek WMA

MOTIONED BY KELLIE RALSTON, SECONDED BY NICK PATRONIS, THAT THE GOVERNING BOARD ACCEPT THE APPRAISALS PREPARED BY CARLTON APPRAISAL COMPANY AND THE REVIEW APPRAISALS PREPARED BY CARROLL APPRAISAL COMPANY FOR THE DISTRICT/GILL-JOHNSON EXCHANGE IN WASHINGTON COUNTY. NO PUBLIC COMMENT WAS GIVEN. MOTION CARRIED.

MOTIONED BY TED EVERETT, SECONDED BY KELLIE RALSTON, THAT THE GOVERNING BOARD (1) MAKE A DETERMINATION THAT THE 137.77 ACRES REQUIRED FOR THIS EXCHANGE ARE NO LONGER NEEDED FOR THE PURPOSES FOR WHICH IT WAS ACQUIRED, BUT INSTEAD ARE BEST USED FOR AN EXCHANGE OF PROPERTY THAT WILL ASSIST IN ELIMINATING A 160-ACRE INHOLDING (2) AUTHORIZE THE EXECUTIVE DIRECTOR TO EXECUTE A TASK ORDER FOR A COMBINATION BOUNDARY MAP ACREAGE CERTIFICATION WITH A SURVEY OF THE EAST AND WEST BOUNDARIES OF THE ROLLING PINES PARCEL IN THE AMOUNT OF \$12,914 AND THE BOUNDARY MAP ACREAGE CERTIFICATION OF THE GILL-JOHNSON PARCEL IN THE AMOUNT OF \$1,500 (3) APPROVE THE EXCHANGE AGREEMENT AND AUTHORIZE THE EXECUTIVE DIRECTOR TO EXECUTE THE EXCHANGE AGREEMENT AND ALL CLOSING DOCUMENTS ON BEHALF OF THE DISTRICT FOR THE EXCHANGE OF PROPERTIES. NO PUBLIC COMMENT WAS GIVEN. MOTION CARRIED.

7. Consideration of Grant Funding for District-Funded Water Supply Development and Water Quality Improvement Projects

MOTIONED BY KELLIE RALSTON, SECONDED BY NICK PATRONIS, THAT THE GOVERNING BOARD APPROVE THE PROJECTS AND FUNDING AMOUNTS LISTED IN TABLE 1 AND AUTHORIZE THE EXECUTIVE DIRECTOR TO ENTER INTO AN AGREEMENT WITH THE COOPERATORS TO IMPLEMENT THE PROJECTS, SUBJECT TO LEGAL COUNSEL REVIEW. NO PUBLIC COMMENT WAS GIVEN. MOTION CARRIED.

Table 1. FY 2023-24 District Grant Funding Recommendations

Cooperator	Project Name	Description	Amount
Town of Havana	Lincoln Avenue Waterline	Install approximately 1,150 LF of 6-inch water line and appurtenant structures to an underserved neighborhood	\$130,000
City of Quincy	Water Meter Replacement	Install up to 300 smart meters to better capture water use and proactively detect water loss	\$150,000
City of DeFuniak Springs	Wastewater Force Main Replacement	Construct approximately 5.5 miles of 24-inch force main to replace failing collection system	\$300,000
Total			\$580,000

8. Consideration of FY 2024-25 Springs Restoration and Alternative Water Supply Funding Requests

MOTIONED BY JOHN ALTER, SECONDED BY TED EVERETT, THAT THE GOVERNING BOARD APPROVE THE SPRINGS PROJECTS INCLUDED IN TABLE 1 TOTALING \$19,448,160, APPROVE THE ALTERNATIVE WATER SUPPLY PROJECTS INCLUDED IN TABLE 2 TOTALING \$40,976,370, APPROVE SUBMITTAL OF THE SPRINGS AND AWS PROJECTS TO THE DEPARTMENT OF ENVIRONMENTAL PROTECTION FOR FUNDING CONSIDERATION AND AUTHORIZE THE EXECUTIVE DIRECTOR TO ENTER INTO AGREEMENTS WITH DEP AND COOPERATORS TO RECEIVE UP TO THE AMOUNTS REQUESTED AND IMPLEMENT SPRINGS RESTORATION AND AWS PROJECTS AS DESCRIBED, SUBJECT TO BUDGET AUTHORITY AND LEGAL COUNSEL REVIEW. NO PUBLIC COMMENT WAS GIVEN. MOTION CARRIED.

Table 1. NFWFMD FY 2024-25 Springs Restoration Funding Requests

Spring Name	Project Name	County	Project Description	Water Quality Benefits (Reductions lbs/yr)	State Funding Requested	Local Match	Total Project Cost
Jackson Blue Spring	Indian Springs Sewer	Jackson	Complete construction for septic to central sewer connection for Indian Springs Phase 2D and design for Phase 2E on the south side of Merritt's Mill Pond.	Up to 166 lbs/yr TN	\$2,595,028	\$0	\$2,595,028
Jackson Blue Spring	Blue Springs Road Sewer	Jackson	Complete construction for septic to central sewer connection for Blue Springs Road Phase 3A and design for Phase 3B along Blue Spring Road.	Up to 111 lbs/yr TN	\$3,178,132	\$0	\$3,178,132
Cypress Spring	Cypress Spring Restoration	Washington	Complete shoreline restoration and water quality improvements at second magnitude spring along Holmes and Cypress creeks.	Reduced erosion and sedimentation	\$700,000	\$0	\$700,000
Cypress Spring	Cypress Spring Road	Washington	Complete stabilization and stormwater treatment to improve water quality at second magnitude spring along Holmes and Cypress creeks.	Reduced erosion and sedimentation	\$975,000	\$0	\$975,000
Wakulla Spring	Woodville Sewer System Project	Leon	Provide sanitary sewer to 355 developed properties in the Woodville Community area currently served by septic systems, as well as eight additional undeveloped properties.	Up to 3,323 lbs/yr TN	\$10,000,000	\$10,000,000	\$20,000,000
Wakulla Spring	Munson Slough and Wakulla Springs Water Quality Restoration Project	Leon	Provide ecological and nutrient management through nature-based solutions to areas downstream of Lake Henrietta and complete channel enhancements to Munson Slough.	150-300 lbs/yr TN 500,000 lbs/yr sediment	\$2,000,000	\$2,000,000	\$4,000,000
Total. Table 1					\$19,448,160	\$12,000,000	\$31,448,160

Table 2. NFWFMD FY 2024-25 Alternative Water Supply Funding Requests

Project Name	County or Region	Sponsor	Project Description	Quantity of Water Made Available (MGD)	Additional Storage Capacity (MG)	State Funding Requested	Local Match	Total Project Cost
Reclaimed Water Expansion for the Shoal River Ranch WRF	Okaloosa	Okaloosa County	Construct a 450,000-gallon chlorine contact chamber, a 2,600 gpm line shaft turbine effluent reuse pump station, and a filtration system to facilitate production of public access reuse at the new Shoal River Ranch Water Reclamation Facility (WRF).	1.25	-	\$2,500,000	\$2,500,000	\$5,000,000
Reclaimed Water to Deer Moss Creek S/D	Okaloosa	City of Niceville	Construct a reclaimed water main and holding pond with high service pumps to provide reclaimed water to Deer Moss Creek Subdivision.	4.0	5.0	\$6,535,000	\$6,535,000	\$13,070,000
Freeport Water Reclaim Storage Tank Project	Walton	City of Freeport	Enhance reclaimed water capacity and conserve groundwater supplies through the installation of an elevated 750,000-gallon storage tank and booster system.	0.75	0.75	\$4,002,000	\$50,000	\$4,052,000
Acquisition of Two Well Sites	Santa Rosa	Fairpoint Regional Utility System, Inc.	Acquire two sand-and-gravel aquifer sites and construct test wells (development of Wells #8 and #9) to provide adequate water supply for future demands.	2.0	-	\$450,000	\$450,000	\$900,000
Sports Park Reuse Expansion	Bay	City of Lynn Haven	Construct a 1.5 million gallon reclaimed water storage tank expanding the city's public access reuse system.	1.5	1.5	\$2,715,000	\$2,715,000	\$5,430,000
South Walton Utility Reuse Expansion	Walton	South Walton Utility Co., Inc.	Construct two 150,000 gallon storage tanks, piping infrastructure, and pump stations to expand public access reuse to customers, reducing demand on the Floridan aquifer.	0.15	0.30	\$1,765,000	\$1,765,000	\$3,530,000
Chumuckla Hwy Ground Storage Tank and Booster Pump Station	Santa Rosa	Pace Water System, Inc.	Construct booster pump station with variable speed pumps to deliver reuse water in quantity and pressure for all customers on the system.	2.0	2.0	\$1,701,312	\$1,701,312	\$3,402,624
Wakulla County Public Access Reuse System	Wakulla	Wakulla County	Design and construct a public access reuse system utilizing effluent from the Otter Creek WWTP.	0.966	-	\$1,250,058	\$62,502	\$1,312,560
Milton Interchange Park Wastewater Treatment Plant	Santa Rosa	Santa Rosa County	Construct a new 0.25 MGD wastewater treatment plant to provide reclaimed water to future tenants of the Milton Interchange Park and I-10 Industrial Park.	0.25	-	\$2,000,000	\$12,000,000	\$14,000,000
Central Water Reclamation Facility Infiltration Wetlands	Escambia	Emerald Coast Utilities Authority	Create infiltration wetlands utilizing reclaimed water to recharge groundwater, offset future aquifer withdrawals, and protect against salt water intrusion.	-	10.2	\$5,250,000	\$5,250,000	\$10,500,000
Vernon Water Meters	Washington	City of Vernon	Replace 425 aging water meters with new automatic meters to reduce water loss.	(a)	-	\$127,500	-	\$127,500
Bristol Water Meter Replacement	Liberty	City of Bristol	Replace approximately 900 manually-read water meters with remotely-read smart water meters to reduce water loss.	(a)	-	\$825,000	-	\$825,000
Altha Water Meters	Calhoun	Town of Altha	Replace 250 water meters by town staff to accurately provide the correct water usage and reduce water loss.	(a)	-	\$95,000	-	\$95,000
Gulf County Golf Course Reuse Line	Gulf	Gulf County	Construct eight miles of reuse line that will be used for irrigation at the Gulf County Golf Course.	0.128	-	\$5,300,000	\$27,893,220	\$33,193,220
Lanark West Sewer and Reclaimed Water Improvements	Franklin	City of Carrabelle	Provide 385 residents with sewer service and increase reclaimed water volume production by the Carrabelle Sewer Treatment System.	0.10	-	\$6,460,500	-	\$6,460,500

Total, Table 2

\$40,976,370

\$60,922,034

\$101,898,404

9. Consideration of Amendment to Grant AT003 with the DEP for Additional Water Quality Data Collection

MOTIONED BY KELLIE RALSTON, SECONDED BY NICK PATRONIS, THAT THE GOVERNING BOARD AUTHORIZE THE EXECUTIVE DIRECTOR TO EXECUTE AMENDMENT 8 TO GRANT AT003 WITH THE DEPARTMENT OF ENVIRONMENTAL PROTECTION TO ACCEPT ADDITIONAL FUNDING UP TO \$130,000 FOR THE JULY 1, 2023, TO JUNE 30, 2024, PERIOD AND EXECUTE TASK ORDERS WITH CONTRACTORS TO CONDUCT THE ADDITIONAL WORK ASSOCIATED WITH GRANT AT003 AMENDMENT 8. NO PUBLIC COMMENT WAS GIVEN. MOTION CARRIED.

10. Public Hearing on Consideration of Regulatory Matters

Called to order at 1:30 p.m.

A. Permit Renewal

A-1 Applicant: Jim Anderson, City of Port St. Joe
App. No.: 2B-045-49-6
Use: Public Supply

MOTIONED BY JOHN ALTER, SECONDED BY TED EVERETT, THAT THE GOVERNING BOARD APPROVE APPLICATION NO. 2B-045-49-6, JIM ANDERSON, CITY OF PORT ST. JOE, PER THE RECOMMENDATIONS AND CONDITIONS OF THE STAFF REPORTS AND PER THE TERMS AND CONDITIONS OF THE PERMIT DOCUMENTS. NO PUBLIC COMMENT WAS GIVEN. MOTION CARRIED.

11. Legal Counsel Report

Breck Brannen provided a status update on the case referenced below.

Michael Lee vs. Northwest Florida Water Management District, Walton County Circuit Court Case No. 2023-CA-000266

12. Executive Director Report

Meeting was adjourned at 1:33 p.m.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
Financial Report
Summary Statement of Receipts, Disbursements & Cash Balances
For Month Ending March 31, 2024

Balance Forward - Operating Funds	\$38,184,608.18	
Operating Funds Received in current month:		
Revenue Receipts, Current	\$389,183.44	
Contracts Receivable	1,666,854.53	
Other Deposits/Refunds/Adjustments	12,971.49	
Transfers from Lands Accounts	<u>27,694.75</u>	
Total Deposits during month		<u>2,096,704.21</u>
Total Deposits and Balance Forward		\$ 40,281,312.39
Disbursements:		
Employee Salaries	502,851.72	
Employee Benefits	285,697.55	
Employee Flexible Spending Account	0.00	
Contractual Services (Professional)	770,971.09	
Operating Expenses - Services	144,630.98	
Operating Expenses - Commodities	37,172.61	
Operating Capital Outlay	0.00	
Grants and Aids	<u>227,699.27</u>	
Total Operating Expenses during month		1,969,023.22
Payables, Prior Year		
Other Disbursements or (Credits)	<u>25,465.20</u>	
Total Funds Disbursed by check during month		1,994,488.42
Bank Debits (Fees, Deposit Slips, etc.)	0.00	
Transfer to Land Acquisition Account	<u>0.00</u>	
Total Funds Disbursed		<u>1,994,488.42</u>
Cash Balance Operating Funds at month end		\$ 38,286,823.97
Operating Depositories:		
Petty Cash Fund	250.25	
Bank of America:		
General Fund Checking	1,550,339.65	
Payroll Account	6,000.00	
Passthrough (EFT) Account	97,783.35	
Investment Accounts:		
Fla. Board of Administration @ 5.52%		
General Fund	16,958,822.69	
Lands Fee Fund	3,315,054.84	
Ecosystem TF	49,419.36	
Water Prot. & Sust. Program TF	104,278.60	
Okaloosa Regional Reuse	98,644.54	
Mitigation Fund	<u>16,106,230.69</u>	
Total Operating Depositories at month end		\$ 38,286,823.97

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
 Financial Report
 Summary Statement of Receipts, Disbursements & Cash Balances
 For Month Ending March 31, 2024

Land Acquisition Funds:

Fla. Board of Administration @ 5.52%	\$	282,064.66	
Total Land Acquisition Funds			282,064.66

Restricted Management Funds:

Fla. Board of Administration Phipps Land Management Account @ 5.52%		42,741.17	
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Fla. Board of Administration Cypress Springs R&M Account @ 5.52%		845,373.57	
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Total Restricted Land Management Funds			<u>888,114.74</u>
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Total Land Acquisition, and Restricted Management Funds			<u>1,170,179.40</u>
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TOTAL OPERATING, LAND ACQUISITION, & RESTRICTED FUNDS AT MONTH END			<u><u>\$ 39,457,003.37</u></u>
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Approved: _____
 Chairman or Executive Director

Date: May 9, 2024

**Northwest Florida Water Management District
Statement of Sources and Uses of Funds
For the Period ending March 31, 2024
(Unaudited)**

	Current Budget	Actuals Through 3/31/2024	Variance (under)/Over Budget	Actuals As A % of Budget
Sources				
Ad Valorem Property Taxes	\$ 3,900,000	\$ 3,441,123	\$ (458,877)	88%
Intergovernmental Revenues	103,978,182	73,804	(103,904,378)	0%
Interest on Invested Funds	88,500	871,450	782,950	985%
License and Permit Fees	655,000	309,540	(345,460)	47%
Other	1,212,897	564,927	(647,970)	47%
Fund Balance	29,136,902		(29,136,902)	0%
Total Sources	\$ 138,971,481	\$ 5,260,843	\$ (133,710,638)	4%

	Current Budget	Expenditures	Encumbrances ¹	Available Budget	%Expended	%Obligated ²
Uses						
Water Resources Planning and Monitoring	\$ 7,000,363	\$ 1,881,428	\$ 2,537,525	\$ 2,581,410	27%	63%
Acquisition, Restoration and Public Works	92,960,048	3,731,707	32,276,738	56,951,603	4%	39%
Operation and Maintenance of Lands and Works	7,793,515	4,200,721	1,877,819	1,714,974	54%	78%
Regulation	4,718,462	1,775,044	248,394	2,695,024	38%	43%
Outreach	158,662	71,383	683	86,595	45%	45%
Management and Administration	2,761,606	1,146,410	81,380	1,533,816	42%	44%
Total Uses	\$ 115,392,656	\$ 12,806,694	\$ 37,022,540	\$ 65,563,423	11%	43%
Reserves	23,578,825			23,578,825	0%	0%
Total Uses and Reserves	\$ 138,971,481	\$ 12,806,694	\$ 37,022,540	\$ 89,142,248	9%	36%

¹ Encumbrances represent unexpended balances of open purchase orders.

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

This unaudited financial statement is prepared as of March 31, 2024, and covers the interim period since the most recent audited financial statements.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
 SCHEDULE OF DISBURSEMENTS
 GENERAL FUND
 MARCH 2024

CHECKS	03/07/2024	\$ 132,469.44
ACH TRANSFERS	03/08/2024	327,662.67
DIRECT DISBURSMENTS	03/08/2024	68,596.35
RETIREMENT	03/13/2024	2,839.00
CHECKS	03/14/2024	28,154.51
ACH TRANSFERS	03/15/2024	56,231.11
DIRECT DISBURSEMENTS	03/15/2024	7,630.37
CHECKS	03/21/2024	148,125.01
ACH TRANSFERS	03/22/2024	95,886.42
CHECKS	03/28/2024	116,008.54
ACH TRANSFERS	03/29/2024	391,767.23
DIRECT DISBURSEMENTS	03/29/2024	1,235.00
VOID CHECKS	03/29/2024	-1,150.00
RETIREMENT	03/29/2024	99,836.60

\$ 1,475,292.25

Chairman or Executive Director

May 9, 2024
Date

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACCOUNTS PAYABLE**

VENDOR	NAME	CHECK DATE	INVOICE NET	INVOICE DESCRIPTION
1616	BLUE CROSS/BLUE SHIELD OF FLORIDA	3/7/2024	674.92	BCBS MEDICARE
319	THE COUNTY RECORD	3/7/2024	31.50	LEGAL ADS-WATER USE PERMITS
3784	CULLIGAN WATER SERVICES, INC	3/7/2024	575.00	BOTTLED WATER
2679	EXPRESS FORESTRY SERVICE, LLC	3/7/2024	2,066.40	2024 HAND PLANTING SERVICES FO
2679	EXPRESS FORESTRY SERVICE, LLC	3/7/2024	4,620.76	RETURN OF PERFORMANCE BOND AGREEMENT NUMBER 24-019
5790	GADSDEN COUNTY TIMES	3/7/2024	78.75	LEGAL ADS-WATER USE PERMITS
3003	HAVANA FORD, INC.	3/7/2024	612.80	REPAIRS TO WMD-2429
2029	HILLER SYSTEMS, INC	3/7/2024	617.56	FIRE EXTINGUISHER INSPECTION FOR MFO
5993	JAMEY GILLEY	3/7/2024	579.78	TRAVEL REIMBURSEMENT
698	KONICA MINOLTA BUSINESS SOLUTIONS USA	3/7/2024	100.13	KONICA MINOLTA COPIER LEASE RENEWAL AND MAINTENANC
698	KONICA MINOLTA BUSINESS SOLUTIONS USA	3/7/2024	97.27	KONICA MINOLTA COPIER LEASE RENEWAL AND MAINTENANC
5791	MOHAWK VALLEY MATERIALS, INC.	3/7/2024	64,548.75	DISTRICT ROAD REPAIRS
5802	MURPHY CASSIDY DIESEL REPAIRS	3/7/2024	509.92	REPAIRS TO WMD-96375
5802	MURPHY CASSIDY DIESEL REPAIRS	3/7/2024	127.72	MINOR REPAIRS FOR REG VEHICLES
1205	OFFICE DEPOT, INC.	3/7/2024	2.38	ACCOUNTING OFFICE SUPPLIES
1205	OFFICE DEPOT, INC.	3/7/2024	26.39	ACCOUNTING OFFICE SUPPLIES
1205	OFFICE DEPOT, INC.	3/7/2024	7.00	ACCOUNTING OFFICE SUPPLIES
64	PANAMA CITY NEWS HERALD	3/7/2024	92.56	LEGAL ADS-WATER USE PERMITS
5933	ROGERS BROTHERS LAND CLEARING LLC	3/7/2024	35,142.02	DISTRICT ROAD REPAIRS
5960	SAPP'S LAND & EXCAVATING INC	3/7/2024	5,856.40	RETURN OF PERFORMANCE BOND CHECK AGREEMENT #23-073
4832	SUN LIFE FINANCIAL	3/7/2024	5,275.80	SUNLIFE 4
4832	SUN LIFE FINANCIAL	3/7/2024	57.00	SUNLIFE 5 PREPAID DENTAL
4834	SUN LIFE FINANCIAL	3/7/2024	1,004.64	SUNLIFE 1 AD&D
4834	SUN LIFE FINANCIAL	3/7/2024	2,568.19	SUNLIFE 2 - VOL LIFE
4834	SUN LIFE FINANCIAL	3/7/2024	85.80	EMPLOYEE ASSISTANCE PROGRAM
4833	SUN LIFE FINANCIAL	3/7/2024	910.93	SUNLIFE 3 - VOL LTD
5250	SUN LIFE FINANCIAL - VISION	3/7/2024	547.92	SUNLIFE 6 - VISION
4378	P.M. MARINE ENGINE SERVICE, INC.	3/7/2024	1,031.45	CAROLINA SKIFF MOTOR MAINTENANCE
4702	TRUCK N' CAR CONCEPTS, INC.	3/7/2024	2,164.00	AFTER MARKET INSTALLS FOR WMD-96878
75	WALTON COUNTY PROPERTY APPRAISER	3/7/2024	2,256.26	2ND QTR FY 23-24
4626	WASTE PRO OF FLORIDA, INC	3/7/2024	199.44	DUMPSTER FOR ECONFINA OFFICE AND CANOE LAUNCH
TOTAL CHECKS			\$132,469.44	
3293	ANGUS G. ANDREWS, JR.	3/8/2024	8,125.00	DFO LEASE AGREEMENT - CONTRACT PO
1617	CAPITAL HEALTH PLAN	3/8/2024	91,692.68	CHP MEDICAL
1948	DELL MARKETING L.P.	3/8/2024	13,650.54	DELL SWITCH ORDER
45	DMS	3/8/2024	12.69	AIR CARDS AND HOT SPOTS
45	DMS	3/8/2024	7.28	CONFERENCE CALLS
45	DMS	3/8/2024	1,963.72	DEFUNIAK ETHERNET AND LONG DISTANCE
45	DMS	3/8/2024	623.78	DEFUNIAL LOCAL PHONE (WEST FL TELEPHONE SERVICES)
45	DMS	3/8/2024	9,855.51	HEADQUARTERS ETHERNET
45	DMS	3/8/2024	1,563.56	HEADQUARTERS LOCAL (PANAMA CITY PHONE SVC)
45	DMS	3/8/2024	2.94	LAN PORTS AND INTRANET/INTERNET
45	DMS	3/8/2024	1.87	LAN PORTS AND INTRANET/INTERNET

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACCOUNTS PAYABLE**

VENDOR	NAME	CHECK DATE	INVOICE NET	INVOICE DESCRIPTION
45	DMS	3/8/2024	97.72	MILTON LOCAL (GULF BREEZE TELEPHONE SVC)
2453	ESCAMBIA COUNTY PROPERTY APPRAISER	3/8/2024	3,430.19	2ND QTR FY 23-24
2453	ESCAMBIA COUNTY PROPERTY APPRAISER	3/8/2024	3,430.19	3RD QTR FY 23-24
3942	A & W VENTURES, L.C.	3/8/2024	275.00	PORTABLE TOILET FOR PHIPPS PARK
3603	JIM STIDHAM & ASSOCIATES, INC.	3/8/2024	13,647.00	AGREEMENT FOR AS NEEDED SERVIC
5368	KOUNTRY RENTAL NWF, INC.	3/8/2024	9,680.00	SERVICE FOR PORTABLE TOILETS-C
5728	MERIT FIRST LLC	3/8/2024	77,760.00	HURRICANE SERVICE DEBRIS
5947	PREVENTIA SECURITY LLC	3/8/2024	75.00	DEFUNIAK SECURITY
3482	SANTA ROSA COUNTY LANDFILL	3/8/2024	12.69	SOLID WASTE/LANDFILL SERVICES
5651	SGS TECHNOLOGIE, LLC	3/8/2024	373.33	HOSTING & MAINTAINING DIST WEBSITE CON # 19-022
4091	THE SHOE BOX	3/8/2024	161.99	BOOTS FOR H. PARASU
3213	SHI INTERNATIONAL CORP	3/8/2024	12,608.69	SENTINELONE RENEWAL
3213	SHI INTERNATIONAL CORP	3/8/2024	463.30	SHAREPOINT WORKFLOW DEVELOPMENT
3790	WILDLANDS SERVICE, INC.	3/8/2024	74,360.00	PRESCRIBED BURNING & VEGETATIO
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	289.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	190.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	487.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	289.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	190.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	479.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	289.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	380.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	190.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	190.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	390.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	200.00	RENTAL & SERVICE FOR PORTABLE
5060	XTREME LOGISTICS GULF COAST, LLC	3/8/2024	225.00	RENTAL & SERVICE FOR PORTABLE
TOTAL ACH PAYMENTS			\$327,662.67	
5944	REFUND NIC	3/8/2024	50.00	WELLS REFUND 316083-1 WITHDRAWAL
5944	REFUND NIC	3/8/2024	50.00	WELL REFUND 313728-1 OVERPAYMENT
1616	BLUE CROSS/BLUE SHIELD OF FLORIDA	3/8/2024	3,022.67	BCBS RETIREE
1616	BLUE CROSS/BLUE SHIELD OF FLORIDA	3/8/2024	65,473.68	BCBS MEDICAL
TOTAL DIRECT DISBURSEMENTS			\$68,596.35	
TOTAL AP			\$528,728.46	
5850	BRYAN MOORE	3/14/2024	15,395.00	AG COST SHARE AGREEMENT
2241	DEPT. OF THE INTERIOR - USGS	3/14/2024	4,320.00	GOES DATA
4748	EAST MILTON WATER SYSTEM	3/14/2024	25.46	WATER - MILTON OFFICE
4469	ESCAMBIA SHERIFFS OFFICE	3/14/2024	60.00	PROCESS SERVER-WELLS
916	FPL NORTHWEST FLORIDA	3/14/2024	677.14	MILTON ELECTRIC

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACCOUNTS PAYABLE**

VENDOR	NAME	CHECK DATE	INVOICE NET	INVOICE DESCRIPTION
3193	INSURANCE INFORMATION EXCHANGE	3/14/2024	107.68	BACKGROUND SCREENING
698	KONICA MINOLTA BUSINESS SOLUTIONS USA	3/14/2024	123.87	KONICA MINOLTA COPIER LEASE RENEWAL AND MAINTENANC
698	KONICA MINOLTA BUSINESS SOLUTIONS USA	3/14/2024	123.87	KONICA MINOLTA COPIER LEASE RENEWAL AND MAINTENANC
698	KONICA MINOLTA BUSINESS SOLUTIONS USA	3/14/2024	89.07	KONICA MINOLTA COPIER LEASE RENEWAL AND MAINTENANC
698	KONICA MINOLTA BUSINESS SOLUTIONS USA	3/14/2024	71.78	KONICA MINOLTA COPIER LEASE RENEWAL AND MAINTENANC
698	KONICA MINOLTA BUSINESS SOLUTIONS USA	3/14/2024	123.87	KONICA MINOLTA COPIER LEASE RENEWAL AND MAINTENANC
698	KONICA MINOLTA BUSINESS SOLUTIONS USA	3/14/2024	27.00	KONICA MINOLTA COPIER LEASE RENEWAL AND MAINTENANC
56	MAC PAPERS INC. - TALLAHASSEE	3/14/2024	3,382.50	COPIER PAPER
4577	SOUTHERN TIRE MART, LLC	3/14/2024	238.50	NEW TIRE AND TIRE REPAIR
110	TALQUIN ELECTRIC COOPERATIVE, INC.	3/14/2024	88.50	SECURITY LIGHTS - HQ
110	TALQUIN ELECTRIC COOPERATIVE, INC.	3/14/2024	409.58	WATER/SEWER HQ
110	TALQUIN ELECTRIC COOPERATIVE, INC.	3/14/2024	2,890.69	ELECTRIC - HQ
TOTAL CHECKS			\$28,154.51	
5243	CARROLL APPRAISAL COMPANY, INC.	3/15/2024	3,200.00	APPRAISAL REVIEW
5999	DOUBLE B TRUCKING LLC	3/15/2024	12,553.23	DISTRICT ROAD REPAIRS
4855	ENVIRON SERVICES INCORPORATED	3/15/2024	2,079.17	JANITORIAL SERVICES FOR HQ
3337	FORESTECH CONSULTING	3/15/2024	400.00	LAND MANAGEMENT DATABASE
4719	PHILLIP GARRETT	3/15/2024	323.81	TRAVEL REIMBURSEMENT
2268	INNOVATIVE OFFICE SOLUTIONS, INC	3/15/2024	837.00	PHONE SYSTEM MAINTANANCE CONTRACT 07-037
1695	JAMES MOORE & COMPANY	3/15/2024	23,000.00	INDEPENDANT AUDITOR SERVICES
5894	ODESSA CLEANING SERVICE LLC	3/15/2024	150.00	ECONFINA FIELD OFFICE CLEANING
3813	PENNINGTON, P.A.	3/15/2024	75.00	TITLE SEARCH
3813	PENNINGTON, P.A.	3/15/2024	75.00	TITLE SEARCH
3813	PENNINGTON, P.A.	3/15/2024	75.00	TITLE SEARCH
3813	PENNINGTON, P.A.	3/15/2024	6,925.00	LEGAL COUNSEL
5614	ZACHARY J. SELLERS	3/15/2024	1,019.83	DFO JANITORIAL SERVICES
4091	THE SHOE BOX	3/15/2024	170.00	SAFETY BOOTS-JONES
4091	THE SHOE BOX	3/15/2024	123.24	WORK BOOTS
4955	TERRY'S HOME & LAWN MAINTENANCE, INC.	3/15/2024	4,481.90	RECREATION SITE CLEAN UP AND M
4955	TERRY'S HOME & LAWN MAINTENANCE, INC.	3/15/2024	200.00	JANITORIAL SERVICES FOR THE MILTON OFFICE
5455	PAUL THURMAN	3/15/2024	392.93	TRAVEL REIMBURSEMENT
5884	TRE INDUSTRIES LLC	3/15/2024	50.00	LABORATORY TESTING
5218	WAGeworks, INC.	3/15/2024	100.00	COBRA ADMINISTRATION
TOTAL ACH PAYMENTS			\$56,231.11	
5944	REFUND NIC	3/15/2024	1,080.00	P316127-1 KYLE MANN OVERPMT REFUND
5944	REFUND NIC	3/15/2024	30.00	WELL REFUND 316460-1 WITHDRAWN
5944	REFUND NIC	3/15/2024	50.00	WELL REFUND 316340-1 WITHDRAWN
2967	BANK OF AMERICA	3/15/2024	4,920.19	FEB 2024 P CARD CHARGES
2967	BANK OF AMERICA	3/15/2024	50.00	REG SUNPASS
2967	BANK OF AMERICA	3/15/2024	19.99	TALLAHASSEE DEMOCRAT DIGITAL SUBSCRIPTION
2967	BANK OF AMERICA	3/15/2024	11.99	PENSACOLA NEWS JOURNAL DIGITAL SUBSCRIPTION

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACCOUNTS PAYABLE**

VENDOR	NAME	CHECK DATE	INVOICE NET	INVOICE DESCRIPTION
2967	BANK OF AMERICA	3/15/2024	167.48	AMAZON - LAB SUPPLIES
2967	BANK OF AMERICA	3/15/2024	191.97	BLADES FOR SCAG ZERO TURN
2967	BANK OF AMERICA	3/15/2024	361.00	BOOTS FOR RX BURNING - AMAZON
2967	BANK OF AMERICA	3/15/2024	87.87	REG OFFICE SUPPLIES-AMAZON
2967	BANK OF AMERICA	3/15/2024	659.88	ADOBE CREATIVE CLOUD FOR JIM LAMAR
TOTAL DIRECT DISBURSEMENTS			\$7,630.37	
TOTAL AP			\$92,015.99	
5371	3 J FARMS LLC	3/21/2024	6,875.00	Ag Cost Share Agreement
5768	ALFORD BROTHERS INC	3/21/2024	76.90	MINOR REPAIRS FOR REG VEHICLES
2992	BANK OF AMERICA	3/21/2024	442.17	ONLINE ACCESS TO BANK ACCOUNT
2992	BANK OF AMERICA	3/21/2024	1,182.86	FEBRUARY 2024 ANALYSIS STATEMENT
5131	CITY OF DEFUNIAK SPRINGS	3/21/2024	231.70	WATER/SEWER
4676	CITY OF MILTON FLORIDA	3/21/2024	85.56	DUMPSTER SERVICE
4676	CITY OF MILTON FLORIDA	3/21/2024	66.03	SEWER MILTON OFFICE
4676	CITY OF MILTON FLORIDA	3/21/2024	85.56	DUMPSTER SERVICE
4676	CITY OF MILTON FLORIDA	3/21/2024	52.19	SEWER MILTON OFFICE
3289	CITY OF TALLAHASSEE	3/21/2024	48.07	LAKESHORE & I10
5174	CRAIG BISHOP FARMS, INC.	3/21/2024	57,535.22	PASS COST SHARE AGREEMENT
5917	DRAYTON ARNOLD	3/21/2024	21,754.70	Ag Cost Share Agreement
26	FL. SECRETARY OF STATE DIV OF ADMIN SERV	3/21/2024	28.98	FAR AD FOR RFP NO. 24-001
5566	JAMIE ALLEN GREEN	3/21/2024	27,167.25	Ag Cost Share Agreement
2291	GULF COAST ELECTRIC COOPERATIVE,INC	3/21/2024	354.37	ELECTRIC SERVICE EFO
5474	HATCHER PUBLISHING INC	3/21/2024	50.20	LEGAL ADS-WATER USE PERMITS
5474	HATCHER PUBLISHING INC	3/21/2024	48.40	LEGAL ADS-WATER USE PERMITS
3406	NEECE TRUCK TIRE CENTER INC.	3/21/2024	1,589.50	MAJOR REPAIR TO WMD-96277
5965	NIC SERVICES	3/21/2024	921.90	FEE FOR ELECTRONIC PAYMENTS
1205	OFFICE DEPOT, INC.	3/21/2024	90.95	ADMIN SUPPLIES
5841	PATRICIA WILLIAMS	3/21/2024	5,267.90	Ag Cost Share Agreement
4797	REBOL - BATTLE & ASSOCIATES, LLC	3/21/2024	70.00	P304938-3 PAUL BATTLE OVERPMT REFUND
5764	SOUTHERN CLEANING SUPPLY LLC	3/21/2024	539.75	REC SITE SUPPLIES
5612	WETLAND SOLUTIONS, INC.	3/21/2024	22,652.00	HYDROLOGIC & WATER QUALITY DAT
4038	WINDSTREAM COMMUNICATIONS	3/21/2024	110.00	800 NUMBERS & EFO LONG DISTANCE
4651	PANAMA CITY CYCLES, INC	3/21/2024	797.85	R&M YAMAHA 700 KODIAK ATV
TOTAL CHECKS			\$148,125.01	
5089	ATKINS NORTH AMERICA, INC.	3/22/2024	15,266.87	PEA ENGINEERING SERVICES
4845	CALHOUN COUNTY SHERIFF'S OFFICE	3/22/2024	1,024.00	LAW ENFORCEMENT/SECURITY SERVI
4807	WEX BANK	3/22/2024	1,097.25	WEX GPS TRACKING
4807	WEX BANK	3/22/2024	12,676.94	FEBRUARY 2024 FUEL/SERVICE PURCHASES
2702	FISH AND WILDLIFE	3/22/2024	1,966.95	LAW ENFORCEMENT AND SECURITY O

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACCOUNTS PAYABLE**

VENDOR	NAME	CHECK DATE	INVOICE NET	INVOICE DESCRIPTION
2701	FLORIDA MUNICIPAL INSURANCE TRUST	3/22/2024	38,699.42	THIRD INSTALLMENT FY 23-24
3492	GEOTECH ENVIRONMENTAL EQUIP, INC.	3/22/2024	600.00	LAB SUPPLIES - TUBING
5294	KRONOS, INCORPORATED	3/22/2024	13.94	KRONOS RENEWAL
5146	MICHAEL CORRIE MANNION	3/22/2024	5,282.20	STAFF AUGMENTATION FOR CUSTOM APPLICATE #18-066
4607	QUADIENT LEASING USA, INC	3/22/2024	1,087.65	MAILING SYSTEMS FOR HQ AND DEF
4968	WANTMAN GROUP, INC.	3/22/2024	4,500.00	PROFESSIONAL SURVEYING SERVICE
2631	WASHINGTON COUNTY SHERIFF'S OFFICE	3/22/2024	13,671.20	LAW ENFORCEMENT/SECURITY ON DI
TOTAL ACH PAYMENTS			\$95,886.42	
TOTAL AP			\$244,011.43	
5852	ADEAL ROBINSON	3/28/2024	4,840.00	Ag Cost Share Agreement
5768	ALFORD BROTHERS INC	3/28/2024	170.80	RUNNING PO FOR MINOR REPAIRS ON RMD VEHICLES
5501	ROBERT A ALFORD	3/28/2024	57,365.00	Ag Cost Share Agreement
2197	A J TROPHIES & AWARDS INC	3/28/2024	174.30	MAGNETIC NAME TAGS FOR 14 EMPLOYEES
5580	JAMES BARNES	3/28/2024	7,040.00	AG COST SHARE AGREEMENT
5635	CAMPLIFE, INC	3/28/2024	16,416.00	CAMPLIFE RESERVATION SYSTEM SERVICE - 24S-002
5931	EDWARD GODWIN	3/28/2024	2,541.00	AG COST SHARE AGREEMENT
916	FPL NORTHWEST FLORIDA	3/28/2024	401.90	DEFUNIAK ELECTRIC
349	GADSDEN COUNTY PROPERTY APPRAISER	3/28/2024	572.39	3RD QTR FY 23-24
5789	GERMAINE WILLIAMS	3/28/2024	19,231.45	PASS COST SHARE AGREEMENT
5568	INTERNATIONAL SCHOOL OF WELL DRILLING	3/28/2024	319.60	TRAINING REGISTRATION FEE-WELLS
666	JEFFERSON COUNTY PROPERTY APPRAISER	3/28/2024	207.31	3RD QTR FY 23-24
5802	MURPHY CASSIDY DIESEL REPAIRS	3/28/2024	151.66	MINOR REPAIRS FOR REG VEHICLES
2446	NATIONAL GROUND WATER ASSOCIATION	3/28/2024	445.50	TRAINING REGISTRATION FEE-WELLS
4128	ROLLSRITE TRAILERS, INC	3/28/2024	403.00	UTILITY TRAILER REPLACEMENT AXLE (WMD 2194)
5930	SHANNON GODWIN	3/28/2024	2,686.75	AG COST SHARE AGREEMENT
4577	SOUTHERN TIRE MART, LLC	3/28/2024	1,382.00	NEW TIRES FOR WMD96274
4557	VERIZON WIRELESS	3/28/2024	1,248.60	CELL PHONES AND JET PACKS
4626	WASTE PRO OF FLORIDA, INC	3/28/2024	199.10	SOLID WASTE HQ
4626	WASTE PRO OF FLORIDA, INC	3/28/2024	212.18	DUMPSTER FOR ECONFINA OFFICE AND CANOE LAUNCH
TOTAL CHECKS			\$116,008.54	
3586	ATTACK-ONE FIRE MANAGEMENT SVCS, INC	3/29/2024	11,760.00	AGREEMENT FOR PRESCRIBED BURNI
3586	ATTACK-ONE FIRE MANAGEMENT SVCS, INC	3/29/2024	4,029.90	AGREEMENT FOR PRESCRIBED BURNI
5739	DARRYL BOUDREAU	3/29/2024	332.86	TRAVEL REIMBURSEMENT
76	LEON COUNTY PROPERTY APPRAISER	3/29/2024	2,278.21	3RD QTR FY 23-24
5928	LIVE FLYER INC	3/29/2024	16,895.00	2023 WILLIFORD SPRINGS REPAIR
5728	MERIT FIRST LLC	3/29/2024	257,280.00	HURRICANE SERVICE DEBRIS
4918	APRIL MURRAY	3/29/2024	253.85	TRAVEL REIMBURSEMENT
5435	NV5 GEOSPATIAL INC	3/29/2024	7,638.40	PARCEL DATA
5703	OTT HYDROMET CORPORATION	3/29/2024	475.00	XLINK SN 2010360 REPAIR

**NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
ACCOUNTS PAYABLE**

VENDOR	NAME	CHECK DATE	INVOICE NET	INVOICE DESCRIPTION
2663	PATIENTS FIRST LAKE ELLA MEDICAL CENTER, P.A.	3/29/2024	49.00	LABORATORY TESTING
523	SANTA ROSA PRESS GAZETTE	3/29/2024	162.50	LEGAL ADS-WATER USE PERMITS
3104	SOUTHERN WATER SERVICES, LLC	3/29/2024	325.00	CARTER CHECK STATION WATER TESTING
4799	STAPLES CONTRACT & COMMERCIAL, INC.	3/29/2024	27.51	BUSINESS CARDS-COOK
6000	ZULU MARINE SERVICES INC	3/29/2024	90,260.00	STREAM DEBRIS ASSESSMENT
TOTAL ACH PAYMENTS			\$391,767.23	
5944	REFUND NIC	3/29/2024	50.00	WELLS REFUND 315998-2 OVERPAYMENT
5944	REFUND NIC	3/29/2024	35.00	WELLS REFUND 316498-2 OVERPAYMENT
5944	REFUND NIC	3/29/2024	1,150.00	P286371-4 OX BOTTOM MORTGAGE OVERPMT REFUND
TOTAL DIRECT DISBURSEMENTS			\$1,235.00	
TOTAL AP			\$509,010.77	

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT
SCHEDULE OF DISBURSEMENTS
PAYROLL
MARCH 2024

DIRECT DEPOSIT	03/08/2024	\$	253,661.93
CHECKS	03/08/2024		3,044.58
FLEX SPENDING TRANSFER	03/08/2024		1,553.95
DIRECT DEPOSIT	03/22/2024		257,217.07
CHECKS	03/22/2024		2,164.77
FLEX SPENDING TRANSFER	03/22/2024		1,553.87
			<hr/>
		\$	<u>519,196.17</u>

APPROVED:

Chairman or Executive Director

May 9, 2024

Date

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

THROUGH: Lyle Seigler, Executive Director
Andy Joslyn, Deputy Executive Director

FROM: Jack Furney, Director, Division of Administrative Services

DATE: May 9, 2024

SUBJECT: Consideration of Resolution No. 937 Committing Fund Balances
for the Fiscal Year Ending September 30, 2023, as Required By GASB
Statement No. 54

Recommendation

Staff recommends the Governing Board adopt Resolution No. 937 to commit fund balances for Fiscal Year 2022-2023 as follows:

- Commit \$4,950,124 from the General Fund balance for an Economic Stabilization Fund.
- Commit \$711,125 from the General Fund balance for Water Resource Evaluations.
- Commit \$890,000 from the General Fund balance for Water Supply Development Assistance Grants.
- Commit \$332,436 from the General Fund balance for Surface Water Projects.

Background

The Governmental Accounting Standards Board (GASB) Statement No. 54 (GASB 54), *Fund Balance Reporting and Governmental Fund Type Definitions* establishes classifications to which government entities report their fund balances.

Under GASB 54, the Board is required to designate *committed* fund balances prior to September 30 each year. Since the District's fiscal year ends on this date, and outstanding revenues and expenditures have not yet been recorded, the Board adopted Resolution No. 925 on August 10, 2023, that specified estimated fund balance amounts as *committed*. As the District's financial statements ending September 30, 2023 are being finalized, actual

cash balances have been determined. Therefore, Resolution No. 937 is the update to Resolution No. 925 and specifies actual cash balance amounts as *committed*.

Updates include:

- The general statement about following District policy for an Economic Stabilization Fund (ESF) is replaced with the ESF amount of \$4,950,124.
- The \$750,000 for Water Resource Investigations is replaced with \$711,125 for Water Resource Evaluations to reflect the amount committed for this purpose.

Fund balances are reported under a hierarchy of five classifications:

- *Non-spendable* – Represents assets that are nonliquid (such as inventory) or amounts legally or contractually required to be maintained intact (such as the principal amount of an endowment).
- *Restricted* – When constraints are placed on the use of resources for a specific purpose by enabling legislation (legally enforceable), external parties, or constitutional provisions.
- *Committed* – When constraints are created by the Governing Board on how it will spend its resources documented via a resolution by the Board. The restraints remain binding until rescinded or changed by the same method the constraints were created.
- *Assigned* – Designation of amounts by either the Governing Board or staff (if authorized) to be used for a specific purpose narrower than the purpose of the fund. Only used for General Fund reserves.
- *Unassigned* – The excess of total ending fund balances not otherwise restricted, committed, or assigned. Only the General Fund has an unassigned category since money remaining in any other fund is automatically designated or assigned to the purpose of the fund.

The District accounts for all financial resources through a General Fund, the District's primary operating fund, four Special Revenue Funds, and a Capital Projects Fund used to account for revenue sources that are limited to expenditures for specific purposes. Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are *restricted* or *committed* to expenditures for specific purposes other than debt service or capital projects. If the balance of a Special Revenue Fund is not formally restricted or committed by fiscal year end, then it must be reported as part of the General Fund for year-end audited financial statement purposes. A Capital Projects Fund is used to account for and report financial resources that are *restricted*, *committed*, or *assigned* to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Special Revenue Funds include these four funds:

- Regulation Fund - Provides for all regulatory permitting, licensing, and enforcement activities including the Environmental Resource Permitting Program, pursuant to Sections 373.413 and 373.4131, Florida Statutes. (Fund balance is *restricted*.)
- Special Projects Fund –
 - Accounts for all resource management projects and activities funded through revenue sources from grants and contracts with federal, state, or local government entities, as well as from an annual general operations state appropriation. Depending on agreements, some may allow for ending balance from these sources to revert to the General Fund.
 - Accounts for revenue and expenditure of state funds annually appropriated for the District’s Minimum Flows and Minimum Water Levels (MFLs) program for the purposes of Sections 373.041 and 373.042, Florida Statutes. (Fund balance is *restricted*.)
- Lands Management Fund - Accounts for activities associated with the management, improvement, maintenance, and restoration of District-owned lands. Revenues have been provided through timber sales, FEMA, and annual state appropriations for land management purposes. (Fund balance is *restricted*.)
- Mitigation Fund - Accounts for all District mitigation projects and activities funded primarily through the Florida Department of Transportation for the purposes of Section 373.4137, Florida Statutes. Expenditures include land acquisitions, restorations, monitoring, and other water resource related activities. (Fund balance is *restricted*.)

Capital Projects Funds include this fund:

- Capital Improvement & Land Acquisition Fund - Accounts for the acquisition of fixed assets and construction of major capital projects. The District uses the Capital Improvement & Land Acquisition Fund for all land acquisitions and capital construction and improvements. Funds have been provided mainly from Preservation 2000, Save our Rivers, and Florida Forever revenue sources. (Fund balance is *restricted*.)



Lyle Seigler
Executive Director

Northwest Florida Water Management District

81 Water Management Drive, Havana, Florida 32333-4712
(U.S. Highway 90, 10 miles west of Tallahassee)

Phone: (850) 539-5999 • Fax: (850) 539-2777

RESOLUTION NO. 937 COMMITTING FUND BALANCE RESERVES FOR FISCAL YEAR 2022-2023 AS REQUIRED BY GASB Statement No. 54

WHEREAS, the 2022-2023 fiscal year of the Northwest Florida Water Management District extends from October 1, 2022, through September 30, 2023; and

WHEREAS, the Governmental Accounting Standards Board (GASB) has adopted Statement No. 54 (GASB 54), a standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010; and

WHEREAS, the Northwest Florida Water Management District implemented GASB 54 requirements, to apply to its financial statements beginning with the October 1, 2010, through September 30, 2011 fiscal year and prior to the end of each fiscal year thereafter; and

WHEREAS, the Northwest Florida Water Management District implemented a fund balance policy beginning in Fiscal Year 2010-2011, amended in Fiscal Year 2011-2012, which follows:

Fund balance measures the net financial resources available to finance expenditures of future periods.

The District's General Fund Balance will be Committed and Assigned to provide the District with sufficient working capital and a margin of safety to address unanticipated needs and emergencies without borrowing. The General Fund Balance may only be appropriated, by the Governing Board, by Resolution adopting a budget, or amendments to the Adopted Budget.

Fund Balances of the District may be committed for a specific source by Resolution of the Governing Board. Amendments or modifications of the committed fund balance must also be approved by the Governing Board by rescinding the Resolution or adopting a new Resolution.

When it is appropriate for fund balances to be assigned, the Board will assign funds or delegate authority to the Executive Director.

In circumstances where an expenditure is to be made for a purpose for which amounts are available in multiple fund balance classifications, the order in which resources will be expended is as follows: restricted fund balance, followed by committed fund balance, assigned fund balance, and lastly, unassigned fund balance.

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

NICK PATRONIS
Secretary
Panama City

JOHN W. ALTER
Malone

GUS ANDREWS
DeFuniak Springs

KELLIE RALSTON
Tallahassee

ANNA UPTON
Tallahassee

NOW THEREFORE BE IT RESOLVED, by the Governing Board of the Northwest Florida Water Management District that fund balances will be committed for Fiscal Year 2022-2023 as follows:

Commit \$4,950,124 from the General Fund balance for an Economic Stabilization Fund.

Commit \$711,125 from the General Fund balance for Water Resource Evaluations.

Commit \$890,000 from the General Fund balance for Water Supply Development Assistance Grants.

Commit \$332,436 from the General Fund balance for Surface Water Projects.

ADOPTED AND APPROVED this 9th day of May 2024, A.D.

ATTEST:

George Roberts, Chair

Nick Patronis, Secretary-Treasurer

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

THROUGH: Lyle Seigler, Executive Director
Andy Joslyn, Deputy Executive Director

FROM: Jack Furney, Director, Division of Administrative Services

DATE: May 9, 2024

SUBJECT: Consideration of Acceptance of the Audited Financial Statements for Fiscal Year
2022-2023

Recommendation

Staff recommends the Governing Board accept the District's September 30, 2023, audited financial statements as presented.

Background

The District's independent audit firm, James Moore & Company, P.L., will present the results of their audit of the District's financial statements for the fiscal year ending September 30, 2023.

The Financial Report is provided as a separate document for your review and consideration.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

THROUGH: Lyle Seigler, Executive Director
Andy Joslyn, Deputy Executive Director

FROM: Jack Furney, Director, Division of Administrative Services

DATE: May 9, 2024

SUBJECT: Consideration of Amendment No. 3 to the Fiscal Year 2023-2024 Budget
Adjusting Beginning Fund Balances

Recommendation

Staff recommends the Governing Board approve Amendment No. 3 to the Fiscal Year 2023-2024 Budget adjusting fund balances.

Background

Amendment No. 3 updates the beginning budgeted fund balances to the FY 2023-2024 budget, based on the audited financial statements as of September 30, 2023.

Each year, after completion and approval of the prior year's audited financial statements, the audited ending fund balances are brought forward into the current year's budget in the form of an amendment. Funds impacted by the adjusted balances include the General Fund, Capital Improvement and Land Acquisition Fund, Special Projects Fund, Lands Management Fund, Regulation Fund, and Mitigation Fund.

In addition to the fund balances, the audited financial statements provide the unearned revenue available for the current and future year budgets.

FY 2023-2024 Beginning Fund Balance and Available Resources

Fund	Fund Balance	Unearned Revenue	Available Resources
General Fund	19,368,816	0	19,368,816
Capital Improvement and Lands Acquisition Fund	273,558	822,102	1,095,660
Special Projects Fund	3,798,307	233,762	4,032,069
Lands Management Fund	3,004,145	42,864	3,047,009
Regulation Fund	4,412,904	0	4,412,904
Mitigation Fund	3,516,391	12,133,358	15,649,749
	34,374,121	13,232,086	47,606,207

These adjustments impact the beginning and ending fund balances and transfers across funds.

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

THROUGH: Lyle Seigler, Executive Director
Andy Joslyn, Deputy Executive Director

FROM: Jack Furney, Director, Division of Administrative Services

DATE: May 9, 2024

SUBJECT: Consideration of Amendment No. 4 to the Fiscal Year 2023-2024 Budget

Recommendation

Staff recommends the Governing Board adopt Resolution No. 938 amending the Fiscal Year 2023-2024 budget and allow staff to realign revenues and reserves to maintain the proper balance in each fund.

Background

Amendment 4 realigns budget through transfers of \$567,676 within and across funds, programs, activities, projects, and budget categories. This amendment does not increase or decrease the District's total budget.

Budget realignments include:

- \$518,862 in budget transfers to Contracted Services in Activity 310 Land Management for hurricane debris removal and disposal efforts including:
 - \$279,501 in transfers from Contracted Services and Operating Expenses in Activity 260 Other Acquisition and Restoration activities.
 - \$239,361 in transfers from Operating Expenses, Operating Capital Outlay, and Fixed Capital Outlay within Activity 310 Land Management.
- \$6,136 in transfers from Contracted Services to Operating Expenses in Activity 320 Works for expenses related to the cleanup and maintenance of the Lake Jackson Facility.
- \$8,178 in transfers from Contracted Services and Operating Expenses to Operating Capital Outlay within the Environmental Resource Permitting projects to account for price increases in vehicles pricing.
- \$34,500 in Contracted Services transfers from Activity 221 Water Resource Development Projects to Activity 230 Surface Water Projects for a stream debris removal and disposal project in Bay County.

Summary of Fund Impact to Expense Budget:

<u>Fund Source</u>	<u>Increase</u>	<u>Decrease</u>	<u>Impact</u>
General Fund	6,136	(6,136)	0
Land Acquisition Fund	0	(0)	0
Projects Fund	34,500	(34,500)	0
Lands Management Fund	518,862	(518,862)	0
Regulation Fund	8,178	(8,178)	0
Mitigation Fund	0	(0)	0
	<u>567,676</u>	<u>(567,676)</u>	<u>0</u>



Lyle Seigler
Executive Director

Northwest Florida Water Management District

81 Water Management Drive, Havana, Florida 32333-4712
(U.S. Highway 90, 10 miles west of Tallahassee)

Phone: (850) 539-5999 • Fax: (850) 539-2777

RESOLUTION NO. 938 AMENDMENT NUMBER 4 TO FISCAL YEAR 2023-2024 BUDGET

WHEREAS, chapters 200 and 373, Florida Statutes, require the Governing Board of the Northwest Florida Water Management District (District) to adopt a final budget for each fiscal year; and

WHEREAS, by Resolution No. 933, after a public hearing on September 28, 2023, the Governing Board of the District adopted a final budget for the District covering its proposed operations and other requirements for the ensuing fiscal year, beginning October 1, 2023 through September 30, 2024; and

WHEREAS, in accordance with section 189.016(7), Florida Statutes, the District will post the adopted amendment on its official website within five days after its adoption; and

WHEREAS, a budget amendment involves an action that transfers, increases, or decreases to total appropriated Fund amounts in the budget; and

WHEREAS, pursuant to section 120.525, Florida Statutes, the District has provided notice of its intention to amend the Budget in the published notification of the Governing Board meeting at which the amendment will be considered; and

NOW THEREFORE BE IT RESOLVED by the Governing Board of the Northwest Florida Water Management District, that:

The budget is hereby amended as summarized in the memorandum dated April 22, 2024, requesting Amendment No. 4 to the Fiscal Year 2023-2024 budget. Amendment No. 4 provides for budget transfers in the amount of \$567,676. This amendment recognizes the reallocation of budget authority within and across funds, programs, activities, projects, and budget categories to properly reflect activities performed and estimated costs. This amendment does not increase or decrease the District’s total budget.

ADOPTED AND APPROVED this 9th day of May, 2024, A.D.

ATTEST:

George Roberts, Chair

Nick Patronis, Secretary-Treasurer

GEORGE ROBERTS
Chair
Panama City

JERRY PATE
Vice Chair
Pensacola

NICK PATRONIS
Secretary
Panama City

JOHN W. ALTER
Malone

GUS ANDREWS
DeFuniak Springs

TED EVERETT
Chipley

KELLIE RALSTON
Tallahassee

ANNA UPTON
Tallahassee

NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

THROUGH: Lyle Seigler, Executive Director
Andrew Joslyn, Deputy Executive Director
Caitlin Brongel, Chief of Staff
Danny Layfield, Director, Division of Asset Management

FROM: Carol L. Bert, Chief, Bureau of Asset Management Administration

DATE: April 22, 2024

SUBJECT: Consideration of Request for Access Easement Across District Lands to Benefit the Gin Hole Mitigation Bank Parcels; Yellow River WMA

Mr. Jonathan Napier and Mr. Edwin Stanford, representing Land Equity Consultants, LLC and Gin Hole Mitigation Bank parcels, approached the District and requested an access easement across District property in the vicinity of Wilkerson Bluff and Thunder Ridge Roads in Okaloosa County (see attached maps) to property that Land Equity Consultants, LLC plans to purchase from Jim Carr Pasture, Inc., William and James Clark, Haiseal Timber Company and JBLA Investments. The land being purchased would be used for protected species and wetland mitigation efforts for the Gin Hole Mitigation Bank.

The Carr, Clark, Haiseal and JBLA parcels are adjacent to District lands on the west side of the Yellow River in Sections 4 and 8, Township 2 North, Range 24 West and Section 33, Township 3 North, Range 24 West. Mr. Napier has completed the paperwork that is required by the District when requesting an access easement. This paperwork has been reviewed by staff and legal counsel.

An access easement is being requested upon three sections of road and/or trail on District land which is largely comprised of wetlands. A description of each section and the required improvements are outlined below.

1. **North Road (2,005 linear ft.)** – An access easement with a width of 30 ft. has been requested. The existing road is no more than eight to 10 feet wide. Additional clearing on one or both sides of the existing road would be necessary. The District would clear a width of 20 ft. initially. This section of road also has two low-water crossings which will need rip-rap and/or limerock to provide a hard surface bottom. Estimated costs: \$16,000 for materials and three to four days of mulching by a District equipment operator.



Typical Road



Low-Water Crossing on North Road

2. **Middle Road (1,963 linear ft.)** - An access easement with a width of 30 ft. has been requested. This section of road is no more than eight to 10 feet wide. Additional clearing on one or both sides of the existing road would be necessary. The District would clear a width of 20 ft. initially. This section also has one low water crossing which will need rip-rap and/or limerock to provide a hard surface bottom. Estimated costs: \$8,000 for materials and three to four days of mulching by a District equipment operator.



Typical Road

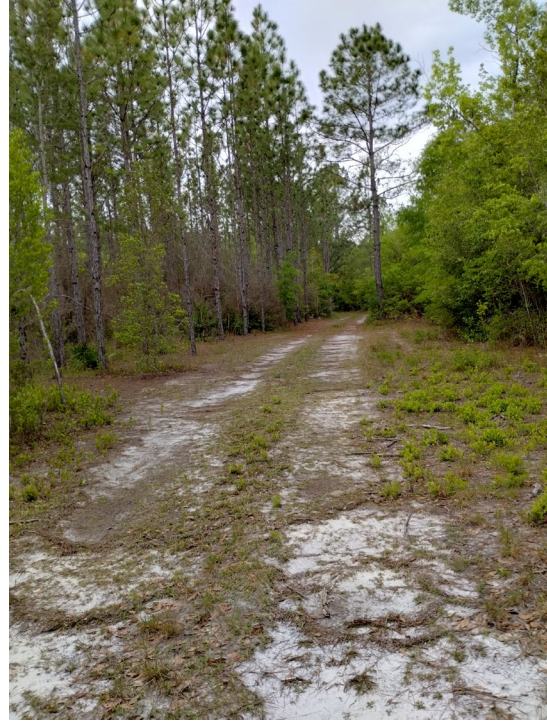


Low-Water Crossing on Middle Road

3. **South Road (1,051 linear ft.)** - An access easement with a width of 30 ft. has been requested. This section of road is in much better condition than the previous two sections but may require some clearing on one or both sides of the existing road. The District would clear a width of 20 ft. initially. In years past, staff has had verbal permission from adjacent landowners to access this area. There are no low-water crossings in this section. Estimated costs: two days of mulching by a District equipment operator.



Typical Road



Typical Road

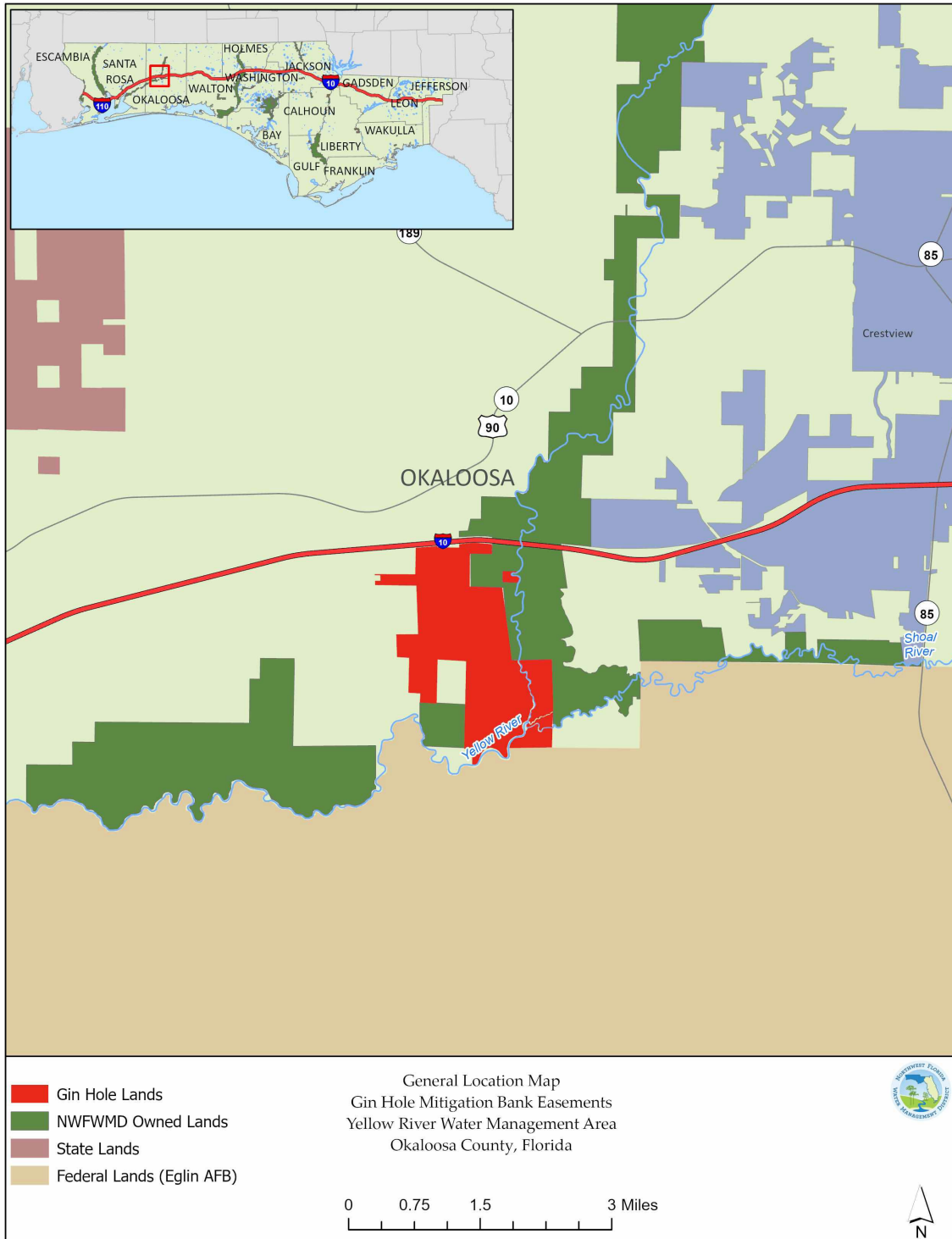
Mr. Napier and Mr. Stanford have proposed to grant the District 30-foot wide access easements across the property they would purchase from Carr, Clark and Haiseal in exchange for a 30-foot wide access easement across District land as shown on the attached maps and discussed above. The easement they propose to grant the District would provide legal access to almost 1,000 acres of District land.

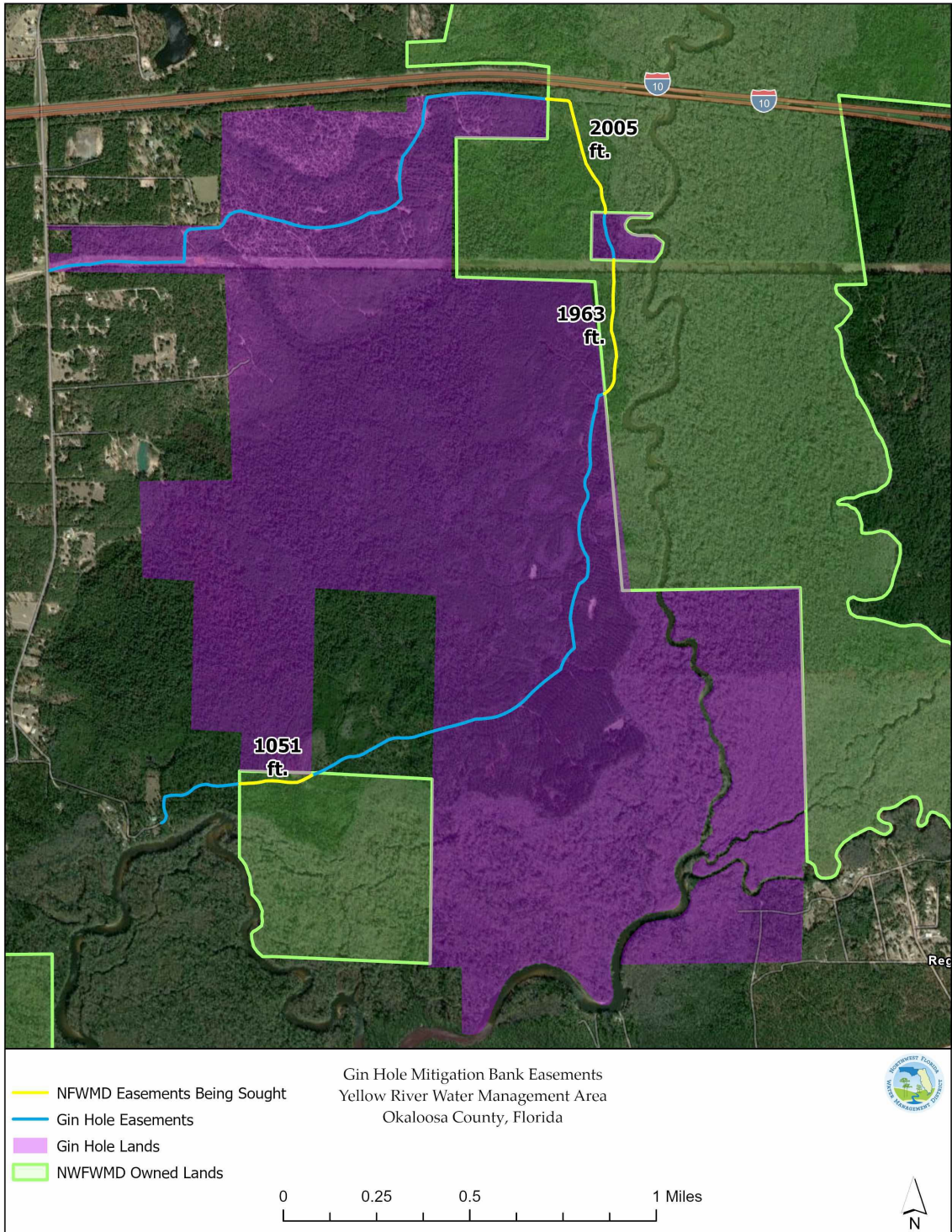
As the Governing Board is aware there are expenses associated with the grant of an access easement across District land. In the case of an exchange of access easements, the Governing Board has the discretion to require or waive the appraisals and payment of the value of the access easement (as determined by the appraisal) across District land since each party would be granting an access easement – exchanging - to the other. Each party would have the following expenses.

1. Survey sketch of easement(s) and legal descriptions.
2. Recording fees to record the access easement in public records.
3. Legal fees.

In addition to the expenses outlined in the paragraph above, the District could expend somewhere between \$24,000 to \$30,000 for materials and eight to 10 days of staff time to improve these three sections of road to grant the access easement being requested.

Due to the expenses associated with this transaction and the encumbrance on District land, this matter is being referred directly to the Governing Board for their consideration to either grant or deny this request; District staff is not providing a recommendation.





NORTHWEST FLORIDA WATER MANAGEMENT DISTRICT

MEMORANDUM

TO: Governing Board

THROUGH: Lyle Seigler, Executive Director
Andrew Joslyn, Deputy Executive Director
Caitlin Brongel, Chief of Staff
Danny Layfield, Director, Division of Asset Management

FROM: Carol L. Bert, Chief, Bureau of Asset Management Administration

DATE: April 18, 2024

SUBJECT: Overview of Payment in Lieu of Taxes for 2023

Section 373.59, Florida Statutes, requires the District to make Payment in Lieu of Taxes (PILT) annually on District land purchases to qualifying counties. The payment reflects the ad valorem tax losses incurred as a result of these purchases. A county qualifies if its population is 150,000 people or fewer.

Due to the acquisition of 12 parcels in Washington County in 2023, the PILT amount for Washington County increased by \$736.57, a pro-rated amount based on the number of days the properties were off the tax roll during 2023. Walton County’s PILT payment decreased by \$9.84 due to the surplus of 11.4 acres in Walton County during 2023. PILT payments for all other counties remain the same.

Counties that qualify include the following along with their respective payment for the 2023 calendar year. Since 1992 and including the 2023 amounts, the District will have paid \$2.23 million to qualifying counties.

<u>County</u>	<u>PILT Amount for 2023</u>
Calhoun	\$ 5,828.71
Holmes	\$ 1,997.13
Jackson	\$ 9,281.89
Liberty	\$ 7,533.05
Wakulla	\$ 3,273.43
Walton	\$ 19,328.40
Washington	\$ 42,351.64
TOTAL	\$ 89,594.25

MEMORANDUM

TO: Northwest Florida Water Management District Governing Board
FROM: J. Breck Brannen, General Counsel
RE: Legal Counsel Report
DATE: May 2, 2024

Michael Lee vs. Northwest Florida Water Management District, Walton County Circuit Court Case No. 2023-CA-000266

This is a personal injury suit brought by Michael Lee, plaintiff. Plaintiff alleges that he was riding his bicycle on September 28, 2022, when he was struck and injured by a District vehicle. The complaint was filed in March 2023 and served on June 19, 2023. The complaint was forwarded to the District's liability insurance carrier and a claim was made. The insurance carrier has retained the Coppins Monroe law firm in Tallahassee as defense counsel for the District.

Mediation was held on May 1, 2024, and the case was settled by the District's insurance carrier.