



Gilchrist County Board of County Commissioners

Monday, April 20, 2026 at 3:01 pm

NOTICE OF MEETING

Please take notice, the Gilchrist County Board of County Commissioners, in and for Gilchrist County, Florida, will hold a Regular Meeting on the above date and time, in the Board of County Commissioners Meeting Facility, located at 210 South Main Street, Trenton, Florida.

The following is a proposed agenda:

1. **Call to Order (Immediately Following 3:00 p.m. Workshop)**
2. **Prayer / Flag**
3. **Agenda Changes**
4. **Consent Agenda**
 - a. **Approval of Minutes**

Attachments:

- **04.06.2026 BOCC Minutes** (04.06.2026_BOCC_Minutes_-_Draft.pdf)

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- b. **Approval of Payments**

Attachments:

- **Anderson Columbia Invoice # 5 - Grant Funded** (Anderson_Columbia_Invoice_5_-_Grant_Funded.pdf)
- **Gray Construction Invoice # 11 - Grant Funded** (Gray_Construction_Invoice_11_-_Grant_Funded.pdf)
- **Locklear Invoice 544-25-2 - Grant Funded** (Locklear_Invoice_544-25-2_-_Grant_Funded.pdf)
- **North Florida Professional Services Invoice 20194 - Grant Funded** (North_Florida_Professional_Services_Invoice_20194_-_Grant_Funded.pdf)

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- c. **Approval of Bills for Previous Month**
On file in Clerk's Office
- d. **TDC**

Attachments:

- **Consent Agenda Gilchrist County TDC 4-13-2026** (Consent_Agenda_Gilchrist_County_TDC_4-13-2026.pdf)

e. Travel Requests

Attachments:

- **Travel Request for Community Paramedicine 06.02.26-06.05.26** (Travel_Request_for_Community_Paramedicine_06.02.26-06.05.26.pdf)
- **Travel Request for Fire Rescue** (Travel_Request_for_Fire_Rescue_.pdf)

5. Public Participation

The Board welcomes you and thanks you for your time and concerns. If you wish to address the Board, this is the time set on the agenda for you to do so. When you are recognized, please step to the podium, state your name and address then address the Board. Your comments will be limited to three (3) minutes. The Board may not respond to your comments this evening, rather they may take your comments and suggestions under advisement and provide direction to the appropriate member of County staff for follow-up. There will also be an opportunity to address the board at the end of the meeting. Thank you.

Constitutional Officers

No constitutional officers submitted any items for this meeting at the time of publication. They may still bring items to the meeting.

County Administrator

6. Otter Springs

- a. Confirm Greg Turner as Park Manager**

7. General

- a. ROAMR Presentation**

Attachments:

- **Proposal** (Item_2A_-_ROAMR_Proposal.pdf)

- b. CDBG RFQ Administration**

Attachments:

- **RFQ Administration** (Item_2B_-_CDBG_RFQ_Administration.pdf)

- c. FYI - Gilchrist County Transportation Disadvantaged Flyer 2026**

Attachments:

- **Flyer** (Gilchrist_County_Transportation_Disadvantaged_Flyer_2026.pdf)

8. Road Department

a. SW 10th Street Chip & Seal Agreement

Attachments:

- **Agreement** (BoCC-Holbrook_Agreement_Chip-N-Seal.pdf)

b. Request for Speed Limit Change - NW 10th Street from NW 40th Avenue East to CR 341

Attachments:

- **NW 10th Street - Map** (Item_3B_-_Request_for_Speed_Limit_Change_-_N_W_10th_St_from_NW_40th_Ave_East_to_CR_341.pdf)

Attorney Report

9. Miscellaneous

a. Discuss Amendments to Noise Ordinance Presented for Discussion as Ordinance 2026-__

Attachments:

- **Draft Ordinance** (BoCC-Draft_Ordinance_amending_noise_control.pdf)

b. Email and Resolution from North Central Florida Regional Planning Council

Attachments:

- **NCFRPC Email in Opposition to the Water First North Florida Aquifer Project** (NCFRPC_Email_in_Opposition_to_the_Water_First_North_Florida_Aquifer_Project.pdf)
- **NCFRPC Resolution in Opposition to the Water First North Florida Aquifer Project** (NCFRPC_Resolution_in_Opposition_to_the_Water_First_North_Florida_Aquifer_Project.pdf)

Clerk Report

10. 2027 Budget Discussion

Time Certain Schedule

11. 5:00 p.m. Time Certain - The Board of County Commissioners, serving as the Planning Commission, to review SD 2025-03

A request by Ronald E. Parrish of REPJHB, Inc. as co-owner and agent for Gary M. Nolan of Gem Property, LLC, co-owner, for a Major Subdivision Preliminary Plat.

Attachments:

- **SD 2025-03 Presentation** (SD_2025_03_Presentation_2026_04_20.pdf)

- **SD 2025-03 - Evaluation & Findings Report** (SD_2025-03_-_Evaluation_Findings_Report.pdf)

12. 5:05 p.m. – The Board of County Commissioners to consider SD 2025-03

A request by Ronald E. Parrish of REPJHB, Inc. as co-owner and agent for Gary M. Nolan of Gem Property, LLC, co-owner, for a Major Subdivision Preliminary Plat.

FYI

13. Suwannee River Water Management FY 2024-2025 Financial Audit Report

Attachments:

- **SRWMD FY 2024-2025 Financial Audit Report** (SRWMD_FY_2024-2025_Financial_Audit_Report.pdf)

Commissioner Reports

14. Sharon A Langford - District 1

15. William Bill Martin - District 2

16. Darrell Smith - District 3

17. Tommy Langford - District 4

18. Kenrick Thomas - District 5

19. Public Participation

The Board welcomes you and thanks you for your time and concerns. If you wish to address the Board, this is the time set on the agenda for you to do so. When you are recognized, please step to the podium, state your name and address then address the Board. Your comments will be limited to three (3) minutes. The Board may not respond to your comments this evening, rather they may take your comments and suggestions under advisement and provide direction to the appropriate member of County staff for follow-up. Thank you.

20. Adjourn

Rules of Decorum

- All persons should be seated. No person shall stand or sit along walls and may not block doorways.
- Banners, flyers, or other signs are not permitted in the meeting. Distribution of other flyers are not permitted.
- Demonstrations including cheering, yelling, whistling, clapping, foot stomping or other behavior which disrupts, disturbs, or otherwise impedes the orderly conduct of the meetings are prohibited.
- All person shall observe proper decorum and shall speak in a civil or courteous manner and shall not yell, scream, or use foul language.
- Speakers shall address the agenda topic; time limits will be adhered to.
- Speakers shall address the Board and not turn to address the audience.
- Adherence to these rules is required for the continued participation in the meeting.

“Persons with disabilities requesting reasonable accommodations to

participate in the proceeding should contact (352) 463-3170; TDD/TTY users, please call 711 (Florida Relay Service)."

PLEASE BE ADVISED that if a person decides to appeal any decisions made by the Commission with respect to any matter considered at said hearing, that person will need a record of the proceedings, and that for such purpose, that person may need to insure that a verbatim record is made, which record includes the testimony and evidence upon which the appeal is to be based.

BOARD OF COUNTY COMMISSIONERS GILCHRIST COUNTY, FLORIDA DARRELL SMITH, CHAIRMAN
ATTEST: TODD NEWTON, CLERK OF COURT

Contact: Todd Newton (tnewton@gilchrist.fl.us 352-463-3170) | Agenda published on 04/17/2026 at 11:38 AM



Gilchrist County Board of County Commissioners

Minutes

Monday, April 6, 2026 at 4:00 pm

NOTICE OF MEETING

Please take notice, the Gilchrist County Board of County Commissioners, in and for Gilchrist County, Florida, will hold a Regular Meeting on the above date and time, in the Board of County Commissioners Meeting Facility, located at 210 South Main Street, Trenton, Florida.

The following is a proposed agenda:

1. Call to Order (4:00 p.m.)

Minutes:

The Gilchrist County Board of County Commissioners, in and for Gilchrist County, Florida, convened in a **Regular Meeting** on **Monday, April 6, 2026**, at **4:00 pm**, in the Board of County Commissioners Meeting Facility, located at 210 South Main Street, Trenton, Florida, with the following members present to-wit: **District I: Commissioner Sharon A. Langford District II: Commissioner Bill Martin, Vice Chairman District III: Commissioner Darrell Smith, Chairman District IV: Commissioner Tommy Langford District V: Commissioner Kenrick Thomas - absent Others in Attendance:** Todd Newton, Clerk of Court; Kieran Bryan, BOCC Secretary; Bobby Crosby, County Administrator; David Lang, County Attorney; Caitlin Bourassa, County Administrator's Administrative Assistant; Richard Romans, Finance Director; Michael McElroy, Tax Collector; Lisa Darus, Supervisor of Elections; Sergeant Steven Cruze, GCSO; Sergeant Tracy Sanders, GCSO; Ralph Smith, GCEM; Jessica Cooper, Extension; Jeff M. Hardison; Matthew Harrell; Trevor Noyes; Pat Watson; Robert Wells; Ryan Reid; Brandi NesSmith; Cody NesSmith; Michael Holbrook; Karen Holbrook; Jonathan Britton; Mayra Britton; Juliette Britton; Julianna Britton; Alanna Laureano; Michael Calkin; Skyler Calkin; Chet Collins; Beverly Goodman. Chairman Darrell Smith called the meeting to order at 4:00 p.m.

2. Prayer / Flag

Minutes:

The Prayer was led by Commissioner Bill Martin and the Pledge of Allegiance was led

by Commissioner Sharon A. Langford.

3. Agenda Changes

Minutes:

Motion by Commissioner Tommy Langford, second by Commissioner Bill Martin, to approve the agenda as presented.

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

4. Consent Agenda

Minutes:

Motion by Commissioner Sharon A. Langford, second by Commissioner Tommy Langford, to approve consent agenda as presented.

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

a. Approval to Correct Chairman's Name Under "Call to Order" Section of Previous Minutes

Meeting Dates: 12.15.2025, 01.15.2026, 02.02.2026, 02.16.2026, 03.02.2026

b. Approval of Bills for Previous Month

On file in Clerk's Office

c. Approval of Minutes

d. Approval of Payments

e. SHIP

5. Public Participation

Minutes:

- None.

Constitutional Officers

No constitutional officers submitted any items for this meeting at the time of publication. They may still bring items to the meeting.

County Administrator

6. General

a. 4-H Presentation

Minutes:

Jessica Cooper, Extension Office, introduced Juliette Britton, winner of the 6th grade speaking contest. Juliette gave a speech on the effects of kindness.

b. ROAMR Proposal

Minutes:

Ryan Reid, ROAMR, approached the Board to explain his proposal. The Board

asked County Attorney, Clerk and Administrator to meet to determine how to move forward with ROAMR tower site requests.

c. Letter of Support for Agreement #25091 - Gateway Outdoor Education Center

Minutes:

Motion by Commissioner Tommy Langford, second by Commissioner Bill Martin, to approve the letter of support for the Gateway Outdoor Education Center.

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

d. CDBG Grant MS037 - Culvert at Various Locations

Minutes:

Motion by Commissioner Sharon A. Langford, second by Commissioner Tommy Langford, to approve agreement MS037 for CDBG grant to replace culverts at various locations in the amount of \$1,298,634.00.

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

e. Committee for CDBG Grant MS037 Bids

Minutes:

Mr. Crosby informed the Board that Engineering Services will have to go out to bid again due to only receiving one bid, a minimum of two is required. ***Motion by Commissioner Tommy Langford, second by Commissioner Sharon A. Langford, to approve setting up committee of County Administrator, Board Chair and Clerk to evaluate CDBG results.***

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

f. FDLE Grant 6N274

Minutes:

Mr. Crosby informed the Board that this item has already been signed by the Chair to get it submitted as soon as possible. This is to pay for costs associated with training a law enforcement officer. ***Motion by Commissioner Sharon A. Langford, second by Commissioner Tommy Langford, to approve FDLE Grant 6N274 in the amount of \$45,000.00 nunc pro tunc.***

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

g. Letter of Agreement - Alachua County Crime Stoppers

Minutes:

Motion by Commissioner Tommy Langford, second by Commissioner Bill Martin, to approve Letter of Agreement in support of Alachua County Crime Stoppers to act as Gilchrist County agent.

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

7. Road Department

a. Request for Speed Limit Change - NW 100th Street from US 129 to NW 25th Court

Minutes:

Mr. Crosby received a request for a speed limit change on NW 100th Street, but is requesting to extend the change to NW 101st Street, NW 102nd Place, and NW 103rd Place, as they run parallel in the same neighborhood. **Motion by Commissioner Bill Martin, second by Commissioner Sharon A. Langford, to move forward with speed limit change to 25 mph on NW 100th Street, NW 101st Street, NW 102nd Place, and NW 103rd Place from US 129 to NW 25th Court.**

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

b. Request for Speed Limit Change - NE 48th Court from CR 340 to Dead End

Minutes:

Motion by Commissioner Bill Martin, second by Commissioner Tommy Langford, to move forward with speed limit change to 25 mph on NE 48th Court from CR 340 to dead end.

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

c. Request for Speed Limit Change - SE 78th Place from SE 70th Avenue to SE 79th Court

Minutes:

Mr. Crosby explained to the Board that the request he received was for SE 78th Place from SE 70th Avenue to SE 79th Court, but he would also like to include SE 77th Lane, SE 78th Street, and SE 79th Court. **Motion by Commissioner Bill Martin, second by Commissioner Sharon A. Langford, to approve moving forward with speed limit change to 25 mph on SE 78th Place, SE 77th Lane, SE 78th Street, and SE 79th Court from SE 70th Avenue.**

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

d. Chip & Seal for SW 10th Street West of CR 341

Minutes:

Discussion had regarding chip and seal for SW 10th Street and the possibility of residents paying a portion of the cost. Michael Holbrook approached the Board and informed them that he had conversed with neighbors, and they are willing to pay to improve the roadway. **Motion by Commissioner Sharon A. Langford, second by Commissioner Tommy Langford, to approve moving forward with agreement for the Holbrooks to pay \$46,000.00 on behalf of their neighborhood toward chip and seal on SW 10th Street with funds to**

be provided by April 25th.

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

8. Hart & Otter Springs

a. Request to Use Hart Springs

Minutes:

Mr. Crosby informed the Board that he received a request to use Hart Springs on May 2nd for a free event hosted by the Gilchrist Prevention Coalition. Mr. Crosby explained that he would like to move the event to Otter Springs. Robert Wells, Gilchrist Prevention Coalition, approached the Board to explain the event and what organizational steps had already been done to establish the event at Hart Springs. Beverly Goodman, Board member with the Gilchrist Prevention Coalition approached the Board to reiterate the request for Hart Springs. **Motion by Commissioner Sharon A. Langford, second by Commissioner Tommy Langford, to approve Hope Fest at Otter Springs for no charge to participants due to park not being fully operational yet.**

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

b. Otter Springs Rates

Minutes:

Motion by Commissioner Bill Martin, second by Commissioner Sharon A. Langford, to approve proposed Otter Springs rate changes, adjusting the RV and storage rates at Hart Springs to match Otter Springs, and adjust peak season dates to April 1st to September 30th.

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

9. Emergency Management

a. Synergy Task Order

Minutes:

Motion by Commissioner Sharon A. Langford, second by Commissioner Tommy Langford, to approve Task Order 26-01 with Synergy Disaster Recovery for administrative support.

Vote results:

Ayes: 4 / Nays: 0 / Abstains: 0

Attorney Report

Clerk Report

10. Budget Recap

Minutes:

Mr. Newton provided a budget recap as of April 1, 2026.

11. 2027 Budget Discussion

Minutes:

Mr. Newton asked the Board to be thinking about direction for budget year to provide at the next meeting.

12. House Bill 1329

Minutes:

Mr. Newton informed the Board of House Bill 1329, and what effects that will have on budget meeting requirements, including a 10% reduction strategy meeting that will be required, explaining that this looks to go into effect in January 2027.

Time Certain Schedule

FYI

13. Reminder of Upcoming Workshop - Monday, April 20th at 3:00 p.m. - Prior to Regular Board Meeting

Impacts of Possible Reduction of Property Taxes

Minutes:

Board consensus to begin regular Board meeting immediately following the Workshop.

14. Gilchrist County District School Board - Financial and Federal Single Audit

Commissioner Reports

15. Sharon A Langford - District 1

16. William Bill Martin - District 2

Minutes:

Commissioner Bill Martin received a call from a resident asking about speed limit signs on NW 10th Street, right outside of Bell.

Commissioner B. Martin has also been getting calls regarding the wastewater coming out of Jacksonville and asked if they will be coming before the Board.

Commissioner B. Martin also informed the Board that CARES is having a meeting in May and there will also be a legislative meeting April 17th in Mayo.

17. Darrell Smith - District 3

Minutes:

Commissioner Darrell Smith remarked that SW 10th, the first mile, looks pretty good.

18. Tommy Langford - District 4

Minutes:

Commissioner Tommy Langford informed the Board that CR 138 is complete. He also looked at the chip and seal on NW 5th Avenue and it looks good.

Commissioner T. Langford also went to the HCA helicopter ribbon cutting for the helicopter dedicated to Levy, Gilchrist, and Dixie counties, stating they have a professional team and the grand opening of the hospital itself will be later in April.

19. Kenrick Thomas - District 5

20. Public Participation

Minutes:

- None.

21. Adjourn

Minutes:

Meeting adjourned at 6:13 pm.

Rules of Decorum

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PLEASE BE ADVISED that if a person decides to appeal any decisions made by the Commission with respect to any matter considered at said hearing, that person will need a record of the proceedings, and that for such purpose, that person may need to insure that a verbatim record is made, which record includes the testimony and evidence upon which the appeal is to be based.

BOARD OF COUNTY COMMISSIONERS GILCHRIST COUNTY, FLORIDA DARRELL SMITH, CHAIRMAN
ATTEST: TODD NEWTON, CLERK OF COURT

APPLICATION AND CERTIFICATE FOR PAYMENT

AIA DOCUMENT G702/Cma

(Instructions on reverse side)

CONSTRUCTION MANAGER-ADVISOR EDITION

PAGE 1 OF 2 PAGES

CONTRACTOR: ANDERSON COLUMBIA CO., INC.
 ADDRESS: 871 NW GUERDON RD LAKE CITY, FL 32055
 CONTRACT FOR: GILCHRIST COUNTY BOARD OF COUNTY COMMISSIONERS

PROJECT: 224231- CR 138 RESURFACING AND PAVED SHOULDERS, GILCHRIST CO

APPLICATION NUMBER: 5
 Pay period through 03/01/26
 ACCI PROJECT NO. 224231
 COUNTY PROJECT NO.
 CONTRACT DATE: 11/26/24

Distribution to:
 OWNER
 CONSTRUCTION MANAGER
 ARCHITECT
 CONTRACTOR

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in accordance with the Contract.

Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$5,607,396.69
2. Net Change By Change Orders.....	\$0.00
3. CONTRACT SUM TO DATE (Line 1 +2).....	\$ 5,607,396.69
4. TOTAL COMPLETED & STORED TO DATE..... (Column G on G703)	\$5,244,167.65
5. RETAINAGE:	
a. 10 % of Completed Work (Column D & E on G703)	\$524,416.77
b. 0 % of Stored Material (Column F on G703)	\$0.00
Total Retainage (Line 5a + 5b or Total in Column 1 of G703)	\$524,416.77
6. TOTAL EARNED LESS RETAINAGE..... (Line 4 less Line 5 Total)	\$4,719,750.88
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$4,235,766.43
8. CURRENT PAYMENT DUE	\$483,984.45
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$ 887,645.81

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$0.00	
Total Approved this Month		
TOTALS	\$0.00	\$0.00
NET CHANGES by Change Order		\$0.00

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief, the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR:

BY: Joshua O McDougal
 Digitally signed by Joshua O McDougal
 Date: 2026.03.04 15:07:14 -05'00'

State of: _____ County of: _____
 Subscribed and sworn before me this _____ day of _____ 20____
 Notary Public:
 My Commission Expires:

CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Construction Manager certifies that to the best of his knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED..... \$ 483,984.45

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that changed to conform to the amount certified.).

CONSTRUCTION MGR:

By: _____ Date: 4/2/2026

ARCHITECT:

By: _____ Date: _____

This certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CONTINUATION SHEET

AIA Document G702, AFFIDAVIT AND CERTIFICATE FOR PAYMENT, containing Contractor's signed Certification is attached. In tabulations below, amounts are stated to the nearest dollar. Use column I on Contracts where variable retainage for line items may apply.

APPLICATION NO. 5
 APPLICATION DATE 3/4/2026
 PERIOD TO 1/1/26 to 3/1/26
 ARCHITECT'S PROJECT NO.

A ITEM	B DESCRIPTION OF WORK	C QUANTITY	D UNIT	E UNIT PRICE	F SCHEDULED	G WORK COMPLETED				H MATERIALS PRESENTLY STORED (NOT IN D OR E)	I TOTAL COMPLETED & STORED TO DATE (D+E+G)		J % (G/C)	K BALANCE TO FINISH (C-G)	L RETAINAGE		
						FROM PREVIOUS		THIS PERIOD			QUANTITY	TOTAL				TOTAL	TOTAL
						QUANTITY	TOTAL	QUANTITY	TOTAL								
101-1	Mobilization	1.00	LS	\$872,958.00	\$872,958.00	0.85	\$742,014.30	0.10	\$87,295.80	\$0.00	0.95	\$829,310.10	95%	\$43,647.90	\$82,931.01		
101-2	Maintenance of Traffic	1.00	LS	\$314,771.54	\$314,771.54	0.85	\$267,555.81	0.10	\$31,477.15	\$0.00	0.95	\$299,032.96	95%	\$15,738.58	\$29,903.30		
104-1-3	Sediment Barrier	16,000.00	LF	\$3.34	\$53,440.00	0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	0%	\$53,440.00	\$0.00		
110-1-1	Clearing & Grubbing	19.50	AC	\$10,356.15	\$201,944.93	19.50	\$201,944.93	0.00	\$0.00	\$0.00	19.50	\$201,944.93	100%	(\$0.01)	\$20,194.49		
110-4-10	Removal of Existing Concrete	12.50	SY	\$332.87	\$4,160.88	12.50	\$4,160.88	0.00	\$0.00	\$0.00	12.50	\$4,160.88	100%	(\$0.01)	\$416.09		
110-7-1	Mailboxes, F&I	62.00	EA	\$221.38	\$13,725.56	3.00	\$664.14	0.00	\$0.00	\$0.00	3.00	\$664.14	5%	\$13,061.42	\$66.41		
120-2-2	Borrow Excavation	6,406.00	CY	\$18.96	\$121,457.76	9,360.00	\$177,465.60	0.00	\$0.00	\$0.00	9,360.00	\$177,465.60	146%	(\$56,007.84)	\$17,746.56		
120-71	Regular Excavation, 3R Projects	3,672.00	CY	\$8.11	\$29,779.92	4,406.40	\$35,735.90	0.00	\$0.00	\$0.00	4,406.40	\$35,735.90	120%	(\$5,955.98)	\$3,573.59		
285-701	Optional Base Group 1	21,695.00	SY	\$6.14	\$133,207.30	27,118.75	\$166,509.13	0.00	\$0.00	\$0.00	27,118.75	\$166,509.13	125%	(\$33,301.83)	\$16,650.91		
285-709	Optional Base Group 9	635.00	SY	\$79.83	\$50,692.05	635.00	\$50,692.05	0.00	\$0.00	\$0.00	635.00	\$50,692.05	100%	\$0.00	\$5,069.21		
286-1	Turnout Construction	5,728.00	SY	\$21.64	\$123,953.92	5,728.00	\$123,953.92	0.00	\$0.00	\$0.00	5,728.00	\$123,953.92	100%	\$0.00	\$12,395.39		
327-70	Milling Existing Asphalt Pavement, 1.5" AVG DEPTH	105,089.00	SY	\$2.58	\$271,129.62	105,089.00	\$271,129.62	0.00	\$0.00	\$0.00	105,089.00	\$271,129.62	100%	\$0.00	\$27,112.96		
334-1-53	Superpave Asphaltic Conc. Traffic C.	1,098.70	TN	\$206.50	\$226,881.55	869.65	\$179,582.73	0.00	\$0.00	\$0.00	869.65	\$179,582.73	79%	\$47,298.82	\$17,958.27		
337-7-83	Asphaltic Concrete Friction Course, FC 12.5, Traffic C	10,734.00	TN	\$179.13	\$1,922,781.42	10,742.49	\$1,924,302.23	0.00	\$0.00	\$0.00	10,742.49	\$1,924,302.23	100%	(\$1,520.81)	\$192,430.22		
339-1	Miscellaneous Asphalt Pavement	134.70	TN	\$223.53	\$30,109.49	0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	0%	\$30,109.49	\$0.00		
430-175-124	Pipe Culvert, RCP, 24" S/CD	386.00	LF	\$434.05	\$167,543.30	386.00	\$167,543.30	0.00	\$0.00	\$0.00	386.00	\$167,543.30	100%	\$0.00	\$16,754.33		
430-175-130	Pipe Culvert, RCP, 30" S/CD	342.00	LF	\$410.80	\$140,493.60	392.00	\$161,033.60	0.00	\$0.00	\$0.00	392.00	\$161,033.60	115%	(\$20,540.00)	\$16,103.36		
430-582-129	Mitered End Section, Opt Round, 24" S/CD	18.00	EA	\$1,777.98	\$32,003.64	16.00	\$28,447.68	0.00	\$0.00	\$0.00	16.00	\$28,447.68	89%	\$3,555.96	\$2,844.77		
430-582-133	Mitered End Section, Opt Round, 30" S/CD	18.00	EA	\$2,957.95	\$53,243.10	20.00	\$59,159.00	0.00	\$0.00	\$0.00	20.00	\$59,159.00	111%	(\$5,915.90)	\$5,915.90		
536-1-1	Roadway Guardrail, TL-3	3,881.40	LF	\$36.90	\$143,223.66	0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	0%	\$143,223.66	\$0.00		
536-7-1	Special Posts deep posts for steep slopes	54.00	EA	\$184.49	\$9,962.46	0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	0%	\$9,962.46	\$0.00		
536-7-2	Special Steel posts for structure mount	12.00	EA	\$307.47	\$3,689.64	0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	0%	\$3,689.64	\$0.00		
536-7-100	Side-mounted Guardrail Bracket for connection to culvert headwalls	78.00	EA	\$614.95	\$47,966.10	0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	0%	\$47,966.10	\$0.00		
536-85-24	End Anchorage Assembly, Parallel	14.00	EA	\$3,935.65	\$55,099.10	0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	0%	\$55,099.10	\$0.00		
536-85-26	CRT Terminal	4.00	EA	\$4,919.57	\$19,678.28	0.00	\$0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	0%	\$19,678.28	\$0.00		
546-71-1	Raised Rumble Strip Set - Permanent	8.00	PS	\$2,158.47	\$17,267.76	0.00	\$0.00	8.00	\$17,267.76	\$0.00	8.00	\$17,267.76	100%	\$0.00	\$1,726.78		
570-1-1	Performance Turf	113,467.00	SY	\$0.58	\$65,810.86	0.00	\$0.00	113,467.00	\$65,810.86	\$0.00	113,467.00	\$65,810.86	100%	\$0.00	\$6,581.09		
570-1-2	Performance Turf, Sed	33,095.00	SY	\$2.41	\$79,758.95	0.00	\$0.00	33,095.00	\$79,758.95	\$0.00	33,095.00	\$79,758.95	100%	\$0.00	\$7,975.90		
700-1-11	Single Post Sign F&I Ground Mount, Up To 12 SF	30.00	AS	\$522.70	\$15,681.00	0.00	\$0.00	30.00	\$15,681.00	\$0.00	30.00	\$15,681.00	100%	\$0.00	\$1,568.10		
705-10-2	Object Marker, Type 2	84.00	EA	\$73.79	\$6,198.36	0.00	\$0.00	84.00	\$6,198.36	\$0.00	84.00	\$6,198.36	100%	\$0.00	\$619.84		
705-10-3	Object Marker, Type 3	16.00	EA	\$368.97	\$5,903.52	0.00	\$0.00	16.00	\$5,903.52	\$0.00	16.00	\$5,903.52	100%	\$0.00	\$590.35		
706-1-3	Retroreflective Pavement Markers	2,691.00	EA	\$7.69	\$20,693.79	0.00	\$0.00	2,691.00	\$20,693.79	\$0.00	2,691.00	\$20,693.79	100%	\$0.00	\$2,069.38		
710-60	Painted Pavement Markings, Final Surface	1.00	LS	\$144,512.32	\$144,512.32	1.00	\$144,512.32	0.00	\$0.00	\$0.00	1.00	\$144,512.32	100%	\$0.00	\$14,451.23		
711-11-124	Thermoplastic, Standard, White, Solid, 18" for Chevrons	654.00	LF	\$10.07	\$6,585.78	0.00	\$0.00	654.00	\$6,585.78	\$0.00	654.00	\$6,585.78	100%	\$0.00	\$658.58		
711-11-125	Thermoplastic, Standard, White, Solid, 24" For Stop Bar	365.00	LF	\$14.39	\$5,252.35	0.00	\$0.00	365.00	\$5,252.35	\$0.00	365.00	\$5,252.35	100%	\$0.00	\$525.24		
711-16-101	Thermoplastic, Standard, Other Surfaces, White, Solid, 6"	16.12	GM	\$7,698.51	\$124,099.98	0.00	\$0.00	16.12	\$124,099.98	\$0.00	16.12	\$124,099.98	100%	\$0.00	\$12,410.00		
711-16-201	Thermoplastic, Standard, Other Surfaces, Yellow, Solid, 6"	7.37	GM	\$7,497.05	\$55,253.26	0.00	\$0.00	7.37	\$55,253.26	\$0.00	7.37	\$55,253.26	100%	\$0.00	\$5,525.33		
711-16-231	Thermoplastic, Standard, Other Surfaces, Yellow, Skip, 6"	5.52	GM	\$2,985.86	\$16,481.95	0.00	\$0.00	5.52	\$16,481.95	\$0.00	5.52	\$16,481.95	100%	\$0.00	\$1,648.20		
TOTALS					\$5,607,396.69	\$4,706,407.14	\$0.00	\$537,760.51	\$0.00	\$5,244,167.65	94%	\$363,229.03	\$524,416.77				

LOCKLEAR

210 SW 4th Avenue, Gainesville, FL 32601
352.258.5017 | TeamLocklear.com

April 2, 2026

Gilchrist County Board of County Commissioners

209 SE 1st Street
Trenton, Florida 32693

RE: Gilchrist IFAS AG Extension
Pay Request No. 11

Dear County Commissioners,

Please find attached Pay Application No. 11 submitted by Gray Construction Services, Inc. for the IFAS AG Extension project. The items requested for payment have been field verified and approved. The total amount due as indicated on the attached invoice is \$238,970.96.

Please feel free to call me at (352) 258-5017 with any questions.

Sincerely,

Lisa Baker

Lisa J. Baker, P.E.
Chief Operating Officer

TEAM
LOCKLEAR

OWNER: GILCHRIST COUNTY BOARD OF COUNTY COMMISSIONERS
209 SE 1ST STREET
TRENTON, FL 32693

PROJECT: GILCHRIST COUNTY IFAS AG EXTENSION

APPLICATION NO. 11

Distribution to:

- OWNER
- ENGINEER
- ARCHITECT

PERIOD TO: 3/31/2026

FROM: GRAY CONSTRUCTION SERVICES, INC.
222 W WADE STREET
TRENTON, FL 32693

ENGINEER: LOCKLEAR & ASSOCIATES
210 SW 4TH AVE
GAINESVILLE, FL 32601

DONNELLY PROJECT NO.: 23059

CONTRACT DATE: 3/27/2025

Application is made for Payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

CONTRACTORS APPLICATION FOR PAYMENT

CHANGE ORDER SUMMARY			
Change Orders approved in previous months by Owner.	ADDITIONS	DEDUCTIONS	
CO 01 COP1	\$298,985.00		
CO 01 COP1 ALT	\$ 60,500.00		
CO 01 COP2	\$ 49,970.00		
CO 01 COP3	\$ 43,610.00		
CO 01 Premium Trim	\$ 7,388.00		
CO 02 Added FA Rough for Future Use	\$1,382.00		
CO 03 Sitework to meet SRWMD Requirements	\$20,672.34		
CO 03 Added Bathrooms at Storage	\$21,183.24		
	TOTAL	\$503,690.58	\$0.00
Approved this Month			
Number	Description		
	TOTALS	\$503,690.58	\$0.00
Net Change By Change Orders			\$503,690.58

1 ORIGINAL CONTRACT SUM	\$1,118,230.00
2 Net change by Change Orders	\$503,690.58
3 CONTRACT SUM TO DATE (LINE 1+/-2)	\$1,621,920.58
4 TOTAL COMPLETED AND STORED TO DATE (Column G on G703)	\$1,517,287.71
5 RETAINAGE:	
a. 5% Completed Work \$ (Column D+E on G703)	\$75,864.39
Total in Column I of G703	\$75,864.39
6 TOTAL EARNED LESS RETAINAGE (Line 4 less Line 5 Total)	\$1,441,423.32
7 LESS PREVIOUS CERTIFICATES FOR PAYMENT (LINE 6 FROM PREV. CERT.)	\$1,202,452.36
8 CURRENT PAYMENT DUE	\$238,970.96
9 BALANCE TO FINISH, PLUS RETAINAGE (Line 3 less Line 6)	\$180,497.26

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payments shown herein is now due.

CONTRACTOR: GRAY CONSTRUCTION SERVICES, INC.

BY: [Signature]

DATE: 3/25/26

ENGINEER: LOCKLEAR & ASSOCIATES

BY: _____

DATE: _____

OWNER: GILCHRIST COUNTY BOCC

BY: _____

DATE: _____

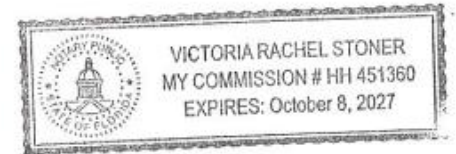
State of: Florida County of: Gilchrist
Subscribed and sworn to before me this 25TH day of March 2026, by Vanden Fehmerling, who is personally known to me.

Notary Public: [Signature]

My Commission expires:

Seal

10-08-2027



CONTINUATION SHEET

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT.
 Contractor's signed Certification is attached.
 In tabulations below, amounts are stated to the nearest dollar.
 use Column I on Contracts where variable ret. for line items may apply.

PROJECT: Gilchrist IFAS

APPLICATION 11
 APPLICATION DATE 3/25/2026
 PERIOD TO: 3/31/2026

ITEM #	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		STORED MATERIAL	TOTAL COMPLETED AND STORED TO DATE	%	BALANCE TO FINISH	RETAINAGE
			PREVIOUS APPLICATION	THIS PERIOD					
DIV. 1	GENERAL REQUIREMENTS	\$120,829.00							
	General Conditions/Requirements/Mobilization	85,258.00	66,575.82	4,263.00	0.00	70,838.82	83%	14,419.18	3,541.94
	Insurance	13,015.00	13,015.00	0.00	0.00	13,015.00	100%	0.00	650.75
	Bond	12,566.00	12,566.00	0.00	0.00	12,566.00	100%	0.00	628.30
	Permits	2,775.00	2,775.00	0.00	0.00	2,775.00	100%	0.00	138.75
	Material Testing & Inspections	1,665.00	1,665.00	0.00	0.00	1,665.00	100%	0.00	83.25
	Final Cleaning	1,665.00	0.00	0.00	0.00	0.00	0%	1,665.00	-
	Survey	3,885.00	3,885.00	0.00	0.00	3,885.00	100%	0.00	194.25
DIV. 3A	CONCRETE	\$71,935.00							
	CIP Concrete	71,935.00	71,935.00	0.00	0.00	71,935.00	100%	0.00	3,596.75
DIV. 4	Masonry	\$28,966.00							
	Stone Veneer	28,966.00	28,966.00	0.00	0.00	28,966.00	100%	0.00	1,448.30
DIV. 5	STRUCTURAL STEEL	\$3,775.00							
	Structural Steel	3,775.00	3,775.00	0.00	0.00	3,775.00	100%	0.00	188.75
DIV. 6	WOOD & PLASTICS	\$8,770.00							
	Wood Truss and Wrap	5,550.00	0.00	0.00	0.00	0.00	0%	5,550.00	-
	Rough Carpentry & Blocking	3,220.00	3,220.00	0.00	0.00	3,220.00	100%	0.00	161.00
DIV. 7	THERMAL & MOISTURE PROTECTION	\$16,650.00							
	PEMB Insulation	14,274.00	14,274.00	0.00	0.00	14,274.00	100%	0.00	713.70
	Joint Sealers	2,376.00	2,376.00	0.00	0.00	2,376.00	100%	0.00	118.80
DIV. 8	DOORS, FRAMES & HARDWARE	\$42,396.00							
	Doors, Frames & Hardware Material	35,985.00	18,467.00	17,518.00	0.00	35,985.00	100%	0.00	1,799.25
	Doors, Frames & Hardware Installation	6,411.00	0.00	0.00	0.00	0.00	0%	6,411.00	-
DIV. 8	WINDOWS & GLASS	\$37,796.00							
	Aluminum Entrances Storefront & Windows	37,796.00	37,796.00	0.00	0.00	37,796.00	100%	0.00	1,889.80
DIV. 9A	DRYWALL & FRAMING	\$68,775.00							
	Drywall & Framing	68,775.00	68,775.00	0.00	0.00	68,775.00	100%	0.00	3,438.75
DIV. 9B	ACT CEILINGS	\$21,090.00							
	ACT Ceilings	21,090.00	21,090.00	0.00	0.00	21,090.00	100%	0.00	1,054.50
DIV. 9C	FLOORING & TILE WORK	\$16,769.00							
	LVT Flooring	16,769.00	0.00	16,769.00	0.00	16,769.00	100%	0.00	838.45

LOCKLEAR

INVOICE

ENGINEERING AND ENVIRONMENTAL SOLUTIONS

To: Gilchrist County Board of County Commissioners
209 SE First Street
Trenton, Florida 32693

Invoice No.: 544-25-2
Invoice Date: 4/2/2026
Invoice Period: April 1, 2025 -
March 31, 2026

Attn: Mr. Bobby Crosby, County Administrator

Task Order Total: \$ 125,000.00
Current Invoice Amt.: \$ 12,500.00
Previous Invoicing Total: \$ 31,250.00
Budget Remaining: \$ 81,250.00

Project: Professional Engineering Services for
New Gilchrist County Transfer Station Design and Permitting
Phase 1 Data Collection and Conceptual Design

Description	Contract Amount	Percent Complete	Previous Amount	Current Amount
Phase 1 engineering services consists of developing preliminary conceptual design, geotechnical testing and surveying	\$ 125,000.00	35.00%	\$ 31,250.00	\$ 12,500.00
			SUBTOTAL	\$ 12,500.00
Additional Expenses			Cost	
<u>Item</u>				
Mileage				
Equipment				
Expenses - Printing				
Shipping				
			EXPENSE SUBTOTAL	\$ -

Please remit payment to:
Locklear & Associates, Inc.
210 SW 4th Avenue
Gainesville, Florida 326011
Attn: John Locklear
(352) 672-6867 Office

TOTAL AMOUNT DUE \$ 12,500.00

John Locklear

Project Manager



North Florida Professional Services, Inc.

P.O. Box 3823
Lake City, FL 32056, United States
Tel: 386-752-4675 Fax: 386-752-4674
mcarter@nfps.net
www.nfps.net

INVOICE

INVOICE DATE: 3/26/2026
INVOICE NO: 20194
BILLING THROUGH: 3/21/2026

Bobby Crosby
Gilchrist County Board of County Commissioners
209 SE 1st Street
Trenton, FL 32693

L230824GIL - Construction Engineering Inspection (CEI) CR 138 from US129 to SR47

Managed By: Robert P Bishop

DESCRIPTION	CONTRACT AMOUNT	% COMPLETE	BILLED TO DATE	PREVIOUSLY BILLED	CURRENT AMOUNT
L230824GIL - Construction Engineering Inspection (CEI) CR 138 from US129 to SR47	\$331,228.00	74.28	\$246,043.22	\$196,359.02	\$49,684.20
TOTAL	\$331,228.00		\$246,043.22	\$196,359.02	\$49,684.20

SUBTOTAL \$49,684.20

AMOUNT DUE THIS INVOICE \$49,684.20

This invoice is due upon receipt

ACCOUNT SUMMARY

INVOICED TO DATE	PAID TO DATE	BALANCE DUE
\$246,043.22	\$196,359.02	\$49,684.20

Gilchrist County Tourist Development Council

The following items were approved by the TDC at the April 13, 2026, meeting, requesting approval:

- (a) Approved for TDC booth & staff to register & attend the Atlanta RV Mega Show – August 26-31, 2026, representing Gilchrist County
(Not to exceed \$3,000 – funds are budgeted)
- (b) Approved for TDC booth & staff to register & attend the Atlanta RV & Camping Show – January 19-25, 2027, representing Gilchrist County
(Not to exceed \$3,500 – funds are budgeted)

Travel Request for Community Paramedicine

A travel request for the annual EMSAC conference in Broward for Ryan Clemons.

The conference is June 2nd through June 5th.

We have the travel funds within our budget to fully cover the trip.

Not to exceed \$1,500.00

Travel Request for Fire Rescue

A travel request for James Campbell to attend and assist with multiple out-of-town events.

As a member of the EMS Advisory Council (EMSAC), Chief James Campbell has been asked to attend meetings in Ft. Lauderdale from June 2nd through June 5th, held in conjunction with the First There First Care conference. This event requires in-person attendance. Total travel expenses not to exceed \$750.00.

Additionally, Chief James Campbell was recently appointed to the Board of Directors for the Florida Rural Health Association and will attend the first in-person meeting and conference in Orlando from July 28th through July 30th. Total travel expenses not to exceed \$450.00.

Gilchrist County Board of County Commissioners
Agenda Item Request

Meeting Date
March 16, 2026

Emergency Communications / Broadband Infrastructure Partnership

Presenter
Ryan Reid
CEO, ROAMR LLC

Subject

Update on previously approved emergency communications infrastructure projects and request for approval of additional utility easements on county-owned parcels to support emergency communications and broadband infrastructure.

Background

ROAMR LLC is currently engaged in construction of a highly redundant communications and broadband infrastructure network within Gilchrist County in partnership with the State of Florida through the Broadband Opportunity Program.

As previously presented to and supported by the Board of County Commissioners, these projects are designed to strengthen county public safety communications capabilities while simultaneously expanding broadband access to underserved areas of the county.

These infrastructure investments improve the resiliency of the county's communications systems and help ensure reliable public safety communications and 911 connectivity during severe weather events and other emergencies.

Initial project approvals included:

- Replacement of the existing amateur radio tower at the Trenton Sheriff's Office with a utility pole monopole structure capable of supporting county radio equipment.
- Construction of a new multi-use tower at the county fire station located near the intersection of NW County Road 138 and NW 5th Avenue.

These structures are designed to support county radio systems, public safety communications infrastructure, and broadband service expansion, and are also capable of improving cellular coverage if requested by a carrier in the future.

Project Status Updates

Sheriff's Office Monopole Replacement

Materials for the monopole structure have been received from the manufacturer and construction preparation activities are currently underway.

Installation activities are expected to begin shortly, and the structure is anticipated to be completed and available for county radio system use within approximately 60 days.

ROAMR will coordinate with county staff to relocate and install county radio equipment where needed as part of the installation process.

North Fire Station Tower Site

Site readiness requirements have been confirmed and the permitting process has begun for construction of the new tower structure.

Construction timelines indicate that the site should be ready for county radio system use within approximately six months.

Because this project previously received preliminary approval, ROAMR is requesting final authorization from the Board to establish the necessary easement and proceed with construction activities.

Additional Infrastructure Opportunities

As part of the continued expansion of public safety communications infrastructure and broadband services, several additional county-owned parcels have been identified as viable locations for infrastructure deployment.

Installation of public safety and broadband utility pole structures at these locations would provide improved public safety communications coverage and expanded broadband availability in underserved areas of the county. The requested easements are limited utility easements necessary for the structure footprint and access for maintenance.

ROAMR respectfully requests approval from the Board to obtain utility easements at the following locations.



EIN: 88-0650855
FCC Provider: 480000
ASN: 400414

ROAMR LLC
PO Box 6142
Spring Hill, FL 34611

Easement Requests

Each of the following locations would support installation of county public safety communications equipment while also allowing joint-use communications capabilities for high-speed broadband service.

Item 1 - Fanning Site

Parcel ID: 18-10-14-0026-0001-0000
Reference Name: Fanning Site

Request:

Board approval to allow ROAMR LLC to obtain a utility easement for installation of a joint-use public safety and broadband utility pole structure.

Item 2 - Tudeen Site

Parcel ID: 01-07-15-0000-0001-0000
Reference Name: Tudeen Site

Request:

Board approval to allow ROAMR LLC to obtain a utility easement for installation of a joint-use public safety and broadband utility pole structure.

Item 3 - Rock Bluff Site

Parcel ID: 16-08-14-0161-0001-0250
Reference Name: Rock Bluff Site

Request:

Board approval to allow ROAMR LLC to obtain a utility easement for installation of a joint-use public safety and broadband utility pole structure.

Easement Requests Cont.

Item 4 – North Fire Station Tower Construction

Request board approval to:

- Establish the required easement
- Finalize permitting activities
- Authorize construction of the tower structure

This structure will support installation of county public safety communications equipment and multi-use communications capabilities including broadband services, and will also be capable of improving cellular coverage if requested by a carrier.

Fiscal Impact

There is no direct cost to Gilchrist County associated with these projects.

ROAMR LLC will fund construction, installation, and maintenance of the infrastructure. The county will not incur long-term maintenance obligations for these structures.

County public safety agencies will maintain priority access to available tower or pole space for installation of public safety communications equipment and ROAMR LLC will assist in any relocation or installation of county equipment including full scope if necessary.

Summary

These infrastructure projects represent a continued partnership between Gilchrist County, the State of Florida, and ROAMR LLC to strengthen public safety communications and expand broadband infrastructure throughout the county.

The proposed installations will improve the resiliency and reach of public safety communications systems while also enabling expanded broadband service in underserved areas. These projects are funded and constructed by ROAMR through the Florida Broadband Opportunity Program Grants, and ensure priority access for county public safety communications equipment.

Recommendation

This agenda item is being presented by ROAMR LLC following coordination and collaboration with Gilchrist County staff to review project status and infrastructure needs related to public safety communications and broadband expansion.

These recommendations are consistent with the county's ongoing efforts to strengthen public safety communications infrastructure, improve system resiliency during emergencies, and expand access to reliable broadband services throughout Gilchrist County.

Based on those discussions, the following actions are recommended for consideration by the Board of County Commissioners:

1. Receive the project status updates regarding the Sheriff's Office monopole replacement and the North Fire Station tower project.
2. Grant final approval for the establishment of the easement and authorization to proceed with construction activities for the North Fire Station tower site.
3. Approve utility easements for the Fanning Site, Tudeen Site, and Rock Bluff Site for installation of public safety and broadband utility pole structures.

Approval of these requests will support the continued expansion of resilient public safety communications infrastructure, broadband connectivity, and public safety communications capabilities throughout Gilchrist County, while maintaining priority access for county public safety communications equipment and ensuring no long-term maintenance obligations for the county.

Suggested Motion

"I move that the Board receive the project status updates presented by ROAMR LLC regarding the Sheriff's Office monopole replacement and the North Fire Station tower project, and approve the requested utility easements for the Fanning Site, Tudeen Site, and Rock Bluff Site for installation of public safety and broadband utility pole structures.

I further move that the Board grant final approval for establishment of the easement and authorization to proceed with permitting and construction of the North Fire Station tower structure, consistent with the county's efforts to strengthen resilient public safety communications infrastructure and expand broadband connectivity, with priority access reserved for county public safety communications equipment and no long-term maintenance obligation to the county."

CDBG-DR RFQ Administration

Recommended Firms

- Fred Fox Enterprises, Inc.
- Cornerstone Community Partners

Requested is to approve the 2 firms for additional questions. After questioning and review by the committee, a recommendation of one firm and contract will be presented at the May 4, 2026 meeting.

NOTICE

APPLICATIONS FOR GILCHRIST COUNTY TRANSPORTATION DISADVANTAGED COORDINATING BOARD MEMBERSHIP

The North Central Florida Regional Planning Council invites interested persons to apply for membership on the Gilchrist County Transportation Disadvantaged Coordinating Board. The Transportation Disadvantaged Coordinating Board is an advisory Board that oversees the provision of transportation services for older adults, persons with disabilities and persons with low income.

These are volunteer positions.
Applicants must be residents of Gilchrist County.

Applications and additional information may be obtained by contacting:

Lynn Franson
North Central Florida Regional Planning Council
2009 NW 67th Place
Gainesville, Florida 32653

Phone: 352.955.2200 x110
E-mail: franson@ncfrpc.org
Website: <http://www.ncfrpc.org/TD/td.html>

Applications must be received no later than June 1, 2026.

AGREEMENT

This Agreement between the Board of County Commissioners of Gilchrist County, Florida, First Party, whose address is Post Office Box 37, Trenton, Florida 32693 and Michael F. Holbrook, Second Party, whose address is Post Office Box 28, Bell, Florida 32619, is made this ____ day of _____, 2026.

WHEREAS, the purpose of this Agreement is to establish the respective promises and responsibilities of the parties to this Agreement with regard to a "Chip-N-Seal" road repair project on a portion of SW 10th Street west of CR 341 described as follows:

From SW 70th Avenue West to SW 80th Avenue consisting of approximately 1 mile; and

WHEREAS, Second Party has approached First Party and requested that First Party through its Contractor, Asphalt Paving Systems, Inc. which is doing other projects for the First Party provide "Chip-N-Seal" surfacing to that portion of SW 10th Street which is currently a dirt or partially rocked public road; and

WHEREAS, Second Party made such request at a public hearing on April 6, 2026 and represented to the Board that he was speaking for some 27 families who desire to have the road resurfaced; and

WHEREAS, Second Party has agreed that he will pay the sum of \$46,000.00 toward the total estimated cost as provided by First Party's Contractor of \$91,641.72; and

WHEREAS, First Party has agreed to provide through its Contractor the requested "Chip-N-Seal" services on that portion of the road described herein; and

WHEREAS, the parties acknowledge and agree that First Party has neither made nor given any guarantee of the work to be performed by First Party's Contractor and shall not be responsible for any such claims made as to the quality or guarantee of such work, except that it shall be performed in accordance with like "Chip-N-Seal" projects done by the Contractor for the County;

NOW THEREFORE, for and in consideration of the sum of Ten Dollars (\$10.00) and other valuable consideration, the adequacy and sufficiency of which are deemed sufficient by the parties to support this Agreement, the parties agree as follows:

1. Second Party shall pay to First Party the sum of \$46,000.00 upon execution of this Agreement representing full payment by Second Party to First Party for completion of the project. The money paid by Second Party to First Party described herein shall be held in reserve by First Party until the project is completed and approved and then disbursed in full to First Party.
2. Work on the "Chip-N-Seal" project shall commence on or about May 11, 2026. In the event that the project is not completed as set forth herein, the money paid by Second Party to First Party shall be refunded in full to the Second Party and this Agreement shall thereafter be null, void, and of no further effect.
3. The First Party shall be solely responsible in its sole and absolute discretion to determine and accept the "Chip-N-Seal" services of the Contractor for the project as complete and make payment therefore for that portion of the roadway described herein.

In Witness Whereof, the parties have executed this Agreement which shall be effective when executed by the last signing party.

Dated: _____

BOARD OF COUNTY COMMISSIONERS
OF GILHRIST COUNTY, FLORIDA

Witness

By: _____
Darrell Smith, Chair
First Party

Printed Name of Witness

Attest:

Witness

By: _____
Todd Newton, Clerk of Courts

Printed Name of Witness

Dated: _____

Witness

Michael F. Holbrook
Second Party

Printed Name of Witness

Witness

Printed Name of Witness



GILCHRIST COUNTY, FLORIDA

ORDINANCE NO. 2026-_____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF GILCHRIST COUNTY, FLORIDA, AMENDING CHAPTER 38, ARTICLE V, SEC. 38-123 AND SEC. 38-124, OF THE CODE OF ORDINANCES OF GILCHRIST COUNTY ENTITLED NOISE CONTROL; REPEALING ANY CONFLICTING ORDINANCE OR SECTION OF ORDINANCES; PROVIDING FOR SEVERABILITY; PROVIDING INSTRUCTIONS TO THE CODIFIER; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Gilchrist County is responsible for the health, safety, and welfare of the citizens of Gilchrist County; and

WHEREAS, certain provisions within the County's Noise Control Ordinance is in need of amendment;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF GILCHRIST COUNTY, FLORIDA, AS FOLLOWS:

Section 1. Chapter 38, Article V, Sec. 38-123 and Sec. 38-124 of the Gilchrist County Code of Ordinances are hereby amended to read as follows (underlined language is added, strike throughs are deleted):

Sec. 38-123 Specific Noise Prohibitions. 24 hours per day-365 days per year.

The following acts, and the causing thereof, are declared to be a violation of this article.

(1) The use, operation or playing of any radio, television, phonograph, stereo set, tape player, sound amplifier, musical instrument or similar device:

a. Which produces or reproduces sound in a manner as to be plainly audible at a distance of ~~100 or more away from~~ beyond the real property line of the source of the sound, and which sound crosses the property line of a residential property.

b. Which produces or reproduces sound on any public right-of-way in such a manner as to be plainly audible to any person at a distance of 100 feet from the source of the sound.

(2) The use, operation or playing of any loud speaker system, sound amplifier or other similar device which produces or reproduces sound which is cast or emitted upon public rights-of-way for the purpose of commercial advertising or for attracting the attention of the public to any building, structure, vehicle or activity.

(3) The use or operation, of a recreational vehicle (including but not limited to dirt bikes, motocross, all terrain vehicles, dune buggies, and similar off-road vehicles) in such a manner so as to produce a sound that is plainly audible ~~at a distance of 100 feet or more away from~~ beyond the real property line of the source of the sound, and which sound crosses the property line of a residential property.

(Ord. No. 2009-04, § 1, 5-4-2009)

Sec. 38-124 Exceptions.

The following uses and activities shall be exempt from noise level regulations as herein described:

~~(1) Any noise created between 6:00 a.m. and 10:00 p.m.~~

(1) ~~(2)~~ Animal shelters operated by nonprofit or governmental agencies.

(2) ~~(3)~~ Noises resulting from any authorized emergency vehicle when responding to an emergency call or acting in time of emergency.

(3) ~~(4)~~ Noises emanating from bona fide agricultural activities, including all noises made by domesticated farm animals.

(4) ~~(5)~~ Noises of safety signals, warning devices, and emergency pressure relief valves, when utilized for their intended use. This exception shall not apply to safety signals or warning devices for any unnecessary use or unreasonable period of time. Specifically, this exception shall not apply to fixed building or vehicular burglar alarms when sounded for false alarms or sounded for a period in excess of 30 minutes.

(5) ~~(6)~~ Noises resulting from emergency work as defined herein.

(6) ~~(7)~~ Noise created by power tools, hand tools or other equipment used for construction, lawn maintenance, logging, or land clearing purposes.

(7) ~~(8)~~ Crowd noises and other sounds resulting from activities such as those planned by student, governmental, or community groups, or racing or sport events.

(8) ~~(9)~~ Noises from motor vehicles engaged in a professional or amateur sanctioned,

competitive sports event, including practice or time trials for such event, and recreational use of motorbikes, ATVs and other such vehicles on private property.

(9) ~~(10)~~ Noises consistent with cultural, historical, or traditional observances, holidays, and ceremonies.

(10) ~~(11)~~ All noises coming from normal operations of aircraft.

(11) ~~(12)~~ Noises from motor vehicles as regulated by F.S. §§ 316.272 and 316.293.

(12) ~~(13)~~ Noises from all equipment tests required by law.

(13) ~~(14)~~ Noise from the discharge of firearms.

Section 2. Any other ordinance or parts of ordinances in conflict herewith are to the extent of such conflict hereby repealed. All other matters set forth in Chapter 38, Article V, entitled, Noise Control, which are not in conflict herewith shall remain in full force and effect.

Section 3. The codifier shall include the language of Section 1 of this ordinance in the Code of Ordinances of Gilchrist County, Florida. Language underlined is added. Language with strike-throughs' shall be removed.

Section 4. A certified copy of this ordinance shall be filed with the Department of State by the Clerk of the Board of County Commissioners and shall take effect upon receipt of official acknowledgement from the Department of State that this ordinance has been filed.

This Ordinance is passed this ____ day of _____, 2026, on motion made by Commissioner _____; Seconded by Commissioner _____; on a vote of _____ to _____.

BOARD OF COUNTY COMMISSIONERS
OF GILCHRIST COUNTY, FLORIDA

Darrell Smith, Chair

ATTEST:

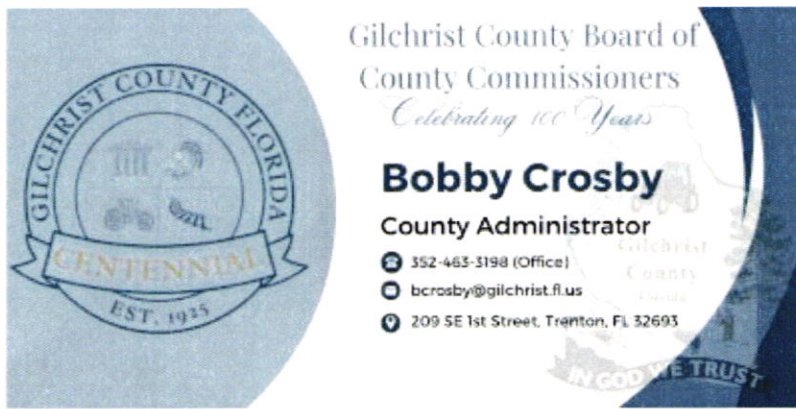
Todd Newton
Clerk to the Board of County Commissioners

David M. Lang, Jr.

From: Bobby Crosby <bcrosby@gilchrist.fl.us>
Sent: Friday, April 10, 2026 2:35 PM
To: Sharon Langford; Kendrick; Bill Martin; Darrell Smith; Tommy Langford
Cc: Duke Lang (dlangxj@bellsouth.net)
Subject: FW: NCFRPC Resolution Opposing Water First North Florida Project
Attachments: NCFRPC Water First North Florida Resolution No. 2026-14.pdf; Water First North Florida Resolution No. 2026-14.docx

Making sure everyone received.

Thanks



From: Scott Koons <Koons@ncfrpc.org>
Sent: Tuesday, April 7, 2026 2:07 PM
To: Scott Koons <Koons@ncfrpc.org>
Cc: Lynn Franson <Franson@ncfrpc.org>
Subject: NCFRPC Resolution Opposing Water First North Florida Project

CAUTION: This email originated outside of **Gilchrist County**. Please use caution when opening attachments, clicking links, or responding to this email.

County and City Managers,

As many of you know, the Suwannee River Water Management District and St. Johns River Water Management District have announced a regional initiative, the **Water First North Florida Aquifer Recharge Project**, designed to return more than 40 million gallons of treated wastewater per day to the Floridan Aquifer system to maintain minimum flows and levels in the Lower Santa Fe River Basin and the Ichetucknee River Basin.

The Water First North Florida partnership proposes to take reclaimed wastewater and further purify it through a natural wetland filtration system, to be located in Duval County, to recharge into the aquifer. The filtered wastewater would be transmitted via a pipeline to a recharge site located in Baker County, Bradford County, Columbia County, Hamilton County or Union County in the north central Florida region.

The water quality of the freshwater springs, rivers and the Floridan Aquifer is critical to the economic vitality of eco-tourism, agriculture and recreation of the region. **The Regional Planning Council has unanimously adopted the attached resolution opposing the Water First North Florida Aquifer Recharge Project and**

recommending the alternative water desalinization project. The Council encourages all counties and cities in the north central Florida region to adopt a similar resolution and send a copy to the Governor, the President of the Florida Senate, the Speaker of the Florida House of Representatives, state senators and state representatives, the Florida Department of Environmental Protection, the Suwannee River Water Management District, the St. Johns River Water Management District and the Jacksonville Electric Authority.

Please send me a copy of a similar resolution adopted by your commission. Thank you!!!

Scott

Scott R. Koons, AICP
Executive Director
North Central Florida Regional Planning Council
2009 NW 67th Place, Gainesville, FL 32653-1603
Email: koons@ncfrpc.org
Voice: 352.955.2200, ext. 101
Fax: 352.955.2209

PLEASE NOTE: Florida law has a very broad public records law. Most written communication to or from government officials regarding government business are public records available to the public and media upon request. Your email communication may be subject to public disclosure.

• Under Florida law, email addresses are public records. If you do not want your email address released in response to a public records request, do not send electronic mail to this entity. Instead, contact this office by phone or in writing. • The information contained in this email is privileged and confidential information intended only for the entity to which it is addressed. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution, copying, or taking action in reliance upon this email is strictly prohibited. If you have received this email in error, please immediately notify the sender and delete this email entirely.

RESOLUTION NO. 2026-14

A RESOLUTION OF THE NORTH CENTRAL FLORIDA REGIONAL PLANNING COUNCIL OPPOSING THE WATER FIRST NORTH FLORIDA AQUIFER RECHARGE PROJECT AND RECOMMENDING THE IMPLEMENTATION OF THE ALTERNATIVE WATER DESALINIZATION PROJECT

WHEREAS, the Floridan Aquifer, Ichetucknee River, Santa Fe River and 116 freshwater springs are designated as Natural Resources of Regional Significance by the North Central Florida Regional Planning Council, hereinafter referred to as the Council, in the North Central Florida Strategic Regional Policy Plan; and

WHEREAS, the water quality of the freshwater springs, rivers and the Floridan Aquifer is critical to the economic vitality of eco-tourism, agriculture and recreation in the north central Florida region; and

WHEREAS, the lowering of the potentiometric surface of the Floridan Aquifer by water users located outside of the north central Florida region has contributed to lower flows and levels in the Lower Santa Fe River Basin and Ichetucknee River Basin; and

WHEREAS, the Council recognizes the importance of achieving minimum flows and levels in the Lower Santa Fe River Basin and Ichetucknee River Basin as necessary to protect north central Florida region natural resources and the Council's interest in maintaining a high quality of life for its citizens and enjoyment of the area for residents and visitors; and

WHEREAS, the State of Florida local water sources first policy suggests that water users located outside of the north central Florida region should develop alternative water supplies, such as desalinization; and

WHEREAS, the Water First North Florida Aquifer Recharge Project would discharge 40 million gallons per day of treated wastewater from outside the north central Florida region into the Floridan Aquifer in either Baker County, Bradford County, Columbia County, Hamilton County or Union County in the north central Florida region.

NOW, THEREFORE, in consideration of the foregoing, BE IT RESOLVED by the North Central Florida Regional Planning Council that:

1. The Council opposes the Water First North Florida Aquifer Recharge Project.
2. The Council recommends the Florida Legislature, the Florida Department of Environmental Protection, the Suwannee River Water Management District and the St. Johns River Water Management District re-evaluate the alternative local water sources first desalinization project for water users located outside of the north central Florida region as a means to contribute towards achieving minimum flows and levels in the Lower Santa Fe River Basin and Ichetucknee River Basin.

RESOLVED this 26th day of March 2026, by the North Central Florida Regional Planning Council, in regular session.

Attest:

NORTH CENTRAL FLORIDA
REGIONAL PLANNING COUNCIL

Scott R. Koons, Executive Director

Mary C. Alford, Chair

SD 2025-03

Hagan Estates Phase 2

Major Subdivision

Preliminary Plat

PID 22-10-15-0000-0009-0000



Gilchrist County
Board of County Commissioners

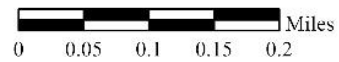


OVERVIEW

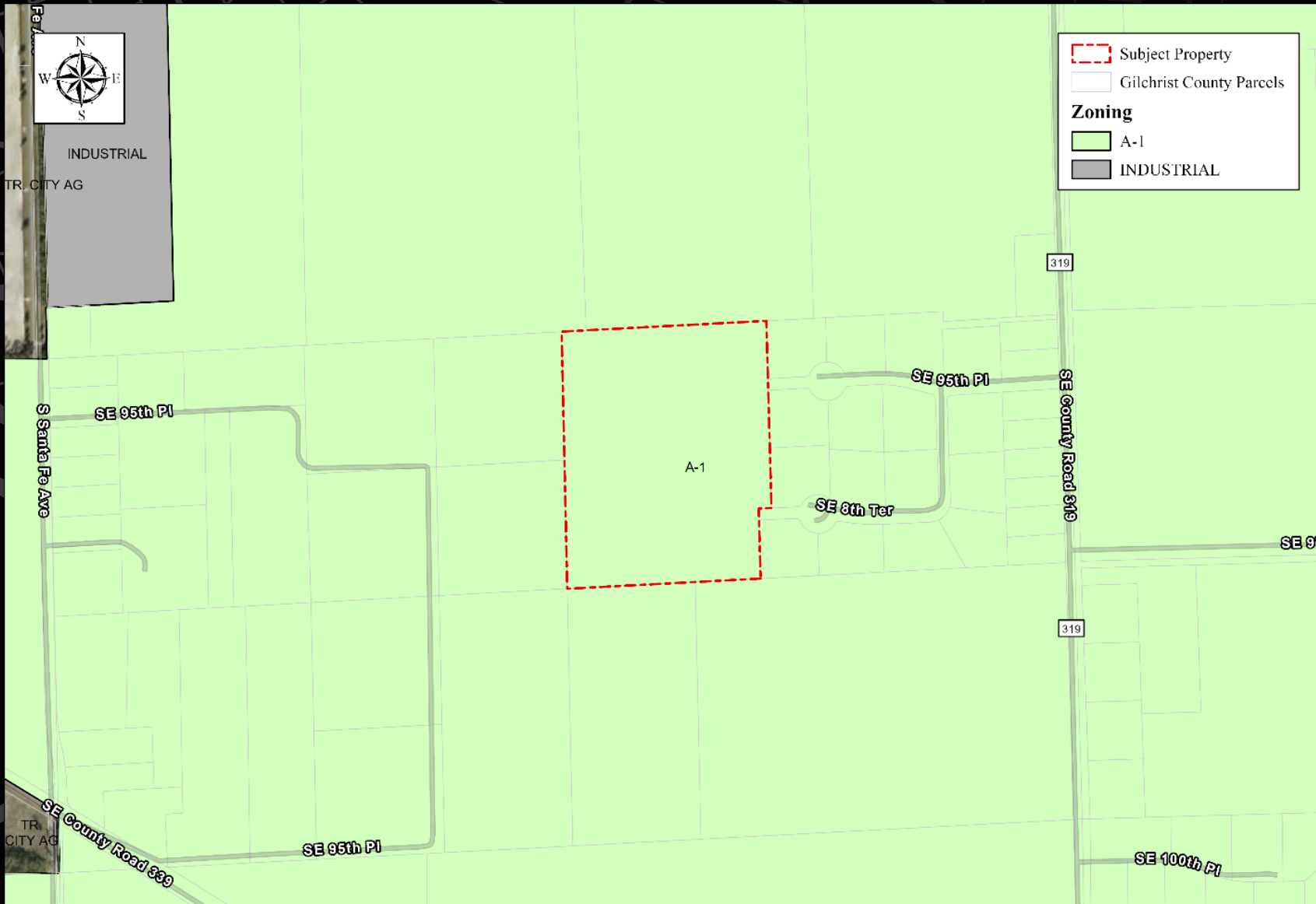
- ❖ SD 2025-03: A request by Ronald E. Parrish of REPJHB, Inc. as co-owner and agent for Gary M. Nolan of Gem Property, LLC, co-owner, for a Major Subdivision Preliminary Plat known as Hagan Estates Phase 2
- ❖ Proposes to subdivide a ±33.54 acre subject parcel into a total of 13 lots with associated infrastructure improvements, consisting of Tax Parcel Number 22-10-15-0000-0009-0000
- ❖ Located west of the terminus of SE 95th Place and SE 97th Street and to the west of Hagan Estates Phase 1
- ❖ Lots within the subdivision will be approximately 1.8 to 1.9 acres in size



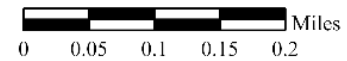
Vicinity Map
Parcel 22-10-15-0000-0009-0000



North Florida Professional Services
GIS Analyst Bomin Koh
PHONE: (386) 752-4675 PO BOX 3823
WWW.NFPS.NET LAKE CITY, FL 32056



Zoning Map
Parcel 22-10-15-0000-0009-0000



North Florida Professional Services
GIS Analyst Bomim Koh
PHONE: (386) 752-4675 PO BOX 3823
WWW.NFPS.NET LAKE CITY, FL 32056



CONSISTENCY WITH THE COMPREHENSIVE PLAN

- ❖ The application has been reviewed for consistency with the Comprehensive Plan and is found to be consistent with the Comprehensive Plan
- ❖ The following Comprehensive Plan Elements have Goals, Objectives, and Policies (GOPs) that support the application:
 - Future Land Use Element
 - Traffic Circulation Element
 - Sanitary Sewer, Solid Waste, Drainage, Potable Water, & Natural Groundwater Aquifer Recharge Element
 - Capital Improvements Element

COMPLIANCE WITH THE LAND DEVELOPMENT CODE



- ❖ Section 10.07.06 of the Gilchrist County Land Development Code (LDC) sets forth the applicable standards for the review of preliminary plats
- ❖ Additionally, Section 10.08.02 establishes the information required to be included on a preliminary plat
- ❖ The application and preliminary plat have been reviewed for compliance with Sections 10.07.06 and 10.08.02 and are found to be in compliance with said sections as well as all other relevant provisions of the LDC



ENVIRONMENTAL CONDITIONS

- ❖ Based on the best available data, there presently are no concerns regarding:
 - ❖ Wetland Protection
 - ❖ Soil Suitability
 - ❖ Flood Potential
 - ❖ Stream to Sink Basins
 - ❖ Minerals
 - ❖ Historic Resources
 - ❖ Aquifer Vulnerability
 - ❖ Vegetative Communities/Wildlife



PUBLIC FACILITIES IMPACTS

- ❖ Anticipated impacts to public facilities are acceptable

Public Facility	Impacts Acceptable?
Transportation	YES
Potable Water	N/A
Sanitary Sewer	N/A
Solid Waste	YES
Recreation Facilities	YES
Public Schools	YES



RECOMMENDATION: PLANNING COMMISSION

For the reasons stated within the Evaluation & Findings Report prepared by NFPS, it is recommended that the Planning Commission recommend approval of the Preliminary Plat of Hagan Estates Phase 2 to the Board of County Commissioners



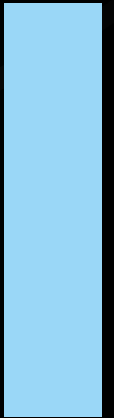
RECOMMENDATION: BOARD OF COUNTY COMMISSION

For the reasons stated in the Evaluation & Findings Report prepared by NFPS, it is recommended that the Board of County Commissioners approve the Preliminary Plat of Hagan Estates Phase 2



Gilchrist County
Board of County Commissioners

Questions?



EVALUATION & FINDINGS REPORT

SD 2025-03

Application for a Major Subdivision Preliminary Plat
(Hagan Estates Phase 2)

Prepared for:



Applicant/Agent:
Ronald E. Parrish
REPJHB, Inc.

Prepared by:



North Florida Professional Services, Inc.



GENERAL PROJECT INFORMATION

HEARING DATE: April 20, 2026

SUBJECT: SD 2025-03 – A request for a Major Subdivision Preliminary Plat known as Hagan Estates Phase 2 to subdivide a ±33.54 acre subject parcel into a total of 13 lots with associated infrastructure improvements

APPLICANT/AGENT: Ronald E. Parrish
REPJHB, Inc.

PROPERTY OWNER(S): REPJHB, Inc. & Gem Property, LLC

LOCATION: West of the terminus of SE 95th Place and SE 97th Street, west of Hagan Estates Phase 1

PARCEL ID NUMBER(S): 22-10-15-0000-0009-0000

ACREAGE: ±33.54

EXISTING FLUM Agriculture – 1 (A-1)

OVERLAY DISTRICT N/A

PROJECT PLANNER: Justin Tabor, AICP, CFM, Senior Planner, North Florida Professional Services



SUMMARY

This petition is a request by Ronald E. Parrish, of REPJHB, Inc. as co-owner and agent for Gary M. Nolan of Gem Property, LLC, co-owner, for a Major Subdivision Preliminary Plat known as Hagan Estates Phase 2. The petition proposes to subdivide a ±33.54 acre subject parcel into a total of 13 lots with associated infrastructure improvements.

The subject property is located west of the terminus of SE 95th Place and SE 97th Street and to the west of Hagan Estates Phase 1. Lots within the subdivision will be approximately 1.8 to 1.9 acres in size.

FUTURE LAND USE MAP (FLUM) DESIGNATION

Policy I.1.6.1

a. Agriculture-1

Agriculturally classified lands are lands which are predominantly used for crop cultivation, livestock, specialty farms, silviculture uses, dwelling units, and solar facilities and associated and related facilities. Silviculture activity shall be conducted in accordance with the silviculture policies contained within the Conservation Element of this Comprehensive Plan. The County shall prohibit intensive agriculture uses requiring an industrial wastewater permit from the Florida Department of Environmental Protection in the Agriculture-1 land use classification. In addition, other compatible agricultural or commercial uses and commercial establishments that are directly related to nature-based tourism and recreation may be approved as special use permits and shall be limited to an intensity of .25 floor area ratio, unless further limited herein.

Commercial establishments that are directly related to nature-based tourism and recreation are limited to commercial building space not greater than 2,500 square feet. Such establishments will be limited to: fishing and hunting equipment sales and rental (excluding boats, motors, and trailers); camping equipment sales and rental; horse stables; gift and souvenir shops; scuba gear sales and rental; and the sale and rental of canoes, kayaks, inner tubes, bicycles, roller blades and other similar nature based sales and rentals of non-motorized equipment.

Agricultural density shall be as provided below:

Agriculture-1 < 1 d.u. per 2 acres



LAND USE DISTRICT REGULATIONS

Land Use District:	Agriculture-1 (A-1)
Max. Gross Density:	One (1) Dwelling Per Two (2) Acres
Minimum Lot Area	2 acres for residential uses. Minimum lot area may be reduced by up to 10 percent so long as the gross density of the parcel does not exceed that allowed under the comprehensive plan.
Floor Area Ratio:	(1) Uses allowed without special use permit: 1.0 (2) Uses allowed by special use permit: .25
Typical Uses Permitted by Right*:	All agricultural activities including the raising of livestock and poultry, the production of dairy and poultry products, the cultivation of field crops and fruits and berries, silviculture conducted in accordance with the Comprehensive Plan, apiculture, and similar uses; Single family homes; Plant nurseries and greenhouses; Public parks and recreational areas; Processing, storage, and/or sale of agricultural products and commodities raised on the premises
Uses Permitted by Special Use Permit*	Riding or Boarding Stables; Commercial Kennel; Veterinary Clinic or Animal Shelter; Home Occupation; Private Club or Lodge; Golf Course; Cemetery; Airplane Landing Field; Religious Facility; Small Engine Repair Workshop; Welding Shop; Vehicular Repair; Agriculture Equipment Shop; Bed and Breakfast; Commercial Establishments directly related to nature-based tourism and recreation; Day Care Center; Group Residential Center; Group Treatment Center; Group Treatment Home; Neighborhood Commercial Uses as defined and allowed by Policy 1.2.2 of the Comprehensive Plan; Overnight Recreational Park; The processing, storage, and/or sale of agricultural products and commodities not raised on the premises.

** The typical uses identified above is not intended to be a complete list of permitted uses, may be subject to use-specific standards which may not be met by the subject property, and may not reflect the actual requirements to which potential development may be subject.*



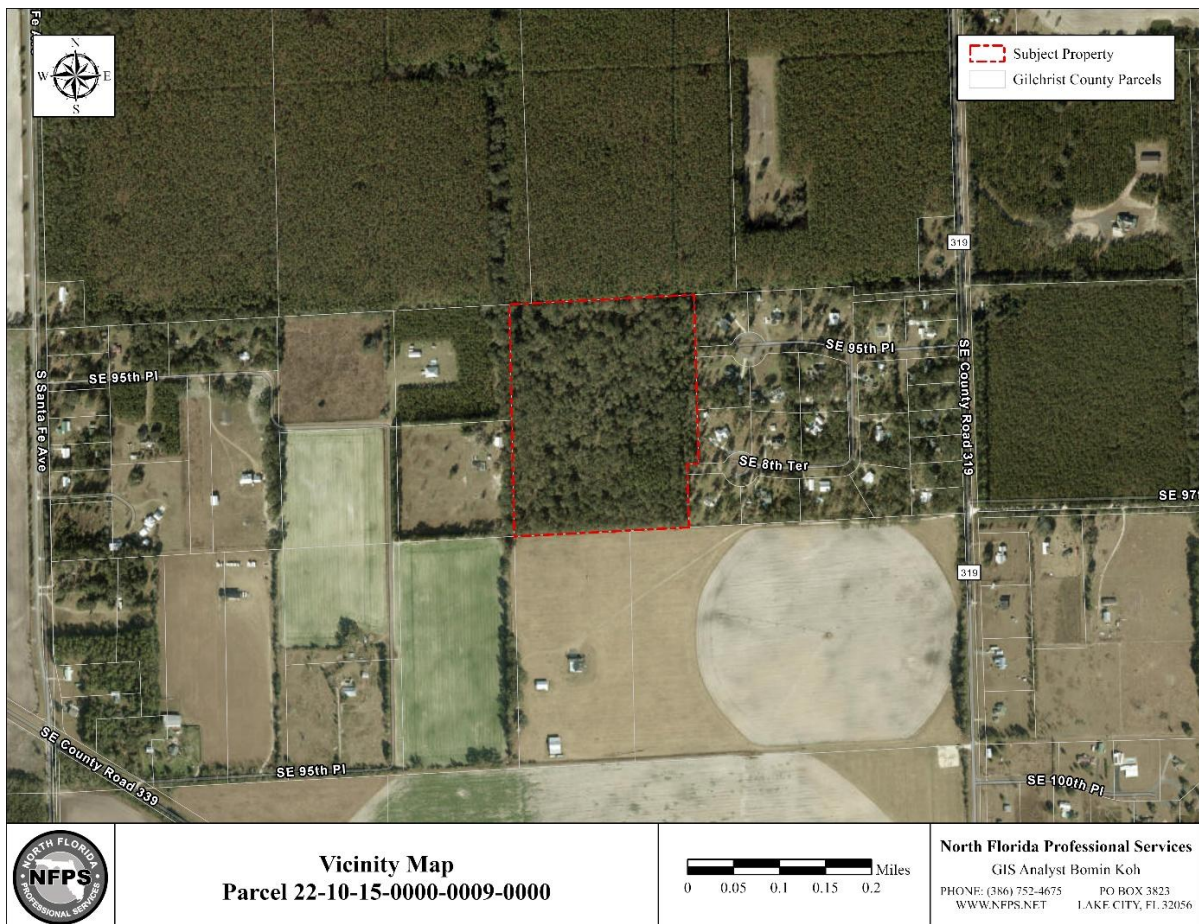
SURROUNDING USES

The existing uses and Future Land Use Map (“FLUM”) Designations of the surrounding area are identified in Table 1. Map 1 provides an overview of the vicinity of the subject property.

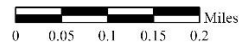
Table 1. Surrounding Land Uses

Direction	Existing Use(s)	FLUM Designation(s)
North	Timberland	Agriculture – 1 (A-1)
South	Single Family Residence; Crop Land	Agriculture – 1 (A-1)
East	Hagan Estates Phase 1 – Single Family Residences	Agriculture – 1 (A-1)
West	Single Family Residences	Agriculture – 1 (A-1)

Map 1. Vicinity Map



Vicinity Map
Parcel 22-10-15-0000-0009-0000



North Florida Professional Services
GIS Analyst Bomin Koh
PHONE: (386) 752-4675 PO BOX 3823
WWW.NFPS.NET LAKE CITY, FL 32056



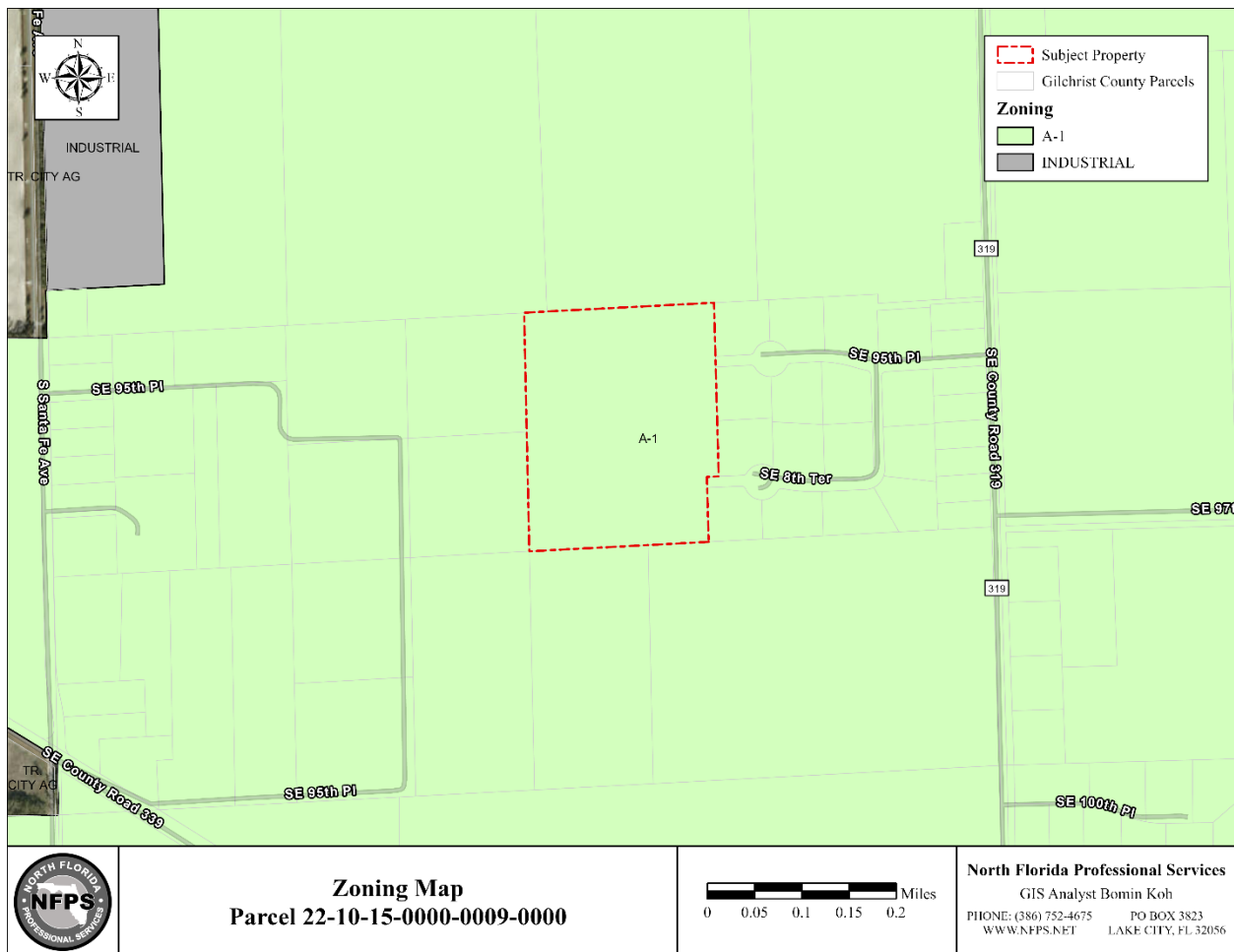
CONSISTENCY WITH THE COMPREHENSIVE PLAN

The following Comprehensive Plan Elements have Goals, Objectives, and Policies (GOPs) that support the proposed Development of Major Impact:

- Future Land Use Element
- Transportation Element
- Sanitary Sewer, Solid Waste, Drainage, Potable Water, & Natural Groundwater Aquifer Recharge Element
- Capital Improvements Element

The application has been reviewed for consistency with the Comprehensive Plan and is found to be consistent with the Comprehensive Plan and the relevant Goals, Objectives, and Policies (GOPs) therein. The data and analysis in support of staff's findings is provided below.

Map 2. Future Land Use Map





Future Land Use Element

Policy I.1.6.1

a. Agriculture-1

Agriculturally classified lands are lands which are predominantly used for crop cultivation, livestock, specialty farms, silviculture uses, dwelling units, and solar facilities and associated and related facilities. Silviculture activity shall be conducted in accordance with the silviculture policies contained within the Conservation Element of this Comprehensive Plan. The County shall prohibit intensive agriculture uses requiring an industrial wastewater permit from the Florida Department of Environmental Protection in the Agriculture-1 land use classification. In addition, other compatible agricultural or commercial uses and commercial establishments that are directly related to nature-based tourism and recreation may be approved as special use permits and shall be limited to an intensity of .25 floor area ratio, unless further limited herein.

Commercial establishments that are directly related to nature-based tourism and recreation are limited to commercial building space not greater than 2,500 square feet. Such establishments will be limited to: fishing and hunting equipment sales and rental (excluding boats, motors, and trailers); camping equipment sales and rental; horse stables; gift and souvenir shops; scuba gear sales and rental; and the sale and rental of canoes, kayaks, inner tubes, bicycles, roller blades and other similar nature based sales and rentals of non-motorized equipment.

Agricultural density shall be as provided below:

Agriculture-1 < 1 d.u. per 2 acres

Evaluation & Findings: Policy I.1.6.1.a. establishes the Agriculture – 1 (A-1) FLUM Designation. This FLUM Designation permits single-family residences, which is the intended use of the subject property.

Traffic Circulation Element

OBJECTIVE II.1 The County shall maintain a safe, convenient and efficient level of service standard for all roadways.

Policy II.1.1 Establish the Service Standards as noted below at peak hour for the following roadway segments within the County as defined within the Florida Department of Transportation 2002 Quality/Level of Service Handbook.



Evaluation & Findings: Impacts to the transportation system have been considered as part of this application review. The impacts on transportation facilities are not anticipated to adversely impact such facilities. Impacts will be re-evaluated prior to the issuance of a final development order (i.e., final plat) to determine that the proposed development’s impacts will not adversely affect transportation facilities.

Sanitary Sewer, Solid Waste, Drainage, Potable Water and Natural Groundwater Aquifer Recharge Element

OBJECTIVE IV.2 The County shall continue to coordinate the extension of, or increase in the capacity of sanitary sewer facilities by scheduling the completion of public facility improvements, and requiring that they are concurrent with projected demand.

Policy IV.2.1 The County hereby establishes the following level of service standards for sanitary sewer facilities.

FACILITY TYPE	LEVEL OF SERVICE STANDARD
Individual Septic Tanks	Standards as specified in Chapter 64E-6 Florida Administrative Code, in effect on January 1, 2003.
City of Trenton Community Sanitary Sewer System	138.7 Gallons Per Capita, Per Day
Lancaster Correctional Institution	62 Gallons, Per Capital, Per Day

Evaluation & Findings: Impacts to sanitary sewer facilities have been considered as part of this application review. The impacts on sanitary sewer facilities are not anticipated to adversely impact such facilities. Impacts will be re-evaluated prior to the issuance of a final development order (i.e., final plat) to determine that the proposed development’s impacts will not adversely affect sanitary sewer facilities.

Policy IV.3.1 The County hereby establishes the following level of service standards for solid waste disposable facilities.

FACILITY TYPE	LEVEL OF SERVICE STANDARD
Solid Waste Landfill	.73 Tons, Per Capita, Per Day



Evaluation & Findings: Impacts to the solid waste facilities have been considered as part of this application review. The impacts on solid waste facilities are not anticipated to adversely impact such facilities. Impacts will be re-evaluated prior to the issuance of a final development order (i.e., final plat) to determine that the proposed development’s impacts will not adversely affect solid waste facilities.

OBJECTIVE IV.4 The County shall continue to coordinate the extension of, or increase in the capacity of drainage facilities by scheduling the completion of public facility improvements and requiring that they are concurrent with projected demand.

Policy IV.4.1 The County hereby establishes the following level of services standards for drainage facilities.

LEVEL OF SERVICE STANDARD

For all projects not exempted from Chapter 40B-4 and 62-25, Florida Administrative Code and as administered and regulated by the appropriate State agency, in effect upon amendment of this Comprehensive Plan within the County, stormwater management systems will be installed such that the peak rate of post-development runoff will not exceed the peak-rate of pre-development runoff.

Evaluation & Findings: Any future development of the subject property shall be evaluated to determine that the proposed development’s impacts will not adversely affect drainage facilities.

OBJECTIVE IV.5 The County shall continue to coordinate the extension of, or increase in the capacity of potable water facilities by scheduling the completion of public facility improvements and requiring that they are concurrent with projected demand.

Policy IV.5.1 The County hereby establishes the following level of service standards for potable water.

FACILITY TYPE	LEVEL OF SERVICE STANDARD
Private Individual Water Wells	Standards as specified in Chapter 62-532 Florida Administrative Code and as administered and regulated by the Water Management District, in effect upon the adoption of this Comprehensive Plan



FACILITY TYPE	LEVEL OF SERVICE STANDARD
City of Fanning Springs Community Potable Water System	192 Gallons, Per Capita, Per Day
City of Trenton Community Potable Water System	174 Gallons, Per Capita, Per Day
Lancaster Correctional Institution Potable Water System	98 Gallons, Per Capita, Per Day

Evaluation & Findings: Impacts to the potable water facilities have been considered as part of this application review. The impacts on potable water facilities are not anticipated to adversely impact such facilities. Impacts will be re-evaluated prior to the issuance of a final development order (i.e., final plat) to determine that the proposed development’s impacts will not adversely affect potable water facilities.

Capital Improvements Element

OBJECTIVE VII.3 The County shall continue to coordinate the establishment and amendment of level of service standards for public facilities with state and local entities having operational and maintenance responsibility for such facilities prior to the adoption or any amendment of such level of service standards. Further, the County shall only adopt level of service standards for facilities owned and/or operated by the County, except for the State Highway System.

Evaluation & Findings: Any future development of the subject property shall be evaluated to determine that the proposed development’s impacts will not adversely affect public facilities.

STANDARDS OF APPROVAL OF A PRELIMINARY PLAT

Section 10.07.06 of the Gilchrist County Land Development Code (LDC) sets forth the applicable standards for the review of preliminary plats. Additionally, Section 10.08.02 establishes the information required to be included on a preliminary plat.

The application and preliminary plat have been reviewed for compliance with Sections 10.07.06 and 10.08.02 and are found to be in compliance with said sections as well as all other relevant provisions of the LDC.



ENVIRONMENTAL CONDITIONS ANALYSIS

Wetlands

Illustration A-VI to the Comprehensive Plan Future Land Use Element identifies wetland areas within Gilchrist County. There are no known wetlands located on the subject property.

Evaluation: Given the subject property contains no wetlands, there are no issues related to wetland protection.

Soil Survey

Each soil type found on the subject property is identified below. The hydrologic soil group is an indicator of potential soil limitations. The hydrologic soil group, as defined for each specific soil, refers to a group of soils which have been categorized according to their runoff-producing characteristics. These hydrologic groups are defined by the Soil Survey of Gilchrist County, Florida, dated 2002. The chief consideration with respect to runoff potential is the capacity of each soil to permit infiltration (the slope and kind of plant cover are not considered but are separate factors in predicting runoff). There are four hydrologic groups: A, B, C, and D. "Group A" soils have a higher infiltration rate when thoroughly wet and therefore have a lower runoff potential. "Group D" soils have very lower infiltration rates and therefore a higher runoff potential.

There is one (1) soil type found on the subject property:

Bonneau-Blanton Fine Sands (0 to 5 percent slopes)

Hydrologic Group: B

This soil is nearly level to gently sloping and is moderately well drained. It is on the uplands. Sinkholes are common in some areas. Individual areas are irregular in shape and range from 10 to more than 1,000 acres in size. The slopes are concave to convex. Typically, the surface layer of Bonneau soil is very dark gray fine sand about 6 inches thick. The subsurface layer is fine sand. It extends to a depth of about 35 inches. Typically, the surface layer of Blanton soil is very dark gray fine sand about 6 inches thick. The subsurface layer is fine sand. It extends to a depth of about 44 inches. This soil type has only slight limitations for dwellings without basements and for local roads. Wetness is a moderate or severe limitation for septic tank absorption sites.

Evaluation: The soil type found on the subject property pose only slight limitations for building development. There are no issues related to soil suitability.

Flood Potential

Panel 12041C0256E of the Federal Emergency Management Agency (FEMA) Flood Insurance Rate Map (FIRM) Series, dated January 19, 2018, indicates that the subject property is in Flood Zone "X" (areas determined to be outside of the 500-year floodplain).



Evaluation: Given the subject property is not located in a special flood hazard area, there are no concerns of flooding on the subject property.

Stream to Sink Basins

Illustration A-Xia of Appendix A to the Comprehensive Plan Future Land Use Element identifies stream to sink watersheds located within Gilchrist County. The subject property is located in the Lower Suwannee River Basin.

Evaluation: The Lower Suwannee River Basin is not a stream to sink basin, therefore, there are no concerns related to stream to sink basins.

Minerals

Illustration A-VII of Appendix A to the Comprehensive Plan Future Land Use Element identifies mineral resources within Gilchrist County.

Evaluation: There are no issues related to minerals resources.

Historic Resources

Illustration A-II of Appendix A to the Comprehensive Plan Future Land Use Element identifies historic resources within Gilchrist County. There are no known historic resources located on the subject property.

Evaluation: There are no issues related to historic resources.

Aquifer Vulnerability

Illustration A-X of Appendix A to the Comprehensive Plan Future Land Use Element identifies areas of high aquifer recharge in Gilchrist County. The subject property is not located in a high aquifer recharge area.

Evaluation: The subject property is not located within a high aquifer recharge area, therefore, there are no adverse impacts anticipated to aquifer recharge.

Vegetative Communities/Wildlife

The subject property is not located within an area that is known as a vegetative community.

Evaluation: There are no known wildlife habitats associated with a non-vegetative community; therefore, there are no issues related to vegetative communities or wildlife.



PUBLIC FACILITIES IMPACT

Traffic Impact

Evaluation: No significant impacts are anticipated to any roadway segment monitored for concurrency in accordance with the Traffic Circulation Element of the Comprehensive Plan and Section 4.02.01 of the LDC.

Potable Water Impacts

Potable water service is not proposed.

Evaluation: The proposed use will not generate a demand upon potable water facilities. Therefore, there will be no impacts to potable water facilities.

Sanitary Sewer Impacts

Sanitary sewer service is not proposed.

Evaluation: The proposed use will not generate a demand upon sanitary sewer facilities. Therefore, there will be no impacts to sanitary sewer facilities.

Solid Waste Impacts

The level of service standard for solid waste facilities established within the Comprehensive Plan for the provision of solid waste disposal is currently being met or exceeded.

Evaluation: The impacts generated by the development will not adversely affect the Level of Service (LOS) of solid waste facilities; therefore, the demand generated by the development is acceptable.

Recreation Facilities

The proposed development will result in minimal impacts to recreation facilities.

Evaluation: The impacts generated by the development will not adversely affect the Level of Service (LOS) of recreation facilities; therefore, the demand generated by the development is acceptable.

Public School Facilities

The proposed development will result in impacts to public school facilities.



Evaluation: The impacts generated by the development will not adversely affect the Level of Service (LOS) of public school facilities; therefore, the demand generated by the development is acceptable.

RECOMMENDATION: PLANNING COMMISSION

For the reasons stated herein, it is recommended that the Planning Commission recommend approval of the Preliminary Plat of Hagan Estates Phase 2 to the Board of County Commissioners.

RECOMMENDATION: BOARD OF COUNTY COMMISSIONERS

For the reasons stated herein, it is recommended that the Board of County Commissioners approve the Preliminary Plat of Hagan Estates Phase 2.



NFPS

EXHIBIT "A"

TO

SD 2025-04

**HAGAN ESTATES PHASE 2
MAJOR SUBDIVISION
PRELIMINARY PLAT**

SUPPORTING MATERIALS



Gilchrist County Planning & Development

209 SE First Street Trenton, FL 32693

Phone: (352) 463-3173 Fax: (352) 354-9113

E-mail: permitting@gilchrist.fl.us

Date Submitted: _____

Application Number: _____

Subdivision Application Form

Applicant Information	
Name	RONALD E. PARREISH
Company	REP-THD, INC
Address	5900 SWA. CH. 944, TRENTON, FL. 32693
Phone Number	352.354-5260
Fax/E-mail	RONALD.PARREISH57@GMAIL.COM
Applicant's Interest in Property	<input checked="" type="checkbox"/> Registered Owner <input type="checkbox"/> Tenant <input type="checkbox"/> Option to Buy <input checked="" type="checkbox"/> Representative of Owner <input type="checkbox"/> Legal Representative <input type="checkbox"/> Other: _____
Current Owner (if different from applicant)	
Name	
Company	
Address	
Phone Number	
Fax/E-mail	

Proposed Subdivision	
Number of lots in subdivision	13
Type of Subdivision	<input type="checkbox"/> Minor (less than 5 lots) <input checked="" type="checkbox"/> Major (5 lots or more)
Name of Proposed Subdivision	HAGAN ESTATES PHASE 2
Parcel Identification Number	200 22-10-15-0000-0009-0000

Utilities	
Services that are existing	ELECTRIC
Services to be installed Owner	



 Owner/ Applicant Signature

10/7/2025

 Date

RONALD E. PARREISH

 Printed name of above

Authorized Agent Affidavit

A. PROPERTY INFORMATION

Address of Subject Property: SE CR 319 (unassigned)
Parcel ID Number(s): 22-10-15-0000-0009-0000
Acreage: 33.54 ac.

B. PERSON PROVIDING AGENT AUTHORIZATION

Name: Gary M. Nolan
Title: Co-Owner
Company (if applicable): GEM PROPERTY, LLC
Mailing Address: 4878 NW 115th Avenue
City: Ocala State: Florida ZIP: 34482-1822
Phone: 352-812-6142 e-mail: kadvbud1@gmail.com

C. AUTHORIZED AGENT

Name: Ronald E. Parrish
Title: Co-Owner
Company (if applicable): REPJHB, Inc.
Mailing address: 5360 SW CR 344
City: Trenton State: Florida ZIP: 32693
Phone: 352-354-5280 e-mail: ronaldparrish57@gmail.com

D. REQUESTED ACTION:

Agent Authorization

I hereby certify that I am the property owner of record, or I have received authorization from the property owner of record to file an application for a development permit related to the property identified above. I authorize the agent listed above to act on my behalf for purposes of this application.

I/We certify and acknowledge that the information contained herein is true and correct to the best of my/our knowledge.

Gary M. Nolan
Signature of Applicant

Signature of Co-applicant

Gary M. Nolan
Typed or printed name and title of applicant

Typed or printed name of co-applicant

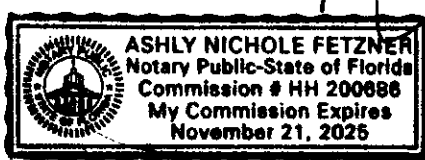
State of Florida County of Marion

The foregoing application is acknowledged before me by means of physical appearance or online notarization
this 27 day of October, 2025 by Gary Nolan

who is/are personally known to me, or who has/have produced _____ as identification.

Signature of Notary Public, State of _____

Print Name: Ashly Fetzner
My Commission Expires: November 21 2025



Authorized Agent Affidavit

A. PROPERTY INFORMATION

Address of Subject Property: SE CR 319 (unassigned)
Parcel ID Number(s): 22-10-15-0000-0009-0000
Acreage: 33.54 ac.

B. PERSON PROVIDING AGENT AUTHORIZATION

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I/We certify and acknowledge that the information contained herein is true and correct to the best of my/our knowledge.

Gary M. Nolan
Signature of Applicant

Signature of Co-applicant

Gary M. Nolan
Typed or printed name and title of applicant

Typed or printed name of co-applicant

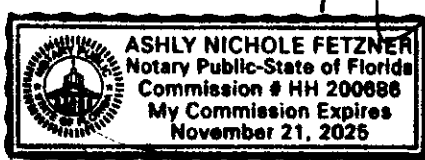
State of Florida County of Marion

The foregoing application is acknowledged before me by means of physical appearance or online notarization
this 27 day of October, 2025 by Gary Nolan

who is/are personally known to me, or who has/have produced _____ as identification.

Signature of Notary Public, State of _____

Print Name: Ashly Fetzner
My Commission Expires: November 21 2025



"HAGAN ESTATES PHASE 2"
A Proposed Subdivision In Section 22, Township 10 South, Range 15 East
 Gilchrist County, Florida
"NOT FOR FINAL RECORDING"

SUBDIVIDER:
 REP/UB, Inc. & GEM Property, Inc.
 305 S. Main Street
 Trenton, Florida 32693
 Phone: 352-463-2938

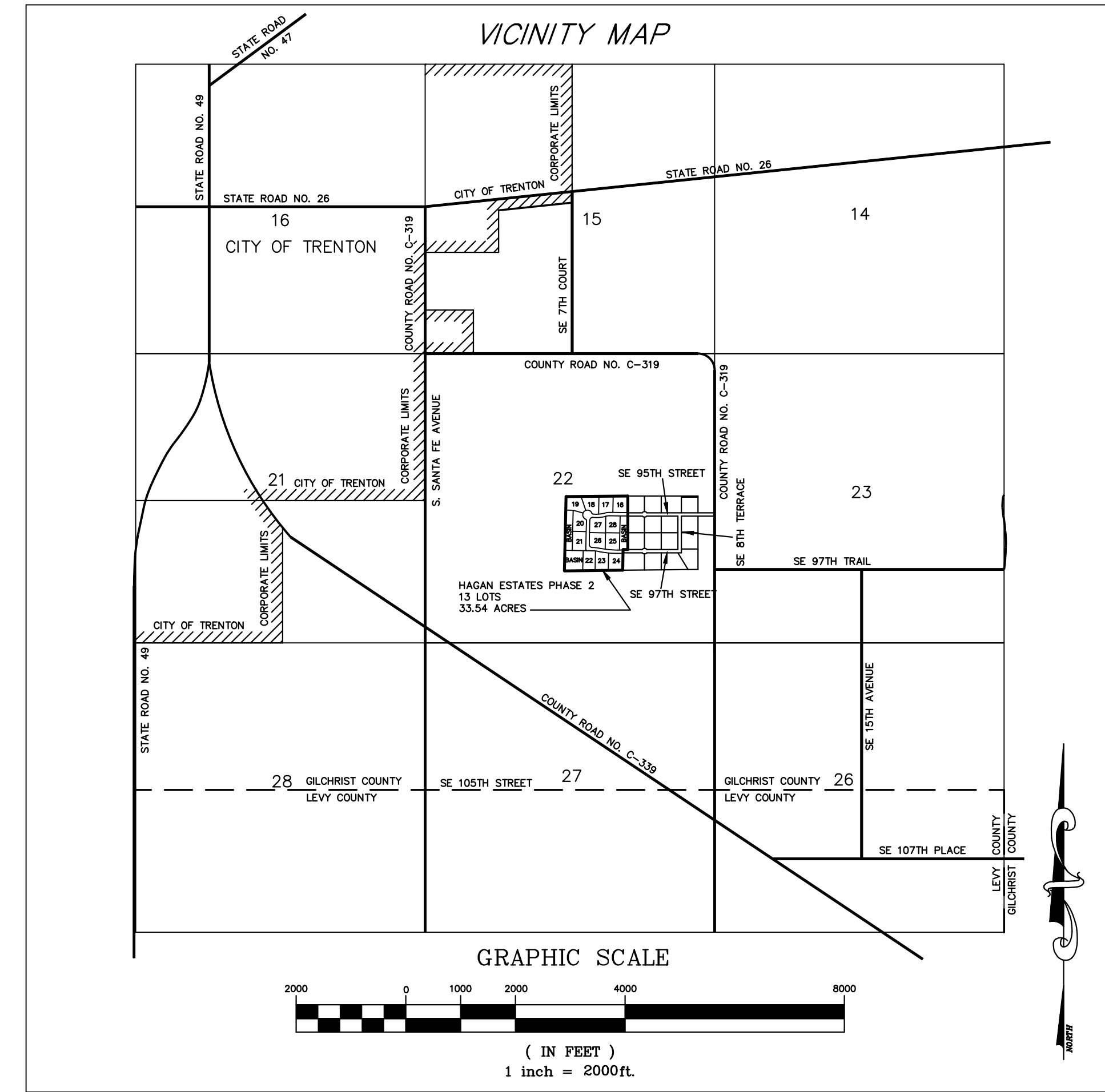
SURVEYOR:
 Ronald E. Parrish, PSM 4929
 305 S. Main Street
 Trenton, Florida 32693
 Phone: 352-463-2938

ENGINEER:
 EDA Consultants, Inc.
 Clay Sweager, AICP, LEED AP
 720 SW 2nd Avenue,
 Gainesville, Florida 32601
 Phone: 352-373-3541

Description:
 Commence at the Southeast corner of the North Half of the Southeast Quarter (N 1/2 of SE 1/4) of Section 22, Township 10 South, Range 15 East for a point of reference. Thence run along the South line of said N 1/2 of SE 1/4, S 87°51'35" W, 1614.59 feet to the Southwest corner of Lot 12, HAGAN ESTATES PHASE 1, a subdivision as per plat thereof recorded in Plat Book 4, Pages 40-41 of the Public Records of Gilchrist County, Florida, and the Point of Beginning. Thence continue along the South line of said N 1/2 of SE 1/4, S 87°51'35" W, 1048.41 feet to the Southwest corner of said N 1/2 of SE 1/4; thence run along the West line of said SE 1/4, N 00°11'45" W, 1335.95 feet to the Northwest corner of said SE 1/4; thence run along the North line of said SE 1/4, N 87°53'20" E, 1110.67 feet to the Northwest corner of Lot 3, HAGAN ESTATES PHASE 1; thence run along the West line of Lots 3, 7 & 11, HAGAN ESTATES PHASE 1, S 00°21'55" E, 971.23 feet; thence run S 87°51'37" W, 66.23 feet; thence run S 00°21'55" E, 364.03 feet to the Point of Beginning. All lying and being in Gilchrist County, Florida.
 Containing 33.54 acres more or less.

Flood Zone Statement:
 Based upon examination of Flood Insurance Rate Map (FIRM) Number 12041C0260D, effective date September 29, 2006, Gilchrist County, Florida, this property lies in ZONE X (unshaded), Areas determined to be outside the 0.2% annual chance floodplain.

- Notes:**
- 1.) Bearings referenced to the North line of the SE 1/4 of Section 22, T10S, R15E (N 87°53'20" E) based on an assumed meridian.
 - 2.) Boundary survey completed 02/28/2007. Plat drawing completed 08/28/2025.
 - 3.) Error of closure does not exceed one (1) foot in five thousand (5000) feet.
 - 4.) Elevations referenced to the North American Vertical Datum of 1988.
 - 5.) Contours shown at 5 foot intervals and are scaled from the United States Department of the Interior Geological Survey Quadrangle map of Trenton, and are not based on field measurements.
 - 6.) Proposed method of water supply and sewage disposal to be on-site systems. Street lighting is not proposed at this time. Proposed electric to be supplied by Central Florida Electric Cooperative. Below ground electric exist in Hagan Estates Phase 1, but does not extend West of the cul-de-sacs.
 - 7.) This property is zoned A-1.
 - 8.) No lakes, marshes, swamps, or water courses exist on this property. The entire site is wooded.



Drawing Index	
Sheet Number	Sheet Title
P100	Cover Sheet
P110	Dimension & Development Plan
P200	Existing Conditions
P300	Street Cross Section
P400	Soils Map
P500	Drainage Map

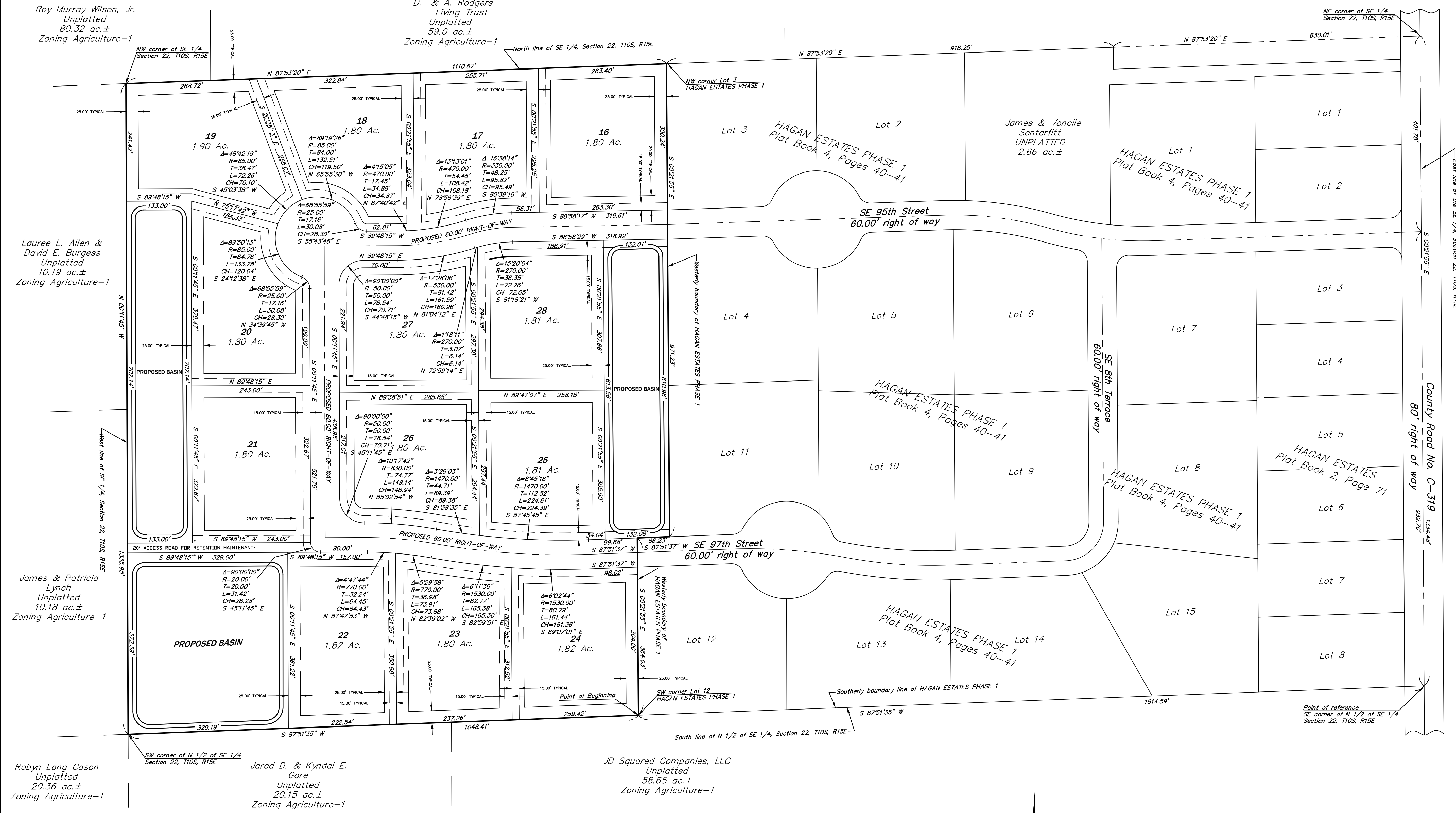
<p>Samuel T. Gray - PSM 7574 Ronald E. Parrish - PSM 4929 Licensed Business No. 8584 2025-186 305 S. Main St. Trenton, Florida 32693 Phone: (352) 463-2938</p>	REVISIONS
	Revised 2/2/2026 to re-number lots.

Dated _____ Prepared By: Ronald E. Parrish
 Registration Number PSM 4929
 305 S. Main Street
 Trenton, Florida 32693

"HAGAN ESTATES PHASE 2"

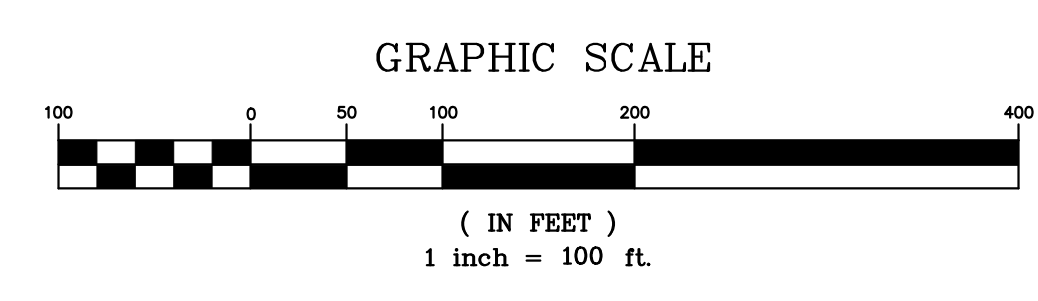
A Proposed Subdivision In Section 22, Township 10 South, Range 15 East Gilchrist County, Florida

"NOT FOR FINAL RECORDING"



REVISIONS

PARRISH
LAND SURVEYING, LLC
305 S. Main St.
Trenton, Florida 32693
Phone: (352) 463-2938



LEGEND:

— — — — — Denotes building setback lines - 30' front, 25' side and rear

- - - - - Denotes 15.00' public utility easement (lot front & sides)

22-10-15-0000-0005-0011
OWNER: WILSON ROY MURRAY JR
ZONING: AGRICULTURE-1

22-10-15-0000-0001-0070
OWNER: D & A RODGERS LIVING TRUST
ZONING: AGRICULTURE-1

22-10-15-0000-0001-0080
OWNER: WILSON MARCUS M & WILSON EDITH P
ZONING: AGRICULTURE-1

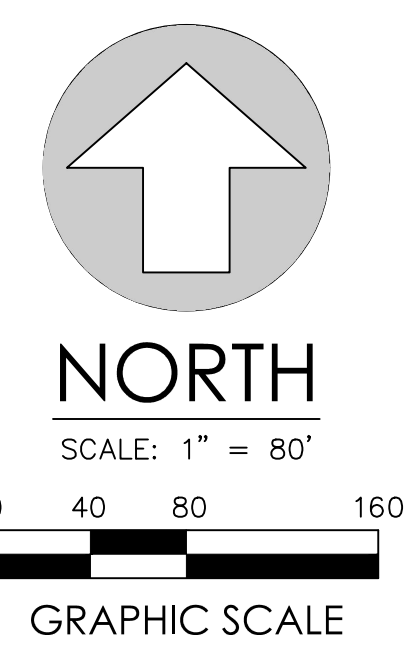
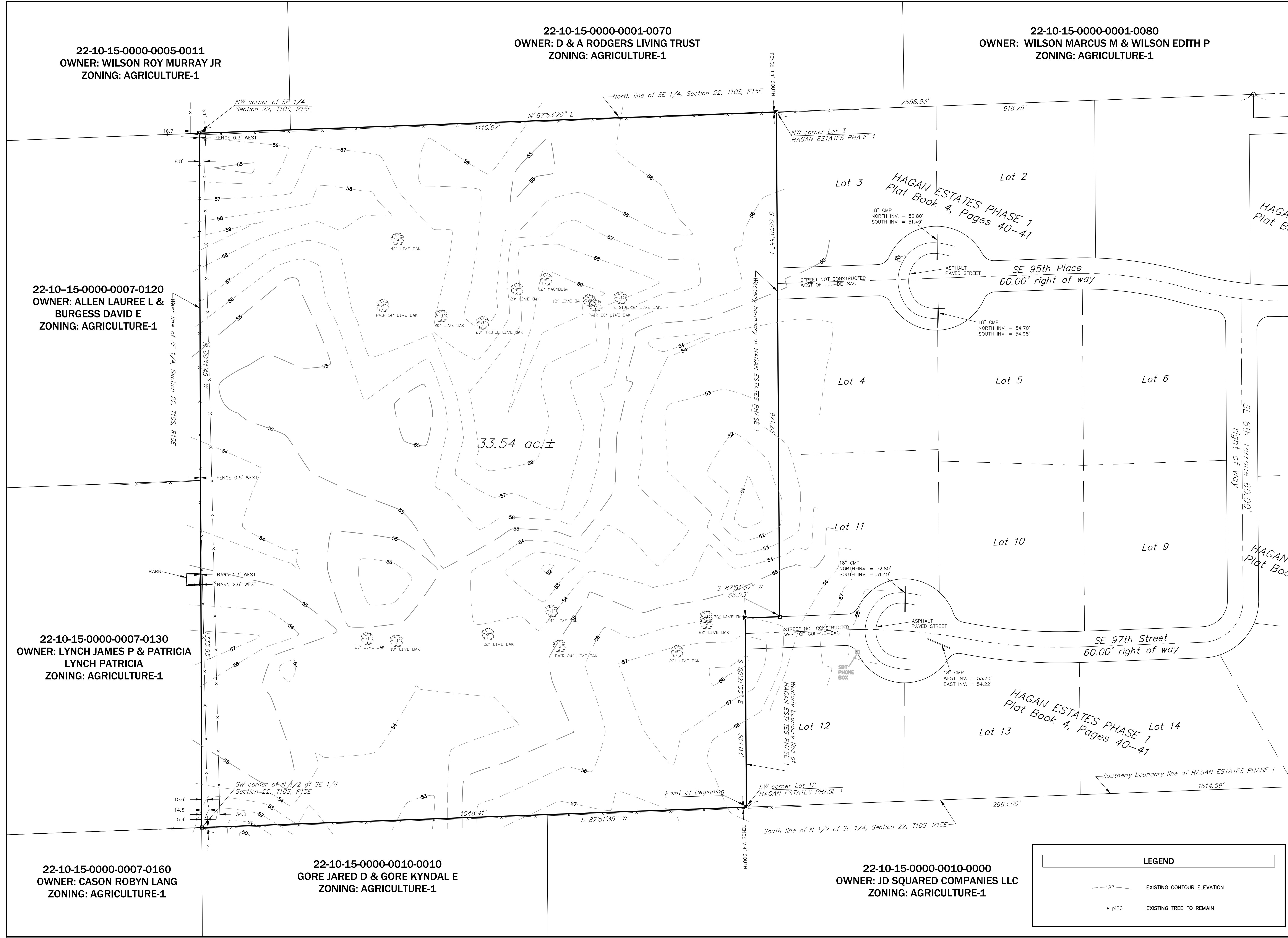
22-10-15-0000-0007-0120
OWNER: ALLEN LAUREE L &
BURGESS DAVID E
ZONING: AGRICULTURE-1

22-10-15-0000-0007-0130
OWNER: LYNCH JAMES P & PATRICIA
LYNCH PATRICIA
ZONING: AGRICULTURE-1

22-10-15-0000-0007-0160
OWNER: CASON ROBYN LANG
ZONING: AGRICULTURE-1

22-10-15-0000-0010-0010
GORE JARED D & GORE KYNDAL E
ZONING: AGRICULTURE-1

22-10-15-0000-0010-0000
OWNER: JD SQUARED COMPANIES LLC
ZONING: AGRICULTURE-1



No.	Date	Comment

THIS ITEM HAS BEEN ELECTRONICALLY SIGNED AND SEALED BY CLAUDIA S. VEGA, P.E. ON THE DATE ADJACENT TO THE SEAL. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

Professional Engineer of Record:

Claudia S. Vega, P.E. 51532
Engineer Certificate No.

Project No: 25-076

Project phase: PRELIMINARY PLAT

Project title: HAGAN ESTATES PHASE 2
SUBDIVISION PRELIMINARY
PLAT
GILCHRIST COUNTY,
FLORIDA

Sheet title: EXISTING CONDITIONS

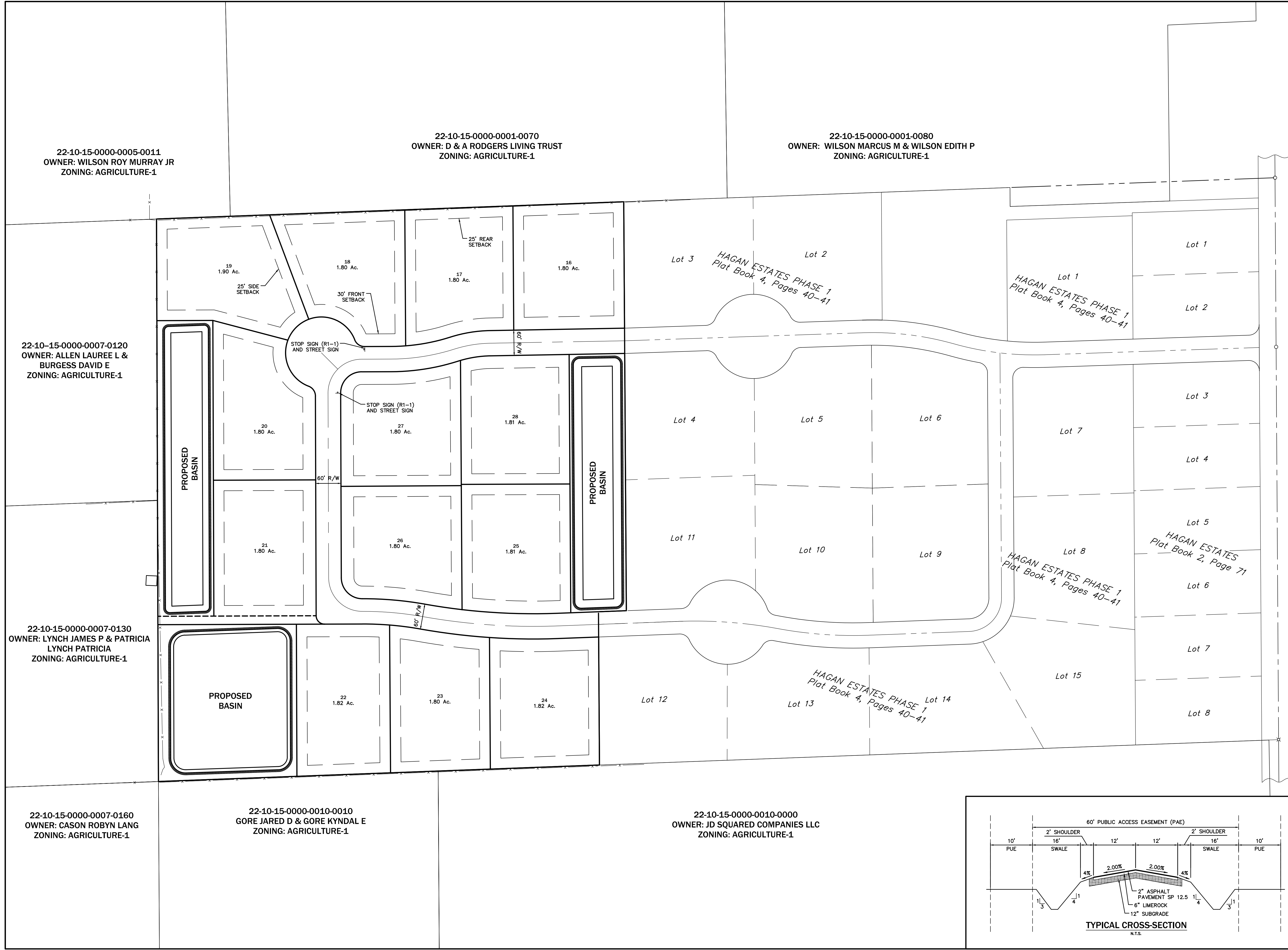
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Drawn: NJG P200
Checked: TAR
Date: 07/16/25

LEGEND

- 183- EXISTING CONTOUR ELEVATION
- p120 EXISTING TREE TO REMAIN

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22-10-15-0000-0005-0011
OWNER: WILSON ROY MURRAY JR
ZONING: AGRICULTURE-1

22-10-15-0000-0001-0070
OWNER: D & A RODGERS LIVING TRUST
ZONING: AGRICULTURE-1

22-10-15-0000-0001-0080
OWNER: WILSON MARCUS M & WILSON EDITH P
ZONING: AGRICULTURE-1

22-10-15-0000-0007-0120
OWNER: ALLEN LAUREE L & BURGESS DAVID E
ZONING: AGRICULTURE-1

22-10-15-0000-0007-0130
OWNER: LYNCH JAMES P & PATRICIA LYNCH PATRICIA
ZONING: AGRICULTURE-1

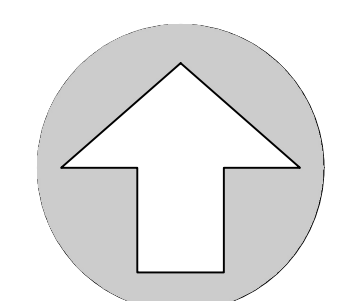
22-10-15-0000-0007-0160
OWNER: CASON ROBYN LANG
ZONING: AGRICULTURE-1

22-10-15-0000-0010-0010
GORE JARED D & GORE KYNDAL E
ZONING: AGRICULTURE-1

22-10-15-0000-0010-0000
OWNER: JD SQUARED COMPANIES LLC
ZONING: AGRICULTURE-1

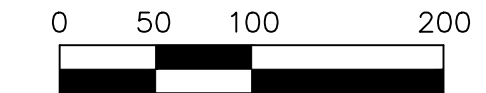


EB 2389
720 S.W. 2nd Ave, South Tower, Suite 300
GAINESVILLE, FLORIDA 32601
TEL: (352) 373-3541
www.edafl.com permitting@edafl.com



NORTH

SCALE: 1" = 100'



GRAPHIC SCALE

No.	Date	Comment

THIS PLAN HAS BEEN CAREFULLY REVIEWED AND SEALED BY CLAUDIA S. VEGA, P.E. ON THE DATE ADJACENT TO THE SEAL. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

Professional Engineer of Record:

Claudia S. Vega, P.E. 51532
Engineer Certificate No.

Project No: 25-076

Project phase: PRELIMINARY PLAT

Project title: HAGAN ESTATES PHASE 2 SUBDIVISION PRELIMINARY PLAT GILCHRIST COUNTY, FLORIDA

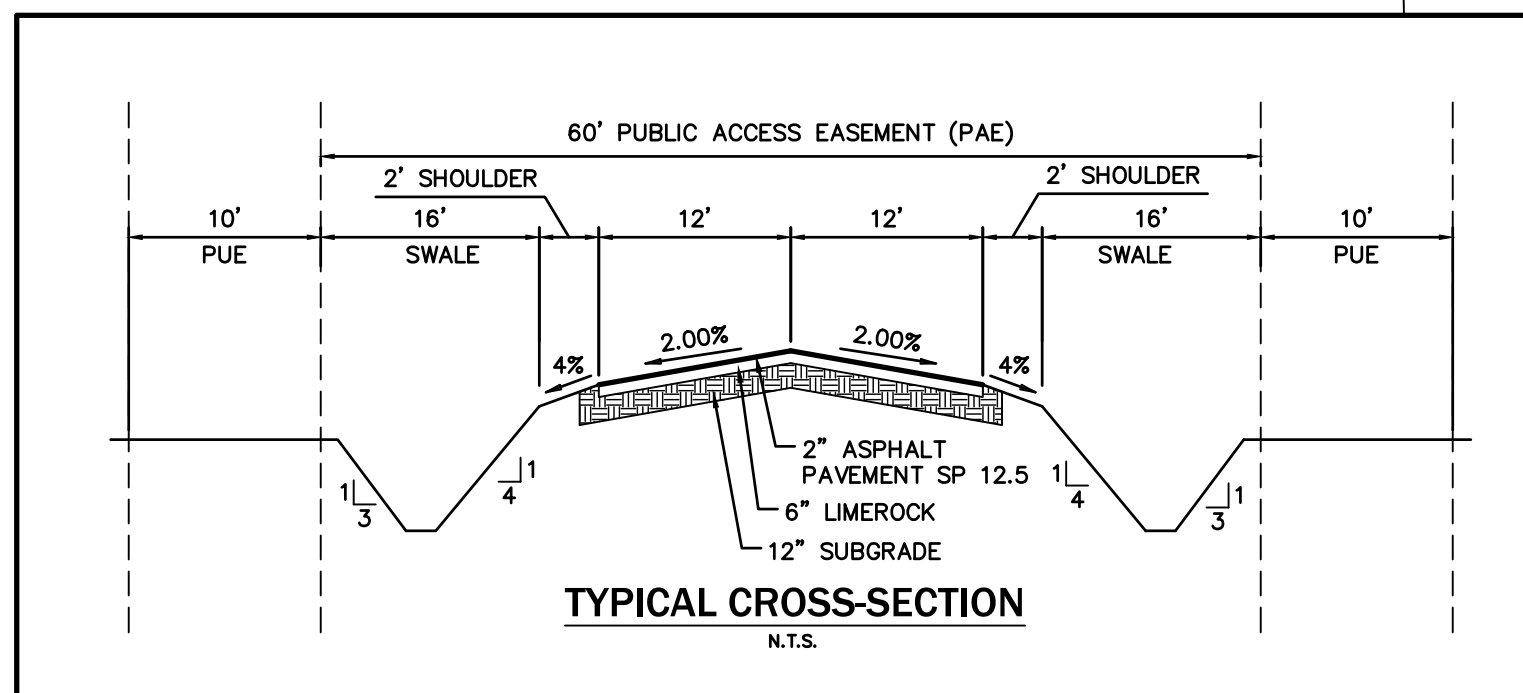
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Designed: CSV Sheet No.: P300

Drawn: NJG

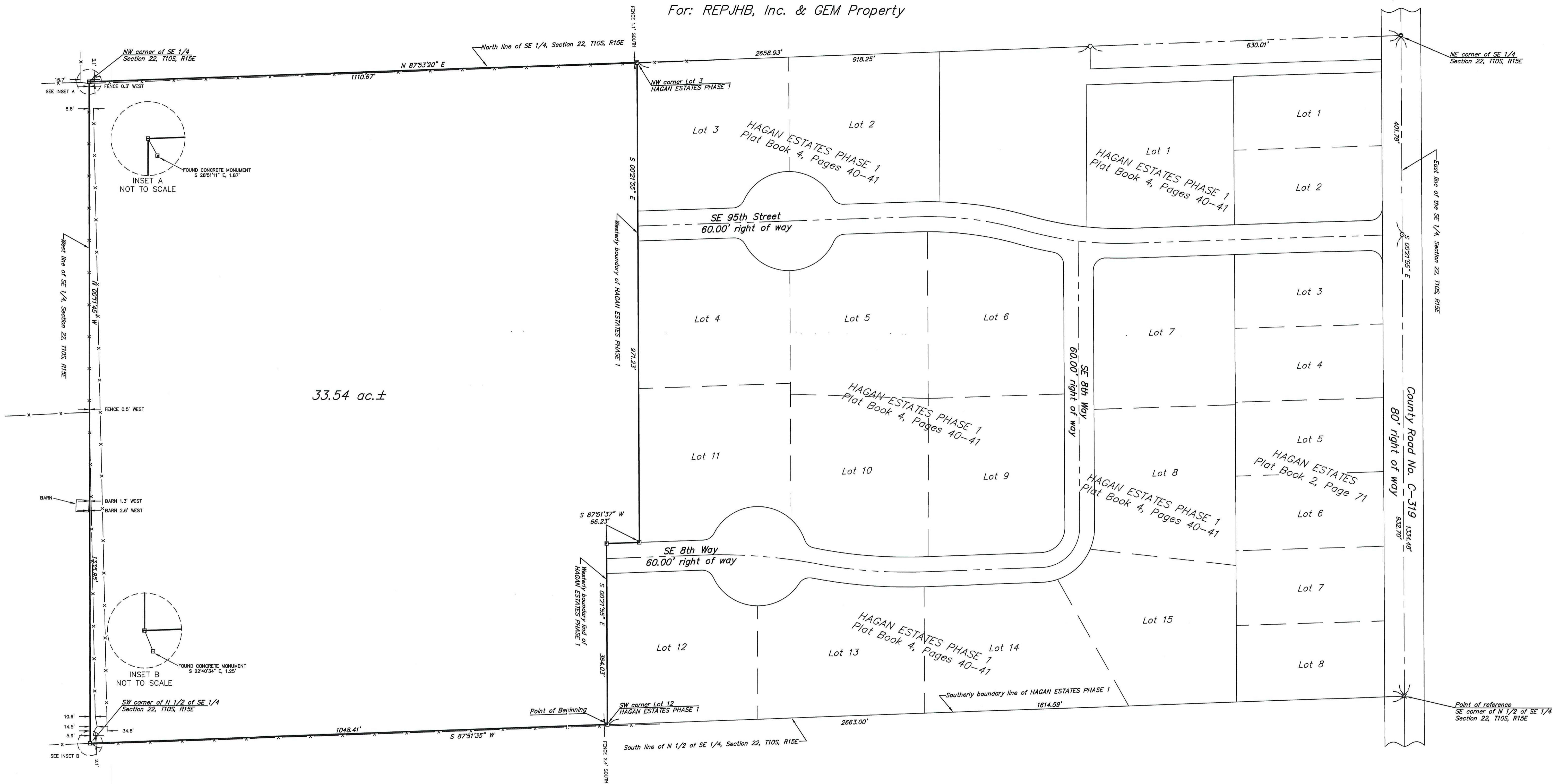
Checked: TAR

Date: 03/04/25



A Boundary Survey In Section 22, Township 10 South, Range 15 East Gilchrist County, Florida

For: REPJHB, Inc. & GEM Property



Description:

Commence at the Southeast corner of the North Half of the Southeast Quarter (N 1/2 of SE 1/4) of Section 22, Township 10 South, Range 15 East for a point of reference. Thence run along the South line of said N 1/2 of SE 1/4, said line also being the Southerly boundary line of HAGAN ESTATES PHASE 1, a subdivision as per plat thereof recorded in Plat Book 4, Pages 40-41 of the Public Records of Gilchrist County, Florida, S 87°51'35" W, 1614.59 feet to the Southwest corner of Lot 12, HAGAN ESTATES PHASE 1, and the Point of Beginning. Thence continue along the South line of said N 1/2 of SE 1/4, S 87°51'35" W, 1048.41 feet to the Southwest corner of said N 1/2 of SE 1/4; thence run along the West line of said SE 1/4, N 00°11'45" W, 1335.95 feet to the Northwest corner of said SE 1/4; thence run along the North line of said SE 1/4, N 87°53'20" E, 1110.67 feet to the Northwest corner of Lot 3, HAGAN ESTATES PHASE 1; thence run along the Westerly boundary line of HAGAN ESTATES PHASE 1 across the following three courses, S 00°21'55" E, 971.23 feet; thence run S 87°51'37" W, 66.23 feet; thence run S 00°21'55" E, 364.03 feet to aforesaid SW corner of Lot 12, HAGAN ESTATES PHASE 1, and the Point of Beginning. All lying and being in Gilchrist County, Florida. Containing 33.54 acres more or less.

Surveyor's Notes:

- 1.) Bearings referenced to the North line of the SE 1/4 of Section 22, T10S, R15E (N 87°53'20" E) based on an assumed meridian.
- 2.) Below ground foundations not located.
- 3.) Improvements do not exist.
- 4.) Below ground utilities not located.
- 5.) Bearings and distances shown hereon reflect field measurements (new parcel created).
- 6.) Boundary determined from existing and locally accepted monumentation.
- 7.) Except as specifically stated or shown on this plat, this survey does not purport to reflect any of the following which may be applicable to the subject real estate: easements, other than possible easements that were visible at the time of making of this survey; building setback lines; restrictive covenants; subdivision restrictions; zoning or other land use regulations, and any other facts that an accurate and current title search may disclose.
- 8.) DECLARATION is made solely to those that this survey is certified to. It is not transferable to additional institution or subsequent owners.
- 9.) Survey "Not valid without the signature and the original raised seal of a Florida Surveyor and Mapper." Additions or deletions to survey maps or reports by other than the signing party or parties is prohibited without written consent of the signing party or parties.
- 10.) Certification of survey data shown upon this plat is valid as per the field work completion date and not as per signature date.

Legend:

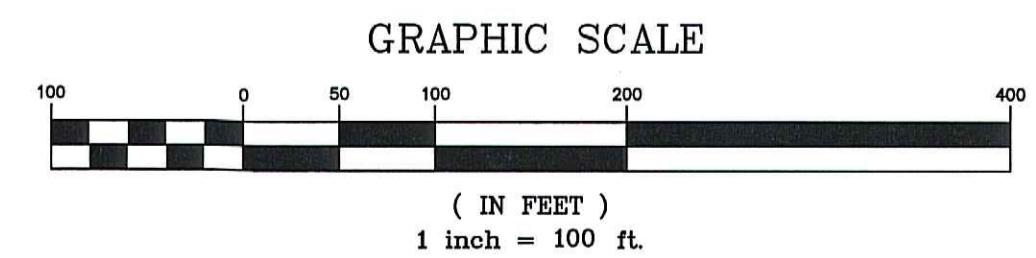
- Denotes 4"x 4" concrete monument found - PLS 4929
- Denotes 4"x 4" concrete monument found - PLS 1251
- Denotes 4"x 4" concrete monument found - PLS 2979
- Denotes 4"x 4" concrete monument found - PLS 4114
- Denotes 4"x 4" concrete monument found - no number
- Denotes 1/2" iron pipe found - PLS 2979
- Denotes nail & cap found - PLS 4114
- Denotes nail & cap found - PLS 2979
- ✕ Denotes PK nail found - no identification
- x — Denotes existing wire fence

Flood Zone Statement:

Based upon examination of Flood Insurance Rate Map (FIRM) Number 12041C0260D, effective date September 29, 2006, Gilchrist County, Florida, this property lies in ZONE X (unshaded). Areas determined to be outside the 0.2% annual chance floodplain.

Certified To:

REPJHB, Inc.
GEM Property



Certificate:

I hereby certify that this is a true and correct representation of a survey made under my responsible direction and supervision, that meets the minimum technical standards set forth by the Board of Professional Surveyors and Mappers in Chapter 61G17-6, Florida Administrative Code, pursuant to Section 472.027, Florida Statutes.

Dated: 2/22/2019

Ronald E. Parrish, PSM Cert. No. 4929

Field work completed 02/13/2019 - Job No. 2019-41 - Field Book 2019-F - Drawn by REP

Parrish Land Surveying

Ronald E. Parrish - PSM 4929
Licensed Business No. 7472
305 S. Main Street - P.O. Box 310
Trenton, Florida 32693
Telephone (352) 463-2938

22-10-15-0000-0005-0011
 OWNER: WILSON ROY MURRAY JR
 ZONING: AGRICULTURE-1

22-10-15-0000-0001-0070
 OWNER: D & A RODGERS LIVING TRUST
 ZONING: AGRICULTURE-1

22-10-15-0000-0007-0120
 OWNER: ALLEN LAUREE L &
 BURGESS DAVID E
 ZONING: AGRICULTURE-1

22-10-15-0000-0007-0130
 OWNER: LYNCH JAMES P & PATRICIA
 LYNCH PATRICIA
 ZONING: AGRICULTURE-1

22-10-15-0000-0007-0160
 OWNER: CASON ROBYN LANG
 ZONING: AGRICULTURE-1

22-10-15-0000-0010-0010
 GORE JARED D & GORE KYNDAL E
 ZONING: AGRICULTURE-1

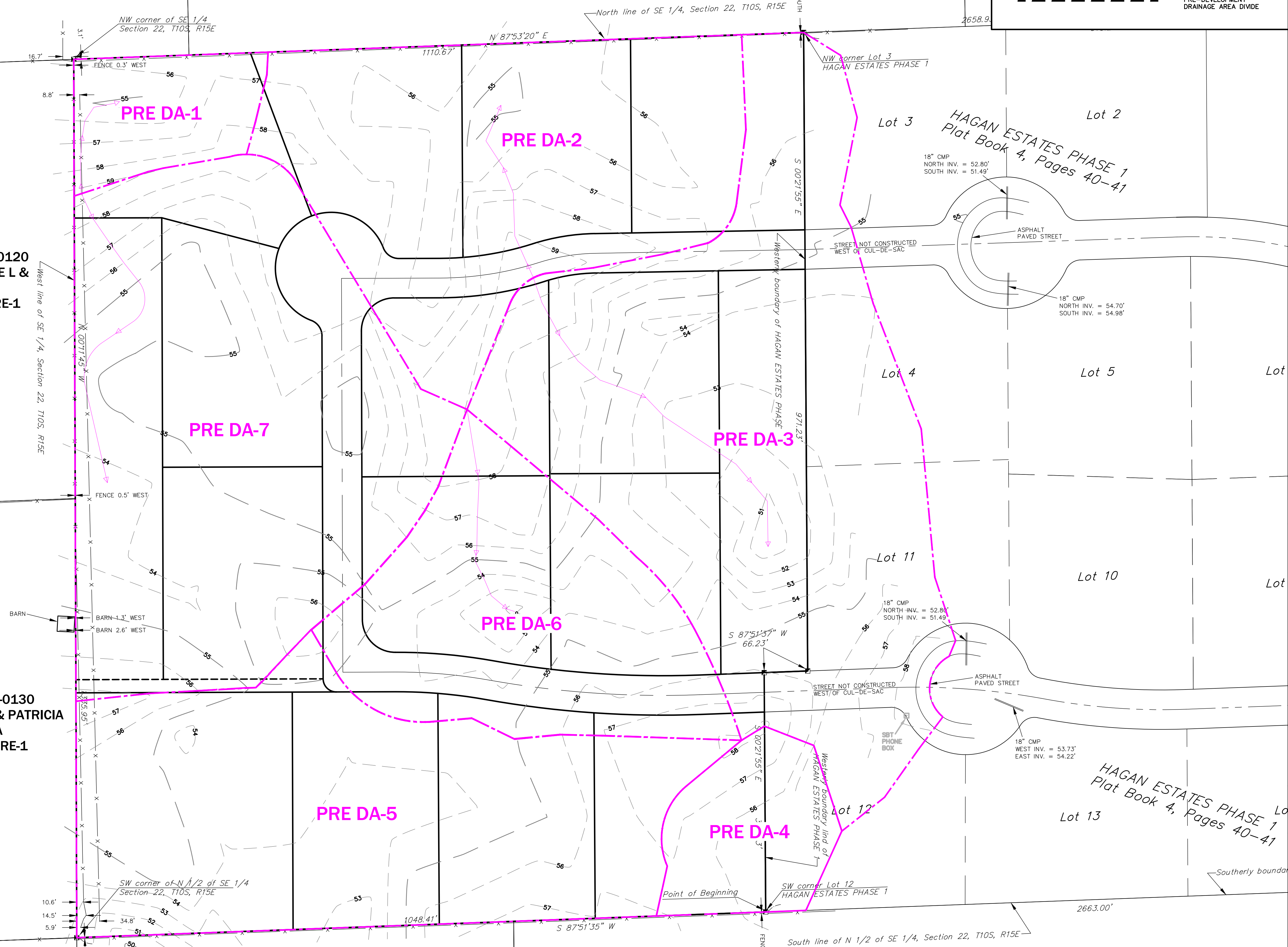
22-10-15-0000-0010-0000
 OWNER: JD SQUARED COMPANIES LLC
 ZONING: AGRICULTURE-1

DEVELOPMENT DATA

1. ROADWAY WILL BE DESIGNED TO MEET THE SUWANNEE RIVER WATER MANAGEMENT DISTRICT (SRWMD) REQUIREMENTS. WATER QUALITY TO BE PROVIDED BY ROADSIDE SWALE.

LEGEND

--- PRE-DEVELOPMENT DRAINAGE AREA DIVIDE



eda
 consultants inc.
 EB 2389
 720 S.W. 2nd Ave, South Tower, Suite 300
 GAINESVILLE, FLORIDA 32601
 TEL. (352) 373-3541
 www.edafl.com permitting@edafl.com

NORTH
 SCALE: 1" = 80'
 0 40 80 160
 GRAPHIC SCALE

No.	Date	Comment

THIS ITEM HAS BEEN DIGITALLY SIGNED AND SEALED BY CLAUDIA S. VEGA, P.E. ON THE DATE ADJACENT TO THE SEAL. PRINTED COPIES OF THIS DOCUMENT ARE NOT CONSIDERED SIGNED AND SEALED AND THE SIGNATURE MUST BE VERIFIED ON ANY ELECTRONIC COPIES.

Professional Engineer of Record:
 Claudia S. Vega, P.E. 51532
 Engineer Certificate No.

Project No: 25-076

Project phase: PRELIMINARY PLAT

Project title: HAGAN ESTATES PHASE 2 SUBDIVISION PRELIMINARY PLAT GILCHRIST COUNTY, FLORIDA

Sheet title: DRAINAGE MAP

Designed: CSV	Sheet No.:
Drawn: NJG	P500
Checked: TAR	
Date: 07/16/25	

\\s:\Engprojects\Hagan Estates - Phase 2 - Parrish Gilchrist Co\Plans\Current DWG\Preliminary Plat\H250076PP1.dwg, P500 - POST, 7/16/2025 1:38:45 PM, LOwens

DOUGLAS K. McKOY
Law Office of Douglas K. McKoy, P.A.
302 N. Main St., Suite B, Trenton, FL 32693
(352) 490-4488
FAX (352) 463-0773
doug@chieflandlegal.com

March 12, 2026

Board of County Commissioners
Gilchrist County, Florida
209 SE 1st St.
Trenton, FL 32693

Title Report re: Oil, Gas and Mineral Reservation

Proposed Subdivision: Hagan Estates, Phase 2

Dear Board of Commissioners,

I am an attorney licensed and eligible to practice law in the State of Florida. Pursuant to the request of Ronald E. Parrish, Registered Land Surveyor, I have conducted a search of the Public Records of Gilchrist County, Florida, regarding the property described in Exhibit A attached, for the past 100 years, back to the earliest records of Gilchrist County, Florida, ending on March 6, 2026. I have made a careful examination of the title report with the specific focus on the question of whether Oil, Gas, or Mineral Rights, or Sub-surface rights of any nature, have ever been severed from the fee simple title.

I have attached the title chain for transactions of the caption land recorded between 1893 and 1973 and I see no conveyances or reservations affecting rights in Oil, Gas or any other Minerals, lying upon or under the caption lands and see no evidence of severance of the sub-surface rights from the fee simple title of the respective surface owners.

The legal description of the land is attached hereto as Exhibit A.

Fee Simple interest in the described land is vested in:

REPJHB, Inc, a Florida corporation, and GEM Property, LLC, a Florida Limited Liability company.

Sincerely,

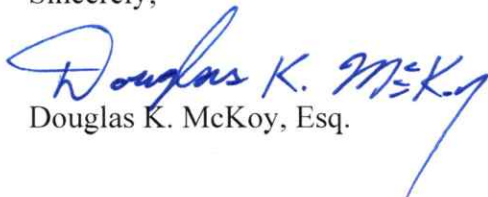

Douglas K. McKoy, Esq.

EXHIBIT 'A'

Commence at the SE corner of the North Half of the Southeast Quarter ($N\frac{1}{2}$ of $SE\frac{1}{4}$) of Section 22, Township 10 South, Range 15 East for a point of reference. Thence run along the South line of said $N\frac{1}{2}$ of $SE\frac{1}{4}$, $S\ 87^{\circ}51'35''\ W$, 340.02 feet to the SW corner of Lot 8, Hagan Estates, a subdivision as per plat thereof recorded in Plat Book 2, Page 71 of the Public Records of Gilchrist County, Florida, and the Point of Beginning. Thence continue $S\ 87^{\circ}51'35''\ W$, 2322.98 feet to the SW corner of said $N\frac{1}{2}$ of $SE\frac{1}{4}$; thence run along the West line of said $N\frac{1}{2}$ of $SE\frac{1}{4}$, $N\ 00^{\circ}11'45''\ W$, 1335.95 feet to the NW corner of said $N\frac{1}{2}$ of $SE\frac{1}{4}$; thence run along the North line of said $N\frac{1}{2}$ of $SE\frac{1}{4}$, $N\ 87^{\circ}53'20''\ E$, 1773.15 feet; thence run $S\ 00^{\circ}21'55''\ E$, 303.60 feet to a point on a curve; thence run on a curve (being concave Southwesterly, having a central angle of $14^{\circ}00'45''$, a radius of 737.31 feet, a chord bearing and distance of $S\ 81^{\circ}15'50''\ E$, 179.87 feet) an arc distance of 180.32 feet to a point of reverse curve; thence run on a curve (being concave Northeasterly, having a central angle of $10^{\circ}18'53''$, a radius of 677.31 feet, a chord bearing and distance of $S\ 79^{\circ}24'53''\ E$, 121.77 feet) an arc distance of 121.93 feet; thence run $N\ 00^{\circ}21'55''\ W$, 287.25 feet; thence run $N\ 88^{\circ}02'08''\ E$, 298.53 feet to the West line of Lot 1, Hagan Estates; thence run along the West line of Lots 1 and 2 of Hagan Estates, $S\ 00^{\circ}21'55''\ E$, 292.98 feet to the South line of said Lot 2; thence run along the South line of said Lot 2, $N\ 88^{\circ}03'47''\ E$, 275.66 feet to a point of curve; thence run on a curve (being concave Northwesterly, having a central angle of $88^{\circ}25'28''$, a radius of 25.00 feet, a chord bearing and distance of $N\ 43^{\circ}51'03''\ E$, 34.87 feet to the West right-of-way line of County Road No. C-319; thence run along said right-of-way line, $S\ 00^{\circ}21'41''\ E$, 110.04 feet to a point of curve and the North line of Lot 3, Hagan Estates; thence departing from said right-of-way line, run along the North line of said Lot 3, on a curve (being concave Southwesterly, having a central angle of $91^{\circ}34'32''$, a radius of 25.00 feet, a chord bearing and distance of $N\ 46^{\circ}08'57''\ W$, 35.84 feet to a point of tangent; thence continue along the North line of said Lot 3, $S\ 88^{\circ}03'47''\ W$, 274.28 feet to the West line of Lot 3; thence run along the West line of Lots 3, 4, 5, 6, 7 and 8, Hagan Estates, $S\ 00^{\circ}21'55''\ E$, 903.91 feet to the Point of Beginning, all lying and being in Gilchrist County, Florida.

fourteenth.

BY THE PRESIDENT BENJAMIN HARRISON
 BY: M. MC KEAN SECRETARY
 J. M. TOWNSEND RECORDER OF THE GENERAL
 LAND OFFICE

RECORDED VOL. 14 PAGE 197

FILED FOR RECORD FEBRUARY 7th, 1893

RECORDED FEBRUARY 11th, 1893

H. C. DENTON, CLERK,
 PER: E. C. WIMBERLY, D. O.

STATE OF FLORIDA
 COUNTY OF GILCHRIST

I, Alton Gay, Clerk Circuit Court, Eighth Judicial Circuit of Florida, in and for Gilchrist County, do hereby certify that the above and foregoing is a true and correct Copy of what it purports to be from the face thereof as the same appears of record in Deed Book 28 page 502 Transcribed from the Public Records of Alachua County.

In witness whereof I have hereunto set my hand and seal, this the 19 day of Aug 1893

Alton Gay
 Clerk Circuit Court, Gilchrist County, Florida.
By: [Signature]

UNITED STATES

TO

INDEXED

THOMAS G. HAGAN

PATENT (4-404)

HOMESTEAD CERTIFICATE NO. 2772
 APPLICATION NO. 3992

THE UNITED STATES OF AMERICA: TO ALL TO WHOM THESE PRESENTS SHALL COME,
 GREETING: WHEREAS, there has been deposited in the General Land Office of the United States a certificate of the Register of the Land Office at Gainesville, Florida, whereby it appears that pursuant to the Act of Congress approved May 20th, 1862 "To secure homesteads to actual settlers on the Public Domain" and the Act supplemental thereto the claim of Thomas G. Hagan has been established and duly consummated in conformity to law for the south east quarter of section twenty-two in Township ten south of range fifteen east of Tallahassee Meridian in Florida containing one hundred and sixty-two acres and twenty-two hundredths of an acre ac-

Search Index Books

Type: Transcribed Deed
 Year: 1891-1925
 Parties: Grantee
 Last Name: Haa-Hal
 First Name: A-Z

SEARCH

Search for a Document

Book: Transcribed Deed
 Volume: 3
 Page: 567

SEARCH

Full Text Search

Document Books
 Enter Text to Search
 Exact Match

SEARCH

Legend

i	Action	Hotkey
▶	Next Image	= Shift + '>' key
◀	Previous Image	= Shift + '<' key
⦿	Zoom In	= Shift + '+' key
⦿	Zoom Out	= Shift + '-' key
🖨	Print	= Shift + 'P' key

ording to the official plat of the survey of the said land returned to the General Land Office by the Surveyor General,

NOW KNOW YE, that there is therefore granted by the United States unto the said Thomas G. Hagan the tract of land above described,

TO HAVE AND TO HOLD the said tract of land with the appurtenances thereof unto the said Thomas G. Hagan and to his heirs and assigns forever.

IN TESTIMONY WHEREOF I, Benjamin Harrison, President of the United States of America, have caused these letters to be made Patent and the seal of the General Land Office to be hereunto affixed. Given under my hand at the City of Washington this the sixteenth day of November in the year of our Lord one thousand eight hundred and ninetyone and of the Independence of the United States the one hundred and sixteenth.

(SEAL)

BY THE PRESIDENT BENJAMIN HARRISON
 BY: E. MACFARLAND ASST. SECRETARY
 J. R. CONWELL RECORDER OF THE GENERAL
 LAND OFFICE

RECORDED VOL. 18 PAGE 433

FILED FOR RECORD FEBRUARY 8th, 1893

RECORDED FEBRUARY 11th, 1893

H. C. DENTON, CLERK,
 PER: E. C. WIMBERLY, D. C.

STATE OF FLORIDA
 COUNTY OF GILCHRIST

I, Alton Gay, Clerk Circuit Court, Eighth Judicial Circuit of Florida, in and for Gilchrist County, do hereby certify that the above and foregoing is a true and correct copy of what it purports to be from the face thereof as the same appears of record in Deed Book 98 page 509 Transcribed from the Public Records of Alachua County.

In witness whereof I have hereunto set my hand and seal, this the 13 day of Aug 1928

Alton Gay
 Clerk Circuit Court, Gilchrist County, Florida
By Helen H. Spencer

W. H. JONES

TO

THE AMBLER LUMBER CO.

CONTRACT

INDEXED

STATE OF FLORIDA
 COUNTY OF ALACHUA

THIS INDENTURE, made the 4th day of Feby. 1893 between W. H. Jones of county

THE STATE OF FLORIDA, }
 Alachua County, }
 KNOW ALL MEN BY THESE PRESENTS:
 THAT We H. D. Hagan (A son and one of the heirs of T. G. Hagan deceased) and his wife
Florence Hagan
 of the aforesaid County and State, for and in consideration of Ten Dollars,
and other good and sufficient consideration
 to us in hand paid by J. E. Turlington
 of the County of Alachua in the State of Florida the receipt whereof We do
 hereby acknowledge, have granted, bargained, sold and conveyed, and by these Presents do grant, bargain, sell and convey unto him the
 said J. E. Turlington all of our undivided right, title and interest in and to
 all that certain lot, piece, tract or parcel of land situate, lying and being in the County of Alachua, State of Florida, particularly known and described as follows, to-wit:

The Southeast quarter of Section twenty-two (22) Township Ten (10) South of Range
 fifteen (15) east: Also the North West quarter of the South West quarter of
 Section twenty three (23) Township ten (10) South of Range fifteen (15) east

containing by estimation 200 acres of land, more or less. Together with all and singular the tenements, hereditaments and appurtenances
 to the same belonging, or in anywise appertaining.

TO HAVE AND TO HOLD, the same unto him the said J E Turlington
 and to his heirs, executors, administrators and assigns, in fee simple absolute. And We
 the said H. D. Hagan and his wife Florence Hagan
 do hereby covenant and agree to and with the said J. E. Turlington

that we are lawfully seized in fee of the property herein and hereby conveyed, and that we
 have good and lawful right to sell and convey the same; that the same is free from all incumbrances of any kind whatsoever, and that we
 and our heirs, executors, and administrators shall and will forever warrant and defend the same unto him
 the said J. E. Turlington
 and to his heirs, executors, administrators and assigns, against the lawful claims and demands of any and all persons whomsoever, now
 claiming, or hereafter to claim the same.

IN WITNESS WHEREOF, We have hereunto set Our hand s and affixed Our seal s on this 19th
 day of May A. D. 1922

Signed, Sealed and Delivered in Presence of Us as Witnesses:
L. P. Hardee } 50 CTS } H. D. Hagan (SEAL)
Ruby M Hardee } REV STAMP } Florence Hagan (SEAL)
 } CANCELLED } (SEAL)
 } (SEAL)

THE STATE OF FLORIDA, }
 Alachua County, }
 I hereby certify that on this 19th day of May A. D. 1922, before me personally
 appeared Mrs. Florence Hagan
 wife of H. D. Hagan

the grantee in the foregoing conveyance, who, being first duly questioned and examined by me separately and apart from her said husband, says and acknowledges before me
 that she did sign the said Deed of Conveyance for the purpose of releasing, relinquishing and renouncing all her right of Dower in and to the land in said Deed described,
 and that said Relinquishment and Renunciation of Dower was done and made by her freely and voluntarily, and without any compulsion, constraint, apprehension or fear
 of or from her said husband.

IN TESTIMONY WHEREOF, I have hereunto set my hand and Official seal.
(SEAL) L. P. Hardee }
 Notary Public State of Florida } Florence Hagan (SEAL)
 My Commission expires March 13, 1925

THE STATE OF FLORIDA, }
 Alachua County, } Before me personally appeared H. D. Hagan
 and Florence ...

to me well known as the identical persons described in and who executed the foregoing Deed of Conveyance, who acknowledged that they executed,
 signed, sealed and delivered the said Deed of Conveyance for the uses and purposes therein contained and expressed.

Acknowledged and subscribed before me this 19th
 day of May A. D. 1922 }
(SEAL) L. P. Hardee } H. D. Hagan
 Notary Public State of Florida } Florence Hagan
 My Commission expires March 13, 1925

Filed for Record, this 24th day of May A. D. 1922
 Recorded, this 24th day of May A. D. 1922
M. S. Cheves
 Clerk Circuit Court.
 Pr. Mattie B. Turbeville
 Deputy Clerk.

STATE OF FLORIDA, }
 County of Gilchrist, }
 I, ALTON GAY, Clerk Circuit Court, Eighth Judicial Circuit of Florida, in and for Gilchrist County, do hereby certify that the above and foregoing is a true and
 correct Copy of what it purports to be from the law thereof as the same appears of record in Deed Book 115 page 94
 Transcribed from the Public Records of Alachua County.

IN WITNESS WHEREOF, I have hereunto set my hand and seal, this 25th day of April 1929
Alton Gay
 Clerk Circuit Court, Gilchrist County, Florida.
Ed Donaldson Deputy Clerk.

- 1926 -
Deed Bk 1, pg 31

This Indenture, Made this 25th day of January, A. D. 1926, BETWEEN
T. G. Hagan Jr. and wife Gladys Hagan
(the above is son and one of heirs of T. G. Hagan Sr. Deceased)
of the County of Hillsborough, and State of Florida, part Y of the
first part, and
R. V. Hagan

of the County of Gilchrist, and State of Florida, part Y of the
second part, Witnesseth, That the said part Y of the first part, for and in consideration of the sum of
Ten Dollars and other consideration Dollars,

to him in hand paid, the receipt whereof is hereby acknowledged, he has granted, bargained, sold and trans-
ferred, and by these presents do he grant, bargain, sell and transfer unto the said part Y of the second part, and
his heirs and assigns forever, all that certain parcel of land lying and being in the County of Gilchrist
and State of Florida, more particularly described as follows:

All of his undivided interest in and to the following,
The Southeast quarter (1/4) section twenty two (22) township ten (10) south of range
fifteen (15) east, the northwest quarter (1/4) of southwest quarter (1/4) section twenty
three (23) township ten (10) south of range fifteen (15) east.

Together with all the tenements, hereditaments and appurtenances, with every privilege, right, title, interest and estate, donor
and right of dower, reversion, remainder and easement thereto belonging or in anywise appertaining: **To Have and To Hold** the
same in fee simple forever.

And the said part Y of the first part do he covenant with the said part Y of the second part that he is
lawfully seized of the said premises, that they are free from all incumbrances and that he has good right and law-
ful authority to sell the same; and the said part Y of the first part do he hereby fully warrant the title to said land,
and will defend the same against the lawful claims of all persons whomsoever.

In Witness Whereof, The said part Y of the first part he has herunto set his hand and
seal on, the day and year above written.

Signed, Sealed and Delivered in Our Presence:
Hazel Silva } T. G. Hagan Jr. (Seal)
Alice Borrows } Gladys Hagan (Seal)

State of Florida
County of Hillsborough
I Hereby Certify, That on this 10th day of February, A. D. 1926, before me
personally appeared T. G. Hagan Jr. and Gladys Hagan

to me known to be the person he described in and who executed the foregoing conveyance to
R. V. Hagan
and severally acknowledged the execution thereof to be their free act and deed for the uses and purposes therein men-
tioned; and the said Gladys Hagan
the wife of the said T. G. Hagan Jr.
on a separate and private examination taken and made by and before me, and separately and apart from her said husband, did
acknowledge that she made herself a party to the said Deed of Conveyance for the purpose of renouncing, relinquishing and con-
veying all her right, title and interest, whether of dower or of separate property, statutory or equitable, in and to the lands therein
described, and that she executed said deed freely and voluntarily, and without any constraint, fear, apprehension or compulsion of
or from her said husband.

Witness my signature and official seal at Tampa, in the County
of Hillsborough and State of Florida, the day and year last aforesaid.

(SEAL) Mary G. G. N.P. (Seal)
Com expires Oct 19 1929.

Filed for record on the 14th day of August, 1926, at 3 o'clock p.M., and
recorded on the 14th day of August, 1926.

Alton Gay Clerk.
By _____, D. C.

And the said parties of the first part do hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.

IN WITNESS WHEREOF, the said parties of the first part have hereunto set their hands and seals the day and year above written.

Signed, sealed and delivered in presence of us: }
Mrs. Susan DuBois } Rose S. Rowley (Seal)
Anna DuBois Helms } Frank A. Rowley (Seal)

STATE OF FLORIDA, }
 COUNTY OF Palm Beach }

I HEREBY CERTIFY That on this day personally appeared before me, and officer duly authorized to administer oaths and take acknowledgments, Rose S. Rowley and Frank A. Rowley to me well known to be the persons described in and who executed the foregoing deed, and acknowledged before me that they executed the same freely and voluntarily for the purposes therein expressed.

AND I FURTHER CERTIFY, That the said Rose S. Rowley known to me to be the wife of the said Frank A. Rowley on a separate and private examination taken and made by and before me, separately and apart from her said husband, did acknowledge that she made herself a party to said deed for the purpose of renouncing, relinquishing and conveying all her right, title and interest, whether dower, homestead or of separate property, statutory or equitable, in and to the lands described therein, and that she executed the said deed freely and voluntarily and without any compulsion, constraint, apprehension or fear of or from her said husband.

WITNESS my hand and official seal at West Palm Beach of Palm Beach and State of Florida, this 10th day of January, A. D. 1927.

(Notorial Seal)

Harry Lee Creary
 Notary Public, State of Florida
 at Large
 My commission expires October 9, 1930

Filed and Recorded Jan. 29th, 1927.

Alton Gay
 Clerk - Circuit Court

WARRANTY DEED

THIS INDENTURE, Made this 29 day of November A. D. 1926, BETWEEN Mrs. A. F. Hagan Corene Mcelroy Gordon Mcelroy Bessie Williams Will Williams of the County of ----- and State of Florida party of the first part, and Mrs. Nishie Hagan of the County of Gilchrist and State of Florida party of the second part, WITNESSETH, that the said part--- of the first part, for and in consideration of the sum of One Dollars & other Valuables to them in hand paid, the receipt whereof is hereby acknowledged, have granted, bargained, sold and transferred, and by these presents do grant, bargain, sell and transfer unto the said party of the second part and her heirs and assigns forever, all that certain parcel of land lying and being in the County of Gilchrist, and State of -----, more particularly described as follows:

North 1/2 of South East quarter of Sec
 Seventy Two in Township Ten. South of Range
 fifteen East. of Tallahassee. Meridian in
 Florida Containing Eighty Acres More. Or Less

TOGETHER with all the tenements, hereditaments and appurtenances, with every privilege, right,, title, interest and estate, dower and right of dower, reversion, remainder and easement thereto belonging or in anywise appertaining: TO HAVE AND TO HOLD the same in fee simple forever.

And the said parties of the first part do covenant with the said party of the second part that They lawfully seized of the said premises, that they are free from all incumbrances and that They good right and lawful authority to sell the same; and the said parties of the first part do hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whosoever.

IN WITNESS WHEREOF, the said parties of the first part have hereunto set our hands and seal the day and year above written.

Signed, sealed and Delivered in Our Presence: }

_____	I A. F. Hagan
Wm. H. Jones	X Corene Mc Elroy (Seal)
J W Lanier	X Gordon Mc Elroy
F. W. LEE	(here) Will Williams (Seal)
J. L. Robinson	(here) Bessie Williams

STATE OF Florida,
 COUNTY OF Volusia,

I HEREBY CERTIFY, That on this day personally appeared before me, and officer duly authorized to administer oaths and take acknowledgments Will Williams & wife Bessie Williams to me well known and known to me to be the individuals described in and who executed the foregoing deed and have acknowledged before me that they executed the same freely and voluntarily for the purpose therein expressed.

AND I FURTHER CERTIFY, That the said Bessie Williams known to me to be the wife of the ^{Will Williams} said/on a separate and private examination taken and made by and before me, separately and apart from her said husband, did acknowledge that she made herself a party to said deed for the purpose of renouncing, relinquishing and conveying all her right, title and interest whether of dower, homestead, separate property or otherwise, in and to the lands described therein, and that she executed the said deed freely and voluntarily and without any compulsion, constraint, apprehension or fear of or from her said husband.

Witness my hand and official seal at Seville County and State aforesaid this 25 day of Jan. A. D. 1927.

J. L. Robinson
 Notary Public for the State
 of Florida at Large
 My commission Expires May 17, 1930.

singular the rights, members, privileges, hereditaments and appurtenances to the same belonging, or in anywise appertaining; TO HAVE AND TO HOLD, all and singular, the said premises above mentioned and described, and hereby granted and conveyed, or intended so to be, with the appurtenances, unto the said party of the second part, his heirs and assigns, to the only proper use, benefit and behoof of the said party of the second part, his heirs and assigns forever.

IN WITNESS WHEREOF, The said J.E. Willis Master as aforesaid, hath hereunto set his hand and seal the day and year first above written.

Signed, Sealed and delivered in the presence of)
W.E. Lanier) J.E. Willis (SEAL)
Mabel Willis) As Special Master in Chancery

State of Florida,
County of Gilchrist

I HEREBY CERTIFY, That on the 5th day of July 1926 personally appeared before me J.E. Willis to well/ me/known as the person mentioned in and who executed the foregoing deed, and acknowledged that he, as Special Master, executed said Deed for the purposes therein expressed.

WITNESS my hand and official seal at Trenton, in said Gilchrist County, this 5th day of July 1926.

W.J. Mattheus (SEAL) (Judge)
County Judge, Gilchrist County Florida.

State of Florida,
Gilchrist County.

I, J.E. Willis Clerk Circuit Court, hereby certify that I have this day recorded the foregoing Deed which was filed for record on the 5th, day of July 1926. In Deed Book 2. At page No 96. Witness My signature and seal at Trenton, Florida, this 6th day of July. A.D. 1926.

J.E. Willis Clerk Circuit
Court: Gilchrist Co

THIS INDENTURE, Made this 14th. day of June, A.D. 1926 BETWEEN Floyd Hagan and Dollie Hagan: his wife of the County of Polk in the State of Florida, Parties of the first part, and Meehie Hagan of the County of Gilchrist in the State of Florida Party of the second part, WITNESSETH, That the said Parties of the first part, for and consideration of the sum of Two Hundred (\$200.00) Dollars, to them in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, have granted, bargained and sold to the said party of the second part her heirs and assigns forever, the following described land, situate, lying and being in the County of Gilchrist State of Florida To-wit:

An undivided interest in and to the following described land. The Southeast Quarter (SE $\frac{1}{4}$) of Section Twenty Two (22); & The Northwest Quarter (NW $\frac{1}{4}$) of the Southwest Quarter (SW $\frac{1}{4}$) of Section Twenty Three, (23); All in Township Ten (10) South, Range Fifteen (15) East and Containing Two Hundred (200) Acres more or less

And the said parties of the first part do hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever. IN WITNESS WHEREOF, The said parties of the first part have hereunto set their hands and seals the day and year first above written.

Signed, sealed and delivered in the presence of us:)
Claude C. Reid.) Floyd Hagan (SEAL)
Alvin E. Hudson) Dollie Hagan (SEAL)

STATE OF FLORIDA }
COUNTY OF POLK }

I HEREBY CERTIFY, That on this day personally appeared before me, an Officer duly authorized to

WARRANTY DEED

VAN HAGAN and ELIZABETH HAGAN, his wife; HIATT HAGAN and LINDA HAGAN, his wife, and ELAINE H. FAISON, as all of the heirs at law of Thomas Hagan, deceased, the Grantors, in consideration of the sum of Five Thousand Three Hundred Thirty Four and no/100 (\$5334.00) Dollars received from JAMES H. SENTERFITT of 400 West Bay Street, Box 35068, Jacksonville, Florida 32202, the Grantee, hereby on this November 13, 1970, convey to the Grantee the real property in Gilchrist County, Florida, described as:

An undivided one third interest and all of the Grantors interest in and to:

North Half of Southeast Quarter (N 1/2 of SE 1/4) of Section 22, Township 10 South, Range 15 East.

and covenant that the property is free of all encumbrances, that lawful seisin of and good right to convey that property are vested in the Grantors, and that the Grantors hereby fully warrant the title to said land and will defend the same against the lawful claims of all persons whosoever.

Signed in the presence of:

Margaret Nichols

Monice B. Bridges

Witnesses as to Van Hagan and Elizabeth Hagan, his wife

Van Hagan
Van Hagan

Elizabeth Hagan
Elizabeth Hagan

Hiatt Hagan
Hiatt Hagan

Linda Hagan
Linda Hagan

Elaine H. Faison
Elaine H. Faison

James E. Clifton
William O. Clifton

Witnesses as to Hiatt Hagan and wife, Linda Hagan, and Elaine H. Faison.

This instrument was prepared by W. O. Clifton, Attorney Box 233, Trenton, Fla. 32693



STATE OF FLORIDA DOCUMENTARY SUR TAX \$\$.55
SUR TAX \$5.50

STATE OF FLORIDA
COUNTY OF ALACHUA

I hereby certify that on this day, before me, a Notary Public duly authorized in the state and county named above to take acknowledgments, personally appeared VAN HAGAN and wife, ELIZABETH HAGAN, to me known to be the persons described as Grantors in and who executed the foregoing warranty deed, and acknowledged before me that said persons executed that warranty deed.

WITNESS my hand and official seal in the county and state named above this November 13, 1970.

Mannie B. Bridges
Notary Public

My commission expires:



STATE OF FLORIDA
COUNTY OF GILCHRIST

I hereby certify that on this day, before me, a Notary Public duly authorized in the state and county named above to take acknowledgments, personally appeared HIATT HAGAN and wife, LINDA HAGAN, and ELAINE H. FAISON, to me known to be the persons described as Grantors in and who executed the foregoing warranty deed, and acknowledged before me that said persons executed that warranty deed.

WITNESS my hand and official seal in the county and state named above this November 19, 1970 at Trenton, Florida.

William C. Clifton
Notary Public

My commission expires: July 10, 1973

6972

ADMITTED TO RECORD
1970 DEC 1 AM 11:35

Official Record
Book No. 35 Page No. 395-396
Horace Thomas, Clerk
Gilchrist County, Fla.

INDEXED

49



AFFIDAVIT AS TO THE DEATH AND HEIRS
OF THOMAS G. HAGAN, DECEASED

STATE OF FLORIDA

COUNTY OF LEVY

Before the undersigned authority personally appeared Martha H. Asbell, who being first duly sworn according to law deposes and says that affiant is over 18 years of age and a resident of the above named state and county. Affiant makes this affidavit to establish of record in Gilchrist County, Florida, the names of the heirs of Thomas C. Hagan, deceased.

Affiant states that Thomas G. Hagan, sometimes known as T. G. Hagan, died intestate on or about June 24, 1913 and was survived by his wife, A. F. Hagan, and children, namely:

H. D. Hagan
Thomas G. Hagan, Jr.
R. V. Hagan

Floyd Hagan
Corene Hagan McElroy
Bessie Hagan Williams

Affiant states that R. V. Hagan died on or about June 9, 1926 and was survived by his wife, Neshie Hagan and the following children:

Martha H. Asbell
Thomas C. Hagan
Margaret Hagan Senterfitt

Affiant states that Thomas C. Hagan died unmarried on or about October 29, 1950 and was survived by the following:

Van Hagan
Elaine Hagan Faison
Hyatt Hagan

This affidavit is made to explain of record the heirs of the named owners in the claim of title to the Southeast Quarter (SE 1/4) of Section 22, Township 10 South, Range 15 East, in Gilchrist County, Florida.

Martha H. Asbell
Martha H. Asbell

Sworn to and subscribed
before me this 14th
day of August, 1973.

William O. Clayton
Notary Public
My Commission expires: 7-10-77



741
ADMITTED TO RECORD
1973 SEP 18 PM 4:01

OFFICIAL RECORD
BOOK NO. 45 PAGE NO. 593
HORACE THOMAS, CLERK
GILCHRIST COUNTY, FLA.

OFFICIAL RECORD
BOOK 45 PAGE 593

Wayle Bryant

INDEXED

FILED
JUN 21 1973
S. Mary Senterfitt
Clerk - Circuit Court

IN THE CIRCUIT COURT FOR DUVAL COUNTY, FLORIDA
IN RE: ESTATE OF MARGARET HAGAN SENTERFITT, DECEASED

ORDER OF ADMINISTRATION UNNECESSARY

73-683-CP

The Petition of JAMES H. SENTERFITT, MARY CAROL ROBERTS, and JAMES H. SENTERFITT as the legal Guardian of Marilyn Ann Senterfitt and Gwendolyn Senterfitt, minors, for the entry of an Order of Administration Unnecessary on the Estate of Margaret Hagan Senterfitt, deceased, has come to be considered by the Court and it appearing to the Court that:

1. The true cash value of the Estate of Margaret Hagan Senterfitt is \$5320.00.
2. The decedent died intestate more than three years before the filing of this Petition and no Letters of Administration pertaining to her Estate have been issued; and
3. The averments of the Petition are true and no material facts have been concealed, it therefore is

ORDERED AND ADJUDGED that the Estate of Margaret Hagan Senterfitt is not liable for any obligations or any cause of action and administration of the Estate is not necessary.

IT IS FURTHER ORDERED AND ADJUDGED that the surviving spouse and heirs of Margaret Hagan Senterfitt, are:

<u>Name</u>	<u>Relationship</u>	<u>Age</u>	<u>Residence</u>
James H. Senterfitt	Husband		Live Oak, Florida
Mary Carol Roberts	Daughter		Williston, Florida
Marilyn Ann Senterfitt	Daughter	20	Live Oak, Florida
Gwendolyn Senterfitt	Daughter	14	Live Oak, Florida

IT IS FURTHER ORDERED AND ADJUDGED that the assets of the Estate, all of which are set forth below, be distributed as follows:

(a) Real Estate:

An undivided one-twelfth interest to each heir namely:

- One-twelfth (1/12) to James H. Senterfitt
- One-twelfth (1/12) to Mary Carol Roberts
- One-twelfth (1/12) to Marilyn Ann Senterfitt
- One-twelfth (1/12) to Gwendolyn Senterfitt

In and to the real property in Gilchrist County, Florida, described as:

North Half of the Southeast Quarter of Section 22, Township 10 South, Range 15 East.

(b) Personal property described as:

None

THIS ORDER entered at Jacksonville, Duval County, Florida, on the 21st day of June, 1973.

Harold R. Clark
Circuit Judge

STATE OF FLORIDA
DUVAL COUNTY

1. THE UNDERSIGNED Clerk of the Circuit Court, Duval County, Florida, DO HEREBY CERTIFY the within and foregoing is a true and correct copy of the original as it appears on record and file in the office of the Clerk of Circuit Court of Duval County, Florida.

WITNESS my hand and seal of Clerk of Circuit Court at Jacksonville, Florida, this the 21st day of June A. D., 1973

S. Morgan Slaughter
Clerk, Circuit and County Courts
Duval County, Florida

By Charles F. Murray
Deputy Clerk



738
ADMITTED TO RECORD

1973 SEP 18 PM 3:56

OFFICIAL RECORD
BOOK NO. 45 PAGE NO. 588-589
HORACE THOMAS, CLERK
GILCHRIST COUNTY, FLA.

Charlotte B. Burley

INDEXED

OFFICIAL RECORD

BOOK

45 PAGE 589

**DECLARATION OF RESTRICTIONS
HAGAN ESTATES PHASE 2**

THIS DECLARATION OF RESTRICTIONS, for **HAGAN ESTATES PHASE 2**, is made this ___ day of _____, 2026, by **REPJHB, INC.** and **GEM PROPERTY, LLC.**, hereinafter referred to as “Developers”.

WITNESSETH:

WHEREAS, Developers are the owners of the real property described, situated, lying and being in the County of Gilchrist, State of Florida, to-wit:

Lots 16 - 28, of **HAGAN ESTATES PHASE 2**, a subdivision as per plat thereof filed in Plat Book 4, Pages _____ of the Public Records of Gilchrist County, Florida, hereinafter “The Plat”.

WHEREAS, Developers desire to create thereon a residential community with common facilities for the benefit of the community, and

WHEREAS, the said Developers desire to place certain restrictions on all the property and desire that they run with the land and be binding on all successors and assigns of Developers and any person or entity claiming by, through and under them,

NOW THEREFORE, these protective restrictions shall run with the title to all lots in the subdivision and are binding upon Developers and all persons claiming by, through or under them, for a period of fifteen (15) years from the date these restrictions are recorded, after which time they shall be extended automatically for successive periods of ten (10) years, unless an instrument agreeing to change the restrictions in whole or in part executed by the majority of the lots owners is filed for record.

ARTICLE I
DEFINITIONS

The following words, when used in this Declaration, unless the context shall prohibit, shall have the following meanings:

- (A) **Developers:** The Developers shall mean and refer to **REPJHB, INC.** and **GEM PROPERTY, LLC.**, respectively.

- (B) Subdivision, Development or Plat: The Subdivision, Development or Plat shall mean Hagan Estates Phase 2, according to the plat thereof recorded in plat book ____, page ____, public records of Gilchrist County, Florida.
- (C) Lot: A lot shall mean an individual numbered lot or parcel as shown on the recorded plat for Hagan Estates Phase 2.
- (D) Owner: Owner shall mean and refer to the record fee simple title holder, whether one or more persons or entities, of a Lot, including the Developer.
- (E) Easements: Easements shall refer to public utility easements as depicted on the plat.
- (F) Declaration: Declaration shall mean this Declaration of Restrictions, including such amendments as from time to time shall be made.

ARTICLE II
GENERAL BUILDING RESTRICTIONS

Section 1. Size of Dwelling: All conventional housing must contain a minimum of 1550 square feet of living areas exclusive of garages, carports or porches. All garages, storage or utility buildings shall be constructed of new material in a workman like manner and shall be fashioned in a similar like design of the residence in material and color.

Section 2. No Mobile or Manufactured Homes: Mobile or manufactured homes are NOT allowed. No structure or shelter shall be used for residential purposes except for conventional houses.

Section 3. Travel Trailers: No travel trailer, camper or tent shall be used as a permanent dwelling on any lot. Campers, travel trailers and boats kept on property must be stored in the rear portion of the property.

Section 4. Setbacks: All buildings, wells, septic systems and drain fields, will be set back at least thirty (30) feet from the road frontage lot line; twenty-five (25) feet from side and rear lot lines. If local government authority enacts set back lines greater than those imposed herein, said governmental set back lines shall be imposed.

Section 5. More Than One Lot: If a residence building shall be erected on more than one parcel, then the building restrictions referred to in Section 2 shall not apply to the interior side lines of said parcels or parts thereof but only to the extreme side lines of the combined parcels.

Section 6. Architectural Committee: The developers of "Hagan Estates Phase 2" shall act as the architectural committee of this development until all lots have been sold, at which time developers shall cease serving as the architectural committee and homeowners shall have the option to form a Homeowners Association and appoint a new architectural committee. The duties of the architectural committee shall be

for the sole purpose of determining strict adherence to the provisions of this Article II. All architectural and building plans shall be reviewed by the architectural committee prior to submittal for building permit.

ARTICLE III **LAND AND USE RESTRICTIONS**

Section 1. Residential Use and Limited Agricultural Use: The lots shall be used for single-family residential purposes and limited agricultural use only, and no business or commercial buildings may be erected on any lot.

Section 2. Signage: No billboards or advertising signs shall be erected on any lot, except such signs as are customary for the sale or rental of a residence.

Section 3. Pets: Household pets are permitted provided they are kept under control of the occupants at all times. Pets shall not be obnoxious, offensive or cause odors which shall constitute a nuisance. Swine shall only be allowed for FFA & 4H projects that are participating in Suwannee River Fair & Livestock Show. No swine production or free-range poultry shall be allowed.

Section 4. Nuisance: No lot shall be maintained nor shall any activity be carried on upon any lot, which is an annoyance or nuisance. No immoral, improper or unlawful use shall be made of the property, and each owner shall comply with all valid laws, zoning ordinances and regulations of all governmental agencies having jurisdiction thereof.

ARTICLE IV **GENERAL PROVISIONS**

Section 1. TERM: These restrictions run with the title to all lots in the Development, and are binding upon Declarant and all persons claiming by, through or under Declarant for a period of fifteen (15) years from the date these covenants are recorded, after which time they shall be extended automatically for successive periods of ten (10) years, unless an instrument agreeing to change the covenants in whole or in part executed by the majority of the lots owners is filed for record.

Section 2. Amendment: This Declaration may be amended by Developer so long as it owns property subject to this Declaration. Thereafter, this Declaration may be amended by a 2/3 majority vote of the lot owners of Hagan Estates, Phase 2, provided that proper and legal notice of such vote shall be given to all Owners and that said notice specify the amendment intended to be voted upon.

Section 3. Enforcement: The restrictions of this development shall be enforced and policed by the developers until all lots have been sold, at which time developers shall cease serving and enforcement shall become the responsibility of the lot owners of Hagan Estates, Phase 2.

Section 4. Effective Date: This declaration shall become effective upon its recordation in the public records of Gilchrist County, Florida.

IN WITNESS WHEREOF, the parties hereto have caused these presents to be executed this ____ day of _____, 2026.

Witness

Ronald E. Parrish
REPJHB, Inc., President

Witness

Witness

Gary Nolan
GEM Property, LLC, Manager

Witness

STATE OF FLORIDA
COUNTY OF GILCHRIST

The foregoing instrument was acknowledged before me, by means of physical presence or online notarization, this ____ day of _____, 2026, by Ronald E. Parrish and Gary Nolan, who are personally known to me or who have produced _____ and _____ as identification respectively.

NOTARY SEAL:

Notary Signature

Justin Tabor

From: Justin Tabor
Sent: Thursday, March 26, 2026 11:32 AM
To: Ronald Parrish
Cc: NFPS Planning; Bobby Crosby; David M. Lang, Jr.
Subject: Public Hearings for Hagan Estates Phase 2 Preliminary Plat

Good Morning, Mr. Parrish,

I have completed the review of the revised materials received on March 13 for the Hagan Estates Preliminary Plat. Based on this review, the application is now considered sufficient for consideration by the Planning Commission/Board of County Commissioners and will be placed on the next available agenda, which is April 20. The item will be considered by the Planning Commission/Board of County Commissioners, at 5:00 PM.

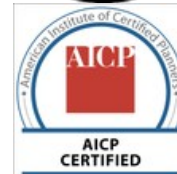
Please feel free to reach out if you have any questions.

Thank you.



JUSTIN TABOR, AICP, CFM
Senior Planner

North Florida Professional Services, Inc.
Post Office Box 3823, Lake City, FL 32056
1450 SW SR 47, Lake City, FL 32025
386-752-4675 Office – 352-316-7798 Cell



Start to Finish Solutions for Your Community

Justin Tabor

From: Justin Tabor
Sent: Monday, March 23, 2026 8:46 AM
To: 'Ronald Parrish'
Cc: Bobby Crosby; David M. Lang, Jr.; NFPS Planning
Subject: RE: Hagan Estates Phase 2 - preliminary plat application responses

Gene,

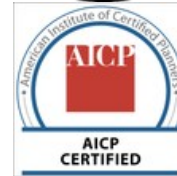
Received. I will review and let you know if anything additional is needed for us to schedule this for a hearing before the County Commission.

Thank you.



JUSTIN TABOR, AICP, CFM
Senior Planner

North Florida Professional Services, Inc.
Post Office Box 3823, Lake City, FL 32056
1450 SW SR 47, Lake City, FL 32025
386-752-4675 Office – 352-316-7798 Cell



Start to Finish Solutions for Your Community

From: Ronald Parrish <ronaldparrish57@gmail.com>
Sent: Friday, March 13, 2026 8:43 AM
To: Justin Tabor <jtabor@nfps.net>
Cc: Bobby Crosby <bcrosby@gilchrist.fl.us>; David M. Lang, Jr. <dlangxxj@bellsouth.net>
Subject: Hagan Estates Phase 2 - preliminary plat application responses

Justin,

Please see the re-submittal information as requested at the preliminary plat review meeting. Please contact me if you have any questions or concerns.

Thank you,

Gene Parrish

Parrish Land Surveying, LLC

305 South Main Street | Trenton, FL 32693
Office: 352-463-2938

Ronald E. Parrish, P.S.M 4929



Justin Tabor

From: JonesJr, Earl E <Earl.JonesJr@flhealth.gov>
Sent: Wednesday, December 10, 2025 7:11 AM
To: Justin Tabor
Subject: Hagan Estates Phase 2

Hello,

After reviewing the plat submitted by Mr. Parrish, I have determined that the lots meet the half acre rule that in the septic code. If you need anything else please let me know.

Earl Jones Jr
Environmental Supervisor
Dixie, Gilchrist and Levy County Health Departments

Levy Office: (352) 486 - 5301

Gilchrist Office: (352) 463 – 3120

Dixie Office: (352) 498-1360

Cell: (352) 578-5714

Please note: Florida has a very broad public records law. Most written communications to or from state officials regarding state business are public records available to the public and media upon request. Your email communication may therefore be subject to public disclosure.

Mission: To protect, promote & improve the health of all people in Florida through integrated state, county, & community efforts.

Vision: To be the Healthiest State in the Nation

Values: (ICARE)

Innovation: We search for creative solutions and manage resources wisely.

Collaboration: We use teamwork to achieve common goals & solve problems.

Accountability: We perform with integrity & respect.

Responsiveness: We achieve our mission by serving our customers & engaging our partners.

Excellence: We promote quality outcomes through learning & continuous performance improvement.

Justin Tabor

From: Ronald Parrish <ronaldparrish57@gmail.com>
Sent: Thursday, December 4, 2025 5:31 PM
To: Justin Tabor
Cc: Brandon Stubbs; Bobby Crosby; David M. Lang, Jr.
Subject: Re: Technical Review Committee Comments - Hagan Estates Phase 2 Preliminary Plat

Follow Up Flag: Follow up
Flag Status: Completed

Will do. My appointment with my lawyer was rescheduled for next week. I will get that information to you as soon as I can.

Parrish Land Surveying, LLC

305 South Main Street | Trenton, FL 32693
Office: 352-463-2938

Ronald E. Parrish, P.S.M 4929



On Thu, Dec 4, 2025, 5:28 PM Justin Tabor <jtabor@nfps.net> wrote:

Yes sir. If you could send over the boundary survey and other materials at your convenience that would be appreciated.



JUSTIN TABOR, AICP, CFM
Senior Planner

North Florida Professional Services, Inc.
Post Office Box 3823, Lake City, FL 32056
1450 SW SR 47, Lake City, FL 32025
386-752-4675 Office – 352-316-7798 Cell



Start to Finish Solutions for Your Community

*Merry Christmas & Happy New Year!
Our office will be closed for the Holidays starting Thursday, December 25, 2025.
We will return to normal business hours on Monday, January 5, 2026.*

From: Ronald Parrish <ronaldparrish57@gmail.com>
Sent: Thursday, December 4, 2025 2:44:03 PM
To: Justin Tabor <jtabor@nfps.net>
Cc: Brandon Stubbs <bstubbs@nfps.net>; Bobby Crosby <bcrosby@gilchrist.fl.us>; David M. Lang, Jr. <dlangxxj@bellsouth.net>
Subject: Re: Technical Review Committee Comments - Hagan Estates Phase 2 Preliminary Plat

Thanks Justin

Parrish Land Surveying, LLC

305 South Main Street | Trenton, FL 32693
Office: 352-463-2938

Ronald E. Parrish, P.S.M 4929



On Thu, Dec 4, 2025, 1:37 PM Justin Tabor <jtabor@nfps.net> wrote:

Mr. Parrish,

Please find attached the review comments issued by the Technical Review Committee concerning the Hagan Estates Phase 2 Preliminary Plat, as discussed at our meeting yesterday.

Following up regarding the Certificate of Approval by the County Administrator – The County’s LDC does not adopt a specific signature block that is required to be on the plat. Additionally, this does not need to be on the Preliminary Plat and will only be necessary when submitting the final plat.

Please feel free to reach out to me if you have any questions.



JUSTIN TABOR, AICP, CFM

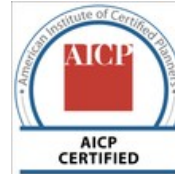
Senior Planner

North Florida Professional Services, Inc.

Post Office Box 3823, Lake City, FL 32056

[1450 SW SR 47, Lake City, FL 32025](#)

386-752-4675 Office – 352-316-7798 Cell



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NFPS



PO BOX 3823
LAKE CITY, FL 32056



PHONE (386) 752-4675
FAX (386) 752-4674



www.nfps.net

December 4, 2025

Sent by electronic mail to ronaldparrish57@gmail.com

Ronald E. Parrish
REPJHB, Inc.
5360 SW CR 344
Trenton, FL 32693

Re: Completeness Review – Hagan Estates Phase 2 Preliminary Plat
Subdivision Application # SD 2025-03

Dear Mr. Parrish,

On October 7, 2025, we received your application for a request for the preliminary plat of Hagan Estates Phase 2. This project proposes to subdivide a ±33.54 acre subject parcel into a total of 13 lots with associated infrastructure improvements and consists of Tax Parcel Number 22-10-15-0000-0009-0000. A sufficiency review letter was issued to you on October 13, 2025, specifying the information needed in order for review of the application to commence, and a response to this letter was received on October 30, 2025.

The applications have been reviewed for compliance with the Gilchrist County Comprehensive Plan and Land Development Code (LDC). Upon review of the applications and materials, the following insufficiencies must be addressed.

Please address the following:

1. *Draft Restrictions, Easements, and Maintenance Restrictions*
 - a. There does not appear to be an Exhibit “A” referenced in the draft Declarations, Easements, and Maintenance Covenants.
 - b. Article II, Ownership Association, Section 1 references that the Articles of Incorporation of Hagan Estates Owners Association, Inc. are attached as Exhibit “B” and the By-Laws of the Association are attached as Exhibit “C”. These documents were not attached to the draft Declaration of Restrictions, Easements, and Maintenance Covenants.
 - c. Hagan Estates Owners Association, Inc. does not appear to be a registered corporation in the State of Florida. The Association will need to be established with the Division of Corporations prior to recording the Restrictions, Easements, and Maintenance Covenants.
2. Please provide a copy of a boundary survey of the lands to be subdivided.

3. Compliance with Article 10, Subdivision Regulations

- a. Please label the width of all proposed right-of-way to demonstrate compliance with Section 10.05.02.
- b. In accordance with Sections 10.06.02(c) and 10.06.03(c), provide documentation from the County Health Department that confirms the proposed preliminary plat conforms to the requirements of the Health Department.
- c. Please advise if the developer intends to construct infrastructure improvements (e.g, roadways) be completed prior to or subsequent to approval of the final plat. Please note the requirements as set forth in Sections 10.07.09(b) and (c) for each scenario.
- d. *NOTE:* Section 10.07.09(d) states that as a condition for final approval of any subdivision within which will be constructed paved roads (including sidewalks, stormwater management facilities, or other associated improvements) to be dedicated to the public and transferred to the County for county maintenance, the developer shall be required to consent to the creation of a special assessment district pursuant to Article III, Chapter 70, Gilchrist County Code. This shall be required prior to approval of the final plat.
- e. Section 10.08.02(c)(2) requires the applicant to provide a statement indicating whether or not any mineral rights for land covered by the plat have been conveyed. Please provide documentation to address this requirement.
- f. Section 10.08.02(c)(21) requires the applicant to provide documentation concerning the subsurface conditions of the property, identifying subsurface soil, rock and ground water conditions, location and results of soil percolation tests, and location and extent of muck pockets. Please provide documentation to address this requirement.

4. Miscellaneous

- a. SE 97th Street, located in Hagan Estates Phase 1, is labelled as SE 8th Terrace.
- b. Recommend continuing lot numbers on from Phase 1 (e.g., begin lot numbers in Phase 2 with Lot 13).

Please feel free to reach out to me if you have any questions.

SINCERELY,

JUSTIN TABOR, AICP, CFM

SENIOR PLANNER

Cc: Bobby Crosby, County Administrator
David M. Lang, Jr., County Attorney

Justin Tabor

From: Justin Tabor
Sent: Monday, November 24, 2025 3:50 PM
To: Ronald Parrish
Cc: Brandon Stubbs; Bobby Crosby
Subject: Technical Review Committee - Hagan Estates Phase 2

Mr. Parrish,

The County has scheduled a Technical Review Committee meeting for next Wednesday, 12/3, at 3:30 PM to discuss the Hagan Estates Phase 2 Preliminary Plat. This is a meeting of County and NFPS Staff to discuss the application and to identify any information needed for the application to be considered complete and ready for a hearing before the Planning Commission/Board of County Commissioners. You are welcome to attend the meeting but are not required to be in present.

Below are the draft comments that I have prepared for the meeting. These items will need to be addressed in advance of any public hearings. I am providing them to you now in their draft form so you may have some additional time to work to resolve them in the interest of proceeding as soon as possible to a hearing.

Please feel free to reach out if you have any questions.

DRAFT REVIEW COMMENTS

1. *Draft Restrictions, Easements, and Maintenance Restrictions*
 - a. There does not appear to be an Exhibit "A" referenced in the draft Declarations, Easements, and Maintenance Covenants.
 - b. Article II, Ownership Association, Section 1 references that the Articles of Incorporation of Hagan Estates Owners Association, Inc. are attached as Exhibit "B" and the By-Laws of the Association are attached as Exhibit "C". These documents were not attached to the draft Declaration of Restrictions, Easements, and Maintenance Covenants.
 - c. Hagan Estates Owners Association, Inc. does not appear to be a registered corporation in the State of Florida. The Association will need to be established with the Division of Corporations prior to recording the Restrictions, Easements, and Maintenance Covenants.
2. Please provide a copy of a boundary survey of the lands to be subdivided.
3. *Compliance with Article 10, Subdivision Regulations*
 - a. Please label the width of all proposed right-of-way to demonstrate compliance with Section 10.05.02.
 - b. In accordance with Sections 10.06.02(c) and 10.06.03(c), provide documentation from the County Health Department that confirms the proposed preliminary plat conforms to the requirements of the Health Department.
 - c. Please advise if the developer intends to construct infrastructure improvements (e.g, roadways) be completed prior to or subsequent to approval of the final plat. Please note the requirements as set forth in Sections 10.07.09(b) and (c) for each scenario.

- d. *NOTE:* Section 10.07.09(d) states that as a condition for final approval of any subdivision within which will be constructed paved roads (including sidewalks, stormwater management facilities, or other associated improvements) to be dedicated to the public and transferred to the County for county maintenance, the developer shall be required to consent to the creation of a special assessment district pursuant to Article III, Chapter 70, Gilchrist County Code. This shall be required prior to approval of the final plat.
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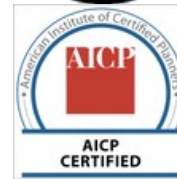
4. Miscellaneous

- a. SE 97th Street, located in Hagan Estates Phase 1, is labelled as SE 8th Terrace.



JUSTIN TABOR, AICP, CFM
Senior Planner

North Florida Professional Services, Inc.
Post Office Box 3823, Lake City, FL 32056
1450 SW SR 47, Lake City, FL 32025
386-752-4675 Office – 352-316-7798 Cell



Start to Finish Solutions for Your Community

Merry Christmas & Happy New Year!
Our office will be closed for the Holidays starting Thursday, December 25, 2025.
We will return to normal business hours on Monday, January 5, 2026.



NFPS



PO BOX 3823
LAKE CITY, FL 32056



PHONE (386) 752-4675
FAX (386) 752-4674



www.nfps.net

October 13, 2025

Sent by electronic mail to ronaldparrish57@gmail.com

Ronald E. Parish
REPJHB, Inc.
5360 SW CR 344
Trenton, FL 32693

Re: Sufficiency Review– Hagan Estates Phase 2 Preliminary Plat
Subdivision Application # SD 2025-03

Dear Mr. Parrish,

On October 7, 2025, we received your application for a request for the preliminary plat of Hagan Estates Phase 2. This project proposes to subdivide a ±33.54 acre subject parcel into a total of 13 lots with associated infrastructure improvements and consists of Tax Parcel Number 22-10-15-0000-0009-0000.

The application has been reviewed to determine if the required materials have been submitted with the application. It has been determined that the following must be addressed in order for the application to be deemed sufficient.

Please address the following:

1. Records for the subject property indicate it is owned by REPJHC, Inc. and Gem Property, Inc. Authorization has been provided by an authorized agent of REPJHC, Inc., however, authorization has not been provided by an authorized agent of Gem Property, Inc.

Upon satisfaction of the comment above, an in-depth review of the content of the application will be performed and the findings will be sent under separate cover.

Please feel free to reach out to me if you have any questions.

SINCERELY,

JUSTIN TABOR, AICP
SENIOR PLANNER
NORTH FLORIDA PROFESSIONAL SERVICES, INC.
POST OFFICE BOX 3823, LAKE CITY, FL 32056
[1450 SW SR 47, LAKE CITY, FL 32025](http://1450SWSR47.LAKECITY.FL32025)
386-752-4675 OFFICE

Cc: Bobby Crosby, County Administrator
David M. Lang, Jr., County Attorney

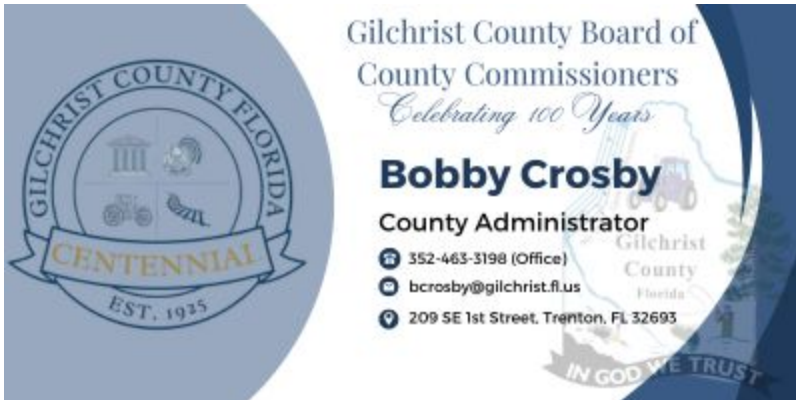
Justin Tabor

From: Bobby Crosby <bcrosby@gilchrist.fl.us>
Sent: Thursday, October 2, 2025 11:15 AM
To: Brandon Stubbs; Justin Tabor; Laurie Hodson
Subject: FW: HAGAN ESTATES PHASE 2 (GENE PARRISH)
Attachments: DECLARATION OF RESTRICTIONS HAGAN ESTATES PHASE 2.pdf; P200 EXISTING CONDITIONS.pdf; P300 DEVELOPMENT PLAN.pdf; P100 HAGAN ESTATES COVER SHEET.pdf; P110 HAGAN ESTATES COVER SHEET DIMENSION PLAN.pdf; P500 DRAINAGE MAP.pdf; P400 SOILS MAP.pdf

Good morning,

Attached you will find the submittal information from Gene Parrish for Hagen Estates Subdivision.

Thanks, Bobby



From: Ronald Parrish <ronaldparrish57@gmail.com>
Sent: Wednesday, October 1, 2025 1:00 PM
To: Bobby Crosby <bcrosby@gilchrist.fl.us>
Subject: HAGAN ESTATES PHASE 2 (GENE PARRISH)

CAUTION: This email originated outside of **Gilchrist County**. Please use caution when opening attachments, clicking links, or responding to this email.

Bobby,

The preliminary plat information is attached. Let me know if you have any questions and that you received it.

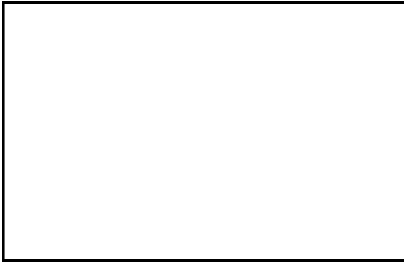
Thanks,
Gene

Parrish Land Surveying, LLC

305 South Main Street | Trenton, FL 32693
Office: 352-463-2938

Thomas R. Bon, P.S.M 6547

Ronald E. Parrish, P.S.M 4929



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AFFP
SD-2025-03-PC

COPY OF ADVERTISEMENT

NOTICE OF PUBLIC HEARING BEFORE
THE GILCHRIST COUNTY PLANNING COMMISSION

Notice is hereby given by the Board of County Commissioners of Gilchrist County, Florida, serving as the Planning Commission, will consider at a public hearing the below described application at the Gilchrist County Board of County Commissioners Meeting Facility located at 210 South Main Street, Trenton, Florida on April 20, 2026, at 5:00 P.M., or as soon thereafter as the matter can be heard, the following:

SD 2025-03 – A request by Ronald E. Parrish of REPJHB, Inc. as co-owner and agent for Gary M. Nolan of Gem Property, LLC, co-owner, for a Major Subdivision Preliminary Plat. The petition proposes to subdivide a ±33.54 acre subject parcel into a total of 13 lots with associated infrastructure improvements; consisting of Tax Parcel Number 22-10-15-0000-0009-0000; Zoning – Agriculture – 1 (A-1).

At the aforementioned public hearing, all interested parties may appear to be heard with respect to the application. Copies of the application are available for public inspection by request to the Gilchrist County Administrator's Office, at 209 SE First Street, Trenton, FL 32693.

The public hearing may be continued to one or more future dates. Any interested party shall be advised that the date, time, and place of any continuation of the public hearing shall be announced during the public hearing and that no future notice concerning the matter will be published, unless said continuation exceeds six calendar weeks from the date of the above referenced public hearing.

All persons are advised that if they decide to appeal any decision made at the above referenced public hearing, they will need a record of the proceedings, and that, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

In accordance with the American with Disabilities Act, any person with disabilities requesting reasonable accommodations to participate in the proceedings should contact 352-463-4000 (Voice & TDD) or via Florida Relay Service, 1-800-955-8771, at least 48 hours prior to the proceedings.
Published April 10, 2026.

Affidavit of Publication

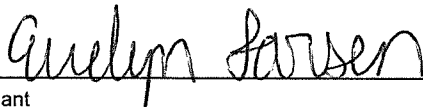
STATE OF FLORIDA } SS
COUNTY OF CITRUS }

Before the undersigned authority personally appeared Evelyn Larsen, who on oath says that she is an Legal Advertising Representative of the Levy Citizen, a weekly newspaper published at 17 NE 3rd Street, Chiefland, FL in Levy County, Florida; that the attached copy of advertisement, being a legal notice in the matter of SD-2025-03-PC, was published in said newspaper by print in the issues of 4/10/2026 or by publication on the newspaper's website, if authorized, on 4/10/2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

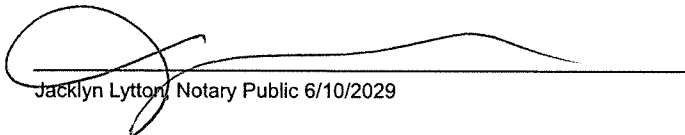
That said newspaper was regularly issued and circulated on those dates.

SIGNED



Affiant

Sworn to and subscribed before me this 13 Apr 2026, by Evelyn Larsen who is personally known to me.


Jacklyn Lytton, Notary Public 6/10/2029

Publisher's Fee: \$22.80
109810 C1399-L2291



JACKLYN LYTTON
Commission # HH 686162
Expires June 10, 2029

Gilchrist County Clerk
p.o. box 3823
Lake City, FL 32056

AFFP
SD-2025-03-BOCC

COPY OF ADVERTISEMENT

NOTICE OF PUBLIC HEARING BEFORE THE BOARD OF
COUNTY COMMISSIONERS OF GILCHRIST COUNTY,
FLORIDA

Affidavit of Publication

STATE OF FLORIDA } SS
COUNTY OF CITRUS }

Before the undersigned authority personally appeared Evelyn Larsen, who on oath says that she is an Legal Advertising Representative of the Levy Citizen, a weekly newspaper published at 17 NE 3rd Street, Chiefland, FL in Levy County, Florida; that the attached copy of advertisement, being a legal notice in the matter of SD-2025-03-BOCC, was published in said newspaper by print in the issues of 4/10/2026 or by publication on the newspaper's website, if authorized, on 4/10/2026.

Affiant further says that the newspaper complies with all legal requirements for publication in chapter 50, Florida Statutes.

That said newspaper was regularly issued and circulated on those dates.

SIGNED

Evelyn Larsen

Affiant

Sworn to and subscribed before me this 13 Apr 2026, by Evelyn Larsen who is personally known to me.

Jacklyn Lytton

Jacklyn Lytton, Notary Public 6/10/2029

Publisher's Fee: \$21.09
109810 C1399-L2292



JACKLYN LYTTON
Commission # HH 686162
Expires June 10, 2029

Notice is hereby given that the Board of County Commissioners of Gilchrist County, Florida, will consider at a public hearing the below described application in the Gilchrist County Board of County Commissioners Meeting Facility located at 210 South Main Street, Trenton, Florida on April 20, 2026, at 5:05 P.M. or as soon thereafter as the matter can be heard, the following:

SD 2025-03 – A request by Ronald E. Parrish of REPJHB, Inc. as co-owner and agent for Gary M. Nolan of Gem Property, LLC, co-owner, for a Major Subdivision Preliminary Plat. The petition proposes to subdivide a ±33.54 acre subject parcel into a total of 13 lots with associated infrastructure improvements; consisting of Tax Parcel Number 22-10-15-0000-0009-0000; Zoning – Agriculture – 1 (A-1).

A copy of the Petition is on file in the Office of the County Clerk, Gilchrist County Courthouse, located at 112 South Main Street, Trenton, Florida and may be inspected during regular business hours. On the date, time and place first above mentioned, all interested persons may appear and be heard with respect to the petition.

The public hearing may be continued to one or more future dates. Any interested party shall be advised that the date, time and place of any continuation of the public hearing shall be announced during the public hearing and that no further notice concerning the matter will be published.

Persons with disabilities requesting reasonable accommodations to participate in this proceeding should contact (352) 463-3169 (Voice & TDD) or via Florida Relay Service (800) 955-8771.

All persons are advised that, if they decide to appeal any decisions made at the public hearing, they will need a record of the proceedings and, for such purpose, they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Published April 10, 2026.

Gilchrist County Clerk
p.o. box 3823
Lake City, FL 32056

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
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FINANCIAL SECTION

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT OFFICIALS
LIST OF PRINCIPAL OFFICIALS
SEPTEMBER 30, 2025**

Chair	Virginia H. Johns
Vice Chair	Richard Schwab
Secretary-Treasurer	Charles Keith
Board Members	William Lloyd Larry Sessions Harry Smith Larry Thompson George Wheeler
Executive Director	Hugh Thomas



Powell and Jones CPA

204 N. Marion Ave
Lake City, FL 32055
Phone 386.755.4200

INDEPENDENT AUDITOR'S REPORT

March 24, 2026

To the Honorable Board of Governors
Suwannee River Water Management District

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the Suwannee River Water Management District (the District) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District, as of September 30, 2025, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and other post-employment benefits plan and pension-related schedules be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

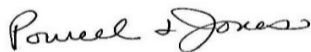
Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance), and Section 215.97, Florida Statutes, *Florida Single Audit Act*; Chapter 10.550, Rules of the State of Florida, Office of the Auditor General is presented for the purposes of additional analysis and is not a required part of the basic financial statements.

The combining fund financial statements and the schedule of expenditures of federal awards and state financial assistance were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 fund financial statements and 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 March 24, 2026, on our consideration of the 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. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Powell & Jones CPA
Lake City, Florida
March 24, 2026

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
Management's Discussion and Analysis

The purpose of management's discussion and analysis (MD&A) is to help Suwannee River Water Management District's (the District) stakeholders and other readers understand what the financial statements and notes in this financial report say about the District's financial health and why it has changed since last year. It contains information drawn from those other parts of the report, accompanied by explanations informed by the finance staff's knowledge of the District'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.

Overview of the Financial Statements

The District's financial statements include government-wide financial statements, fund financial statements, and notes to the financial statements. This report also includes required supplementary information.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting and provide a long-term view of the District's financial position and changes in net position. The statement of net position presents the District's assets and liabilities, while the statement of activities reports how net position changed during the year.

The District's activities are primarily supported by ad valorem property taxes and intergovernmental revenues and include the District's functions of water resource planning and monitoring, land acquisition, restoration and public works, operation and maintenance of works and lands, regulation, outreach, and management and administration.

The fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting and present information on the District's governmental funds, focusing on near-term inflows and outflows of spendable resources and balances available at year-end. The District reports five governmental funds:

- General Fund
- Land Management and Operations Fund
- District Special Revenue Fund
- State Special Revenue Fund
- Federal Special Revenue Fund

The notes to the financial statements provide additional detail necessary to understand the financial statements. *Required supplementary information* includes budgetary comparisons and pension and other postemployment benefit schedules.

Financial Summary

SUWANNEE RIVER WATER MANAGEMENT DISTRICT NET POSITION

	2025	2024
Current and other assets	\$ 44,694,168	\$ 44,519,192
Capital assets:		
Land and other improvements	217,300,644	215,674,343
Construction in process	335,129	804,036
Other capital assets, net of depreciation	3,896,920	2,581,717
Total assets	<u>266,226,861</u>	<u>263,579,288</u>
Deferred outflows	<u>922,335</u>	<u>1,306,939</u>
Current liabilities	4,276,427	3,825,117
Noncurrent liabilities	5,004,468	6,431,609
Total liabilities	<u>9,280,895</u>	<u>10,256,726</u>
Deferred inflows	<u>1,347,224</u>	<u>861,283</u>
Net position		
Invested in capital assets, net of related debt	221,532,693	219,060,096
Restricted for land acquisition, restoration, and public works	9,816,487	10,840,251
Restricted for water resource planning and monitoring	410,319	894,376
Unrestricted	24,761,578	22,973,495
Total net position	<u>\$ 256,521,077</u>	<u>\$ 253,768,218</u>

In the case of District's net position, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by approximately \$256.52 million at the close of the most recent fiscal year.

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

	2025	2024
Revenues:		
Program revenues:		
Charges for services	\$ 294,150	\$ 326,156
Operating grants and contributions	8,527,512	10,567,746
Capital grants and contributions	11,595,135	12,845,937
General revenues:		
Ad valorem property taxes	7,116,972	6,935,213
Other income	2,703,753	1,654,047
Interest income	1,661,715	1,414,602
Gain/(Loss) on disposal of assets	(245,782)	(609,952)
Change in fair value of investments	298,783	1,022,867
Total revenues	31,952,238	34,156,616
 Expenses:		
Water resource planning and monitoring	6,547,510	6,351,565
Land acquisition, restoration, and public works	13,516,706	14,228,131
Operation and maintenance of works and lands	5,778,343	4,990,091
Regulation	1,440,092	1,570,457
Outreach	198,885	233,455
Management and administration	1,717,843	1,741,550
Total expenses	29,199,379	29,115,249
 Increase in net position	2,752,859	5,041,367
Net position, beginning of year	253,768,218	248,726,851
Net position, end of year	\$256,521,077	\$253,768,218

Governmental activities increased the District's net assets by \$2.75 million. Key elements of this increase can be attributed to:

- Interest earned in the District's investment accounts
- Gains related to the fair market value adjustment on the District's SPIA account
- Increased ad valorem property taxes collected
- One-time insurance claim recovery
- Additional timber revenues

The reconciliation statements in Note 2 of the notes to the financial statements detail the relationship between the government-wide financial statements and the governmental fund statements.

Detailed Analysis

Government-Wide Financial Analysis

The District's net position increased modestly during the year, reflecting stable operations.

By far the largest portion of the District's net position (86 percent) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment). The District uses these capital assets to protect the water resources of the District; consequently, these assets are not available for future spending.

Governmental activities revenues totaled approximately \$31.95 million, while expenses totaled \$29.20 million, resulting in the observed increase in net position.

Key drivers of the changes included:

- Increased interest income driven by higher market rates
- Growth in ad valorem property taxes due to new construction in the District
- Additional timber revenue tied to hurricane-related salvage harvesting activity
- One-time insurance recovery revenue that was the result of Hurricane damage at the District's headquarters

Fund-Level Financial Analysis

As of the end of the current fiscal year, the District's governmental funds reported combined ending fund balances of \$40.70 million, a decrease of \$242 thousand from the prior year. Indicating that current year expenditures slightly exceeded inflows.

The General Fund is the chief operating fund of the District. In the current fiscal year, the fund balance increased by \$2.28 million, which was 18.6 percent of the total revenue earned. This ratio was a decrease from the prior year's ratio of 33.4 percent because of the \$2.16 million increase in expenses related to the District's investment in water resource planning and monitoring.

The Land Management and Operations Fund had a total fund balance of \$6.56 million. The majority of the \$658 thousand increase in this fund in the current year was attributable to net increase from timber sales that was the result of the harvest and selling of trees damaged in recent hurricanes.

The District Special Revenue Fund had a fund balance of \$6.34 million. The decrease of \$1.01 million is related to the completion and progress on District funded projects and Cost-Share programs.

The State Special Revenue Fund had a total fund balance of \$4.66 million. The \$2.17 million decrease is primarily due to the purchase of a conservation easement.

The Federal Special Revenue Fund had a total fund balance of \$0. This fund is continually supported by intergovernmental revenue.

Overall, fund activity reflects the timing of multi-year projects and grant-funded initiatives rather than structural financial issues.

Budgetary Highlights

Actual expenditures were significantly below budget across all major funds, primarily due to:

- Timing of multi-year projects and grant funded activities
- Lower-than-expected capital outlays
- Personnel cost savings from vacancies and turnover and projected benefit increases that did not materialize
- Lower contracted services and operating expenditures

These variances indicate that:

- Many projects are still in progress and will continue into future periods
- Budget capacity remains available for planned initiatives

Funds committed for future expenditures were as follows:

- General Fund - \$740 thousand
- Land Management and Operations Fund - \$631 thousand
- District Special Revenue Fund - \$2.11 million
- State Special Revenue Fund - \$23.95 million
- Federal Special Revenue Fund - \$6.56 million

Capital Assets and Long-Term Financing

Capital assets. The District's investment in capital assets, subscriptions, and leases as of September 30, 2025, amounts to \$221.53 million (net of accumulated depreciation and amortization). This investment in capital assets includes land, land improvements, conservation easements, buildings, vehicles, office equipment, field equipment, computer equipment, leased assets, and subscription-based IT arrangements.

Capital activity during the year included \$3.18 million in additions which were derived mainly from the purchase of a \$1.87 million conservation easement and \$711 thousand of purchases related to buildings and improvements. Depreciation and amortization totaled approximately \$460 thousand for the year, reflecting the District's continued use of capital assets.

The District has minimal long-term debt, with obligations consisting primarily of lease liabilities, subscription-based IT arrangements, compensated absences, and pension-related liabilities.

Overall, the District remains in a strong capital position with limited financing risk.

Currently Known Facts, Decisions, or Conditions

The fiscal year (FY) 2025–26 adopted budget demonstrates the District's commitment to protecting Florida's water and restoring water resources. The District continues to focus on mission critical areas, improving water quality, protecting Florida springs, setting minimum flows and minimum water levels, completing District projects including Alternative Water Supply (AWS) and Wastewater projects, and funding capital investment in the region. The budget furthers the Governor's priorities for Florida's environment, and the Legislature's support of those priorities, and recognizes the importance of continued state funding critical to providing resources for water supply, water quality,

and water restoration activities. The budget is \$83.63 million, compared to \$79.97 million for FY 2024–25. This is an increase of \$3.66 million or 4.6 percent.

The District's primary revenue sources for recurring operations are state appropriations and ad valorem property taxes. Additional recurring revenue has been derived from the sale of timber on District lands used to support land management operations and permitting fees and fines used for ongoing costs of the District's regulatory program.

Ad valorem property taxes are levied using the rolled-back rate and is collected from the 15 counties encompassed by the District. The FY 2025–26 budget includes \$7.31 million in ad valorem property tax revenue. This is based on a rolled-back millage rate and accounts for growth in new unit construction. The operating or recurring portion of the FY 2025–26 budget is \$18.17 million, compared to \$17.39 million for FY 2024–25. This is an increase of \$777 thousand or 4.5 percent. The District's workforce remains the same at 69 Full-Time Equivalent (FTE) positions.

The projects and non-recurring portion of the FY 2025–26 budget is \$65.46 million, compared to \$62.57 million for FY 2024–25. This is an increase of \$2.88 million or 4.6 percent. This increase is primarily related to expenditures in the Land Acquisition, Restoration, and Public Works program area for anticipated Water Resource Development, Surface Water, and Land Acquisition projects funded by Alternative Water Supply, Resiliency, and Statewide Water Quality Restoration grants.

These factors are expected to continue influencing the District's financial position in future periods.

BASIC FINANCIAL STATEMENTS

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF NET POSITION
For the Fiscal Year Ended September 30, 2025

	Governmental Activities
ASSETS	
Cash and cash equivalents	\$ 750,141
Interest bearing cash accounts	13,799,751
Investments	25,012,599
Accounts receivable	1,872,572
Intergovernmental receivables	3,244,976
Prepaid expenses	14,129
Right-to-use subscription asset, net	236,277
Right-to-use lease asset, net	80,997
Capital assets not being depreciated	
Land	217,300,644
Construction in process	335,129
Depreciable capital assets, net	
Buildings	3,040,560
Equipment	539,086
Total capital assets, net	221,215,419
Total assets	266,226,861
 DEFERRED OUTFLOWS OF RESOURCES	
Other post employment benefits	5,314
Pension obligations	917,021
	922,335
 LIABILITIES	
Accounts payable	2,339,741
Accrued liabilities	445,299
Unearned revenues	197,884
Damage deposits	27,500
Performance deposits	981,663
Subscription liability, due within one year	78,237
Lease liability, due within one year	42,358
Compensated absences, due within one year	163,745
Other post employment benefits, due within one year	
Net pension liability, due within one year	
Noncurrent liabilities	
Subscription liability, due in more than one year	176,991
Lease liability, due in more than one year	43,218
Compensated absences, due in more than one year	491,234
Other post employment benefits, due in more than one year	172,020
Net pension liability, due in more than one year	4,121,005
Total liabilities	9,280,895
 DEFERRED INFLOWS OF RESOURCES	
Pension obligations	1,347,224

(continued)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF NET POSITION (CONCLUDED)
For the Fiscal Year Ended September 30, 2025

NET POSITION

Net investment in capital assets	221,532,693
Restricted for:	
Water Management Lands Trust Fund -Springs	25,873
Land Management - Timber	5,286,994
Land Management - Other	918,999
Surplus Lands Funds	357,501
DOT Mitigation Projects	384,446
Land Acquisition - PCS Mitigation	3,252,993
Unrestricted	
Project Effectiveness Metrics	353,079
RIVER Cost-Share	1,349,717
Agricultural Cost-Share	1,278,544
Regional Water Resource Projects	3,363,555
Economic Stabilization Reserve	2,600,000
Operating Liquidity Reserve	3,900,000
Operating Transfer - Hyrdo & Ag Monitoring	785,734
Operating Transfer - Ag Cost-Share	994,305
General Fund Operations	10,136,644
Total net position	<u>\$ 256,521,077</u>

See notes to financial statements.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2025

Functions/Programs	Expenses	Charges for Services	Program Revenues		Net (Expenses) Revenue and Changes in Net Position Governmental Activities
			Operating Grants and Contributions	Capital Grants and Contributions	
Governmental activities:					
Water resource planning and monitoring	\$ 6,547,510	\$ -	\$ 4,482,112	\$ -	\$ (2,065,398)
Land acquisition, restoration, and public works	13,516,706	3,100	294,493	10,618,928	(2,600,185)
Operation and maintenance of works and lands	5,778,343	-	2,614,908	976,207	(2,187,228)
Regulation	1,440,092	291,050	730,999	-	(418,043)
Outreach	198,885	-	-	-	(198,885)
Management and administration	1,717,843	-	405,000	-	(1,312,843)
Total governmental activities	\$ 29,199,379	\$ 294,150	\$ 8,527,512	\$ 11,595,135	(8,782,582)

General Revenues	
Ad valorem property taxes	7,116,972
Timber sales	2,134,379
Interest income	1,661,715
Other income	569,374
Increase in fair value of investments	298,783
Net loss on disposal of assets and conveyance	(245,782)
Total general revenues	11,535,441
Change in net position	2,752,859
Net position at beginning of year	253,768,218
Net position at end of year	\$ 256,521,077

See notes to the financial statements.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
September 30, 2025**

	General Fund	Land Management & Operations Fund	District Fund	State Fund	Federal Fund	Total Governmental Funds
Assets						
Cash and cash equivalents	\$ 750,141	\$ -	\$ -	\$ -	\$ -	\$ 750,141
Interest bearing cash accounts	13,799,751	-	-	-	-	13,799,751
Investments	25,012,599	-	-	-	-	25,012,599
Receivables	70,863	1,801,709	-	-	-	1,872,572
Intergovernmental receivables	528,059	-	-	1,716,772	1,000,145	3,244,976
Prepaid items	14,129	-	-	-	-	14,129
Due from other funds	1,593,218	5,564,541	6,365,307	4,972,517	7,117	18,502,700
Total assets	\$ 41,768,760	\$ 7,366,250	\$ 6,365,307	\$ 6,689,289	\$ 1,007,262	\$ 63,196,868
Liabilities						
Accounts payable	\$ 263,053	\$ 777,084	\$ 20,412	\$ 365,770	\$ 913,422	\$ 2,339,741
Accrued liabilities	445,299	-	-	-	-	445,299
Unearned revenue	5,686	25,672	-	166,526	-	197,884
Due to other funds	16,909,484	-	-	1,499,376	93,840	18,502,700
Damage deposits	27,500	-	-	-	-	27,500
Performance deposits	981,663	-	-	-	-	981,663
Total liabilities	18,632,685	802,756	20,412	2,031,672	1,007,262	22,494,787
Fund balances						
Nonspendable						
Prepaid expenses	142,547	-	-	-	-	142,547
Restricted for:						
Land Management - Timber	-	5,286,994	-	-	-	5,286,994
Land Management - WMLTF	-	918,999	-	-	-	918,999
Surplus Land Funds	-	357,501	-	-	-	357,501
Water Management Lands Trust Fund	-	-	-	25,873	-	25,873
DOT Mitigation Projects	-	-	-	384,446	-	384,446
Land Acquisition - PCS Mitigation	-	-	-	3,252,993	-	3,252,993
Committed for:						
Project Effectiveness Metrics	-	-	353,079	-	-	353,079
Agricultural Cost-Share	-	-	1,278,544	-	-	1,278,544
Regional Water Resource Projects	-	-	3,363,555	-	-	3,363,555
RIVER Cost-Share	-	-	1,349,717	-	-	1,349,717
Economic Stabilization Reserve	2,600,000	-	-	-	-	2,600,000
Assigned						
Operating Liquidity Reserve	3,900,000	-	-	-	-	3,900,000
Hydro & Ag Monitoring FY24 SR Operating Transfer	785,734	-	-	-	-	785,734
Ag Cost-Share FY24 SR Operating Transfer	-	-	-	994,305	-	994,305
Unassigned, general fund operations	15,707,794	-	-	-	-	15,707,794
Total fund balances	23,136,075	6,563,494	6,344,895	4,657,617	-	40,702,081
Total liabilities and fund balance	\$ 41,768,760	\$ 7,366,250	\$ 6,365,307	\$ 6,689,289	\$ 1,007,262	

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

Capital assets used in governmental activities are not available financial resources and, therefore, are not reported in the funds 221,532,693

Deferred outflows/inflows are not available resources and, therefore, are not reported in the funds. (424,889)

Noncurrent liabilities are not due and payable in the current period and, therefore, are not reported in the funds. (5,288,808)

Net position of governmental activities \$ 256,521,077

See notes to the 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, 2025

	General	Land Management & Operations	District	State	Federal	Total
	Fund	Fund	Fund	Fund	Fund	Governmental Funds
Revenues						
Ad valorem property taxes	\$ 5,989,839	\$ 1,127,133	\$ -	\$ -	\$ -	\$ 7,116,972
Intergovernmental revenue	4,412,420	3,591,115	-	6,911,357	5,207,755	20,122,647
License and permit fees	291,050	-	-	-	-	291,050
Charges for services	-	3,100	-	-	-	3,100
Timber revenue	-	2,134,379	-	-	-	2,134,379
Lease proceeds	82,445	-	-	-	-	82,445
Other income	90,607	478,767	-	-	-	569,374
Interest income	1,156,684	235,250	-	269,781	-	1,661,715
Increase in fair value investment	298,783	-	-	-	-	298,783
Total revenues	12,321,828	7,569,744	-	7,181,138	5,207,755	32,280,465
Expenditures						
General government						
Water resource planning and monitoring	5,138,780	-	13,415	282,716	1,158,975	6,593,886
Land acquisition, restoration, and public works	1,288,809	8,123	999,615	7,198,257	4,048,780	13,543,584
Operation and maintenance of works and lands	1,481	5,763,474	-	-	-	5,764,955
Regulation	1,512,984	-	-	-	-	1,512,984
Outreach	209,748	-	-	-	-	209,748
Management and administration	1,718,867	-	-	-	-	1,718,867
Capital outlay	166,752	1,139,745	-	1,872,083	-	3,178,580
Total general government expenditures	10,037,421	6,911,342	1,013,030	9,353,056	5,207,755	32,522,604
Excess (deficiency) of revenues over (under) expenditures	2,284,407	658,402	(1,013,030)	(2,171,918)	-	(242,139)
Net change in fund balance	2,284,407	658,402	(1,013,030)	(2,171,918)	-	(242,139)
Fund balance at beginning of year	20,851,668	5,905,092	7,357,925	6,829,535	-	40,944,220
Fund balance at end of year	\$ 23,136,075	\$ 6,563,494	\$ 6,344,895	\$ 4,657,617	\$ -	\$ 40,702,081

See notes to the 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, 2025

Net change in fund balances - total governmental funds		\$ (242,139)
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/amortization expense.		
Expenditures for capital and right of use assets	3,178,580	
Less current year depreciation/amortization	<u>(460,201)</u>	2,718,379
The net effect of various miscellaneous transactions involving balance sheet items (i.e., contributions, sales, conveyance, and disposals) is to increase/(decrease) net assets.		
Net loss on disposal of fixed assets, net	(245,782)	
Lease proceeds	<u>(82,445)</u>	(328,227)
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	(863,720)	
OPEB	(6,825)	
Recognition of changes in long-term debt:		
Compensated absences	(878)	
OPEB liability	(25,587)	
Net pension liability	1,389,914	
Lease liability	39,834	
Subscription liability	<u>72,108</u>	<u>604,846</u>
Change in net position of governmental activities		<u><u>\$ 2,752,859</u></u>

See notes to the financial statements

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

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 north-central part of Florida. There are nine statutory 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 a specific function 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.

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

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

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

The District reports the following major governmental funds:

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

The Land Management and Operations Fund accounts for timber transactions, land use charges, acquisitions and surplus, fleet and facilities, 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.

The District Special Revenue Fund was created to consolidate similar accounting funds that were established by the Governing Board's commitment of fund balance for a specific use. Those accounting funds consolidated into the District Special Revenue Fund include the Agricultural Cost-Share program, Regional Initiative Valuing Environmental Resources ("RIVER") Cost-Share program, Project Effectiveness Metrics, and Regional Water Resource Development.

The State Special Revenue Fund was created to consolidate similar accounting funds that were established to account for programs funded by the State of Florida for a specific purpose. Those accounting funds consolidated into the State Special Revenue Fund include the Alternative Water Supply Program (AWS), Water Protection and Sustainability Program Grants ("WPSP"), Spring Appropriation Grants, Water Management Lands Trust Fund - Springs Appropriation, Florida Forever/Preservation 2000, DOT - Environmental Transportation Decision Making ("ETDM") Grant, DOT Mitigation Grants, Suwannee River Partnership Program, Land Acquisition from Mitigation Funds, and Other State Reimbursable Grants.

The Federal Special Revenue Fund was created to consolidate similar accounting funds that were established to account for programs funded by Federal grants for a specific purpose. Those accounting funds consolidated into the Federal Special Revenue Fund include FEMA Risk Map Program Grants, and other Federal Reimbursable Grant programs.

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 ad valorem property taxes, entitlements, and donations. Ad valorem property taxes are recognized as revenues at the time of receipt. 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.

Ad valorem property taxes, 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.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. New Accounting Pronouncements

GASB issued Statement No. 102, *Certain Risk Disclosures*, in December 2023. The Statement requires that governments disclose essential risks related to certain vulnerabilities due to certain concentrations or constraints. The provisions for GASB 102 are effective for fiscal years beginning after June 15, 2024.

GASB issued Statement No. 103, *Financial Reporting Model Improvements*, which became effective for the District for the fiscal year ended September 30, 2025. GASB Statement No. 103 establishes improvements to the financial reporting model for state and local governments, including changes to the format and content of the management's discussion and analysis (MD&A), the presentation of unusual or infrequent items, and certain financial statement disclosures.

The District implemented the provisions of GASB Statement No. 103 during the current fiscal year. The implementation of this statement resulted in changes to the presentation and structure of the MD&A; however, it did not have a material impact on the District's financial position, results of operations, or cash flows.

GASB Statement No. 104, *Disclosure of Certain Capital Assets* was implemented by the District during the current fiscal year. This statement establishes new disclosure requirements for certain types of capital assets, including capital assets held for sale, intangible assets, and lease assets.

The implementation of this statement resulted in additional disclosures in the notes to the financial statements; however, it did not have a material impact on the District's financial position, changes in financial position, or cash flows.

E. 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.

F. 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. Included in overall cash is interest-bearing cash accounts in which the District has deposited funds.

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, savings and interest-bearing time deposits, or savings accounts in qualified public depositories.

Investments for the District are generally reported at fair value. The State of Florida Department of Financial Services Special Purpose Investment Account (SPIA) operates in accordance with applicable State laws and regulations. As a participant in SPIA, the District invests in pooled investments whereby the District owns a share of the respective pool rather than the underlying securities. The District also participates in the Florida PRIME investment pool administered by the State Board of Administration of Florida. Florida PRIME is a qualifying external investment pool that measures its investments at amortized cost in accordance with GASB Statement No. 79; therefore, the District's investment in Florida PRIME is reported at amortized cost rather than fair value.

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. Ad Valorem Property Taxes

The District is authorized by Section 373.503, *Florida Statutes*, to levy ad valorem property taxes on all real and personal property located within the District not to exceed .75 mills. The rate for the 2024-2025 fiscal year was .2936 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 Statutes* under the following calendar:

Levy Date:	October 1
Due Date:	November 1
Lien Date:	January 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 \$5,000 or more (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 acquisition 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. Capitalization of Leases and Subscription-Based Information Technology Arrangements

In compliance with Statement of Governmental Accounting Standards (SGAS) No. 87, *Leases*, and No. 96, *Subscription-Based Information Technology Arrangements (SBITA)*, the District must consider the possibility of capitalizing leases and SBITAs whose terms exceed 12 months. This results in both a right-to-use asset and a related liability being reported in the government-wide financial statements. Both the asset and the liability are amortized over their respective term. In order to efficiently record material lease and SBITA transactions, the District has adopted a capitalization policy. According to this policy, leased property and equipment or SBITAs whose asset or liability is amortized at a rate of \$5,000 or more annually are capitalized and reported on the government-wide financial statements in a manner consistent with the provisions outlined by the Government Accounting Standards Board. For the year ending September 30, 2025, the District reported a right-to-use lease asset and liability of \$80,997 and \$85,576, respectively on its government-wide financial statements and a right-to-use subscription asset and liability of \$236,277 and \$255,228, respectively, net of any accumulated amortization.

7. Unearned Revenues

Unearned revenues reported in government-wide financial statements represent unearned timber and 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. At September 30, 2025, the District reported \$197,884 in unearned revenues.

8. 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 portion of the compensated absences liability for these amounts is reported in governmental funds only if it has matured, for example, as a result of employee resignations and retirements. In compliance with SGAS No. 101, a compensated absences liability is accrued in the government-wide financial statements for leave that more likely than not will be used for time off or paid to the employee at some point in the future.

9. 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.

10. 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 two 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 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.

11. Fund Balances – Governmental Funds

As of September 30, 2025, 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, 2025, fund balances are composed of the following:

	<u>Governmental Funds</u>
Nonspendable, Prepaid Expenses	\$ 142,547
Restricted, Land Management - Timber	5,286,994
Restricted, Land Management - WMLTF	918,999
Restricted, Surplus Land Funds	357,501
Restricted, DOT Mitigation Projects	384,446
Restricted, Water Management Lands Trust Fund	25,873
Restricted, Land Acquisition - PCS Mitigation	3,252,993
Committed, Project Effectiveness Metrics	353,079
Committed, RIVER Cost-Share	1,349,717
Committed, Agricultural Cost-Share	1,278,544
Committed, Regional Water Resource Projects	3,363,555
Committed, Economic Stabilization Reserve	2,600,000
Assigned, Operating Liquidity	3,900,000
Assigned, Operating Transfer - Hydro and Ag Monitoring	785,734
Assigned, Operating Transfer - Ag Cost-Share	994,305
Unassigned, General Fund Operations	15,707,794
	<u>\$ 40,702,081</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.

12. 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 \$40,702,081 differs from “net position” of governmental activities \$256,521,077 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	\$ 226,613,781
Right-to-use subscription asset	393,795
Right-to-use lease asset	141,951
Accumulated depreciation	(5,398,362)
Accumulated amortization	(218,472)
	<u>\$ 221,532,693</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, 2025, were:

Compensated absences	\$ (654,979)
Other post-employment benefits	(172,020)
Net pension liability	(4,121,005)
Subscription liability	(255,228)
Lease liability	(85,576)
	<u>\$ (5,288,808)</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	\$ 922,335
Deferred inflows	(1,347,224)
	<u>\$ (424,889)</u>

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
NOTE 2. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

	Total Governmental Funds	Capital Related Items	Long-term Debt Transactions/ Eliminations	Deferred Outflows/Inflows	Statement of Net Position
ASSETS					
Cash and cash equivalents	\$ 750,141	\$ -	\$ -	\$ -	\$ 750,141
Interest bearing cash accounts	13,799,751	-	-	-	13,799,751
Investments	25,012,599	-	-	-	25,012,599
Receivables	1,872,572	-	-	-	1,872,572
Intergovernmental receivables	3,244,976	-	-	-	3,244,976
Prepaid expenses	14,129	-	-	-	14,129
Due from other funds	18,502,700	-	(18,502,700)	-	-
Capital assets - net	-	221,215,419	-	-	221,215,419
Right-to-use subscription asset, net	-	236,277	-	-	236,277
Right-to-use lease asset, net	-	80,997	-	-	80,997
Total assets	63,196,868	221,532,693	(18,502,700)	-	266,226,861
DEFERRED OUTFLOWS					
OPEB obligation	-	-	-	5,314	5,314
Pension obligations	-	-	-	917,021	917,021
	-	-	-	922,335	922,335
LIABILITIES					
Accounts payable	2,339,741	-	-	-	2,339,741
Accrued liabilities	445,299	-	-	-	445,299
Unearned revenues	197,884	-	-	-	197,884
Due to other funds	18,502,700	-	(18,502,700)	-	-
Damage deposits	27,500	-	-	-	27,500
Performance deposits	981,663	-	-	-	981,663
Subscription liability	-	-	255,228	-	255,228
Lease liability	-	-	85,576	-	85,576
Compensated absences	-	-	654,979	-	654,979
OPEB liability	-	-	172,020	-	172,020
Net pension liability	-	-	4,121,005	-	4,121,005
Total liabilities	22,494,787	-	(13,213,892)	-	9,280,895
DEFERRED INFLOWS					
	-	-	-	1,347,224	1,347,224
FUND BALANCE/NET POSITION					
Fund balance/net position	<u>40,702,081</u>	<u>221,532,693</u>	<u>(5,288,808)</u>	<u>(424,889)</u>	<u>256,521,077</u>

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 (\$242,139) differs from the “change in net position” for governmental activities \$2,752,859 reported in the statement of activities. The differences arise primarily from the long-term economic focus of the statement of activities versus the current financial resources focus of the governmental funds. The effect of the differences is illustrated below.

Capital related items

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

Capital outlay	\$ 3,178,580
Depreciation/amortization expense	(460,201)
Net loss on disposals of assets	(245,782)
	<u>\$ 2,472,597</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	\$ (878)
Net decrease in other post-employment benefits	(25,587)
Combined reduction of lease and subscription liabilities	111,942
Recognition of lease proceeds	(82,445)
Net increase in net pension expense	1,389,914
	<u>\$ 1,392,946</u>

Other items

Recognition of certain obligations related to prior and subsequent periods are not recognized in the governmental funds.

Change in deferred inflows and deferred outflows	<u>\$ (870,545)</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 Statements of Revenues, Expenses, and Changes in Fund Balance 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 property taxes	7,116,972	-	-	-	7,116,972
Intergovernmental revenue	20,122,647	-	-	-	20,122,647
License and permit fees	291,050	-	-	-	291,050
Charges for service	3,100	-	-	-	3,100
Timber revenue	2,134,379	-	-	-	2,134,379
Lease proceeds	82,445	-	(82,445)	-	-
Other income	569,374	-	-	-	569,374
Interest income	1,661,715	-	-	-	1,661,715
Increase/(decrease) in fair value of investment	298,783	-	-	-	298,783
Total revenues	32,280,465	-	(82,445)	-	32,198,020
Expenditures					
General government					
Water resource planning and monitoring	6,593,886	157,294	(491,733)	288,063	6,547,510
Land acquisition, restroration, and public works	13,543,584	76,882	(258,369)	154,609	13,516,706
Operation and maintenance of works and lands	5,764,955	93,488	(192,923)	112,823	5,778,343
Regulation	1,512,984	31,199	(247,818)	143,727	1,440,092
Outreach	209,748	2,593	(37,222)	23,766	198,885
Management and administration	1,718,867	98,745	(247,326)	147,557	1,717,843
Capital outlay	3,178,580	(3,178,580)	-	-	-
Total general government expenditures	32,522,604	(2,718,379)	(1,475,391)	870,545	29,199,379
Excess of revenues over expenditures	(242,139)	2,718,379	1,392,946	(870,545)	2,998,641
Other financing sources (uses)					
Gain (loss) on disposal of assets	-	(245,782)	-	-	(245,782)
Total other financing sources (uses)	-	(245,782)	-	-	(245,782)
Net change in fund balance/net position	(242,139)	2,472,597	1,392,946	(870,545)	2,752,859
Fund balance at beginning of year	40,944,220	219,060,096	(6,681,754)	445,656	253,768,218
Fund balance at end of year	40,702,081	221,532,693	(5,288,808)	(424,889)	256,521,077

NOTE 3. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposits. At year end, the entire operating bank account balances of \$1,396,252, were 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 the Federal Deposit Insurance Corporation (FDIC) coverage. The District also holds a portion of the balance of its investments in an interest-bearing Insured Cash Sweep (ICS) account. At year-end, the bank balance for this account was \$13,799,751, and was fully covered by the FDIC due to the entire balance being allocated amongst FDIC insured institutions in amounts that were below the \$250,000 per depositor per institution threshold.

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 compared to the safety and liquidity of funds. The District's investment policy limits investments to relatively low-risk securities authorized by Florida law.

The District invests in two State of Florida investment pools: the Special Purpose Investment Account (SPIA) administered by the Florida Department of Financial Services and Florida PRIME, administered by the State Board of Administration.

Special Purpose Investment Account (SPIA)

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.

Credit Risk: 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, 2025 of this pool was 1.0065. 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, 2025 was 3.47 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, 2025.

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.

Florida PRIME

The District also participates in Florida PRIME, an external investment pool administered by the State Board of Administration (SBA) of Florida. Participants in Florida PRIME own shares of the investment pool rather than the underlying securities.

Florida PRIME is a qualifying external investment pool that measures its investments at amortized cost for financial reporting purposes in accordance with GASB Statement No. 79, Certain External Investment Pools and Pool Participants. Accordingly, the District's investment in Florida PRIME is reported at amortized cost, which approximates fair value, and is not included within the fair value hierarchy established by GASB Statement No. 72.

Credit Risk: Florida PRIME is rated AAAM by Standard and Poor's.

Interest Rate Risk: The dollar weighted average days to maturity (WAM) of Florida PRIME on September 30, 2025, is 47 days. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM. The weighted average life (WAL) of Florida PRIME on September 30, 2025, is 73 days.

Foreign Currency Risk: Florida PRIME was not exposed to any foreign currency risk during the period October 1, 2024, to September 30, 2025.

Securities Lending: Florida PRIME did not participate in a securities lending program during the period October 1, 2024, to September 30, 2025.

Fair Value Hierarchy: Florida PRIME currently meets all the necessary GASB 79 criteria to elect to measure all the investments in Florida PRIME at amortized cost; therefore, your participant account balance should be reported at amortized cost.

Liquidity and Redemption Restrictions: GASB Statement No. 79 requires participants in qualifying external investment pools to disclose any limitations or restrictions on withdrawals.

Florida PRIME participants may withdraw funds daily; however, Section 218.409(8)(a), Florida Statutes, authorizes the executive director of the SBA to limit contributions or withdrawals for up to 48 hours in the event of a material impact on the liquidity or operations of the pool. The trustees must subsequently convene an emergency meeting to review the necessity of such action and may vote to continue the measures for an additional period not exceeding 15 days.

Florida Statutes also authorize the SBA to impose liquidity fees or early withdrawal penalties if such provisions are disclosed in the pool's enrollment materials. As of September 30, 2025, Florida PRIME had not implemented any liquidity fees, redemption fees, or maximum transaction limits that would restrict a participant's ability to withdraw 100 percent of their account balance.

The SBA prepares separate financial statements for Florida PRIME, which are available once the audit for the fiscal year ended June 30, 2025 is completed.

As of September 30, 2025, the District had the following investments reported fair values:

	Fair Value
Florida PRIME investments	\$ 5,198,404
Florida Treasury Investment Pool	19,814,195
	<u>25,012,599</u>

B. Receivables

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

	General Fund	Other Governmental Funds	Total
Receivables:			
Intergovernmental	\$ 528,059	\$ 2,716,917	\$ 3,244,976
Other	70,863	1,801,709	1,872,572
Gross total receivables	<u>\$ 598,922</u>	<u>\$ 4,518,626</u>	<u>\$ 5,117,548</u>

C. Capital Assets

Capital asset activity for the year ended September 30, 2025, was as follows:

	Beginning	Additions	Deletions	Noncash activity/ Reclassifications	Ending
Land	\$155,510,098	\$ -	\$ (245,755)	\$ -	\$155,264,343
Easements	60,126,560	1,872,083	-	(27)	61,998,616
Land - Headquarters	37,685	-	-	-	37,685
Construction in Process	804,036	335,129	-	(804,036)	335,129
	<u>216,478,379</u>	<u>2,207,212</u>	<u>(245,755)</u>	<u>(804,063)</u>	<u>217,635,773</u>
Buildings and improvements	4,718,306	710,936	-	804,036	6,233,278
Equipment					
Office/field	1,135,444	37,442	(51,270)	-	1,121,616
Computer	658,390	54,806	-	-	713,196
Mobile	866,614	85,739	(42,435)	-	909,918
Right-to-use subscription asset	393,795	-	-	-	393,795
Right-to-use lease asset					
Equipment	59,506	82,445	-	-	141,951
	<u>7,832,055</u>	<u>971,368</u>	<u>(93,705)</u>	<u>804,036</u>	<u>9,513,754</u>
Total capital assets	<u>224,310,434</u>	<u>3,178,580</u>	<u>(339,460)</u>	<u>(27)</u>	<u>227,149,527</u>
Depreciation:					
Building	(3,070,774)	(121,944)	-	-	(3,192,718)
Office/field	(971,084)	(56,735)	51,270	-	(976,549)
Computer	(435,532)	(77,025)	-	-	(512,557)
Mobile	(675,593)	(83,380)	42,435	-	(716,538)
Right to use subscription asset	(78,759)	(78,759)	-	-	(157,518)
Right-to-use lease asset					
Equipment	(18,596)	(42,358)	-	-	(60,954)
	<u>(5,250,338)</u>	<u>(460,201)</u>	<u>93,705</u>	<u>-</u>	<u>(5,616,834)</u>
Net depreciable assets	<u>2,581,717</u>	<u>511,167</u>	<u>-</u>	<u>804,036</u>	<u>3,896,920</u>
Total assets	<u>\$219,060,096</u>	<u>\$ 2,718,379</u>	<u>\$ (245,755)</u>	<u>\$ (27)</u>	<u>\$221,532,693</u>

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

Governmental Activities	
Water resource planning and monitoring	\$ 157,294
Land acquisition, restoration, and public works	76,882
Operation and maintenance of works and lands	93,488
Regulation	31,199
Outreach	2,593
Management and administration	98,745
Total depreciation expense	<u>\$ 460,201</u>

Included in capital assets is land held for sale within governmental activities; however, the amount is not material to the government-wide financial statements.

D. Interfund Balances and Activity

	<u>Due To</u>	<u>Due From</u>
General Fund	\$ 16,909,484	\$ 1,593,218
Land Management and Operations Fund	-	5,564,541
District Fund	-	6,365,307
State Fund	1,499,376	4,972,517
Federal Fund	93,840	7,117
	<u>\$ 18,502,700</u>	<u>\$ 18,502,700</u>

Interfund receivables/payables represent loans to fund expenditures of other funds.

E. Long-term Liabilities

Changes in Long-term Liabilities: Long-term liability activity for the year ended September 30, 2025, was as follows:

	Balance			Balance	Due Within
	9/30/2024	Additions*	Reductions*	9/30/2025	One Year
Governmental activities:					
Compensated absences	\$ 654,101	\$ 878	\$ -	\$ 654,979	\$ 163,745
Other post-employment					
benefits	146,433	25,587	-	172,020	-
Net pension liability	5,510,919		(1,389,914)	4,121,005	-
Subscription liability	327,336	-	(72,108)	255,228	78,237
Lease liability	42,965	82,445	(39,834)	85,576	42,358
	<u>\$6,681,754</u>	<u>\$ 108,910</u>	<u>\$(1,501,856)</u>	<u>\$5,288,808</u>	<u>\$ 284,340</u>

*The change in the compensated absences liability is presented as a net change.

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

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.

B. 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.

C. Related Party Balances and Transactions

One Board member has entered into a timber service agreement with the District. The District received \$2,743 in timber-related revenue from these agreements and did not pay for contracted services. There was a remaining contract balance of \$2,500 on the timber-related agreements as of September 30, 2025.

One Board member is indirectly associated with three approved participants in the District's Agricultural Cost-Share and grant programs. The three participants received \$140,768 from the District during the fiscal year. This noncompetitive program assists farmers in upgrading irrigation systems to reduce water use and nitrogen loading. As of September 30, 2025, the balance remaining under the related contracts was \$3,225,883.

One Board member is employed by a City that received a Florida Department of Environmental Protection Water Quality Improvement Grant that was passed through the District in the amount of \$6,190,000. The City received \$4,229,069 from the District during the fiscal year. As of September 30, 2025, the balance remaining under the related contract was \$1,569,711.

Three Board members hold environmental resource permits. Two Board members are either holders or compliance contacts on agricultural water use 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, which include 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 who work 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/annual_reports.

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. This amount increases with every year of additional service up to a maximum of 1.68% of the final average compensation of their five highest years for each year of credited service at age 65 with 33 or more years of 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 (age 52 if credited service includes at least four years of wartime military service) or 25 years of service regardless of age are entitled to a retirement benefit payable monthly for life, beginning at 1.6% of their final average compensation based on the five highest years of salary, for each year of credited service and increasing to a maximum of 1.68% of each year up to age 58 (55 with wartime service) and 28 years of special risk service. Special Risk class members (sworn law enforcement officers, firefighters, and correctional officers) who retire at or after age 55 (age 52 with wartime experience) 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. The final average compensation for all these members is also 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 August 1, 2011, the annual cost-of-living adjustment is three percent per year. The cost-of-living adjustment for participants with a retirement date or DROP participation date after August 1, 2011 is determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement and multiplying 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 an FRS employer for a period not to exceed 96 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, 2024 through June 30, 2025 and from July 1, 2025 through September 30, 2025, respectively, were as follows:

Class	October 1, 2024	July 1, 2025
	June 30, 2025	September 30, 2025
Regular Class	13.63%	14.03%
Special Risk Class	32.79%	35.19%
Special Risk Administrative Support	39.82%	39.48%
County Elected Officers Class	58.68%	54.57%
Senior Management Class	34.52%	33.24%
Deferred Retirement Option Program (DROP)	21.13%	22.02%

These employer contribution rates include a 2.00% HIS Plan subsidy for the periods October 1, 2024 through September 30, 2025, respectively.

The District's contributions, including employee contributions, to the Pension Plan totaled \$620,256 for the fiscal year ended September 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2025 the District reported a liability of \$2,899,319 for its proportionate share of the Pension Plan's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2025. The District's proportionate share of the net pension liability was based on the District's 2024-25 fiscal year contributions relative to the 2023-24 fiscal year contributions of all participating members. At June 30, 2025, the District's proportionate share was .009342056% percent, which was a decrease of 6.61 percent from its proportionate share measured as of June 30, 2024.

For the fiscal year ended September 30, 2025, the District recognized pension expense of \$210,985. 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	\$ 309,678	\$ -
Changes in assumptions	336,686	-
Net difference between projected and actual earnings on Pension Plan investments	-	484,071
Changes in proportion and differences between District Pension Plan contributions and proportionate share of contributions	87,182	397,983
District Pension Plan contributions subsequent to the measurement date	137,276	-
Total	\$ 870,822	\$ 882,054

The deferred outflows of resources related to the Pension Plan, totaling \$137,276, 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, 2025. 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
2026	\$ (429,940)
2027	\$76,389
2028	\$114,319
2029	\$90,724
2030	-
Thereafter	-
	\$ (148,508)

Actuarial Assumptions - The total pension liability in the July 1, 2025 actuarial valuation was determined using the following actuarial assumption, applied to all period included in the measurement:

Inflation	2.40%
Salary increases	3.50%, average, including inflation
Investment rate of return	6.70%, net of pension plan investment expense, including inflation
Discount rate	6.70%

Mortality rates were based on the PUB-2010 base table, generational mortality using the gender specific MP 2018 mortality improvement projection scale.

The actuarial assumptions used in the June 30, 2025, valuation was based on the results of an actuarial experience study for the period July 1, 2018 through June 30, 2023.

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	Compound	Standard Deviation
		Arithmetic Return	Annual (Geometric) Return	
Cash	1.0%	3.2%	3.2%	1.1%
Fixed income	29.0%	5.5%	5.4%	4.0%
Global equity	45.0%	8.5%	6.9%	18.3%
Real estate	12.0%	8.4%	7.1%	16.8%
Private equity	11.0%	12.4%	8.8%	28.4%
Strategic investments.	2.0%	6.5%	6.1%	8.7%
Total	100.0%			
Assumed inflation - mean			2.4%	1.5%

Discount Rate - The discount rate used to measure the total pension liability was 6.70%. 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 6.70%, 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 (5.70%) or one percentage point higher (7.70%) than the current rate:

	1% Decrease	Current	1% Increase
	5.70%	Discount Rate 6.70	7.70
District's proportionate share of the net pension liability	\$5,689,869	\$2,899,319	\$ 559,762

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 - The District had no payables for outstanding contributions to the Pension Plan required for the fiscal year ended September 30, 2025.

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, 2025, eligible retirees and beneficiaries received a monthly HIS payment of \$7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$45 and a maximum HIS payment of \$225 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, 2025, the HIS contribution for the period October 1, 2024 through June 30, 2025 and from July 1, 2025 through September 30, 2025 was 2.00% and 2.00%, 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, including employee contributions, to the HIS Plan totaled \$324,581 for the fiscal year ended September 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At September 30, 2025, the District reported a liability of \$1,318,210 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportionate share of the net pension liability was based on the District's 2024-25 fiscal year contributions relative to the 2023-24 fiscal year contributions of all participating members. At June 30, 2025, the District's proportionate share was .010284499 percent, which was an decrease of 5.99 percent from its proportionate share measured as of June 30, 2024.

For the fiscal year ended September 30, 2025, the District recognized an expense related to the HIS Plan of \$141,553. 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	\$ 7,869	\$ 2,091
Changes in assumptions	11,668	318,841
Net difference between projected and actual earnings on HIS Plan investments	-	1,097
Changes in proportion and differences between District HIS Plan contributions and proportionate share of contributions	4,117	143,141
District HIS Plan contributions subsequent to the measurement date	22,545	-
Total	<u>\$ 46,199</u>	<u>\$ 465,170</u>

The deferred outflows of resources related to the HIS Plan, totaling \$22,545 , 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, 2025. 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
2026	\$ (97,399)
2027	(116,610)
2028	(98,178)
2029	(78,679)
2030	(50,650)
Thereafter	-
	<u>\$ (441,516)</u>

Actuarial Assumptions – The total pension liability in the July 1, 2025, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary increases	3.50%, average, including inflation
Municipal bond rate	5.20%

Mortality rates were based on the PUB-2010 base table, generational mortality using the gender specific MP 2018 mortality improvement projection scale.

The actuarial valuations were prepared as of June 30, 2025 valuation was based on the results of an actuarial experience study, completed in 2025, for the period July 1, 2018 through June 30, 2023.

Discount Rate - The discount rate used to measure the total pension liability was 5.20%. 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 5.20%, 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 (4.20%) or one percentage point higher (6.20%) than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
	4.20	5.20	6.20
District's proportionate share of the net pension liability	<u>\$1,486,494</u>	<u>\$1,318,210</u>	<u>\$1,177,073</u>

HIS 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 HIS Plan – The District had no payables for outstanding contributions to the HIS Plan required for the fiscal year ended September 30, 2025.

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 0.06 percent of payroll and by forfeited benefits of plan members. Allocations to the investment member's accounts at the end of the 2024 fiscal year, as established by Section 121.72, *Florida Statutes*, are based on a percentage of gross compensation, by class, as follows: Regular class 11.57%, Special Risk Administrative Support class 37.76%, Special Risk class 30.73%, Senior Management Service class 32.46% and District Elected Officers class 56.62%.

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, 2025, 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 28 participants in the Investment Plan for the fiscal year ended September 30, 2025.

NOTE 6. OTHER POST-EMPLOYMENT 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. The Plan is a single employer, experience rated insurance plan that provides medical benefits to eligible retirees and their eligible dependents. The post-retirement 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, 2025:

Date of Actuarial Valuation:	<u>September 30, 2025</u>
Retirees and Beneficiaries Receiving Benefits	1
Active Plan Members	<u>65</u>
Total	<u>66</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.

For the year ended September 30, 2025, the District recognized an OPEB expense of \$25,587.

Total OPEB Liability - The District's total OPEB liability as of September 30, 2025 was determined by an actuarial valuation as of September 30, 2024 using September 30, 2023 as the measurement date. The actuarial assumptions used in the September 30, 2022 valuation with a measurement date of September 30, 2023 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	3.81%
Initial Trend Rate FY beginning 2024	0.00%
Trend Rate for FY beginning 2025	7.00%
Ultimate Trend Rate	4.00%

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

Mortality tables come from those used in the July 1, 2024 actuarial valuation of the Florida Retirement System for non-K-12 Instructional Regular Class members . These rates were taken from adjusted PUB-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. Adjustments to the referenced tables are based on the results of a statewide experience study covering the period 2013 through 2018.

Healthcare Cost Trend Rates are 7.00% for the fiscal year beginning 2025, 7.00% for the fiscal year beginning 2026 and then gradually decreasing to an ultimate trend rate of 4.00%.

Other information:

Changes in assumptions and other inputs reflected in the schedule of changes in the Total OPEB liability include:

- Discount rates changed from 4.63 to 3.81%.

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 3.81% (based on the daily rate of Fidelity's "20-Year Municipal GO AA Index" closest to but not later than the measurement date of the Bond Buyer "20-Bond GO Index"). The discount rate was 4.63% as of the beginning of the measurement year.

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>2024</u>
Total OPEB Liability	
Service cost	\$ 18,607
Interest	7,360
Changes in benefit terms	-
Difference between expected and actual experience of Total OPEB Liability	-
Changes in assumptions and inputs	11,759
Benefit payments	<u>(12,139)</u>
Net changes	25,587
Total OPEB Liability - Beginning of Fiscal Year	<u>146,433</u>
Total OPEB Liability - Ending of Fiscal Year	<u>\$ 172,020</u>
Covered Employee Payroll	4,760,680
Total OPEB Liability as a percentage of Covered Employee Payroll	3.61%

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 (2.61%) or 1 percentage point higher (4.61%) than the current discount rate.

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

	<u>1% Decrease</u>	<u>Current Healthcare Cost Trend Rate Assumption</u>	<u>1% Increase</u>
Total other postemployment benefits liability	<u>\$ 151,877</u>	<u>\$ 172,020</u>	<u>\$ 196,461</u>

Statement of OPEB expense Employer Fiscal Year End September 30, 2025:

(Based on Measurement Period Ending September 30, 2024.)

OPEB Expense	
Service cost	\$ 18,607
Interest on the Total OPEB Liability	7,360
Changes in benefit terms	-
Difference between expected and actual experience of Total OPEB Liability	-
Changes in assumptions and inputs	11,759
Benefit payments	(12,139)
Total OPEB Expense	<u>\$ 25,587</u>

Schedule of Employer Contributions

<u>Year Ended September 30</u>	<u>Annual OPEB Expense</u>	<u>% Contributed</u>	<u>Net OPEB Obligation</u>
2019	(7,709)	0%	104,879
2020	247,498	0%	352,337
2021	16,099	0%	368,476
2022	(238,581)	0%	129,895
2023	(10,928)	0%	118,967
2024	27,466	0%	146,433
2025	25,587	0%	172,020

NOTE 7. SUBSCRIPTION BASED INFORMATION TECHNOLOGY AGREEMENTS

In March 2023, the District entered into a three-year Subscription Based Information Technology Agreement (SBITA) for disaster recovery services. Payments were made on an annual basis in the amount of \$92,213. In accordance with SGAS 96, the District reported a subscription right-to-use asset and subscription liability on the government-wide financial statements. In March 2024 the District amended the contract extending the length to five years and increasing annual payments to \$99,932, which increased the value of the right-to-use asset and the corresponding subscription liability. At September 30, 2025, the subscription based right-to-use asset of \$236,277, net of accumulated amortization, was reported and is also displayed on the Capital Asset schedule in Note 3. The subscription liability at September 30, 2025 was \$255,228. The related principal and interest requirements to maturity for the subscription liability are as follows:

	<u>Interest</u>	<u>Principal</u>	<u>Payment</u>
2026	\$ 21,695	\$ 78,237	\$ 99,932
2027	15,044	84,888	99,932
2028	7,829	92,103	99,932
	<u>\$ 44,568</u>	<u>\$ 255,228</u>	<u>\$ 299,796</u>

NOTE 8. LEASES

The District has entered into various leases for office equipment whose terms extend beyond 12 months. Per the District's lease and subscription capitalization policy, the resulting amortization of each lease exceeds the threshold of \$5,000 annually. As a result, the District has recognized a right-to-use lease asset and a corresponding lease liability on the government-wide financial statements. As of the end of the 2025 fiscal year, the District's right-to-use lease asset was valued at \$80,997, net of accumulated amortization and has been included in the capital asset schedule in Note 3. The lease liability was valued at \$85,576 at year-end. The related principal and interest requirements to maturity for the lease liability are as follows:

	<u>Interest</u>	<u>Principal</u>	<u>Payment</u>
2026	\$ 5,339	\$ 43,180	\$ 48,519
2027	1,743	42,396	44,139
	<u>\$ 7,082</u>	<u>\$ 85,576</u>	<u>\$ 92,658</u>

NOTE 9. CONTINGENCIES

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

REQUIRED SUPPLEMENTARY INFORMATION

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2025**

	Budgeted Amounts		Variance with Original Budget- over (under) Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final			
Revenues					
Ad valorem property taxes	\$ 6,085,787	\$ 6,085,787	\$ -	\$ 5,989,839	\$ (95,948)
Intergovernmental revenue	4,632,000	4,632,000	-	4,412,420	(219,580)
Licenses and permits	223,000	223,000	-	291,050	68,050
Lease proceeds	-	-	-	82,445	82,445
Other income	90,000	90,000	-	90,607	607
Interest income	130,000	130,000	-	1,156,684	1,026,684
Increase/(decrease) in fair value of investment	-	-	-	298,783	298,783
Total revenues	11,160,787	11,160,787		12,321,828	1,161,041
Expenditures					
General government					
Salaries and benefits	7,816,845	7,816,496	(349)	6,291,083	1,525,413
Contracted services	2,952,675	2,952,675	-	1,384,409	1,568,266
Operating expenditures	1,683,792	1,683,792	-	1,277,426	406,366
Intergovernmental expenditures	1,420,500	1,420,500	-	917,751	502,749
Capital outlay	149,714	149,714	-	84,307	65,407
Capital outlay - leases	-	-	-	82,445	(82,445)
Total general government expenditures	14,023,526	14,023,177		10,037,421	3,985,756
Excess (deficiency) of revenues over (under) expenditures	(2,862,739)	(2,862,390)	349	2,284,407	5,146,797
Net change in fund balance	(2,862,739)	(2,862,390)	349	2,284,407	5,146,797
Fund balance at beginning of year	20,851,668	20,851,668	-	20,851,668	-
Fund balance at end of year	\$ 17,988,929	\$ 17,989,278	\$ 349	\$ 23,136,075	\$ 5,146,797

See notes to required supplementary information.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
LAND MANAGEMENT AND OPERATIONS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Variance with Original Budget- over (under) Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final			
Revenues					
Ad valorem property taxes	\$ 1,008,994	\$ 1,008,994	\$ -	\$ 1,127,133	\$ 118,139
Intergovernmental revenue	5,690,119	5,690,119	-	3,591,115	(2,099,004)
Licenses and permits	-	-	-	-	-
Charges for services	-	-	-	3,100	3,100
Timber revenue	1,300,000	1,300,000	-	2,134,379	834,379
Other income	20,288	20,288	-	478,767	458,479
Interest revenue	-	-	-	235,250	235,250
Total revenues	8,019,401	8,019,401	-	7,569,744	(449,657)
Expenditures					
General government					
Salaries and benefits	1,165,305	1,165,305	-	906,094	259,211
Contracted services	4,031,489	4,031,489	-	3,686,901	344,588
Operating expenditures	855,508	855,508	-	559,723	295,785
Intergovernmental expenditures	970,000	970,000	-	618,879	351,121
Capital outlay	3,664,330	3,664,330	-	1,139,745	2,524,585
Total general government expenditures	10,686,632	10,686,632	-	6,911,342	3,775,290
Excess (deficiency) of revenues over (under) expenditures	(2,667,231)	(2,667,231)	-	658,402	3,325,633
Net change in fund balance	(2,667,231)	(2,667,231)	-	658,402	3,325,633
Fund balance at beginning of year	5,905,092	5,905,092	-	5,905,092	-
Fund balance at end of year	\$ 3,237,861	\$ 3,237,861	\$ -	\$ 6,563,494	\$ 3,325,633

See notes to required supplementary information.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
DISTRICT SPECIAL REVENUE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Variance with Original Budget- over (under)	Actual	Variance With Final Budget Positive (Negative)
	Original	Final	Final Budget	Amounts	
Revenues					
Other income	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-	-
Expenditures					
General government					
Contracted services	1,150,000	1,150,000	-	255,884	894,116
Operating expenditures	30,000	30,000	-	-	30,000
Capital outlay	25,000	25,000	-	-	
Intergovernmental expenditures	2,135,000	2,135,000	-	757,146	1,377,854
Total general government expenditures	3,340,000	3,340,000	-	1,013,030	2,301,970
Excess (deficiency) of revenues over (under) expenditures	(3,340,000)	(3,340,000)	-	(1,013,030)	2,326,970
Net change in fund balance	(3,340,000)	(3,340,000)	-	(1,013,030)	2,326,970
Fund balance at beginning of year	7,357,925	7,357,925	-	7,357,925	-
Fund balance at end of year	\$ 4,017,925	\$ 4,017,925	\$ -	\$ 6,344,895	\$ 2,326,970

See notes to required supplementary information.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATE SPECIAL REVENUE FUND
BUDGET AND ACTUAL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Variance with Original Budget- over (under) Final Budget	Actual Amounts	Variance With Final Budget Positive (Negative)
	Original	Final			
Revenues					
Intergovernmental revenue	\$ 42,034,120	\$ 42,034,120	\$ -	\$ 6,911,357	\$ (35,122,763)
Interest revenue	-	-	-	269,781	269,781
Total revenues	42,034,120	42,034,120	-	7,181,138	(34,852,982)
Expenditures					
General government					
Salaries and benefits	5,552	5,552	-	-	5,552
Contracted services	13,915,620	13,915,620	-	4,055,025	9,860,595
Operating expenditures	10,948	10,948	-	4,910	6,038
Intergovernmental expenditures	23,542,000	23,542,000	-	3,421,038	20,120,962
Caplital outlay	7,000,000	7,000,000	-	1,872,083	5,127,917
Total general government expenditures	44,474,120	44,474,120	-	9,353,056	35,121,064
Excess (deficiency) of revenues over (under) expenditures	(2,440,000)	(2,440,000)	-	(2,171,918)	268,082
Net change in fund balance	(2,440,000)	(2,440,000)	-	(2,171,918)	268,082
Fund balance at beginning of year	6,829,535	6,829,535	-	6,829,535	-
Fund balance at end of year	\$ 4,389,535	\$ 4,389,535	\$ -	\$ 4,657,617	\$ 268,082

See notes to required supplementary information.

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
FEDERAL SPECIAL REVENUE FUND
BUDGET AND ACTUAL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
For the Fiscal Year Ended September 30, 2025

	Budgeted Amounts		Variance with	Actual	Variance With
	Original	Final	Original Budget- over (under) Final Budget		Final Budget Positive (Negative)
Revenues					
Intergovernmental revenue	\$ 7,443,000	\$ 7,443,349	\$ 349	\$ 5,207,755	\$ (2,235,594)
Total revenues	7,443,000	7,443,349	349	5,207,755	(2,235,594)
Expenditures					
General government					
Salaries and benefits	-	349	349	349	-
Contracted services	4,435,000	4,285,000	(150,000)	2,056,237	2,228,763
Operating expenditures	8,000	8,000	-	2,389	5,611
Intergovernmental expenditures	3,000,000	3,150,000	150,000	3,148,780	1,220
Total general government expenditures	7,443,000	7,443,349	349	5,207,755	2,235,594
Excess (deficiency) of revenues over (under) expenditures					
	-	-	-	-	-
Other financing sources (uses)					
Transfers in	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
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
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES- BUDGET AND ACTUAL- MAJOR GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2025**

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 finance office 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 a resolution.
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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
District's proportion of the FRS net pension liability (asset)	0.009342056%	0.010003549%	0.010466194%	0.011597006%	0.010742049%	0.010137885%	0.010515337%	0.010495420%	0.011136560%	0.011295417%
District's proportionate share of the FRS net pension liability (asset)	\$ 2,899,319	\$ 3,869,843	\$ 4,170,447	\$ 4,315,018	\$ 811,440	\$ 4,393,909	\$ 3,621,336	\$ 3,161,274	\$ 3,294,120	\$ 2,852,102
District's proportion of the HIS net pension liability (asset)	0.010284499%	0.010939797%	0.010941147%	0.011810071%	0.011747994%	0.011761558%	0.011188140%	0.011137294%	0.011336563%	0.011222589%
District's proportionate share of the HIS net pension liability (asset)	1,318,210	1,641,076	1,737,600	1,250,875	1,441,068	1,436,067	1,329,411	1,203,725	1,212,158	1,307,946
District's proportionate share of the total net pension liability (asset)	\$ 4,217,529	\$ 5,510,919	\$ 5,908,047	\$ 5,565,893	\$ 2,252,508	\$ 5,829,976	\$ 4,950,747	\$ 4,364,999	\$ 4,506,278	\$ 4,160,048
District's covered-employee payroll	\$ 4,594,909	\$ 4,629,861	\$ 4,354,957	\$ 4,303,956	\$ 4,159,053	\$ 4,082,091	\$ 3,979,411	\$ 3,717,846	\$ 3,613,480	\$ 3,468,829
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	91.79%	119.03%	133.73%	129.32%	54.16%	142.82%	124.41%	117.41%	124.71%	119.93%
Plan fiduciary net position as a percentage of the total pension liability	82.96%	78.79%	77.04%	79.09%	91.09%	78.85%	82.61%	79.86%	79.30%	85.85%

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

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required FRS contribution	\$ 620,256	\$ 630,197	\$ 589,166	\$ 632,041	\$ 461,356	\$ 465,924	\$ 447,416	\$ 412,608	\$ 414,295	\$ 380,782
Contractually required HIS contribution	324,581	297,584	221,551	91,270	77,852	94,280	90,534	85,079	60,327	77,992
Total Contractually Required Contributions	944,837	927,781	810,717	723,311	539,208	560,204	537,950	497,687	474,622	458,774
Contributions in relation to the contractually required contribution	(944,837)	(927,781)	(810,717)	(723,311)	(539,208)	(560,204)	(537,950)	(497,687)	(474,622)	(458,774)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 4,658,124	\$ 4,613,661	\$ 4,417,842	\$ 4,216,591	\$ 4,189,251	\$ 4,050,200	\$ 4,049,548	\$ 3,802,030	\$ 3,634,140	\$ 3,505,500
Contributions as a percentage of covered-employee payroll	20.28%	20.11%	18.35%	17.15%	12.87%	13.83%	13.28%	13.09%	13.06%	13.09%

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 Year Ended September 30,	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability								
Service Cost	\$ 18,607	\$ 15,210	\$ 20,045	\$ 31,335	\$ 28,618	\$ 9,310	\$ 9,440	\$ 9,711
Interest	7,360	5,606	3,128	9,305	10,068	4,049	3,933	3,922
Changes in benefit terms	-	-	-	-	-	-	-	-
Difference between expected and actual experience of total OPEB Liability	-	169	-	(192,129)	-	149,893	-	-
Changes in assumptions and inputs	11,759	20,038	(19,842)	(59,654)	7,214	101,180	(1,770)	(2,174)
Benefit Payments	(12,139)	(13,557)	(14,259)	(27,438)	(29,801)	(16,934)	(19,312)	(31,379)
Net changes	\$ 25,587	\$ 27,466	\$ (10,928)	\$ (238,581)	\$ 16,099	\$ 247,498	\$ (7,709)	\$ (19,920)
Total OPEB Liability - Beginning of Fiscal Year	146,433	118,967	129,895	368,476	352,377	104,879	112,588	132,508
Total OPEB Liability - Ending of Fiscal Year	172,020	146,433	118,967	129,895	368,476	352,377	104,879	112,588
Covered Employee Payroll	\$4,760,680	\$4,582,572	\$4,342,462	\$4,324,982	\$4,134,319	\$3,917,555	\$3,798,982	\$3,108,830
Total OPEB Liability as a percentage of Covered Employee Payroll	3.61%	3.20%	2.74%	3.00%	8.91%	8.99%	2.76%	3.62%

*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, 2025**

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, 2025, are shown below:

	FRS	HIS
Total pension liability	\$ 243,620,457,000	\$ 13,687,702,516
Plan fiduciary net position	(212,585,325,722)	(870,258,386)
Net pension liability	\$ 31,035,131,278	\$ 12,817,444,130

Plan fiduciary net position as a percentage of the total pension liability	87.26%	6.36%
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The total pension liability for each plan was determined by the plans' actuary and reported in the plans' valuations dated June 30, 2025. 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, 2024. 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.

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 current and several prior measurement dates. For fiscal years June 30, 2018 through June 30, 2025, 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 ACFR 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 2024 for the period July 1, 2018 through June 30, 2023. 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 2.40%. Payroll growth, including inflation, for both Plans is assumed at 3.50%. Both the discount rate and the long-term expected rate of return used for FRS Pension Plan investments is 6.70%. 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 5.20 % was used to determine the total pension liability for the program (Bond Buyer General Obligation 20-Bond Municipal Bond Index). Mortality assumptions for both the FRS Pension Plan and the HIS Program were based on the Pub-2010 base table.

The following changes in actuarial assumptions occurred in 2025:

- All demographic assumptions and methods were reviewed as part of the 2024 Experience Study. Changes were adopted by the 2024 FRS Actuarial Assumption Conference during its meetings in October 2024.
- The coverage election assumptions were updated to reflect recent and anticipated future experience of HIS program participants. Changes were adopted by the 2025 FRS Actuarial Assumption Conference during its October 2025 meeting.
- The discount rate was modified to reflect the change in the value of the municipal bond index between GASB measurement dates.

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
OTHER POST-EMPLOYMENT BENEFITS (OPEB) RETIREMENT HEALTHCARE PLAN
SEPTEMBER 30, 2025**

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, 2023 that were “rolled forward” to the September 30, 2024 measurement date, with results applicable to the fiscal year ended September 30, 2025. Information about the methods and assumptions used in the actuarial valuation follows:

Valuation Date:	September 30, 2023
Measurement Date:	September 30, 2024
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	3.81%
Initial Trend Rate FY beginning 2024	0.00%
Trend Rate for FY beginning 2025	7.00%
Ultimate Trend Rate	4.00%

Retirement Age	Varies based on several factors including plan-specific retirement eligibility provisions and experience.
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Mortality	Mortality tables used in the July 1, 2023 actuarial valuation of the Florida Retirement System for non-K-12 Instructional Regular Class members . These rates were taken from adjusted PUB-2010 mortality tables published by the Society of Actuaries with generational mortality improvements using Scale MP-2018. Adjustments to referenced tables are based on the results of a statewide experience study covering the period 2013 through 2018
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Other information:	Changes in assumptions and other inputs include the change in the discount rate from 4.63% as of the beginning of the measurement period to 3.81% as of September 30, 2024. This change is reflected in the Schedule of Changes in Total OPEB Liability.
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There were no benefit changes during the year.

As of September 30, 2023, the most recent actuarial valuation date, the Plan was unfunded. The actuarial accrued liability for benefits at September 30, 2025 was \$172,020, 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)
9-30-18	-	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%
9-30-20	-	352,337	352,337	0.00%	3,917,555	8.99%
9-30-21	-	368,476	368,476	0.00%	4,134,319	8.91%
9-30-22	-	129,895	129,895	0.00%	4,324,982	3.00%
9-30-23	-	118,967	118,967	0.00%	4,342,462	2.74%
9-30-24	-	146,433	146,433	0.00%	4,582,572	3.20%
9-30-25	-	172,020	172,020	0.00%	4,760,680	3.61%

SCHEDULE OF OPEB EMPLOYER CONTRIBUTIONS

Year Ended September 30	Annual OPEB Expense	% Contributed	Net OPEB Obligation
2019	(7,709)	0%	104,879
2020	247,498	0%	352,337
2021	16,099	0%	368,476
2022	(238,581)	0%	129,895
2023	(10,928)	0%	118,967
2024	27,466	0%	146,433
2025	25,587	0%	172,020

SINGLE AUDIT SECTION

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
For the Fiscal Year Ended September 30, 2025

Program Titles & Grant Numbers	ALN/CFSA	Award Number	Award/Contract Amount	Expenditures Recognized in Prior Years	Expenditures Recognized in Current Year	Transfers to Subrecipients in Current Year
Federal Awards						
<i>U.S. Department of the Treasury passed through from the Florida Department of Environmental Protection</i>						
Coronavirus Sate and Local Fiscal Recovery Funds-Live Oak Septic to Sewer Reuse**	21.027	WG051	3,540,000	391,220	3,148,780	3,148,780
Coronavirus Sate and Local Fiscal Recovery Funds-Graham Farm Land Acquisition**	21.027	WSA06	900,000	-	900,000	900,000
Total U.S. Department of Treasury pass through from Florida Department of Environmental Protection			<u>4,440,000</u>	<u>391,220</u>	<u>4,048,780</u>	<u>4,048,780</u>
<i>U.S. Department of Environmental Protection passed through the Florida Department of Environmental Protection</i>						
BMAP monitoring - SRWMD Region	66.454	MN032	327,726	104,255	126,374	-
Total U.S. Department of Environmental Protection pass through from the Florida Department of Environmental protection			<u>327,726</u>	<u>104,255</u>	<u>126,374</u>	<u>-</u>
<i>U.S. Department of Interior</i>						
Service-Lower Suwannee River Watershed Nutrient Reduction	15.658	N122CPT0011155	323,750	281,414	349	-
Total U.S. Department of Interior			<u>323,750</u>	<u>281,414</u>	<u>349</u>	<u>-</u>
<i>U.S. Department of Homeland Security-Federal Emergency Management Agency passed through Florida Division of Emergency Management</i>						
DR4086- Hurricane Debby	97.036	Z4242	48,193	-	48,193	-
DR4686 - Hurricane Helene	97.036	Z4758	58,782	-	58,782	-
Total U.S. Department Homeland Security - Federal Emergency Management Agency pass through Florida Division of Emergency Management			<u>106,975</u>	<u>-</u>	<u>106,975</u>	<u>-</u>
<i>U.S. Department of Homeland Security-Federal Emergency Management Agency</i>						
Cooperating Technical Partners	97.045	EMA-2016-CA-0009	1,088,000	942,739	121,004	-
Cooperating Technical Partners	97.045	EMA-2017-CA-00002	1,018,000	877,247	91,033	-
Cooperating Technical Partners	97.045	EMA-2018-CA-00006	1,718,594	1,154,308	118,398	-
Cooperating Technical Partners	97.045	EMA-2019-CA-00002	1,873,150	578,820	32,410	-
Cooperating Technical Partners	97.045	EMA-2020-CA-00003	2,136,750	699,161	163,855	-
Cooperating Technical Partners	97.045	EMA-2021-CA-00003	1,904,527	138,569	395,303	-
Cooperating Technical Partners	97.045	EMA-2022-CA-00015	1,620,396	264,605	63,188	-
Cooperating Technical Partners	97.045	EMA-2024-CA-05005	1,043,000	-	47,061	-
Total U.S. Department of Homeland Security - Federal Emergency Management Agency			<u>12,402,417</u>	<u>4,655,450</u>	<u>1,032,252</u>	<u>-</u>
Total Federal Awards			<u>17,600,869</u>	<u>5,432,339</u>	<u>5,314,730</u>	<u>4,048,780</u>

**Major Programs are identified with an asterisk
(Continued)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)
For the Fiscal Year Ended September 30, 2025

Program Titles & Grant Numbers	ALN/CFSA	Award Number	Award/Contract Amount	Expenditures Recognized in Prior Years	Expenditures Recognized in Current Year	Transfers to Subrecipients in Current Year
State Financial Assistance						
<i>Department of Environmental Protection</i>						
<i>Water Management District Operations</i>						
General Fund-Operations	37.037	WP027	2,287,000	-	2,287,000	-
Total Water Management District Operations			2,287,000	-	2,287,000	-
<i>Florida Springs Grant Program</i>						
<i>Agricultural Springs Pilot Program-Low Input</i>						
Agriculture and Land Conservation**	37.052	LP61038	5,000,000	1,374,261	333,355	-
Accelerating Suwannee River Restoration and Silviculture Management**	37.052	LP6103G	1,878,736	201,118	415,875	415,875
Precision Agricultural Practices-Land Acquisition Trust Fund**	37.052	LP6103K	5,000,000	2,453,828	705,414	-
Bradford Co. Silviculture Enhancement and Recharge**	37.052	LPS0016	2,000,000	537,810	290,597	-
Agricultural Springs Protection**	37.052	LPS0087	6,000,000	1,152,222	1,809,259	-
Agricultural Springs Protection**	37.052	S0676	3,660,000	2,593,298	5,078	-
Total Florida Springs Grant Program			23,538,736	8,312,537	3,559,578	415,875
<i>Alternative Water Supply</i>						
Pivot Retrofits**	37.100	WS002	1,200,400	677,230	110,041	-
Public Supply Efficiency Improvements**	37.100	WS003	1,000,000	873,796	126,204	126,204
GRU Recharge Wetland Phase II**	37.100	WS004	500,000	210,240	73,124	73,124
Lake Butler Wastewater Treatment Facility-Phase I & II**	37.100	WS005	3,400,000	3,155,878	236,400	236,400
AWS Feasibility Study**	37.100	WS044	700,000	277,041	243,818	-
Reducing Impacts from Urban Landscapes**	37.100	WS070	220,000	2,209	16,241	16,241
Dispersed Storage for Recharge and Alternative Water Supply**	37.100	WS072	2,100,000	102,416	69,343	-
Archer Water Systems Improvements Project**	37.100	WS075	724,220	5,311	87,852	87,852
Total Alternative Water Supply			9,844,620	5,304,120	963,022	539,820

**Major Projects are identified with an asterisk
(Continued)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Continued)
For the Fiscal Year Ended September 30, 2025

Program Titles & Grant Numbers	ALN/CFSA	Award Number	Award/Contract Amount	Expenditures Recognized in Prior Years	Expenditures Recognized in Current Year	Transfers to Subrecipients in Current Year
<i>Florida Department of Environmental Protection from Appropriations</i>						
Internal Improvement Trust Fund-PILT	37.022	WP027	\$ 352,909	\$ -	\$ 352,909	\$ -
Land Acquisition Trust Fund-Land Management	37.022	WP027	1,777,210	-	1,777,210	-
Land Acquisition Trust Fund-Minimum Flows and Minimum Water Levels	37.022	WP027	1,635,000	436,040	1,198,960	-
Land Acquisition Trust Fund-Minimum Flows and Minimum Water Levels	37.022	WP034	1,635,000	-	473,462	-
Land Acquisition and Improvements - District Field Service Lab and Facilities Renovation	37.022	WP024	3,500,000	753,920	976,207	-
Total Land Acquisition and Improvement Trust Fund			8,900,119	1,189,960	4,778,748	-
General Revenue Fund-Environmental Resource Permitting	37.029	WP018	453,000	-	453,000	-
Total Appropriations			9,353,119	1,189,960	5,231,748	-
<i>Passed through Surface Restoration and Wastewater Program</i>						
Sustainable Suwannee Nutrient Mitigation Project	37.039	LPS0082	5,500,000	350,000	60,358	-
Statewide Water Quality Restoration Projects - North Florida Mega Industrial Park Wastewater Treatment Plant	37.039	WG050	3,359,615	2,498,339	861,277	861,277
Statewide Water Quality Restoration Projects - Live Oak Septic to Sewer Reuse	37.039	WG051	2,650,000	-	1,080,289	1,080,289
Total Passed Through Surface Restoration and Wastewater Program			11,509,615	2,848,339	2,001,923	1,941,565
<i>Passed through Office of Water Policy and Ecosystem Restoration -Water Quality</i>						
SRWMD Water Quality Monitoring Enhancement	37.105	AT025	290,418	60,978	219,773	-
SRWMD Water Quality Monitoring Enhancement	37.105	AT028	195,531	-	62,943	-
Total Passed Through Office of Water Policy and Ecosystem Restoration - Water Quality			485,949	60,978	282,716	-
Total Florida Department of Environmental Protection			57,019,039	17,715,934	14,325,986	2,897,261
<i>Florida Division of Emergency Management</i>						
Disaster Grants - Public Assistance - DR4086 Hurricane Debby	97.036	Z4242	8,032	-	8,032	-
Disaster Grants - Public Assistance - DR4686 Hurricane Helene	97.036	Z4758	5,137	-	5,137	-
Total Florida Division of Emergency Management			13,169	-	13,169	-

**Major Projects are identified with an asterisk
(Continued)

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (Concluded)
For the Fiscal Year Ended September 30, 2025

Program Titles & Grant Numbers	ALN/CFSA	Award Number	Award/Contract Amount	Expenditures Recognized in Prior Years	Expenditures Recognized in Current Year	Transfers to Subrecipients in Current Year
<i>Florida Department of Agricultural Services and Consumer Services</i>						
<i>Agricultural Nonpoint Source Best Management Practices Implementation</i>						
	42.017	29631	200,000	39,128	45,625	-
<i>Prescribed Fire Enhancement Program - Florida Forest Services</i>						
	42.065	30427	294,000	270,428	23,185	-
<i>Prescribed Fire Enhancement Program - Florida Forest Services</i>						
	42.065	31513	342,275	-	341,460	-
Total Florida Department of Agricultural Services and Consumer Services			836,275	309,555	410,270	-
<i>Florida Department of Transportation</i>						
<i>State Road 200 Mitigation Project</i>						
	55.031	N/A	4,065,292	4,006,868	58,424	-
<i>Efficient Transportation Decision Making (ETDM)</i>						
		ASY63	50,000	-	69	-
Total Florida Department of Transportation			4,115,292	4,006,868	58,493	-
Total State Awards			61,983,775	22,032,356	14,807,919	2,897,261
Total Federal and State Financial Assistance			\$ 79,584,644	\$ 27,464,696	\$ 20,122,649	\$ 6,946,041

**Major Projects are identified with an asterisk
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, 2025

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. Summary of Significant Account Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

3. Subrecipients

The District utilizes some State and Federal funds received to issue awards to subrecipients in order to fund projects that are in alignment with the purposes of the District. These transfers to subrecipients have been reflected on the preceding schedule.

4. Indirect Cost Rate

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

SUPPLEMENTARY INFORMATION

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
DISTRICT SPECIAL REVENUE FUND
COMBINING BALANCE SHEET – SUB FUNDS
September 30, 2025**

	Project Effectiveness Metrics	Agricultural Cost-Share	Water Resource Development Projects	RIVER Cost-Share	Total District Special Revenue Fund
Assets					
Due from other funds	\$ 358,329	\$ 1,278,544	\$ 3,378,717	\$ 1,349,717	\$ 6,365,307
Total assets	\$ 358,329	\$ 1,278,544	\$ 3,378,717	\$ 1,349,717	\$ 6,365,307
Liabilities					
Accounts payable	\$ 5,250	\$ -	\$ 15,162	\$ -	\$ 20,412
Total liabilities	5,250	-	15,162	-	20,412
Fund balances					
Committed	353,079	1,278,544	3,363,555	1,349,717	6,344,895
Total fund balances	353,079	1,278,544	3,363,555	1,349,717	6,344,895
Total liabilities and fund balance	\$ 358,329	\$ 1,278,544	\$ 3,378,717	\$ 1,349,717	\$ 6,365,307

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATE SPECIAL REVENUE FUND
COMBINING BALANCE SHEET – SUB FUNDS
September 30, 2025

	Alternative Water Supply & WSPSP		Water Management Lands Trust Fund -		Suwannee River Partnership	Other State Grants	Land Acquisitions - PCS Mitigation	Total State Special Revenue Fund
	Grants	Springs Grants	Springs	DOT - Mitigation				
Assets								
Intergovernmental receivables	\$ 58,621	\$ 1,593,021	\$ -	\$ -	\$ -	\$ 65,130	\$ -	\$ 1,716,772
Due from other funds	104,751	-	192,399	428,069	994,305	-	3,252,993	4,972,517
Total assets	\$ 163,372	\$ 1,593,021	\$ 192,399	\$ 428,069	\$ 994,305	\$ 65,130	\$ 3,252,993	\$ 6,689,289
Liabilities								
Accounts payable	\$ 163,372	\$ 158,775	\$ -	\$ 43,623	\$ -	\$ -	\$ -	\$ 365,770
Interest payable	-	-	-	-	-	-	-	-
Unearned revenue	-	-	166,526	-	-	-	-	166,526
Due to other funds	-	1,434,246	-	-	-	65,130	-	1,499,376
Total liabilities	163,372	1,593,021	166,526	43,623	-	65,130	-	2,031,672
Fund balances								
Assigned	-	-	-	-	994,305	-	-	994,305
Restricted	-	-	25,873	384,446	-	-	3,252,993	3,663,312
Total fund balances	-	-	25,873	384,446	994,305	-	3,252,993	4,657,617
Total liabilities and fund balance	\$ 163,372	\$ 1,593,021	\$ 192,399	\$ 428,069	\$ 994,305	\$ 65,130	\$ 3,252,993	\$ 6,689,289

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
 FEDERAL SPECIAL REVENUE FUND
 COMBINING BALANCE SHEET – SUB FUNDS
 September 30, 2025**

	FEMA Risk Mapping Grants	Other Federal Grants	Total Federal Special Revenue Fund
Assets			
Intergovernmental receivables	\$ -	\$ 1,000,145	\$ 1,000,145
Due from other funds	<u>7,117</u>	<u>-</u>	<u>7,117</u>
Total assets	<u><u>\$ 7,117</u></u>	<u><u>\$ 1,000,145</u></u>	<u><u>\$ 1,007,262</u></u>
Liabilities			
Accounts payable	\$ 7,117	\$ 906,305	\$ 913,422
Due to other funds	<u>-</u>	<u>93,840</u>	<u>93,840</u>
Total liabilities	<u>7,117</u>	<u>1,000,145</u>	<u>1,007,262</u>
Fund balances			
Total fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balance	<u><u>\$ 7,117</u></u>	<u><u>\$ 1,000,145</u></u>	<u><u>\$ 1,007,262</u></u>

SUWANNEE RIVER WATER MANAGEMENT DISTRICT

**DISTRICT SPECIAL REVENUE FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2025**

	<u>Project Effectivness Metrics</u>	<u>Agricultural Cost-Share</u>	<u>Water Resource Development Projects</u>	<u>RIVER Cost-Share</u>	<u>Total District Special Revenue Fund</u>
Revenues					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
General government					
Water resource planning and monitoring	13,415	-	-	-	13,415
Land acquisition, restoration, and public works	<u>-</u>	<u>37,405</u>	<u>205,064</u>	<u>757,146</u>	<u>999,615</u>
Total general government expenditures	<u>13,415</u>	<u>37,405</u>	<u>205,064</u>	<u>757,146</u>	<u>1,013,030</u>
Excess (deficiency) of revenues over (under) expenditures	(13,415)	(37,405)	(205,064)	(757,146)	(1,013,030)
Net change in fund balance	(13,415)	(37,405)	(205,064)	(757,146)	(1,013,030)
Fund balances at beginning of year	<u>366,494</u>	<u>1,315,949</u>	<u>3,568,619</u>	<u>2,106,863</u>	<u>7,357,925</u>
Fund balances at end of year	<u>\$ 353,079</u>	<u>\$ 1,278,544</u>	<u>\$ 3,363,555</u>	<u>\$ 1,349,717</u>	<u>\$ 6,344,895</u>

SUWANNEE RIVER WATER MANAGEMENT DISTRICT
STATE SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2025

	Alternative Water Supply & WPSP Grants	Springs Grants	Water Management Lands Trust Fund - Springs	DOT- Environmental Transportation Decision Making	DOT- Mitigation	Suwannee River Partnership	Other State Grants	Land PCS	Total State Special Revenue Fund
Revenues									
Intergovernmental revenue	\$ 963,022	\$ 3,559,578	\$ -	\$ 69	\$ 58,424	\$ -	2,330,264	\$ -	\$ 6,911,357
Interest income	6,843	-	7,649	842	20,368	43,565	-	190,514	269,781
Total revenues	<u>969,865</u>	<u>3,559,578</u>	<u>7,649</u>	<u>911</u>	<u>78,792</u>	<u>43,565</u>	<u>2,330,264</u>	<u>190,514</u>	<u>7,181,138</u>
Expenditures									
General government									
Water resource planning and monitoring	-	-	-	-	-	-	282,716	-	282,716
Land acquisition, restoration, and public works	1,122,406	3,559,578	-	42,814	239,074	186,240	2,047,548	597	7,198,257
Capital outlay	-	-	-	-	-	-	-	1,872,083	1,872,083
Total general government expenditures	<u>1,122,406</u>	<u>3,559,578</u>	<u>-</u>	<u>42,814</u>	<u>239,074</u>	<u>186,240</u>	<u>2,330,264</u>	<u>1,872,680</u>	<u>9,353,056</u>
Excess (deficiency) of revenues over (under) expenditures	(152,541)	-	7,649	(41,903)	(160,282)	(142,675)	-	(1,682,166)	(2,171,918)
Net change in fund balance	(152,541)	-	7,649	(41,903)	(160,282)	(142,675)	-	(1,682,166)	(2,171,918)
Fund balances at beginning of year	152,541	-	18,224	41,903	544,728	1,136,980	-	4,935,159	6,829,535
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,873</u>	<u>\$ -</u>	<u>\$ 384,446</u>	<u>\$ 994,305</u>	<u>\$ -</u>	<u>\$ 3,252,993</u>	<u>\$ 4,657,617</u>

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
FEDERAL SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
For the Fiscal Year Ended September 30, 2025**

	FEMA Risk Mapping Grants	Other Federal Grants	Total Federal Special Revenue Fund
Revenues			
Intergovernmental revenue	\$ 1,032,252	\$ 4,175,503	\$ 5,207,755
Total revenues	<u>1,032,252</u>	<u>4,175,503</u>	<u>5,207,755</u>
Expenditures			
General government			
Water resource planning and monitoring	1,032,252	126,723	1,158,975
Land acquisition, restoration, and public works	-	4,048,780	4,048,780
Total general government expenditures	<u>1,032,252</u>	<u>4,175,503</u>	<u>5,207,755</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Net change in fund balance	-	-	-
Fund balances at beginning of year	-	-	-
Fund balances at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ADDITIONAL REPORTS



Powell and Jones CPA

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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

March 24, 2026

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 the Suwannee River Water Management District (the District) as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated March 24, 2026.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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.

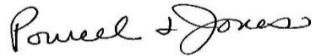
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not 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 the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Powell & Jones CPA
Lake City, Florida
March 24, 2026



Powell and Jones CPA

204 N. Marion Ave.
Lake City, FL 32055
Phone 386.755.4200

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE*

March 24, 2026

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Suwannee River Water Management District's (the District) compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of the District's major federal programs for the year ended September 30, 2025. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with the 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 (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, Government Auditing Standards, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

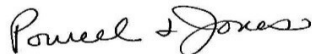
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

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

Powell & Jones CPA
Lake City, Florida
March 24, 2026



Powell and Jones CPA

204 N. Marion Ave.
Lake City, FL 32055
Phone 386.755.4200

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR 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

March 24, 2026

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

Report on Compliance for Each Major State Project

Opinion on Each Major State Project

We have audited Suwannee River Water Management District's (the District) compliance with the types of compliance requirements in the State of Florida, Department of Financial Services State Projects Compliance and Supplement that could have a direct and material effect on each of the District's major state projects for the year ended September 30, 2025. The District's major state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the 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 state projects for the year ended September 30, 2025.

Basis for Opinion on Each Major State Project

We conducted our audit of compliance in accordance with the 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major state project. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with in accordance with the 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 will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major state project as a whole.

In performing an audit in accordance with the 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, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

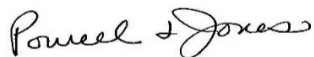
Report on Internal Control over Compliance

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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 the 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 CPA
Lake City, Florida
March 24, 2026

**SUWANNEE RIVER WATER MANAGEMENT DISTRICT
SCHEDULE OF FINDINGS
For the Fiscal Year Ended September 30, 2025**

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
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Any audit findings disclosed that are required to be reported in accordance with 2CFR200.516(a)	No
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Identification of major programs:

<u>ALN</u>	<u>Name of Federal Program:</u>
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs:	\$750,000
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Auditee qualified as low-risk auditee?	Yes
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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, 2025**

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>
37.052	Florida Department of Environmental Protection from Springs Initiative Grant Program
37.100	Florida Department of Environmental Protection from Alternative Water Supply

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



Powell and Jones CPA

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Lake City, FL 32055
Phone 386.755.4200

MANAGEMENT LETTER

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

Report on the Financial Statements

We have audited the financial statements of the Suwannee River Water Management District (the District), for the year ended September 30, 2025, and have issued our report thereon dated March 24, 2026.

Auditor's Responsibility

We conducted our audit in accordance with the auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; 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* (Uniform Guidance); and Chapter 10.550, Rules of the Auditor General.

Other Reporting Requirements

We have issued our 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; Independent Auditor's Reports on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance; Schedule of Findings and Questioned Costs; and Independent Accountant's Report on an examination conducted in accordance with AICPA *Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated March 24, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., Rules of the Auditor General, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings or recommendations made in the preceding annual financial report.

Official Title and Legal Authority

Section 10.554(1)(i)4., Rules of the Auditor General, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. This information has been disclosed in Note 1 of the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific conditions met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), Rules of the Auditor General, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on the representations made by management and review of financial information provided by the same.

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., Rules of the Auditor General, the Suwannee River Water Management District a statement as to whether a PACE program authorized pursuant to section 163.081 or Section 163.082, Florida Statutes did not operate within the Suwannee River Water Management's geographical boundaries during the fiscal year under audit.

Special District Component Units

Section 10554(1)(i)5.c., Rules of the Auditor General, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting for the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with 218.39(3)(b), Florida Statutes.

Special District Specific Information

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)6, Rules of the Auditor General, the District reported:

- a. The total number of district employees compensated in the last pay period of the district's fiscal year as 67 employees.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the District's fiscal year as 47 contractors.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$4,781,353.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$11,438,455.
- e. The two construction projects with individual total costs of at least \$65,000 approved by the District that are scheduled to begin on or after October 1 of the fiscal year being reported, together with their total expenditures, was the District Headquarters Facilities Refurbishment with expenditures of \$981,987.
- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the district amends a final adopted budget under Section 189.016(6), Florida Statutes, as follows: The District's original budgeted expenditures totaled \$79,967,278 and there were no amendments that changed the overall amount.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)7, Rules of the Auditor General, the District reported:

- a. The millage rate imposed by the District as 0.2936%
- b. The total amount of ad valorem property taxes collected by the District as \$7,116,972
- c. The total amount of outstanding bonds issued by the District and the terms of such bonds as \$0

Monthly Financial Statements

Sections 10.554(1)(i)10.a. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the District provided monthly financial statements to its governing board and made such monthly statements available for public access on its website. In connection with our audit, we determined that the District provided monthly financial statements to its governing board and made such monthly statements available for public access on its website.

Transparency

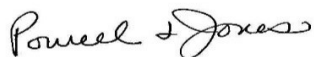
Sections 10.554(1)(i)10.b. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the District provided a link on its website to the Florida Department of Financial Service's website to view the District's annual financial report submitted to the Department. In connection with our audit, we determined that the District provided a link on its website to the Florida Financial Services website.

Sections 10.554(1)(i)10.c. and 10.556(9), Rules of the Auditor General, require us to apply appropriate procedures and communicate the results of our determination as to whether the District posted its tentative and final budgets on its website. In connection with our audit, we determined that the District posted its tentative and final budgets on its website.

Additional Matters - Section 10.554(1)(i)3., Rules of the Auditor General, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse, that has occurred or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of This Letter

Our Management Letter is intended solely for the information of and use of the Legislative Auditing Committee, members of the Florida Senate and Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the District's Board of Governors and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.



Powell & Jones CPA
Lake City, Florida
March 24, 2026



Powell and Jones CPA

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Phone 386.755.4200

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, 2025. 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, 2025.

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 CPA
Lake City, Florida
March 24, 2026



Powell and Jones CPA

204 N. Marion Ave.
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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 (the District) for the year ended September 30, 2025. 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 the 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 the 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 March 24, 2026.

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

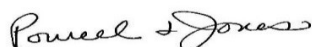
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses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

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

Very truly yours,



Powell & Jones CPA
Lake City, Florida
March 24, 2026