



WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY

Board Meeting Package

November 12, 2025
3:30 p.m.

Meeting Location:

Lecanto Government Building
Room 166
3600 W. Sovereign Path
Lecanto, Florida 34461

Withlacoochee Regional Water Supply Authority

Board of Directors

Effective March 2025

Office	Board Members
Chair	The Honorable Jerry Campbell
Vice Chair	The Honorable Don Wiley
Treasurer	The Honorable Marcos Flores

Jurisdiction	Board Members
Citrus County	The Honorable Janet Barek
	The Honorable Jeff Kinnard
Hernando County	The Honorable Ryan Amsler
	The Honorable Jerry Campbell
Marion County	The Honorable Kathy Bryant
	The Honorable Michelle Stone
	The Honorable Carl Zalak
Sumter County	The Honorable Todd Coon
	The Honorable Don Wiley
City of Belleview	The Honorable Robert “Bo” Smith
City of Brooksville	The Honorable Thomas Bronson
City of Wildwood	The Honorable Marcos Flores
City of Crystal River	The Honorable Robert Holmes

Meeting Dates

The schedule of meetings for the 2024-2025 fiscal year are as follows:

November 20, 2024
January 15, 2025
March 19, 2025

May 21, 2025
July 9, 2025
September 17, 2025



November 5, 2025

MEMORANDUM

To: Water Supply Authority Board of Directors and Interested Parties

From: Suzannah J. Folsom, Executive Director

Subject: Withlacoochee Regional Water Supply Authority Board of Directors Meeting

The Withlacoochee Regional Water Supply Authority will hold a regular business meeting on **Wednesday, November 12, 2025 3:30 p.m., at the Lecanto Government Center Building, Room 166, 3600 Sovereign Path, Lecanto, FL 34461.**

Enclosed for your review are the following items:

- Agenda
- Minutes of September 17, 2025
- Board Package*

Please note that if a party decides to appeal any decision made by the Board with respect to any matter considered at the above cited meeting, that party will need a record of the proceedings, and for such purpose, that party may need to ensure that a verbatim record of the proceedings is made, which record includes that testimony and evidence upon which the appeal is to be based.

Enclosures

- * Copies of the Board Package are available through the Internet. Log on to www.wrwsa.org.
- On the Authority's Home Page go to the left side of the page and click on "Meetings."
 - On the slide out menu is a button for the current Board Package.
 - Click on the Board Package to download and/or print.

Driving Directions to 3600 W. Sovereign Path, Lecanto Government Building

From Brooksville:

- Go North on N. Main St. toward S. Broad St./E. Jefferson St.
- Take the 1st Left onto S. Broad St./W. Jefferson St.
- Turn Right onto US 98/Ponce De Leon Blvd.
- Turn Right onto CR 491 toward Lecanto (about 13.5 miles)
- Turn Left on W. Educational Path (traffic signal)
- Turn right at the Park onto W. Sovereign Path; continue to the right to the Lecanto Government Building

From Ocala

- Go southwest on SR 200 into Citrus County
- Turn Right onto CR 491 (stay on 491 through Beverly Hills, crossing Hwy. 486 and SR 44)
- Turn Right on Saunders Way
- Turn Left onto W. Sovereign Path; follow to Lecanto Government Building

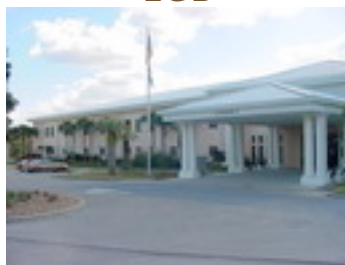
From Bushnell

- In Bushnell, Go West on FL-48W
- Turn Right onto US 41; continue to follow US 41 N
- Continue straight onto FL 44 W/W Main St.; continue straight on SR 44
- Turn Left onto CR 491
- Turn Right onto Saunders Way
- Turn Left onto W. Sovereign Path; follow to Lecanto Government Building

From Wildwood

- Go West on SR 44W; continue on SR 44 through Inverness
- Turn Left onto CR 491
- Turn Right onto Saunders Way
- Turn Left onto W. Sovereign Path; follow to Lecanto Government Building.

LGB



**WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY
BOARD OF DIRECTORS MEETING**

A G E N D A

November 12, 2025 -- 3:30 p.m.

**LECANTO GOVERNMENT BUILDING -- ROOM 166
3600 W. Sovereign Path, Lecanto, Florida 34461**

At the discretion of the Board, items may be taken out of order to accommodate the needs of the Board and the public.

PAGE

1. **Call to Order** . . . Jerry Campbell, Chair
2. **Pledge of Allegiance** . . . Led by the Board
3. **Roll Call** . . . Suzy Folsom, WRWSA Executive Director
4. **Additions/Deletions to the Agenda** . . . Suzy Folsom, WRWSA
5. **Public Comment**
6. **Consent Agenda** . . . Jerry Campbell, Chair
 - a. **Approval of Minutes** [approve September 17, 2025 minutes] 9
 - b. **Bills to be Paid** [ratify October bills; approve November bills provided at the meeting] 15
 - c. **Quarterly Financial Report** [accept October 2024 through June 2025 report] 17
 - d. **Marion County Run for the Springs 5K** [approve \$500 sponsorship for February 28, 2026 event] 23
7. **Resolution 2025-05 Adoption of Final Budget for Fiscal Year 2025-26** . . . Suzy Folsom, WRWSA 29
8. **Minimum Flows and Levels – Priority Lists and Schedules.** . . . Suzy Folsom, WRWSA 39
9. **Regional Water Supply Plan – Draft Report** . . . Lisa Krentz, Hazen and Sawyer 45
10. **Irrigation Audit Program Phase 7 – Review of Draft Report** . . . Suzy Folsom, WRWSA 47
11. **Legislative Reports** . . . Suzy Folsom, WRWSA 49
12. **Attorney’s Report** . . . Rob Batsel, WRWSA Attorney 53
 - a. **Discussion on Reduced Property Taxes**
 - b. **Legal Notice Requirements**
13. **Executive Director’s Report** . . . Suzy Folsom, WRWSA
 - a. **Water Use Permit Demand Summary** 55
 - b. **Water Management Information System Water Use Permit Notifications** 57
 - c. **Residential Irrigation Evaluation Programs Update** 59
 - d. **Correspondence** 61
 - e. **News Articles** 89
 - f. **Other**
14. **Other Business**
15. **Next Meeting** . . . January 14, 2026; 3:30 p.m.; Lecanto Government Building, Room 166
16. **Adjournment**

Please note that if a party decides to appeal any decision made by the Board with respect to any matter considered at the above cited meeting, that party will need a record of the proceedings, and for such purpose, that party may need to ensure that a verbatim record of the proceedings is made, which record includes that testimony and evidence upon which the appeal is to be based.

Item 6.a.

Consent Agenda

Approval of Minutes

DRAFT

WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY BOARD OF DIRECTORS

Minutes of the Meeting September 17, 2025

TIME: 3:30 p.m.
PLACE: Lecanto Government Building
ADDRESS: 3600 W. Sovereign Path, Room 280, Lecanto, Florida 34461

The numbers preceding the items listed below correspond with the published agenda.

1. **Call to Order**

As the most senior member of Board members present, Ms. Stone called the Withlacoochee Regional Water Supply Authority (WRWSA) Board of Directors meeting to order at 3:32 p.m.

2. **Pledge of Allegiance** – Ms. Stone led those present in reciting the Pledge of Allegiance.

3. **Roll Call** – Ms. Folsom called the roll noting all those present on the Board and in the audience.

BOARD MEMBER PRESENT

Don Wiley, *Vice Chair*, Sumter County Commissioner
Robert Holmes, Crystal River City Councilor
Michelle Stone, Marion County Commissioner

BOARD ALTERNATE(S) PRESENT

Diana Finegan, Citrus County Commissioner
Alys Brockway, Hernando Co Water Resource Mgr

BOARD MEMBER(S) ABSENT

Jerry Campbell, *Chair*, Hernando Commissioner
Marcos Flores, *Treasurer*, Wildwood Councilor
Ryan Amsler, Hernando County Commissioner
Janet Barak, Citrus County Commissioner
Todd Coon, Sumter County Commissioner
Thomas Bronson, Brooksville City Councilor
Kathy Bryant, Marion County Commissioner
Robert “Bo” Smith, Belleview Commissioner
Jeff Kinnard, Citrus Co Commissioner
Carl Zalak, Marion County Commissioner

WRWSA STAFF PRESENT

Suzannah J. Folsom, PE, PMP, Executive Dir
James Hartley, General Counsel Assistant
LuAnne Stout, Administrative Asst.

WRWSA STAFF ABSENT

Robert W. Batsel, Jr., General Counsel

OTHERS PRESENT

Trevor Knight, Marion Co Water Res Liaison
Lisa Krentz, Hazen and Sawyer
Joseph Quinn, SWFWMD Water Supply Project Mgr
Paige TaraCruz, SWFWMD Environmental Prj Mgr

4. **Additions/Deletions to the Agenda** – Mrs. Folsom noted a quorum was present for the Board to conduct regular business and that Item 7 would be deferred to the next meeting when all four counties are represented to consider the FY2025-26 budget for adoption.

5. **Public Comment** – There being no members of the audience requesting to address the Board, Ms. Stone closed public comment.

(Vice Chair Wiley arrived at 3:35 p.m.)

6. **Consent Agenda**

- a. **Approval of Minutes** [approved July 9, 2025 minutes]
- b. **Public Officials Liability Insurance Policy** [approved FY 2025-26 renewal payment]
- c. **Bills to be Paid** [ratified August bills; approved September bills provided at the meeting]
- d. **Fiscal Year 2025-26 Calendar of Board Meeting Dates**
- e. **Fiscal Year 2024-25 Budget Amendment – Purvis Gray Client Assistance** [approved budget amendment in the amount of \$2,600]

Ms. Stone moved, seconded by Ms. Finegan, to approve Consent Agenda Items 6.a., 6.b., 6.c., 6.d., and 6.e., as presented.

At Ms. Folsom's request to discuss Item 6.d., Ms. Stone amended her motion, seconded by Ms. Finegan's amended action, to approve Consent Agenda Items 6.a., 6.b., 6.c. and 6.e. Motion carried unanimously.

d. Fiscal Year 2025-26 Calendar of Board Meeting Dates – Ms. Folsom noted that the Florida Association of Cities/Counties appears to scheduling events on the third week of the month. Vice Chair Wiley suggested moving November, January and September to the second week of the month.

Following consideration, Ms. Stone moved, seconded by Ms. Finegan, to approve Item 6.d. meeting dates as follows: November 12, 2025; January 14, 2026; March 18, 2026; May 20, 2026; July 15, 2026; September 9, 2026. Motion carried unanimously.

7. Resolution 2025-05 Adoption of Final Budget for Fiscal Year 2025-2026

Consideration of this item was deferred to November 12, 2025 Board meeting as a representative from each County needs to be present for budget approval.

8. As-Needed Technical and Engineering Services – Authorization to Issue Work Orders

Ms. Folsom, Executive Director, presented this item. At its September 2022 meeting the Board authorized the award of contracts for General Professional Engineering/Technical Services. The agreements with these firms do not authorize any work; work must be authorized through the issuance of subsequent Work Orders, which must be approved by the Board. The agreements took effect October 1, 2022 and are valid for a three-year period (through September 30, 2025) and may be extended for two (2) one-year (1-year) periods upon mutual written agreement of both parties.

Ms. Folsom said staff recommends issuance of the following one-year extension of As-Needed General Engineering/Technical Services to the following firms:

Firms (listed alphabetically)	Location
INTERA	Tampa
Hazen and Sawyer	Tampa
Applied Sciences Consulting	Tampa
Stantec Consulting Services	Riverview
Kimley-Horn & Associates	Ocala
CHA Consulting	Winter Springs

Ms. Folsom noted that the Board also authorized the issuance of work orders for FY 2024-25 to two of these firms, Reiss Engineering and Weber and Associates. These work orders have subsequently expired. In order to provide technical and engineering support on an as-needed basis in the coming fiscal year, it is necessary for one or more new work orders to be issued. Staff recommends issuance of work orders in the amount of \$10,000 to the following firms:

Firms (listed alphabetically)	Location
Applied Sciences Consulting	Tampa
INTERA	Tampa

Following consideration, Ms. Finegan moved, seconded by Ms. Stone, to (1) authorize the Executive Director to issue one-year extensions of As-Needed General Engineering/Technical Services agreements as shown above through September 30, 2026; and (2) authorize the Executive Director to issue the two work orders in an amount not to exceed \$10,000 each for the period through September 30, 2026 to Applied Sciences Consulting and INTERA. Motion carried unanimously.

9. Charles A. Black Wellfield Engineering Analysis

Ms. Folsom, WRWSA Executive Director, will presented this item. The Water Supply Contract with Citrus County requires that an engineering analysis be completed of the infrastructure at the Charles A. Black Wellfield and Treatment Plants every five years. The most recent report was

completed in September 2021 at a cost of \$30,000. The evaluation will examine the condition and useful life of the water supply facilities, and project expenditures for Renewal and Replacement (R&R) for the coming 5-year time period. The analysis will also include the recommended amount that Citrus County should deposit monthly to maintain the R&R fund balance between \$2 and \$3 million dollars, per the requirements of the Water Supply Contract.

Ms. Folsom noted that the Authority has a number of consultants currently under contract to perform work on an as-needed basis. Authority staff requested a proposal from CHA Consulting to update and re-evaluate the previous work conducted in 2021. Staff has identified a not-to-exceed amount of \$41,678 for this work. Funds are available in the FY 2025-2026 Water Resources Development Projects Expenditures as a line item. Included as an exhibit in the Board's meeting materials was the CHA Consulting Proposal.

Mr. Holmes moved, seconded by Ms. Stone, to approve the Work Order to CHA Consulting to conduct an Engineering Evaluation of the Charles A. Black Water Supply Facilities for an amount not to exceed \$41,678. Motion carried unanimously.

10. Regional Water Supply Plan

Ms. Lisa Krentz representing Hazen and Sawyer provided an update on the project status a summary of the future water supply modeling that Hazen and Sawyer has completed. The Authority entered into a cooperative funding agreement with the Southwest Florida Water Management District (SWFWMD) in December 2022 (23CF0004079) for Regional Water Supply Plan Update project. The Authority entered into a contract with Hazen and Sawyer in January 2023 to undertake the project. With the assistance of the SWFWMD, St. Johns River Water Management District, and a Technical Advisory Committee comprised of representatives from member governments and public supply utilities in the four-county region, the Plan Update is being coordinated.

Using a PowerPoint presentation, Ms. Krentz provided an overview of current findings to date which include some utilities have surplus unallocated reclaimed water, demand-supply mismatch exists geographically by utility, and conservation and reuse are helpful but not sufficient alone.

Ms. Krentz responded to inquiries by Mr. Holmes regarding the Withlacoochee River and Green Swamp and that assessments are still under consideration. Ms. Folsom noted that Minimum Flows and Levels studies are ongoing. In response to Ms. Brockway's inquiries, Ms. Krentz said that conservation opportunities are being adjusted by utilities and will be reflected in the report.

This item was provided for the Board's information and no action was required.

11. Legislative Reports

Ms. Folsom, WRWSA Executive Director, presented this item. The 2025 Legislative Regular Session began on March 4, 2025 and ran for two extended periods ending June 16, 2025. Staff has gathered updated information on relevant bills that are related to conservation and water supply from SWFWMD, 1000 Friends of Florida, and the Florida Engineering Society's Conservation and Environmental Quality Committee, and the House and Senate websites. A summary of the bills that WRWSA staff tracked that passed during the session was provided as an exhibit to this item.

Ms. Folsom provided a detailed presentation on the SB 1228 / HB 691 Spring Restoration Bill using a PowerPoint presentation.

The 2026 Legislative Regular Session will begin January 13, 2026. The dates and times for the Legislative delegations are listed below and Ms. Folsom plans to attend:

Citrus County	October 31, 2025	9 am	Citrus County Commission Chambers
Hernando County	December 15, 2025	1 pm	Hernando County Commission Chamber
Marion County	October 1, 2025	1 pm	College of Central Florida's Klein Center
Sumter County	TBD		TBD

Vice Chair Wiley stated there is the initiative to end property taxes, and counties will be looking for places to make reductions which may affect to this Board. He said it may have untended consequences for future planning.

Ms. Stone said that, in light of the large asset of the Charles A. Black Wellfield which is owned by all of us, how will that play out to make us whole should the Authority be dismantled. She said it is something to keep in mind when speaking with our legislators as this may be a possible unintended consequence.

Vice Chair Wiley said that water supply is an important issue for this region.

This item was provided for the Board's information and no action was required.

12. **Attorney's Report** – Mr. Hartley said he had nothing to report.
13. **Executive Director's Report** – Ms. Folsom presented the following items which required no action and highlighted items which had activity since last Board meeting.
 - a. **Water Use Permit Demand Summary** – A summary was in the Board's meeting materials.
 - b. **Water Use Permit Activity Report (WMIS Notifications)** – A list of notifications was included in the Board's meeting materials.
 - c. **Residential Irrigation Evaluation Programs Update** – An update was provided for each of the programs. In response to Mr. Holmes question, Mr. Folsom said the threshold for residents to be considered may be lowered to increase the pool of applicants.
 - d. **Correspondence** – Item(s) were included in the meeting materials.
 - e. **News Articles** – Article(s) were included in the meeting materials.
14. **Other Business** – None
15. **Next Meeting Time and Location**
 - The next regular Board meeting is scheduled for November 12, 2025, at 3:30 p.m. at the Lecanto Government Building, Room 166.
16. **Adjournment** – Vice Chair Wiley adjourned the meeting at 4:34 p.m.

Jerry Campbell, Chair

Suzannah J. Folsom, Executive Director

Item 6.b.

Consent Agenda

Bills to be Paid

October bills in the meeting materials;
November bills to be provided at meeting.

Withlacoochee Regional Water Supply Authority
3600 W. Sovereign Path, Suite 228, Lecanto, Florida 34461

Bills For Payment
10/22/2025

<u>Administrative Invoices</u>	<u>Invoice Number(s)</u>	<u>Invoice Date</u>	<u>Amount</u>
Suzannah J. Folsom, PE, Executive Director	1451	9/20/2025	\$8,220.49
Rob Batsel, General Counsel	151403	9/30/2025	\$1,175.00
C. LuAnne Stout, Admin Asst (Admin Services)	9-Sep-2025	10/1/2025	\$3,518.00
Don Wiley (Sep Bd Travel)		9/17/2025	\$27.59
Nature Coast Web Design & Marketing (Contract/Monthly)	19329	10/1/2025	\$200.00
FloridaCommerce (FY2025-26 Special District State Fee)	92680	10/1/2025	\$175.00
PMG Florida (Citrus Chronicle Ad - Yearly Mtg Dates)	50120248	10/11/2025	\$28.15
Citrus County BOCC (Office Lease/Rent)	RLEX001190	10/20/2025	\$2,047.68
Truist Bank Business Card Statement	10/2/2025	10/2/2025	\$960.86
Total Administrative Invoices			\$16,352.77

<u>Water Supply Studies and Facilities</u>	<u>Contract/ Budget</u>	<u>Balance Remaining</u>	<u>Current</u>
2025 General Services Contract	\$20,000.00		
Work Order 2025-01 CHA	\$10,000.00	\$10,000.00	
Work Order 2025-02 Stantec (fka Cardno)	\$10,000.00	\$10,000.00	
FY24-25 Water Conservation Grants Program	\$180,000.00	\$180,000.00	
Citrus County	\$47,000.00	\$47,000.00	
Hernando County	\$46,250.00	\$46,250.00	
Marion County	\$13,327.50	\$13,327.50	
Sumter County	\$73,512.50	\$73,512.50	
Regional Water Supply Plan Update (Q324)	\$350,000.00	\$17,454.60	\$62,225.40 (1)
SJRWMD Irrigation Audits (East I-75)	\$60,000.00	\$40,224.25	\$500.00 (3)
Phase 7 Irrigation Program (Q306)	\$102,000.00	\$34,470.95	
Phase 8 WISE Irrigation Program	\$36,540.00	\$10,270.10	\$2,198.75 (2)
FY24-25 Total Project Invoices	\$748,540.00	\$292,239.80	\$64,924.15

Total Bills to be Paid	\$81,276.92
-------------------------------	--------------------

State Board of Administration	Transfer from SBA2 to SBA1	\$16,352.77
State Board of Administration	Transfer from SBA1 to Truist Bank	\$81,276.92
Truist Bank Deposit	Transferred from SBA1	\$81,276.92

Notes:

(1) Hazen and Sawyer - RWSP Update	\$62,225.40	Inv 411173-000 000009
(2) SJRWMD Irrigation Audits (East I-75)		
Jack Overdorff, ECO Land Design	\$500.00	Invoice 863
(3) Phase 8 (WISE) - Irrigation Audits		
Jack Overdorff, ECO Land Design	\$1,998.75	Invoice 862
C. LuAnne Stout, Admin Services	\$200.00	Invoice 9-Sep-Ph8 WISE-2025
	<u>\$2,198.75</u>	

Item 6.c.

Consent Agenda

Quarterly Financial Report **(October 2024 – June 2025)**

2025

Withlacoochee Regional Water
Supply Authority

Compilation Report

June 30, 2025

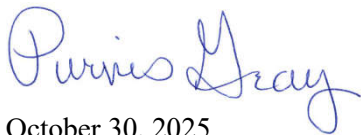
To The Governing Board
Withlacoochee Regional Water Supply Authority
Ocala, Florida

Management is responsible for the accompanying financial statements of the business-type activities and the major fund of the Withlacoochee Regional Water Supply Authority (the Authority), an Independent Special District, as of the nine (9) months ended June 30, 2025, which collectively comprise the Authority's basic financial statements, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. We do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures and the statement of cash flows as required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the Authority's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Supplementary Information

The budgetary comparison information is presented for the purpose of additional analysis and is not a required part of the basic financial statements but is supplementary information. Such information is the responsibility of management. This supplementary information was subject to our compilation engagement. We have not audited or reviewed the supplementary information, and do not express an opinion, a conclusion, nor provide any assurance on such information.



October 30, 2025
Ocala, Florida

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando

purvisgray.com

- 19 -

*Members of American and Florida Institutes of Certified Public Accountants
An Independent Member of the BDO Alliance USA.*

Withlacoochee Regional Water Supply Authority
STATEMENT OF NET POSITION

As of the nine months ended
June 30, 2025

ASSETS

CURRENT ASSETS

Cash in Bank - SunTrust	\$ 99,523.84
Cash in Bank - SBA1	1,019,990.55
Cash in Bank - SBA2	1,655,213.91
Accounts Receivable - Coop	2,276.52
Accounts Receivable - SWFWMD	47,597.45
Accounts Receivable - SJRWMD	1,967.69
Accounts Receivable - County	29,048.97
Prepaid Expense	<u>1,496.76</u>

Total Current Assets	2,857,115.69
-----------------------------	---------------------

PROPERTY AND EQUIPMENTS

Equipment	3,728.84
Accum Deprec - Equipment	(3,728.84)
Citrus Co. Wellfield	3,105,814.56
Citrus Co. Wellfield 90	1,613,006.01
Citrus Co. Wellfield 88	176,410.64
Accum Deprec - Wellfield	<u>(4,687,185.18)</u>

Total Property and Equipment	208,046.03
-------------------------------------	-------------------

TOTAL ASSETS	<u>\$ 3,065,161.72</u>
---------------------	-------------------------------

LIABILITIES AND NET POSITION

CURRENT LIABILITIES

Acct Payable - General	<u>\$ 86,637.85</u>
------------------------	---------------------

Total Current Liabilities	86,637.85
----------------------------------	------------------

NET POSITION

Investment in Capital Assets	208,046.03
Unrestricted	<u>2,770,477.84</u>

Total Net Position	<u>2,978,523.87</u>
---------------------------	----------------------------

Withlacoochee Regional Water Supply Authority
STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN NET POSITION
For the Period Ended June 30, 2025

	<u>9 months ended</u> <u>June 30, 2025</u>	<u>%</u>
Revenue		
Citrus Co. Assessments	\$ 23,119.50	4.54 %
Hernando Co. Assessments	29,108.25	5.71 %
Sumter Co. Assessments	22,133.25	4.34 %
Marion Co. Assessment	57,565.50	11.29 %
Interest Income - SBA Accounts	89,057.63	17.47 %
CAB Wflld Project Revenues	235,848.32	46.26 %
CAB Wflld Operating Revenues	19,277.25	3.78 %
RWSP SWFWMD Match	27,277.50	5.35 %
Irg Audit Prgm SJRWMD Match	115.83	0.02 %
Irg Audit Prgm SJRWMD Coop Match	282.91	0.06 %
Ph7 Irg Audit Prgm SWFWMD Match	3,987.23	0.78 %
Ph7 Irg Audit Prgm Coop Match	2,004.62	0.39 %
Total Revenue	509,777.79	100.00 %
Operating Expenses		
Administrative Assistant	35,728.00	7.01 %
Advertising	207.65	0.04 %
Audit	15,000.00	2.94 %
Bank Charges	25.00	0.00 %
Bookkeeping Services	0.00	0.00 %
Depreciation Expense	36,714.00	7.20 %
Executive Director	65,972.00	12.94 %
Local Govt Grant Prg	0.00	0.00 %
General Services Contracts	0.00	0.00 %
Legal - Monthly Meeting	3,761.00	0.74 %
Legal - Other Services	2,867.00	0.56 %
Liability Insurance	2,343.62	0.46 %
Office Supplies	790.09	0.15 %
Ph7 Irg Audit Program	7,974.45	1.56 %
SJRWMD Irg Audit Program	681.65	0.13 %
Postage	902.09	0.18 %
Printing & Reproduction	1,516.15	0.30 %
Publications/Software	0.00	0.00 %
Reg Water Supply Pln Upd SWFWMD	54,555.00	10.70 %
Registration/Dues	1,260.00	0.25 %
Rent (Lecanto Gov't Bldg)	1,535.76	0.30 %
State Fees/Assessments	0.00	0.00 %
Telephone	849.44	0.17 %
Travel (Board Members & Staff)	1,853.73	0.36 %
Web Page/Computer Maintenance	3,894.79	0.76 %
Total Operating Expenses	238,431.42	46.77 %
Change in Net Position	\$ 271,346.37	53.23 %

See Accompanying Independent Accountant's Compilation Report

Withlacoochee Regional Water Supply Authority

BUDGET TO ACTUAL

For the Period Ended June 30, 2025

	<u>9 months ended</u> <u>June 30, 2025</u> <u>Actual</u>	<u>9 months ended</u> <u>June 30, 2025</u> <u>Budget</u>	<u>Variance</u> <u>Over/(Under)</u> <u>Budget</u>	<u>Annual</u> <u>Budget</u>	<u>Variance</u> <u>Over/(Under)</u> <u>Annual</u> <u>Budget</u>
Revenue					
Citrus Co. Assessments	\$ 23,119.50	\$ 23,119.50	\$ -	\$ 30,826.00	\$ (7,706.50)
Hernando Co. Assessments	29,108.25	29,108.25	-	38,811.00	(9,702.75)
Sumter Co. Assessments	22,133.25	22,133.25	-	29,511.00	(7,377.75)
Marion Co. Assessment	57,565.50	57,565.50	-	76,754.00	(19,188.50)
Interest Income - SBA Accounts	89,057.63	-	89,057.63	-	89,057.63
CAB Wifld Project Revenues	235,848.32	214,722.75	21,125.57	286,297.00	(50,448.68)
CAB Wifld Operating Revenues	19,277.25	19,277.25	-	25,703.00	(6,425.75)
RWSP Update Matching Funds	27,277.50	32,812.50	(5,535.00)	43,750.00	(16,472.50)
Irg Audit Prgm Coop Match	282.91	-	282.91	-	282.91
Irg Audit Prgm SJRWMD Match	115.83	-	115.83	-	115.83
Ph7 Irg Audit Prgm SWFWMD Match	3,987.23	1,125.00	2,862.23	1,500.00	2,487.23
Ph7 Irg Audit Prgm Coop Match	2,004.62	562.50	1,442.12	750.00	1,254.62
Ph8 Irg Audit Prgm SWFWMD Match	-	15,000.00	(15,000.00)	20,000.00	(20,000.00)
Ph8 Irg Audit Prgm Coop Match	-	8,977.50	(8,977.50)	11,970.00	(11,970.00)
Total Revenue	509,777.79	424,404.00	85,373.79	565,872.00	(56,094.21)
Operating Expenses					
Administrative Assistant	\$ 35,728.00	\$ 31,662.00	\$ 4,066.00	\$ 42,216.00	\$ (6,488.00)
Advertising	207.65	525.00	(317.35)	700.00	(492.35)
Audit	15,000.00	11,250.00	3,750.00	15,000.00	-
Bank Charges	25.00	-	25.00	-	25.00
Bookkeeping Services	-	2,250.00	(2,250.00)	3,000.00	(3,000.00)
Contingencies	-	1,575.00	(1,575.00)	2,100.00	(2,100.00)
Depreciation Expense	36,714.00	-	36,714.00	-	36,714.00
Executive Director	65,972.00	71,037.00	(5,065.00)	94,716.00	(28,744.00)
Local Govt Water Cons Prg	-	135,000.00	(135,000.00)	180,000.00	(180,000.00)
General Services Contracts	-	37,500.00	(37,500.00)	50,000.00	(50,000.00)
Legal - Monthly Meeting	3,761.00	3,172.50	588.50	4,230.00	(469.00)
Legal - Other Services	2,867.00	12,690.00	(9,823.00)	16,920.00	(14,053.00)
Liability Insurance	2,343.62	3,750.00	(1,406.38)	5,000.00	(2,656.38)
Office Supplies	790.09	937.50	(147.41)	1,250.00	(459.91)
Phase 8 Irg Audit Program	-	23,940.00	(23,940.00)	47,880.00	(47,880.00)
Phase 7 Irg Audit Program	7,974.45	2,250.00	5,724.45	3,000.00	4,974.45
SJRWMD Irg Audit Program	681.65	-	681.65	-	681.65
Postage	902.09	600.00	302.09	800.00	102.09
Printing & Reproduction	1,516.15	1,200.00	316.15	1,600.00	(83.85)
Publications/Software	-	112.50	(112.50)	150.00	(150.00)
Registration/Dues	1,260.00	1,125.00	135.00	1,500.00	(240.00)
Rent (Lecanto Gov't Bldg)	1,535.76	1,536.00	(0.24)	2,048.00	(512.24)
RWSP Update	54,555.00	65,625.00	(11,070.00)	87,500.00	(32,945.00)
State Fees/Assessments	-	131.25	(131.25)	175.00	(175.00)
Telephone	849.44	900.00	(50.56)	1,200.00	(350.56)
Travel (Board Members & Staff)	1,853.73	2,250.00	(396.27)	3,000.00	(1,146.27)
Web Page/Computer Maintenance	3,894.79	4,500.00	-	6,000.00	(2,105.21)
Total Operating Expenses	238,431.42	415,518.75	(176,482.12)	569,985.00	(331,553.58)
Change in Net Position	271,346.37	8,885.25	261,855.91	(4,113.00)	275,459.37

Item 6.d.

Consent Agenda

Marion County Run for the Springs 5K

.

Marion County Run for the Springs 5K Event

February 28, 2026

*Silver Springs State Park
5656 E Silver Springs Blvd,
Silver Springs, FL 34488*



More information: MarionFL.org/RunForTheSprings



Pictured: OCE Stormwater team & Volunteers

Left to Right: Kevin V, Will O, Bibi L, Steve G, Jason C, Alex T, Riley J, Josh R, Christine V, Javier C, Trevor K, Nathan K, & Mike D

Sponsor Sign: "Thank you for your continued generosity and support of Marion County's Run for the Springs. We couldn't do it without you!"

At a Glance

When: Saturday, February 28, 2026

Where: Silver Springs State Park
5656 E Silver Springs Blvd,
Silver Springs, FL 34488

Participation goal: 300 runners, their friends, and families

Why: Marion County is home to Silver Springs, one of the world's largest and most famous artesian springs, along with Rainbow Springs and Silver Glen. Our natural springs, lakes, and rivers make Marion County a beautifully unique place to live, work, and play. Since we use this same water for drinking and other daily activities, we all play a role in keeping our water clean. The Run for the Springs 5K Event celebrates our community while raising awareness about steps that individuals and businesses can take to protect our water resources. Proceeds will be returned to Marion County residents and local businesses in the form of grants that will benefit the health of the springs.



Become a Sponsor

Showcase your business' services by becoming a sponsor today. Sponsors will be distinguished on print, web, and social media materials and promotions, T-shirts, signs, and even during race-day activities according to the selected sponsorship level. Various sponsorship levels include race entries, and all sponsors will receive tent space in the vendor area to set up a promotional space or simply relax with coworkers and network before and after the race.

Want to sponsor the Race or become a business partner? Opportunities are available for all levels of participation. Contact our Stormwater section at 352-671-8686 to discuss your sponsorship objectives.

Sponsorship Options

We look forward to partnering with you in developing a sponsorship approach that meets your company's objectives. Listed below are the general sponsorship opportunities, which can be tailored to meet your needs. All sponsors who wish to participate will be provided space in the vendor and team areas to set up a promotional display or meet with teammates after the race. Should sponsors wish to set up a tent, they must provide their own (not to exceed 10 feet by 10 feet in size).

Sponsorships Levels & Benefits

	In-Kind	Fourth Magnitude	Third Magnitude	Second Magnitude	First Magnitude	Diamond
Price	N/A	\$ 200	\$ 500	\$ 1,000	\$ 3,000	\$ 5,000
Announcement at post-race activities						
Recognition on T-shirts & Event Webpage						
Sign Recognition at starting line						
Recognition on Event Signs and Billboards*						
Recognition on all Social Media Advertising						
Logo on Runner Bags						
Recognition on Event Welcome Banner & Award Ceremony Banner						
Free Race Entries			2	4	6	8

*Second Magnitude: written company name. First Magnitude: small company logo. Diamond: large company logo.

Other Sponsorship Opportunities

Runner bib number sponsor (\$500) 1 available - comes with one race entry

Water stop sponsor (\$200) 1 available

Mile marker sponsor (\$100 per sign) 6 available

Runner refreshments sponsor (\$50) 2 available

Age Group Winner Medals sponsor (\$500) 1 available

For more details regarding in-kind or product sponsorship (media coverage, refreshments or giveaways) please call (352) 671-8686

SPONSORSHIP FORM

We welcome your sponsorship interest! Please complete this form in full and mail along with your payment (checks only) to the address listed below.



Business name: _____

Contact person: _____

Business address: _____

Contact phone: _____

Contact email address: _____

Please indicate below your desired sponsorship level:

☐ **DIAMOND SPONSOR (\$5,000)**

☐ **FIRST MAGNITUDE (\$3,000)**

☐ **SECOND MAGNITUDE (\$1,000)**

☐ **THIRD MAGNITUDE (\$500)**

☐ **FOURTH MAGNITUDE (\$200)**

☐ **OTHER (please specify): _____**

☐ **BIB SPONSOR (\$500)**

☐ **RUNNER REFRESHMENTS (\$50)**

☐ **WATER STATION (\$200)**

☐ **MILE MARKER ONLY (\$100)**

☐ **AGE GROUP WINNER MEDALS (\$500)**

☐ **TENT SPACE ONLY (\$50)**

For in-kind sponsorship opportunities (including media coverage, refreshments and giveaways), please contact our Stormwater section at 352-671-8686. Email your company logo in vector or png format to: Stormwater@MarionFL.org.

Please make checks payable to: Marion County Stormwater Program

Mail your sponsorship payment to:
Marion County Office of the County Engineer
Stormwater Management Program
412 SE 25th Ave.
Ocala, FL 34471

Questions? Call 352-671-8686.

Please attach business card here.

Resolution 2025-03, Adoption of Final Budget for Fiscal Year 2025-2026

Mr. Suzy Folsom, Executive Director, will present this item.

Included as Exhibit A to this item is the proposed FY 2025-26 budget. A draft budget was included in the May 2025 agenda packet and presented at the May 21, 2025 board meeting.

This budget has been prepared in a conservative manner to keep costs in check and enhance efficiencies for member governments. Included as Exhibit B is a description of the Authority's FY 2025-26 work program that is supported by the proposed budget.

See Exhibits included in the Board's meeting materials:

- A. Proposed FY 2025-26 Budget
- B. WRWSA FY 2025-26 Work Program
- C. Resolution 2025-03, Adoption of Final Fiscal Year 2025-2026 Budget

Staff Recommendation:

Approve Resolution 2025-03 adopting the FY 2025-2026 budget including anticipated revenues of \$523,068, expenditures in the amount of \$510,361, budgeted reserves in the amount of \$2,498,305, as presented in Exhibit A, for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026.

WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY						
Fiscal Year 2025-26 Budget						
Final September 4, 2025						
	4/1/2024 Population Estimate	Comments	Fiscal Year 2025-26	Fiscal Year 2024-25	\$ Change	% Change
Revenues: Administrative						
Assessments:		Official BEBR Population Estimates				
Citrus	166,151	3,911 person increase	\$31,569	\$30,826	\$743	2.4%
Hernando	210,577	6,312 person increase	\$40,010	\$38,811	\$1,199	3.1%
Marion	419,510	15,544 person increase	\$79,707	\$76,754	\$2,953	3.8%
Sumter	156,743	1,425 person increase	\$29,782	\$29,511	\$271	0.9%
Total Population/Assessments @ 19¢/Capita	952,981		\$181,068	\$175,902	\$5,166	2.9%
Administrative Revenue from Citrus Contract		Based on Citrus County contract and Board direction	\$17,293	\$25,703	-\$8,410	-32.7%
Subtotal			\$198,361	\$201,605	-\$3,244	-1.6%
Carryover Administration Reserve Funds (FYE 24/25 Estimate) (SBA1)		See Attachment 2	\$856,046	\$930,802	-\$74,755	-8.0%
Total Administrative Revenue Available			\$1,054,407	\$1,132,407	-\$77,999	-6.9%
Revenues: Water Resource Development (WRD) Projects						
2024 RWSP Update Matching Funds		50% of Remaining Project Budget (25%)	\$0	43,750	-\$43,750	-100.0%
SJRWMD Irrigation Audit Program SJRWMD Matching Funds		0% of Total Project Budget	\$0	\$0	\$0	100.0%
SJRWMD Irrigation Audit Program Cooperator Matching Funds		0% of Total Project Budget	\$0	\$0	\$0	100.0%
Phase 8 Irrigation Audit Program SWFWMD Matching Funds		0% of Total Project Budget	\$20,000	\$20,000	\$0	0.0%
Phase 8 Irrigation Audit Program Cooperator Matching Funds		0% of Total Project Budget	\$10,000	\$11,970	-\$1,970	-16.5%
Phase 7 Irrigation Audit Program SWFWMD Matching Funds		24 followups	\$0	\$1,500	-\$1,500	-100.0%
Phase 7 Irrigation Audit Program Cooperator Matching Funds		24 followups	\$0	\$750	-\$750	-100.0%
Annual Citrus WRD Payments (SBA2)		Based on CAB wellfield monthly average revenues of \$26,000 minus funds allocated to administrative revenue above	\$294,707	\$286,297	\$8,410	2.9%
Subtotal			\$324,707	\$364,267	-\$39,560	-10.9%
Carryover WRD Reserve Funds (FYE 24/25 Estimate) (SBA2)		See Attachment 2	\$1,629,553	\$1,385,454	\$244,099	17.6%
Total Water Resource Development Revenue Available			\$1,954,260	\$1,749,721	\$204,539	11.7%
Total Revenues Available			\$3,008,667	\$2,882,127	\$126,540	4.4%

WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY Fiscal Year 2025-26 Budget <i>Final September 4, 2025</i>					
		Fiscal Year 2025-26	Fiscal Year 2024-25	\$ Change	% Change
Expenditures: General Administration					
Executive Director	3% increase	\$97,560	\$94,716	\$2,844	3.0%
Administrative Assistant	3% increase	\$43,488	\$42,216	\$1,272	3.0%
Legal Services	Based on annual contract:				
Monthly Meetings @ \$235/hr	6 meetings/year, 3 hrs/meeting = 18 hrs	\$4,230	\$4,230	\$0	0.0%
Other Services @ \$235/hr.	4 hrs/month = 60 hrs	\$11,280	\$16,920	-\$5,640	-33.3%
Advertising	Based on FY 2023-24 actual	\$600	\$700	-\$100	-14.3%
Audit	Engagement Letter Email 08/21/24	\$15,000	\$15,000	\$0	0.0%
Bookkeeping Services	3x \$1250/qtr per Engagement Letter 08/29/25	\$3,750	\$3,000	\$750	25.0%
Liability Insurance	FY 23/24 actual plus 5%	\$3,280.00	\$5,000	-\$1,720	-34.4%
Office Supplies	Based on FY 2023-24 actual	\$1,500	\$1,250	\$250	20.0%
Postage	Based on FY 2023-24 actual	\$800	\$800	\$0	0.0%
Printing and Reproduction	Based on FY 2023-24 actual	\$2,000	\$1,600	\$400	25.0%
Publications/Software	Based on FY 2023-24 actual	\$150	\$150	\$0	0.0%
Rent (Lecanto Gov't Bldg)	Based on Lease Agreement	\$2,048	\$2,048	\$0	0.0%
Registrations/Dues	Based on FY 2023-24 actual	\$1,200	\$1,500	-\$300	-20.0%
State Fees/Assessments	Based on FY 2023-24 actual	\$175	\$175	\$0	0.0%
Telephone	Based on FY 2023-24 actual	\$1,200	\$1,200	\$0	0.0%
Travel (Board Members & Staff)	Based on FY 2023-24 actual	\$2,000	\$3,000	-\$1,000	-33.3%
Web Page / Computer Maintenance / Software	Based on projected needs	\$6,000	\$6,000	\$0	0.0%
Contingencies	@ 5% of non-contract admin costs	\$2,100	\$2,100	\$0	0.0%
Subtotal - General Administration Expenditures		\$198,361	\$201,605	-\$3,244	-1.6%
Fund Balance for Admin. Reserves FYE 25/26	FYE24/25 Admin Funds Bal + FY25/26 Admin Rev's - FY24/25 Admin Exp's	\$856,046	\$930,802	-\$74,755	-8.0%
Expenditures: Water Resource Development Projects					
General Services Contracts	As Needed Eng. & Tech. Firms	\$50,000	\$50,000	\$0	0.0%
CAB Engineering Analysis	Estimate from As-Needed	\$42,000	\$0	\$42,000	N/A
Local Government Grant Program	Approved 3/20/24	\$180,000	\$180,000	\$0	0.0%
2024 RWSP Update	25% of Project Budget	\$0	\$87,500	-\$87,500	-100.0%
SJRWMD Pilot Irrigation Audit Program	0% of project Budget	\$0	\$0	\$0	N/A
SWFWMD Phase 7 Irrigation Audit Program	24 followups @ \$125	\$0	\$3,000	-\$3,000	-100.0%
SWFWMD Phase 8 Irrigation Audit Program	100% of Project Budget	\$40,000	\$47,880	-\$7,880	-16.5%
Subtotal - Water Resource Development Projects		\$312,000	\$368,380	-\$56,380	-15.3%
Fund Balance for Water Resource Development Reserves FYE 25/26	FYE24/25 WRD Funds Bal + FY25/26 WRD Rev's - FY25/26 WRD Exp's	\$1,642,260	\$1,381,341	\$260,919	18.9%
Total Administration and WRD Expenses		\$510,361	\$569,985	-\$59,624	-10.5%
Total Administration and WRD Fund Balances at FYE 24/25	See Attachment 2 for detail	\$2,498,305	\$2,309,892	\$188,413	8.2%
Combined FYE 25/26 Expenditures and Fund Balances		\$3,008,666	\$2,879,877	\$128,789	4.5%

ATTACHMENT 1

CALCULATION OF REVENUE FOR 2025-26 AND CALCULATION OF AMOUNT OF FUNDS NEEDED FROM RESERVES

Final September 4, 2025

Revenue	4/1/2024 Population	
LOCAL ASSESSMENTS @ 19¢ PER CAPITA		
Citrus	166,151	\$31,569
Hernando	210,577	\$40,010
Marion	419,510	\$79,707
Sumter	156,743	\$29,781
Subtotal	952,981	\$181,067
CHARLES A. BLACK WATER SUPPLY FACILITY		
\$26,000 per month * 12 months		\$312,000
Subtotal		\$312,000
MATCHING CONTRIBUTIONS FOR STUDIES		
SWFWMD Match for RWSP Update		\$0
SWFWMD Match for Phase 7 Irrigation Audit Program		\$0
Local Cooperator Match for Phase 7 Irrigation Audit Program		\$0
SWFWMD Match for Phase 8 Irrigation Audit Program		\$20,000
Local Cooperator Match for Phase 8 Irrigation Audit Program		\$10,000
SJRWMD Match for Irrigation Pilot Evaluation Program		\$0
Local Cooperator Match for Irrigation Pilot Evaluation		\$0
Subtotal		\$30,000
TOTAL REVENUE FOR FY 2025-26		\$523,067
Less: 20254-26 Administration Expense		-\$198,361
Less: 2025-26 WRD Cost		-\$312,000
Funds from WRWSA Reserves (+to, -from)		\$12,706

ATTACHMENT 2

ANALYSIS OF BEGINNING FUND BALANCES FY 2025 - 2026 Final September 4, 2025

ESTIMATE OF WATER RESOURCES DEVELOPMENT FUND BALANCE AT END OF FY 2024-25

04/25/25 WRDF Balance (SBA2)	\$1,733,841
FY 2024-25 Remaining WRD Fund Revenues	
6 Citrus Co. Payments @ \$26,000/month minus administrative component below	\$143,149
2024 RWSP SWFWMD Revenue	\$77,000
Phase 7 Irrigation Audit Local Cooperator Revenue	\$600
Phase 7 Irrigation Audit SWFWMD Revenue	\$1,200
SJRWMD Pilot Program Revenue Cooperator Revenue	\$0
SJRWMD Pilot Program SJRWMD Revenue	\$500
Revenues Subtotal	\$222,449
Less: FY 2024-25 Remaining Contract Expenditures:	
2024-25 Citrus Water Conservation Program	\$47,000
2024-25 Hernando Water Conservation Program	\$46,250
2024-25 Marion Water Conservation Program	\$13,238
2024-25 Sumter County Water Conservation Program	\$73,513
2024-25 General Services Contracts	\$10,000
2024 RWSP	\$134,236
SJRWMD Pilot Program	\$0
Phase 7 Irrigation Audit Program	\$2,500
Expenditures Subtotal	\$326,737
Total WRD Funds at end of FY 2024-25	\$1,629,553

ESTIMATE OF ADMINISTRATIVE FUND BALANCE AT END OF FY 2024-25

04/25/2025 Admin Bal (SBA1)	\$856,046
Admin Revenue from CAB WSF	\$12,852
Admin Revenue from Per Capita Contributions	\$87,951
Less remaining FY Admin costs for 6 months	-\$100,803
Total Administrative Funds at end of FY 2024-25	\$856,046

ESTIMATE OF TOTAL FUND BALANCE AT END OF FY 2024-25

Total WRD Funds at end of FY 2024-25	\$1,629,553
Total Administrative Funds at end of FY 2024-25	\$856,046
Total Fund Balance at end of FY 2024-25	\$2,485,599

PROJECTED FUND BALANCES AT END OF FY 2025-26

Total Fund Balances beginning of FY 2024-25:	\$2,485,599
Add: 2024-25 Revenues	\$523,067
Deduct 2024-25 Expenses:	-\$510,361
Projected Fund Balances at end of FY 2025-26:	\$2,498,305

DRAFT

Withlacoochee Regional Water Supply Authority

Fiscal Year 2025-2026 Work Program

1. 2024 Regional Water Supply Plan Update

Work will continue on the 2024 Regional Water Supply Plan update. This will include population and demand projections, evaluation of water supply sources, conservation and reuse alternatives, and an evaluation of alternative water supply options. This work is co-funded by SWFWMD, and will be incorporated into their 2025 Northern Region Regional Water Supply Plan, and SJRWMD 2026 Central Springs/East Coast Regional Water Supply Plan update.

2. Joint Funding of Water Conservation Projects with Member Local Governments

The Authority will continue its grant program to assist local governments in improving water supply and conservation within the region in order to extend the use of groundwater as long as possible. Fresh groundwater is the least expensive source available to meet growing demands, however there is a limit to this source due to environmental impacts and impacts on other existing legal users caused by withdrawals. As the limit to fresh groundwater resources is reached, alternative, more expensive water sources will need to be developed. At the present time, water conservation programs are the most appropriate way for the Authority to help local governments extend the use of lower cost groundwater supplies. The 2025-26 proposed budget includes \$180,000 toward local government water supply and conservation projects. Proposals will be considered from local governments and public supply utilities in the Authority's jurisdiction. The grant program guidelines and application package may be found on the Authority's web page at www.wrwsa.org. The water conservation activities co-funded by this grant program help participating utilities meet and surpass the maximum 150 gallons per person per day that is required by the SWFWMD and to meet the SJRWMD conservation requirements.

3. Regional Residential Irrigation Audit Program to Promote Water Conservation within the Region

This ongoing program provides an opportunity for residential water utility customers to obtain site-specific evaluations for optimizing the use of water through landscaping techniques and efficient irrigation systems, and to implement recommendations provided by a professionally certified contractor. Contractors used for the site-specific evaluations are professionals certified by the Florida Irrigation Society (FIS) or another recognized certifying agency in the targeted region. The initiative includes program information, water conservation education, reporting and analysis by a consultant. This continuing project targets existing inefficient landscape and irrigation water use and results in significant water savings and can lead to water quality protection through reduced leaching of fertilizers and lawn chemicals. More than 1,500 audits have been conducted as part of Phases 1 to 7. In Phase 4, we began offering enhanced audits that have a more intense implementation of improvements, and have an improved benefit to reduce water usage. An average reduction in total water use of 28% has been achieved for the locations that have been audited. Phase 7 started in January 2023. This program is co-funded by the SWFWMD. Participating utilities incur only 25% of their respective portion of the project, leveraging local dollars with regional funds. This water conservation initiative helps participating utilities meet and surpass the maximum 150 gallons per person per day that is required by the SWFWMD.

In Fiscal Year 2023-24, we began a new program cofounded by SJRWMD that included Marion County and the City of Belleview as cooperating utilities. This pilot program included 60 enhanced evaluations.

4. Continued Cooperation with Citrus County in Operation and Management of the Authority's Charles A. Black Water Supply Facilities

The Authority and Citrus County are parties of a Water Supply Contract governing the operation and maintenance of the CABWSF. The Contract allows for the continued operation of the facilities by Citrus County in a cost-effective manner ensuring a long-term water supply for the County and its customers while also providing for long-term financial stability for the Authority.

WRWSA and Citrus County received a renewed Water Use Permit No. 7121 with an increased capacity of 7,181,900 gallons per day. Citrus County deposits an annual contribution to the Renewal and Replacement Fund of \$270,000 to account for inflation, and additional planned activities, and to maintain a balance the required balance of between \$2,000,000 and \$3,000,000.

5. Participation in Maintenance and Enhancement of the Central Springs Groundwater Model

The Authority will continue to participate in discussions with SJRWMD and SWFWMD on the implementation of the Central Springs Groundwater model. The intent is for both water management districts to utilize this common model for determining the availability of groundwater in the region, particularly in Marion County which is split by the districts' boundaries. The SJRWMD and SWFWMD continue to improve upon the model and seek the engagement of various stakeholders. The model has significant implications for groundwater availability in the region and the Authority's continued participation and coordination with member governments is essential to ensure water supply implications are considered as the model is updated. This model is being used for the 2024 Regional Water Supply Plan update.

6. Springs Protection and Restoration

The Authority continues to work with the SWFWMD on its springs coast initiative. The Authority staff continue to actively participate in the Springs Coast Management Committee as the public supply Representative, and monitor activities of the District and the Steering Committee for implications on water supply in the region. WRWSA is also providing a representative on the Technical Advisory Committee via one of our As-Needed Consultants.

7. Program Development and Technical Assistance

- a) Support efforts to further define the hydrogeology of the region. Continue cooperation with the water management districts on the collection of hydrologic data to further refine the Districts' planning and regulatory models. Coordinate on efforts to better define the lower Floridan aquifer and the extent of fresh and brackish groundwater within the aquifer.
- b) Promote the WRWSA Regional Framework through coordination with WRWSA member governments to facilitate regional and sub-regional cooperation on water supply development and reclaimed water projects. Work with the WMDs in defining strategic priorities for the region and how these priorities may influence the ranking criteria for the Districts' Cooperative Funding Initiatives, including potential District funding for regional and sub-regional traditional and non- traditional water supply development that is consistent with the WRWSA Regional Framework.
- c) Participate in the SWFWMD and SJRWMD minimum flows and levels (MFLs) programs representing the interests of member governments. Provide technical assistance to WRWSA

member governments in determining the potential impact to both the environment and potential water supply development based on proposed MFLs.

- d) Coordinate with FDEP, SJRWMD, SWFWMD and the Florida Department of Agriculture and Consumer Services on policy and rule development. Provide assistance to WRWSA member governments on FDEP and District rule development that may include Water Use Permitting, Environmental Resource Permitting, water conservation and future water supply development, including the statewide consistency initiatives. Monitor water management programs and rule development in other parts of the state, including the Central Florida Water Initiative, for implications to the WRWSA and its member governments.
- e) Monitor and coordinate with the water supply planning and development activities in adjacent communities and regions, including but not limited to Tampa Bay Water, the Central Florida Water Initiative, the Polk Water Cooperative, and Lake and Levy counties for possible implications on water resource availability within the WRWSA region. Provide input to such activities when appropriate.
- f) Monitor applications for significant water use permits and permit modifications within the region for potential impacts on WRWSA and member government existing and planned water supply facilities and engage in the permitting process where appropriate.

WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY

RESOLUTION 2025-05

**ADOPTION OF FINAL BUDGET
FOR FISCAL YEAR 2025-26**

WHEREAS, pursuant to the requirements of Section 189.016(4), Florida Statutes, the Board of Directors of the Withlacoochee Regional Water Supply Authority held a public meeting on November 12, 2025, on the final budget and assessment rate for general administrative, operating and project expenses for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and

WHEREAS, the Board has complied with all requirements of said section and desires to adopt its final budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF THE WITHLACOOCHEE REGIONAL WATER SUPPLY AUTHORITY:

Section 1. The Board of the Withlacoochee Regional Water Supply Authority hereby adopts its final budget, for general administrative, operating and project expenses for the Fiscal Year beginning October 1, 2025 and ending September 30, 2026, as shown on the attached Exhibit, attached hereto and made a part hereof as Exhibit A.

Section 2. This Resolution and a copy of the final budget as adopted shall be forwarded to the Board of County Commissioners of each member County.

Section 3. This Resolution shall become effective immediately upon its adoption.

ADOPTED in regular session this twelfth day of November 2025.

WITHLACOOCHEE REGIONAL WATER
SUPPLY AUTHORITY

BY: Jerry Campbell, Chair

Attest:

Suzannah J. Folsom, Executive Director

Minimum Flows and Levels – Priority Lists and Schedules

Suzannah Folsom, WRWSA Executive Director, will present this item.

The purpose of this item is to provide a status report to the Board of the establishment of minimum flows and levels (MFLs) in the Authority's four-county area.

Chapter 373, Florida Statutes, requires each of the water management districts to have a Priority List and Schedule for the establishment of MFLs. The Priority List and Schedule identifies water bodies for which the District plans to establish minimum flows and levels and also identifies planned water reservations. Minimum flows and levels are limits set by the District Governing Board for surface waters and groundwater systems that are intended to prevent significant harm to the water resources or ecology of the area that may be caused by water withdrawals. Reservations set aside water from withdrawals for the protection of fish and wildlife or public health and safety.

The Districts are required to update this List and Schedule each year and provide the updated List to the Florida Department of Environmental Protection (DEP) by November 15th.

Included as exhibits to this item are the MFLs that have been established to-date, and the proposed Priority Lists and Schedules for waterbodies within the WRWSA four-county area that are to be approved by the District Governing Boards for submittal to the DEP in November. A GIS map of the MFL locations and the current status of the MFL are provided by the DEP Office of Water Policy at:

<https://fdep.maps.arcgis.com/apps/webappviewer/index.html?id=dff89179a4994477a70e6ed3dfc16647>

The Water Management Districts will use these MFLs to assess the health of the environment and will limit the issuance of future water supply permits based on monitoring these locations.

All MFLs are currently being met except for the Silver Spring MFL, which is listed as "Prevention" which means that the SJRWMD has a Prevention Strategy in place to bring it back to "Meeting" the MFL. This strategy includes conservation, aquifer recharge with the Ocala wetland aquifer recharge park, relocating supply to the lower Floridan aquifer, and increasing use of reclaimed for irrigation.

The most relevant upcoming MFLs to be set will be four locations along the Withlacoochee River, which are scheduled in 2026. The Withlacoochee River has been identified as a potential alternative water supply source for the region, but the potential quantities that could be available cannot be determined until the minimum flows are set. WRWSA will continue to monitor and report on efforts to set these MFLs.

We are also tracking the reevaluation of Lake Weir and Gum Slough Springs Group as the new levels may affect permit applicants in their vicinity

Staff Recommendation:

This is an information item only and no Board action is required.



Statewide Adopted MFLs

Adopted MFLs

- Aquifer
- Estuary
- Lake
- River
- River, Estuary
- Spring-1
- Spring-2
- Spring-3
- Wetland

Adopted River MFLs



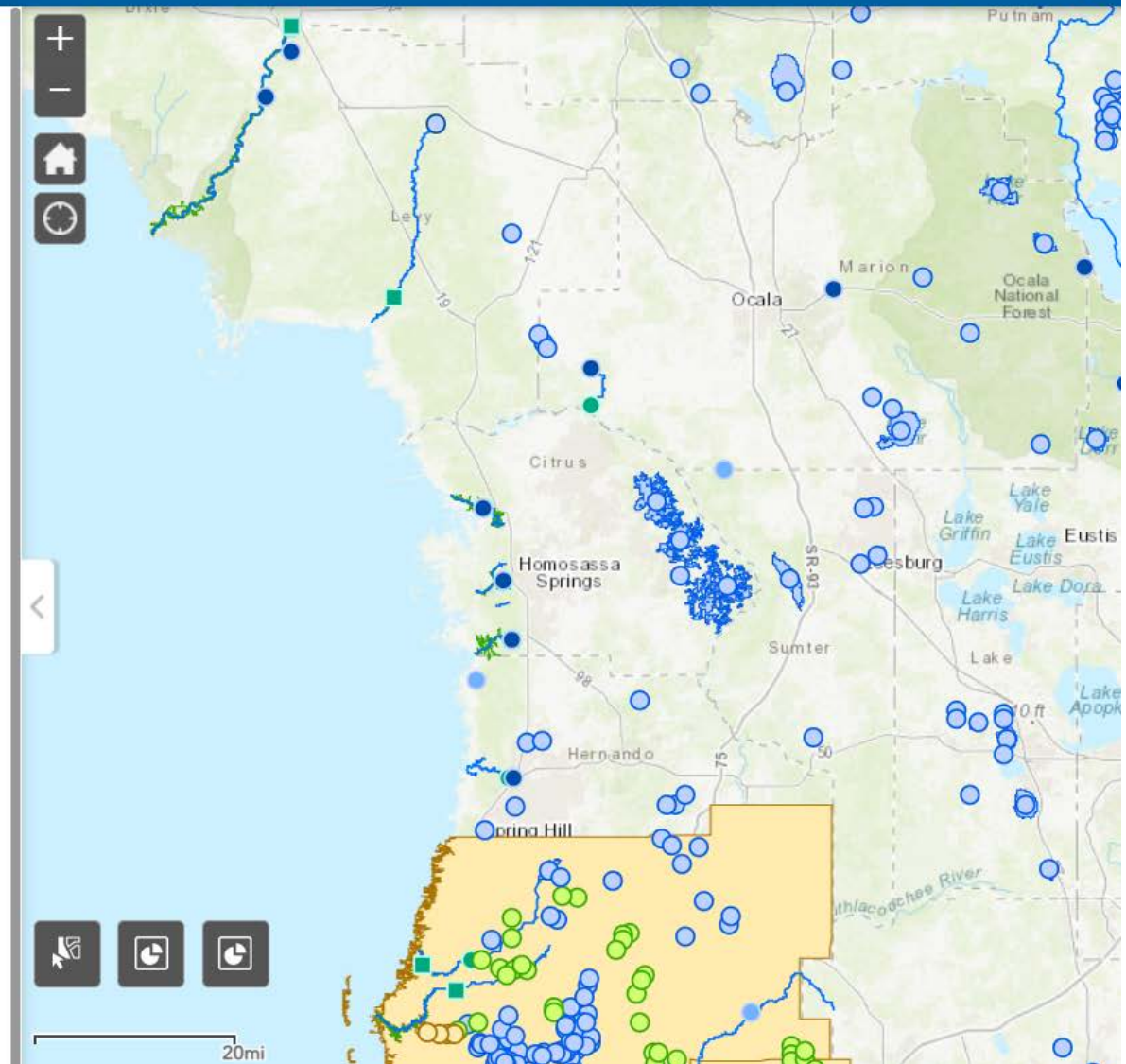
Adopted Estuary MFLs



Adopted Lake MFLs



Adopted Aquifer MFLs



**Minimum Flows and Levels (MFLs) Adopted
As of October 2025**

WMD	Waterbody Name	Waterbody Type	Year Adopted	Current Status
Marion County				
SJRWMD	Kerr	Lake	1996, reevaluated 2016	Meeting
SJRWMD	Weir	Lake	2000 2028 reevaluation	Meeting
SJRWMD	Charles	Lake	2003	Meeting
SJRWMD	Halfmoon	Lake	2003	Meeting
SJRWMD	Bowers	Lake	2004	Meeting
SJRWMD	Hopkins Prairie	Lake	2004	Meeting
SJRWMD	Nicotoon	Lake	2004	Meeting
SJRWMD	Smith	Lake	2004	Meeting
SWFWMD	Bonable	Lake	2013	Meeting
SWFWMD	Little Bonable	Lake	2013	Meeting
SWFWMD	Tiger	Lake	2013	Meeting
SJRWMD	Silver Springs	Spring-1	2017	Prevention
SJRWMD	Silver Glen	Spring-1	2017	Meeting
SWFWMD	Rainbow Spring Group (OFS)	Spring-1	2020 reevaluated	Meeting
SWFWMD	Rainbow River	River	2020 reevaluated	Meeting

WMD	Waterbody Name	Waterbody Type	Year Adopted	Current Status
Citrus County				
SWFWMD	Ft. Cooper	Lake	2007	Meeting
SWFWMD	Tsala Apopka – Floral City Pool	Lake	2007	Meeting
SWFWMD	Tsala Apopka – Inverness Pool	Lake	2007	Meeting
SWFWMD	Tsala Apopka –Hernando Pool	Lake	2007	Meeting
SWFWMD	Chassahowitzka River	River, Estuary	2013 reevaluated 2020	Meeting
SWFWMD	Chassahowitzka Spring Group (OFS)	Spring-1	2013 reevaluated 2020	Meeting
SWFWMD	Homosassa River	River, Estuary	2013 reevaluated 2020	Meeting
SWFWMD	Homosassa Spring Group (OFS)	Spring-1	2013 reevaluated 2020	Meeting
SWFWMD	Crystal River	River, Estuary	2018 2027 reevaluation	Meeting
SWFWMD	Kings Bay Spring Group (OFS)	Spring-1	2018 2027 reevaluation	Meeting

WMD	Waterbody Name	Waterbody Type	Year Adopted	Current Status
Hernando County				
SWFWMD	Mountain	Lake	2005 reevaluated 2021	Meeting
SWFWMD	Blind Spring	Spring-2	2013 reevaluated 2020	Meeting
SWFWMD	Neff	Lake	2005 reevaluated 2021	Meeting
SWFWMD	Spring	Lake	2005	Meeting
SWFWMD	Weekiwachee Prairie	Lake	2005	Meeting
SWFWMD	Hunters	Lake	2005	Meeting
SWFWMD	Lindsey	Lake	2005	Meeting
SWFWMD	Weeki Wachee River	River	2009	Meeting
SWFWMD	Weeki Wachee Spring Group (OFS)	Spring-1	2009	Meeting
SWFWMD	Tooke	Lake	2013	Meeting
SWFWMD	Whitehurst	Lake	2013	Meeting
Sumter County				
SWFWMD	Big Gant	Lake	2007	Meeting
SWFWMD	Black	Lake	2007	Meeting
SWFWMD	Deaton	Lake	2007	Meeting
SWFWMD	Miona	Lake	2007	Meeting
SWFWMD	Okahumpka	Lake	2007	Meeting
SWFWMD	Panasoffkee	Lake	2007	Meeting
SWFWMD	Gum Slough Spring Run	Spring	2016 2026 reevaluation	Meeting

Minimum Flows and Levels (MFLs)
Priority Lists and Schedules
As of October 2025

WMD	Year	New or Re-Evaluation	Waterbody Name	Waterbody Type	County(s)	Cross-Boundary Impacts from Adjacent WMD?
SWFWMD	2026	New	Withlacoochee River (upper segment, U.S. Geological Survey Holder gage to U.S. Geological Survey Wysong gage)	River	Citrus, Marion, Sumter	Yes
SWFWMD	2026	New	Withlacoochee River (upper segment, U.S. Geological Survey Wysong gage to U.S. Geological Survey Croom gage)	River	Citrus, Sumter, Hernando	No
SWFWMD	2026	New	Withlacoochee River (upper segment, upstream of U.S. Geological Survey Croom gage)	River	Hernando, Sumter	Yes
SJRWMD	2028	Reevaluation	Weir	Lake	Marion	Yes
SWFWMD	2026	New	Withlacoochee River (lower segment)	River, Estuary	Citrus, Levy	Yes
SWFWMD	2026	Reevaluation	Gum Slough Spring Group	Spring	Sumter	Yes
SWFWMD	2027	Reevaluation	Crystal River	River, Estuary	Citrus	No
SWFWMD	2027	Reevaluation	Kings Bay Spring Group (OFS)	Spring	Citrus	No

Regional Water Supply Plan Update

Lisa Krentz, Hazen and Sawyer Project Manager, will provide an update on the project status.

The Authority entered into a cooperative funding agreement with the Southwest Florida Water Management District (SWFWMD) in December 2022 (23CF0004079) for Regional Water Supply Plan Update project. The Authority entered into a contract with Hazen and Sawyer in January 2023 to undertake the project.

With the assistance of the SWFWMD, St. Johns River Water Management District, and a Technical Advisory Committee comprised of representatives from member governments and public supply utilities in the four-county region, the Plan Update is being coordinated.

This project is behind schedule due to some delays in the availability of the Central Springs Model. The draft report is now available for review. The revised project schedule is shown below, as per the last received invoice in September. This project will be complete in December.

Task Summary

Task	Description	Schedule	% Complete
1	Project Management and Stakeholder Engagement	February 2023 – November 2025	98%
2	Data Collection and Processing	February 2023 – January 2024	Complete
3	Population and Demand Estimates	February 2023 – June 2024	Complete
4	Water Conservation and Reuse Evaluation	February 2023 – November 2024	Complete
5	Water Sources Evaluation	April 2024 – September 2025	Complete
6	Water Supply Project Options	October 2024 – September 2025	90%
7	Recommendations	December 2024 – September 2025	85%
8	Draft and Final Report	February 2025 – November 2025	75%

This project budget is 92% expended. A summary of the billing and SWFWMD reimbursement received to date is provided below.

Project Billing Summary

Hazen and Sawyer Contract Amount	Billed To Date	Remaining	SWFWMD Reimbursement Received
\$350,000.00	\$332,544.40	\$17,455.60	\$126,989.43

Staff Recommendation:

This item is for the Board's information. Comments on the draft report will be accepted until the end of November. The report will be finalized in December.

Regional Irrigation System Evaluation Project Phase 7 – Draft Report

Mrs. Suzannah Folsom, WRWSA, will present this item.

Phase 7 of the Authority's Regional Irrigation System Evaluation Program began in December 2022 as part of the Authority's ongoing water conservation initiative. Phase 7 of the Irrigation Audit Program was funded by and completed in cooperation with the Southwest Florida Water Management District (SWFWMD), Citrus, Hernando, and Marion counties and the North Sumter County Utility Dependent District (NSCUDD) and the Villages Community Center Development District (VCCDD).

The draft report details the number of evaluations completed, the estimated water saved, and the cost effectiveness of this phase of the program. Phase 7 is on time and within budget however the targeted number of evaluations were not achieved. A summary of the major findings of the Phase 7 effort will be presented at the meeting. The Phase 7 draft report is provided as an exhibit for review and comment. It has also been provided to the cooperating utilities and SWFWMD for review.

See Exhibit – to be provided

Staff Recommendation:

Staff will incorporate any comments received by the Board, the cooperating utilities, and SWFWMD into a final report. Staff is requesting authorization to incorporate comments on this draft report into a final report and submit it to SWFWMD by December 31, 2025.

Item 11

Legislative Report

Ms. Suzannah Folsom, Executive Director, will present this item.

The 2025 Legislative Regular Session began on March 4, 2025 and ran for two extended periods ending June 16, 2025. Staff have gathered updated information on relevant bills that are related to conservation and water supply from SWFWMD, 1000 Friends of Florida, and the Florida Engineering Society's legislative tracking, and the House and Senate websites.

A summary of the bills that WRWSA staff tracked that passed during the session is provided as an Exhibit to this item. A more detailed presentation on the SB 1300 / HB 1143 Permits for Drilling, Exploration, and Extraction of Oil and Gas Resources will be given.

Presentations on other bills that passed during the 2025 session will follow at subsequent WRWSA Board meetings. Please let us know if there are any preferences for future topics.

The 2026 Legislative Regular Session will begin January 13, 2026. The dates and times for the Legislative delegations are listed below:

Marion County	October 1, 2025	1 pm	College of Central Florida's Klein Center
Citrus County	October 31, 2025	9 am	Citrus County Commission Chambers
Hernando County	December 15, 2025	1 pm	Hernando County Commission Chamber

Exhibit: Bill Tracking

Staff Recommendation:

This is an information item, no action is required.

Status of Relevant Bills that Passed

Bill Title	Significance	Bill	Sponsors	Status
Emergency Preparedness and Response	- Revises provisions relating to emergencies including tenant rights, elections held after emergency, planning & preparedness for election emergencies, emergency management plans, training, government offices, National Flood Insurance Program participation, replacement structures, reporting, assessment of property, shelters, medical care, comprehensive plans, powers & duties of DEM, notification, financial assistance & funding, grant programs, contracts for emergency services, hurricane recovery, transportation of essentials, debris management, & hoisting equipment. - Emergencies; Prohibiting certain local governments from adopting ordinances for substantial improvements or repairs to a structure which include cumulative substantial improvement periods; prohibiting certain entities from assessing impact fees for specified replacement structures; revising public hurricane shelter funding prioritization requirements for the Division of Emergency Management; authorizing certain servicemembers to provide medical care in specified circumstances; revising requirements for the state comprehensive emergency management plan, etc.	SB 180	DeCeglie	Approved by the Governor (6/26/2025)
		HB 1535	McFarland	
Municipal Water and Sewer Utility Rates	Requires municipality to charge consumers receiving its utility services in another municipality the same rates, fees, & charges as it charges consumers within its own municipal boundaries.	SB202	Jones	Vetoed by the Governor (7/2/2025)
		HB11	Robinson	
Mitigation Banks	Revising the schedule to which the Department of Environmental Protection and water management districts are required to adhere for the release of credits awarded by a mitigation bank permit; prohibiting the release of mitigation credits until certain criteria are met; authorizing certain projects or activities to use credits released from a bank to offset impacts if certain requirements are met, etc.	SB492	Stan McClain	Approved by the Governor (6/26/2025)
		HB 1175	Duggan	

Bill Title	Significance	Bill	Sponsors	Status
Department of Agricultural and Consumer Services	- Defines water quality additives - Revises & creates provisions related to DACS powers, duties, functions, & programs. - requiring that certain lands acquired or owned by an electric utility be offered for fee simple acquisition by the department before the land may be offered for sale or transfer to a private individual or entity; - requiring local governmental entities to issue permits for electric vehicle charging stations based on specified standards and provisions of law;	SB 700	Truenow	Approved by Governor 5/15/2025
		HB 651	Tuck Alvarez Barnaby Black and Brackett	
General Permits for Distributed Wastewater Treatment Systems	Authorizing the Secretary of Environmental Protection to grant a general permit for the replacement of an existing onsite sewage treatment and disposal system with a distributed wastewater treatment system under certain circumstances; providing for the installation of distributed wastewater treatment units to proceed without any further action by the Department of Environmental Protection if a permittee submits a notification to the department at least a specified number of days before installation, etc.	SB 796	Bradley	Approved by Governor 6/20/2025
		HB 645	Conerly	
Spring Restoration	Authorizing certain domestic wastewater treatment facilities to request the incorporation of reclaimed water projects identified in Outstanding Florida Springs recovery or prevention strategies; requiring the Department of Environmental Protection to approve such requests within a certain period of time if certain conditions are met, etc.	SB 1228	McClain	Approved by Governor 6/19/2025
		HB 691	Conerly	
Permits for Drilling, Exploration, and Extraction of Oil and Gas Resources	Prohibits drilling, exploration, or production of specified petroleum products within certain distance of national estuarine research reserves; requires DEP to consider certain factors when determining whether natural resources of certain bodies of water & shore areas are adequately protected from potential accident or blowout; provides requirements for balancing test to make such determination.	SB 1300	Simon and Brodeur	Approved by the Governor (6/26/2025)
		HB1143	Shoaf and Tant	

Item 12

Attorney's Report

- a. Discussion on Reduced Property Taxes**
- b. Legal Notice Requirements**

Item 13.a.

Executive Director's Report

Water Use Permit Demand Summary

Summary of Major Water Use Permits in WRWSA Service Area

Updated 10/21/2025

Water Use Permit #	Applicant/Permittee Name	Permit Expiration Date	Permitted Average GPD	Actual 12-Month Rolling Average GPD*	Actual 5-Year Rolling Average GPD**	Actual Use / Permit Capacity	WRWSA RWSP Projection for 2025 GPD	RWSP Accuracy for 2025 +/- %
Citrus County								
207.007	City of Crystal River	3/27/2032	919,000	846,472	875,616	92.1%	760,000	-13.7%
419.013	City of Inverness	5/18/2031	1,535,000	1,271,299	1,194,120	82.8%	1,010,000	-14.5%
1118.008	Floral City Water Association, Inc.	2/28/2038	395,000	387,748	369,867	98.2%	340,000	-7.7%
2842.011	Citrus County	8/25/2035	4,780,000	3,815,051	3,079,730	79.8%	3,090,000	0.3%
4153.015	Rolling Oaks Utilities, Inc.	8/20/2038	1,573,000	1,853,937	1,696,608	117.9%	1,590,000	-5.8%
4406.009	Homosassa Special Water District	8/25/2032	951,000	788,485	814,164	82.9%	790,000	-3.1%
7121.007	Citrus County - Charles A Black	8/22/2043	7,181,900	6,140,518	5,392,798	85.5%	5,210,000	-3.0%
9791.011	Citrus County - Sugarmill Woods	11/17/2025	2,435,300	2,888,408	2,548,413	118.6%	2,440,000	-3.8%
11839.008	Walden Woods	4/23/2039	187,900	159,792	165,827	85.0%	140,000	-16.2%
Hernando County								
5789.015	Hernando County	1/23/2041	24,360,000	22,644,055	21,120,381	93.0%	20,700,000	-1.9%
7627.007	City of Brooksville	8/5/2044	1,709,000	1,535,190	1,405,846	89.8%	1,400,000	-0.4%
Marion County - SWFWMD								
1156.013	Bay Laurel Community Development District	2/23/2041	7,560,900	5,417,336	4,401,141	71.6%	4,680,000	5.1%
5643.008	Utilities, Inc. of Florida - Golden Hills	2/23/2036	188,400	131,087	131,211	69.6%	150,000	14.3%
6151.015	Marion County Utilities Consolidated WUP	12/13/2042	9,365,800	11,988,365	8,214,650	128.0%	8,810,000	5.0%
8020.008	Association of Marion Landing Owners	9/9/2040	152,100	132,216	131,822	86.9%	140,000	6.2%
8339.008	FGUA - Dunellon	3/21/2035	1,117,100	1,178,137	1,322,200	105.5%	1,160,000	-13.8%
Marion County - SJRWMD								
2993-12	CSWR-Florida Utility Operating Company - South Marion Regional Water System	5/27/2042	231,000	197,622	197,641	85.6%	170,000	-14.0%
2995-8	CSWR-Florida Utility Operating Company - Tradewinds Utilities Inc	2/27/2035	227,000	269,338	142,511	118.7%	100,000	-15.8%
3016-4	Ocala East Villas Inc	8/27/2031	107,000	67,674	86,793	63.2%	100,000	19.5%
3021-5	Rolling Greens Communities	9/13/2025	610,000	508,049	**	83.3%	400,000	127.0%
3043-7	Florida Governmental Utility Authority - Ocala Oaks	1/6/2040	194,000	85,795	139,824	44.2%	130,000	-11.5%
3130-6	CSWR-Florida Utility Operating Company - Sunray Estates	8/17/1940	195,000	178,206	158,605	91.4%	150,000	-4.8%
3137-7	City of Belleview	10/11/2036	1,022,000	1,355,788	1,148,221	132.7%	1,040,000	-8.0%
4578-9	Marion County Utilities Consolidated CUP	9/10/2023*	8,812,000	7,045,266	6,518,942	80.0%	6,890,000	5.3%
50324-10	City of Ocala	8/7/2027	17,540,000	14,448,989	12,986,125	82.4%	13,240,000	1.8%
Sumter County								
1368.009	Lake Panasoffkee Water Assoc Inc	10/21/2044	410,000	293,671	289,599	71.6%	320,000	10.4%
6519.01	City of Bushnell	3/29/2031	1,366,800	634,926	515,421	46.5%	740,000	35.4%
7185.007	City of Webster	5/23/2043	386,200	120,577	104,411	31.2%	110,000	4.6%
8135.016	City of Wildwood	3/31/2035	4,583,200	4,064,917	2,752,028	88.7%	3,370,000	15.2%
8193.006	City of Center Hill	11/18/2042	150,000	73,570	70,617	49.0%	80,000	12.8%
13005.012	Village Center Community Development District	1/23/2038	19,345,900	16,443,598	13,888,691	85.0%	19,350,000	33.2%
21031.002	Blue Goose Utility Company	4/7/2054	5,836,600	0	n/a	0.00%	n/a	n/a
20901.002	Gibson Place Utility Company	1/26/2041	3,985,700	961,375	n/a	24.1%	90,000	n/a
20721.003	South Sumter Utility Company	2/2/2038	2,600,000	1,725,923	1,523,346	66.4%	1,610,000	5.0%
12-month Rolling Average for most recent available data								
5-year Rolling Average for most recent available data								
*Renewal submitted; Permitted GPD represents WUP request; utility has been extension granted through November 24, 2025; revision number updated to reflect submittal								
**No data reported Jan 2023-June 2024								

Item 13.b.

Executive Director's Report

WMIS WUP Notifications

Summary of Recent Water Use Permit Activity in WRWSA Service Area

Updated October 29, 2025

Water Use Permit #	Applicant/Permittee Name	Activity Type	Date	Avg GPD	Peak GPD	Use Type	Status
Citrus County							
13360.005	FC Cattle Company	Letter Modification	8/22/2025	424,400	2,258,400	Agricultural	Issued 9/12/2025
8970.005	Plantation Fusion	Ownership Transfer	8/27/2025	273,000	644,800	Landscape/ Recreation	Issued 9/5/2025
3673.009	Sugarmill Woods Country Club	Letter Modification	10/1/2025	64,600	786,500	Landscape/ Recreation	In Review
12876.003	Homosassa Springs Wildlife State Park	Renewal	10/6/2025	13,000	16,000	Landscape/ Recreation	Issued 10/17/2025
13279.008	World Woods Golf Club*	Letter Modification	10/15/2025	763,900	1,645,000	Landscape/ Recreation, Public Supply	Withdrawn 10/23/2025
Hernando County							
9461.004	Mirror Lake^	Letter Modification	8/18/2025	81,800	410,200	Agricultural	In Review
12208.004	Division of Forestry Withlacoochee State Forest *	Letter Modification	9/3/2025	600	700	Agricultural	Withdrawn 9/9/2025
12233.004	Hernando Oaks	Ownership Transfer	9/23/2025	299,100	700,300	Landscape/ Recreation	Issued 10/27/2025
13279.008	World Woods Golf Club*	Letter Modification	10/15/2025	763,900	1,645,000	Landscape/ Recreation, Public Supply	Withdrawn 10/23/2025
Marion County - SWFWMD							
21287.000	Anticipo-Prashad Property	New	10/6/2025	81,500	358,800	Agricultural	Issued 10/27/2025
20174.002	Circle Square Ranch	Letter Modification	9/26/2025	661,000	1,790,700	Agricultural	In Review
Sumter County							
21252.000	Meadowbrook Acres of South Central FL	New	4/30/2025	15,600	20,600	Agricultural	In Review
20576.002	Fern Spring	Letter Modification	7/2/2025	496,000	892,800	Industrial and Commercial	Withdrawn 10/20/2025
11575.005	Florida Beef	Modification	8/27/2025	452,700	469,200	Industrial and Commercial	Issued 9/11/2025
12208.004	Division of Forestry Withlacoochee State Forest *	Letter Modification	9/3/2025	600	700	Agricultural	Withdrawn 9/9/2025
3152.010	Cow Hammock River Ranch	Letter Modification	9/9/2025	464,400	1,318,000	Agricultural	Issued 9/24/2025
11094.006	Lone Oak Nursery	Letter Modification	9/29/2025	154,500	359,500	Agricultural	Issued 10/27/2025
21285.000	NACCO Properties, LLC	New	9/29/2025	43,800	180,100	Agricultural	In Review
12756.002	Bushnell Ready Mix and Block Plant	Letter Modification	10/8/2025	30,000	62,000	Industrial and Commercial	Issued 10/17/2025
410.008	Ventura Ranch	Letter Modification	10/22/2025	483,300	1,513,600	Agricultural	In Review

* Permit #12208.004 is located in Hernando and Sumter County

* Permit #13279.008 is located in Citrus and Hernando County

* Permit #410.008 is located in Marion and Sumter County

Item 13.c.

Residential Irrigation Evaluation Programs Update

Suzy Folsom, Executive Director, will present this item.

Residential irrigation evaluations are great tools to promote water conservation, and help municipalities meet their per capita water usage goals. This is a progress update on the three residential irrigation evaluation programs that WRWSA is currently ongoing.

Phase 7 Residential Irrigation Evaluation Program – SWFWMD

The draft report for Phase 7 was presented in Item 10. This program will be complete in December 2025.

Phase 8 Residential Irrigation Evaluation Program – SWFWMD

This program began in May 2025 and will be completed utilizing grant funding from the SWFWMD WISE program. The first application for Phase 8a will include 57 evaluations and will be completed within 12 months. Once the funds for the 8a phase application have been expended a second WISE funding application for phase 8b will be submitted.

Participating Utility	Total Evaluations To-date		Target # of Evaluations for Phase 8a and 8b	Percent of Target Evaluations Completed
	Core	Enhanced		
Citrus	3	3	20	30%
Hernando	1	35	60	60%
Marion (West of 75)	0	6	20	30%
Villages VCCDD-LSSA	0	0	8	0%
Villages NSCUDD-VWCA	0	0	16	0%
Total	4	44	124	23%

Residential Irrigation Evaluation Program Pilot – SJRWMD

WRWSA started this new program in October 2023. 58% of the planned evaluations have been completed in through the end of April 2025. The timeframe for evaluation is complete. One lesson learned in this pilot program is that the mailings targeting users with greater than 20,000 gallons per month of average water usage did not yield the target number of 60 evaluations. This threshold will be lowered for future phases.

Participating Utility	Total Evaluations To-date	Target # of Evaluations	Percent Complete
City of Belleview	9	20	35%
Marion County (East of 75)	26	40	65%
Total	35	60	55%

Staff Recommendation:

This is an information item only and no Board action is required.

Item 13.d.

Executive Director's Report

Correspondence

September 9, 2025

Governing Board
Withlacoochee River Water Supply Authority
c/o Suzannah Folsom, Executive Director
Lecanto Government Complex
3600 W. Sovereign Path, Suite 228
Lecanto, Florida 34461

We are pleased to confirm our understanding of the services we are to provide Withlacoochee River Water Supply Authority (the Authority) for the year ending September 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the business-type activities, each major fund, and the disclosures, which collectively comprise the basic financial statements of the Authority as of and for the year ending September 30, 2025.

Accounting principles generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis, to supplement the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Authority's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

■ Management's Discussion and Analysis

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, non-compliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the Authority and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from: (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Authority or to acts by management or employees acting on behalf of the Authority. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

Governing Board
Withlacoochee River Water Supply Authority
c/o Suzannah Folsom, Executive Director
Lecanto, Florida

-3-

September 9, 2025

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We have identified the following significant risks of material misstatement as part of our audit planning:

■ **Management Override of Controls**

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the Authority and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other non-compliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control-related matters that are required to be communicated under American Institute of Certified Public Accountants (AICPA) professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts and grant agreements. You are also responsible for the selection and application of accounting principles, for

Governing Board
Withlacoochee River Water Supply Authority
c/o Suzannah Folsom, Executive Director
Lecanto, Florida

-4-

September 9, 2025

the preparation and fair presentation of the financial statements and all accompanying information in conformity with accounting principles generally accepted in the United States of America, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the Authority from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Authority involving: (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the Authority received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the Authority complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and non-compliance with provisions of laws, regulations, or contracts or grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that: (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Governing Board
Withlacoochee River Water Supply Authority
c/o Suzannah Folsom, Executive Director
Lecanto, Florida

-5-

September 9, 2025

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will prepare the financial statements and related notes of the Authority in conformity with accounting principles generally accepted in the United States of America based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance, and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Examination Reports

An examination report will be issued by us regarding compliance with the following:

- Independent Accountant's Report on Compliance with Chapter 218.415, Florida Statutes, for the Authority

The objectives of our examination are to: (1) obtain reasonable assurance about whether the report (as applicable) is free from material misstatement based on the applicable criteria; and (2) to express an opinion as to whether the subject matter is presented and/or the Authority complied, in all material respects, in accordance with the specified requirements.

Our examination will be conducted in accordance with attestation standards established by the AICPA. Accordingly, it will include examining, on a test basis, your records and other procedures to obtain evidence necessary to enable us to express our opinion. We will issue a written report upon completion of our examination. We cannot provide assurance that an unmodified opinion will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the examination or are unable to form or have not formed an opinion, we may decline to express an opinion or may withdraw from this engagement.

Because of the inherent limitations of an examination engagement, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the examination is properly planned and performed in accordance with the attestation standards. Our examination does not provide a legal determination on the Authority's compliance with the specified requirements.

The examination reports are solely to comply with the specified requirements and is not suitable for any other purpose.

We will plan and perform the examination to obtain reasonable assurance about whether the subject matter is free from material misstatement and/or the Authority complied, based on the specified requirements. Our engagement will not include a detailed inspection of every transaction and cannot be relied on to disclose all material errors, or known and suspected fraud or non-compliance with laws or regulations, or internal control deficiencies, that may exist. However, we will inform you of any known and suspected fraud and non-compliance with laws or regulations, internal control deficiencies identified during the engagement, and uncorrected misstatements that come to our attention, unless clearly trivial.

We understand that you will provide us with the information required for our examination and that you are responsible for the accuracy and completeness of that information. We may advise you about appropriate criteria, but the responsibility for the subject matter remains with you.

You are responsible for the presentation of the subject matter being examined in accordance with and for compliance with the specified requirements; and for selecting the criteria and determining that such criteria are appropriate for your purposes. You are responsible for, and agree to provide us with, a written assertion about whether the subject matter is presented in accordance with and/or you are in compliance with the specified requirements. Failure to provide such an assertion will result in our withdrawal from the engagement. You are also responsible for providing us with: (1) access to all information of which you are aware that is relevant to the measurement, evaluation, or disclosure of the subject matter; (2) additional information that we may request for the purpose of the examination; and (3) unrestricted access to persons within the Authority from whom we determine it necessary to obtain evidence. At the conclusion of the examination engagement, you agree to provide us with certain written representations in the form of a representation letter.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Authority; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Purvis, Gray and Company, LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner

Governing Board
Withlacoochee River Water Supply Authority
c/o Suzannah Folsom, Executive Director
Lecanto, Florida

-7-

September 9, 2025

to a cognizant agency, oversight agency for audit, pass-through entity, or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Purvis, Gray and Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the cognizant or oversight agency or its designee. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Helen Y. Painter, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our final audit fieldwork in approximately November 2025 and to issue our reports no later than June 30, 2026.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will be \$15,000 for the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate. Items that will likely increase the agreed-upon fee include:

- Assistance with matters designated as management's responsibility, including preparation of schedules and closing entries.
- Submission of audit data within 60 days of a client requested completion date or filing deadline, requiring overtime hours to meet the deadline.
- Changes in accounting pronouncements, professional standards, laws, and regulations not known to us as of the date of this letter, that have a significant impact on time requirements.
- Changes in the operations and significant matters that materially change the audit scope such as evaluation of the impact of joint ventures, debt issuance, refunding, or advance extinguishment, notice of material events, enforcement actions, required corrective actions, self-insurance, environmental liabilities, or going concern.

Governing Board
Withlacoochee River Water Supply Authority
c/o Suzannah Folsom, Executive Director
Lecanto, Florida

-8-

September 9, 2025

- Increases in federal or state funding, requiring Federal or State Single Audits and/or increases to the number of grants classified as major programs, that significantly increase the extent of testing.
- Follow up on allegations or discovery of: (1) non-compliance with laws, regulations, and policies; (2) fraud, waste, and abuse; or (3) significant deficiencies in internal control.

Reporting

We will issue a written report upon completion of our audit of the Authority's financial statements. Our report will be addressed to the Governing Board of the Authority. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state: (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control on compliance; and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

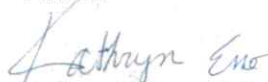
We appreciate the opportunity to be of service to the Authority and believe this letter accurately summarizes the significant terms of our engagement. If you agree with the terms of our engagement as described in this letter, please sign and return the letter to us.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Helen Y. Painter, CPA
Partner



Kathryn B. Eno, CPA
Audit Director

HYP/KBE/asb

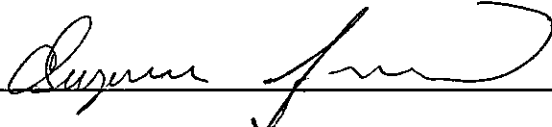
Governing Board
Withlacoochee River Water Supply Authority
c/o Suzannah Folsom, Executive Director
Lecanto, Florida

-9-

September 9, 2025

RESPONSE:

This letter correctly sets forth the understanding of Withlacoochee River Water Supply Authority.

Signature: 

Title: Executive Director

Date: 9/10/2025

PURVIS GRAY

September 9, 2025

COMPILATION ENGAGEMENT LETTER

Withlacoochee Regional Water Supply Authority
Attn: Ms. Suzannah Folsom, Executive Director
3600 W. Sovereign Path, Suite 228
Lecanto, Florida 34461

We are pleased to confirm our acceptance and understanding of the services we are to provide for Withlacoochee Regional Water Supply Authority for the first three quarters of the year ending September 30, 2026.

You have requested that we prepare the financial statements of Withlacoochee Regional Water Supply Authority, which comprise the statements of net position and state of revenues and expenditures for the first three quarters of the year ending September 30, 2026, and perform a compilation engagement with respect to those financial statements. These financial statements will not include the statement of cash flows and related notes to the financial statements.

In addition, the supplementary information (budget to actual) will be presented with the financial statements. Such information is the responsibility of management and will not be subject to our compilation engagement.

We will assist your bookkeeper in adjusting the books of accounts with the objective that she will be able to prepare a working trial balance from which financial statements can be prepared. Your bookkeeper will provide us with a detailed trial balance and any supporting schedules we require.

Our Responsibilities

The objective of our engagement is to:

- 1) Prepare financial statements in accordance with accounting standards generally accepted in the United States of America based on information provided by you.
- 2) Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting standards generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct* and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

Members of American and Florida Institutes of Certified Public Accountants

Withlacoochee Regional Water Supply Authority
Attn: Ms. Suzannah Folsom, Executive Director
Lecanto, Florida

-2-

September 9, 2025

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within Withlacoochee Regional Water Supply Authority or non-compliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting standards generally accepted in the United States of America and assist you in the presentation of the financial statements. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- 1) The selection of accounting standards generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- 2) The preparation and fair presentation of financial statements in accordance with accounting standards generally accepted in the United States of America.
- 3) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- 4) The prevention and detection of fraud.
- 5) To ensure that Withlacoochee Regional Water Supply Authority complies with the laws and regulations applicable to its activities.
- 6) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- 7) To provide us with:
 - Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that we may request from you for the purpose of the compilation engagement.
 - Unrestricted access to persons within Withlacoochee Regional Water Supply Authority of whom we determine it necessary to make inquiries.

Withlacoochee Regional Water Supply Authority
Attn: Ms. Suzannah Folsom, Executive Director
Lecanto, Florida

-3-

September 9, 2025

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skill, knowledge, and experience to oversee the bookkeeping services and the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

We will assist you by proposing standard, adjusting, or correcting journal entries to your financial statements as needed. We will provide you with these journal entries for your review and approval. If, while reviewing the journal entries, you determine that a journal entry is inappropriate, it will be your responsibility to contact us to correct it.

We will assist you in maintaining a depreciation schedule of fixed assets.

We will discuss such suggestions and recommendations concerning your accounting methods and financial affairs as we consider appropriate with you and/or your selected personnel.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

Our report will disclose that Withlacoochee Regional Water Supply Authority's management has elected to omit the statement of cash flows and substantially all of the disclosures required by accounting standards generally accepted in the United States of America. If the statement of cash flows and omitted disclosures were to be included in the financial statements, they might influence the user's conclusions about Withlacoochee Regional Water Supply Authority's financial position, results of operations, and cash flows. Accordingly, the financial statements will not be designed for those who are not informed about such matters.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to obtain our permission to do so. The supplementary information accompanying the financial statements will be presented for purposes of additional analysis. Our report will not express an opinion, a conclusion, nor provide any assurance on such information.

Other Relevant Information

Helen Y. Painter, CPA will be the engagement partner and will be responsible for supervising the engagement and signing the report or authorizing another individual to sign it. She will be assisted by other staff in the firm whenever necessary.

Our fee for this service is \$1,250 per quarter. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. Our invoices for these fees will be rendered periodically as work progresses. Any additional bookkeeping assistance requested, or additional time needed to complete the compilation will be billed at a rate per hour of \$200.

Withlacoochee Regional Water Supply Authority
Attn: Ms. Suzannah Folsom, Executive Director
Lecanto, Florida

-4-

September 9, 2025

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign and return it to us.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Helen Y. Painter, CPA
Audit Partner



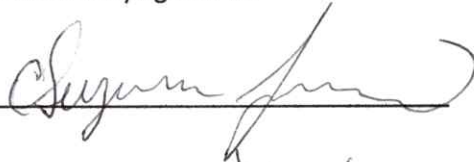
Kathryn B. Eno, CPA
Audit Director

HYP/KBE/asb

ACKNOWLEDGED:

The services and terms described above are acceptable to Withlacoochee Regional Water Supply Authority and are hereby agreed to.

Signature: _____



Title: _____

Executive Director

Date: _____

9/10/2025



An Equal
Opportunity
Employer

Southwest Florida Water Management District

2379 Broad Street, Brooksville, Florida 34604-6899

(352) 796-7211 or 1-800-423-1476 (FL only)

WaterMatters.org

Bartow Office

170 Century Boulevard
Bartow, Florida 33830-7700
(863) 534-1448 or
1-800-492-7862 (FL only)

Sarasota Office

78 Sarasota Center Boulevard
Sarasota, Florida 34240-9770
(941) 377-3722 or
1-800-320-3503 (FL only)

Tampa Office

7601 U.S. 301 North
Tampa, Florida 33637-6759
(813) 985-7481 or
1-800-836-0797 (FL only)

John R. Mitten

Chair, Hernando, Marion

Jack Bispham

Vice Chair, Manatee

Ashley Bell Barnett

Secretary, Polk

John E. Hall

Treasurer, Polk

Kelly S. Rice

Former Chair, Citrus, Lake,
Levy, Sumter

Michelle Williamson

Former Chair, Hillsborough

Josh Gamblin

DeSoto, Hardee, Highlands

James Holton

Pinellas

Dustin Rowland

Pasco

Robert Stern

Hillsborough

Jim Turner

Charlotte, Sarasota

Nancy Watkins

Hillsborough, Pinellas

Brian J. Armstrong, P.G.

Executive Director

October 2, 2025

Commissioner Brian Hawkins, Chair
Hernando County Board of County Commissioners
20 N Main Street #460
Brooksville, Florida 34601

Subject: Withlacoochee Regional Water Supply Authority

Dear Chair Hawkins:

The Southwest Florida Water Management District (District) is writing to express strong support for Hernando County's (County) continued participation in the Withlacoochee Regional Water Supply Authority (WRWSA).

To illustrate the importance of water supply authorities you only need to look to your south where Tampa Bay Water and the Peace River Manasota Water Supply Authority boast diverse, sustainable water supplies, including traditional and alternative water supply sources. These regional success stories were achieved by the local governments working together through the water supply authorities with technical and financial support from the District.

Developing water supplies can be extremely expensive and, in some cases, could be cost-prohibitive for an individual government on its own. By pooling resources in a water supply authority, local governments wield significantly more bargaining power when seeking funding and can achieve economies of scale when developing large projects that can meet the needs of all members. The County has been forward thinking and established a framework for the future. Conservation has been prioritized so far, but this framework will also serve the County well for the eventual need for alternative water supplies.

Current population projections from 2020 to 2045 demonstrate that the County's growth is expected to be approximately 25.4%, with water demand also growing near the same rate at 24.5%. The County's investment in a regional approach helps better identify current and future demands, potential sources and costs, and processes for selecting the best approach to maximize the benefits for the region.

The District has long embraced regionalism as the solution to the long-term sustainability of public water supplies, and therefore, the District recommends the County maintain its interlocal agreement with the Withlacoochee Regional Water Supply Authority.

Sincerely,

Brian J. Armstrong, P.G.
Executive Director

Commissioner Brian Hawkins, Chair
Withlacoochee Regional Water Supply Authority
Page 2 of 2
October 2, 2025

cc: Commissioner Jerry Campbell, Vice Chair
Commissioner Ryan Amsler
Commissioner John Allocco
Commissioner Steve Champion
Jeff Rogers, County Administrator
Gordon Onderdonk, Director of Utilities

MEMORANDUM

To: All Special District Registered Agents
From: Jack Gaskins Jr., Special District Accountability Program
Date: October 1, 2025
Subject: Sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code - Fiscal Year 2025 – 2026 Special District State Fee Invoice and Profile Update
Due by 11:59 p.m. on December 2, 2025

This memorandum contains the guidance for complying with the annual state fee and update requirements using the enclosed *Fiscal Year 2025 – 2026 Special District State Fee Invoice and Profile Update* (invoice).

The Annual State Fee

Chapter 189, Florida Statutes, the Uniform Special District Accountability Act (Act), assigns duties to the Special District Accountability Program administered by FloridaCommerce and requires FloridaCommerce to annually collect a state fee from each special district to cover the costs of administering the Act. For additional information, visit www.FloridaJobs.org/SpecialDistricts.

The Fiscal Year 2025 – 2026 state fee is now due and remains \$175, unless the special district certifies that it is eligible for a zero annual fee by executing "Step 3.b." on the invoice. FloridaCommerce requests payment by Visa, MasterCard or electronic check at www.FloridaJobs.org/SpecialDistrictFee. This website is the only acceptable portal for paying the state fee, and is fast, free and convenient. From this website, you may also download a duplicate invoice and FloridaCommerce's W-9 Form. Payment must be completed by 11:59 p.m. on December 2, 2025. Otherwise, a \$25 late fee will automatically be assessed on December 3, 2025. **Late fees are authorized by law and will not be waived by FloridaCommerce.**

Update Requirements

The Act, along with Rule Chapter 73C-24, Florida Administrative Code, requires each special district to maintain and update specific information with FloridaCommerce and requires FloridaCommerce to make that information available through the *Official List of Special Districts* (www.FloridaJobs.org/OfficialList). The Florida Legislature, state agencies, and local government officials use that information to monitor special districts, coordinate activities, collect and compile financial and other information, and make informed policy decisions. To help ensure completeness and accuracy, each special district's registered agent must annually review the profile printed on the invoice, identify any needed corrections or updates by marking directly on the invoice, provide any missing information, sign and date the invoice and return the invoice to FloridaCommerce at SpecialDistricts@Commerce.fl.gov.

The Florida Special District Handbook

The *Florida Special District Handbook* (www.FloridaJobs.org/SpecialDistrictHandbook) covers the accountability and general operating requirements specified in the Act. FloridaCommerce encourages all special district staff and governing body members to regularly review the handbook.

Thank You

Thank you in advance for complying with the state fee and profile update requirements. Detailed instructions follow on the opposite side of this memorandum.

(TURN OVER FOR INSTRUCTIONS)

Instructions: Complete the following five steps by 11:59 p.m. on December 2, 2025:

STEP 1: Review the special district's profile on the invoice:

- ☐ Directly on the invoice, identify any needed changes by striking through the outdated or incorrect information and hand-writing the new or correct information.
- ☐ Complete any missing or unknown information.
- ☐ Provide any noted missing documents, such as the boundary map, creation document or amendments not referenced on the profile.

STEP 2: Certify accuracy and completeness by signing and dating where indicated.

STEP 3: Pay the state fee, or certify eligibility for the zero annual fee:

- ☐ **STEP 3.a.: If paying the state fee:**
 - ☐ Pay with a Visa, MasterCard or electronic check by visiting the official state fee website listed below and following the instructions.
 - ☐ Write "Paid Online" on the invoice.
 - ☐ In the event of a hardship preventing online payment, visit the official state fee website listed below and see, "Instructions for Paying by Check".
- ☐ **STEP 3.b.: If certifying eligibility for the zero annual fee pursuant to Rule 73C-24.003(3)(e), Florida Administrative Code:**
 - ☐ Initial both statements.
 - ☐ For those special districts not required to file an Annual Financial Report covering Fiscal Year 2023 – 2024 (e.g., newly created special districts or housing authorities), provide an income statement verifying \$3,000 or less in revenues for the current fiscal year.

STEP 4: Make a copy of the completed invoice for your records.

STEP 5: Email the completed invoice and any other requested documents to SpecialDistricts@Commerce.fl.gov.

Official State Fee Website (process payment and download a duplicate invoice, previous memorandums and instructions, and FloridaCommerce's W-9 Form)

www.FloridaJobs.org/SpecialDistrictFee

Special District Accountability Program Contact

Jack Gaskins Jr.
850-717-8430
SpecialDistricts@Commerce.fl.gov

FloridaCommerce, Special District Accountability Program**Fiscal Year 2025 - 2026 Special District State Fee Invoice and Profile Update**

Required by sections 189.064 and 189.018, Florida Statutes, and Chapter 73C-24, Florida Administrative Code

Date Invoiced: 10/01/2025				Invoice No: 92680
Annual Fee: \$175.00	1st Late Fee: \$0.00	2nd Late Fee: \$0.00	Received: \$0.00	Total Due, Postmarked by 12/02/2025: \$175.00

STEP 1: Review the following profile and make any needed changes.**1. Special District's Name, Registered Agent's Name and Registered Office Address:****Withlacoochee Regional Water Supply Authority**

Ms. Suzannah J. Folsom

3600 West Sovereign Path, Suite 228

Lecanto, Florida 34461



2. Telephone: 352-527-5795 Ext:
3. Fax: 352-527-5797
4. Email: sfolsom@wrwsa.org
5. Status: Independent
6. Governing Body: Appointed
7. Website Address: www.wrwsa.org
8. County(ies): Citrus, Hernando, Marion, Sumter
9. Special Purpose(s): Regional Water
10. Boundary Map on File: 06/04/1999
11. Creation Document on File: 03/02/1992
12. Date Established: 02/23/1977
13. Creation Method: General Law
14. Local Governing Authority: Multi
15. Creation Document(s): Interlocal Agreements Dated 2/23/1977, 9/18/1984 and 1/14/2014
16. Statutory Authority: Sections 163.01 and 373.713, Florida Statutes
17. Authority to Issue Bonds: Yes
18. Revenue Source(s): Agreement, Assessments

STEP 2: Sign and date to certify accuracy and completeness.

By signing and dating below, I do hereby certify that the profile above (changes noted if necessary) is accurate and complete:

Registered Agent's Signature: _____ Date: _____

STEP 3: Pay the annual state fee or certify eligibility for zero annual fee.**a. Pay the Annual Fee:** Pay the annual fee by following the instructions at www.FloridaJobs.org/SpecialDistrictFee.**b. Or, Certify Eligibility for the Zero Fee:** By initialing both of the following items, I, the above signed registered agent, do hereby certify that to the best of my knowledge and belief, **BOTH** of the following statements and those on any submissions to the Department are true, correct, complete, and made in good faith. I understand that any information I give may be verified.

1. ___ This special district is not a component unit of a general purpose local government as determined by the special district and its Certified Public Accountant; and,

2. ___ This special district is in compliance with its Fiscal Year 2023 - 2024 Annual Financial Report (AFR) filing requirement with the Florida Department of Financial Services (DFS) and that AFR reflects \$3,000 or less in annual revenues or, is a special district not required to file a Fiscal Year 2023 - 2024 AFR with DFS and has included an income statement with this document verifying \$3,000 or less in revenues for the current fiscal year.

Department Use Only: Approved: ___ Denied: ___ Reason: _____

STEP 4: Make a copy of this document for your records.**STEP 5:** Email this document to SpecialDistricts@Commerce.fl.gov or mail it to FloridaCommerce, Bureau of Budget Management, 107 East Madison Street, MSC #120, Tallahassee, FL 32399-4124. Direct questions to 850.717.8430.



An Equal
Opportunity
Employer

Southwest Florida Water Management District

2379 Broad Street, Brooksville, Florida 34604-6899

(352) 796-7211 or 1-800-423-1476 (FL only)

WaterMatters.org

Bartow Office

170 Century Boulevard
Bartow, Florida 33830-7700
(863) 534-1448 or
1-800-492-7862 (FL only)

Sarasota Office

78 Sarasota Center Boulevard
Sarasota, Florida 34240-9770
(941) 377-3722 or
1-800-320-3503 (FL only)

Tampa Office

7601 U.S. 301 North
Tampa, Florida 33637-6759
(813) 985-7481 or
1-800-836-0797 (FL only)

John R. Mitten

Chair, Hernando, Marion

Jack Bispham

Vice Chair, Manatee

Ashley Bell Barnett

Secretary, Polk

John E. Hall

Treasurer, Polk

Ed Armstrong

Former Chair, Pinellas

Kelly S. Rice

Former Chair, Citrus, Lake,
Levy, Sumter

Michelle Williamson

Former Chair, Hillsborough

Josh Gamblin

DeSoto, Hardee, Highlands

James Holton

Pinellas

Dustin Rowland

Pasco

Robert Stern

Hillsborough

Jim Turner

Charlotte, Sarasota

Nancy Watkins

Hillsborough, Pinellas

Brian J. Armstrong, P.G.

Executive Director

October 1, 2025

Suzannah Folsom

Executive Director

Withlacoochee Regional Water Supply Authority

3600 W. Sovereign Path, Suite 228

Lecanto, FL 34461

Subject: Review of the Surface Water Improvement and Management (SWIM) Program
Priority List

Dear Suzannah Folsom:

In 1987, the Florida Legislature enacted the Surface Water Improvement and Management (SWIM) Act to restore and protect water bodies of state and regional significance. Section 373.453, Florida Statutes, in the SWIM Act requires each water management district, in cooperation with the Florida Department of Environmental Protection, Florida Department of Agricultural and Consumer Services, Florida Department of Commerce, Florida Fish and Wildlife Conservation Commission and local governments to maintain a list that prioritizes water bodies of regional or statewide significance within the water management district. The list must be reviewed and updated every five years.

To date, the Southwest Florida Water Management District (District) has developed, and the state has approved, SWIM plans for twelve priority water bodies identified on the current SWIM Program Priority List. They are:

- 1) Tampa Bay,
- 2) Rainbow River,
- 3) Crystal River/Kings Bay,
- 4) Lake Panasoffkee,
- 5) Charlotte Harbor,
- 6) Lake Tarpon,
- 7) Lake Thonotosassa,
- 8) Winter Haven Chain of Lakes,
- 9) Sarasota Bay,
- 10) Weeki Wachee River,
- 11) Chassahowitzka River,
- 12) Homosassa River.

On September 23, 2025, the District's Governing Board was notified that the District is initiating the process to review the District's SWIM Priority List. To date, District staff have not identified any needed updates to this current List, which assists in prioritizing District resources and project funding.

Suzannah Folsom

Subject: Review of the Surface Water Improvement and Management (SWIM) Program Priority List

Page 2

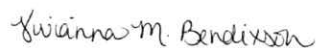
October 1, 2025

A link is included for your reference to the District's SWIM Program website that contains an update for ongoing and completed projects, and all twelve of the SWIM Plans, which include descriptions of each SWIM priority water body, including the issues, status, and trends, as well as the goals and accomplishments for each water body. www.swfwmd.state.fl.us/projects/swim

Essential to carrying out the District's SWIM Program is the cooperation of local governments and agencies in developing and implementing effective SWIM Plans.

No revisions to the current SWIM Program Priority List have been identified at this time, District staff anticipates recommending no changes to the List to the Governing Board, which will consider the matter at its December 2025 meeting. Following Governing Board approval, the SWIM Program Priority List will be forwarded to the Florida Department of Environmental Protection. If you have any questions, please contact me at (813) 344-5832.

Sincerely,



Vivianna M. Bendixson

Manager

Surface Water Improvement & Management Section

Natural Systems & Restoration Bureau

Southwest Florida Water Management District

VB

PURVIS GRAY

August 29, 2025

COMPILATION ENGAGEMENT LETTER

Withlacoochee Regional Water Supply Authority
Attn: Ms. Suzannah Folsom, Executive Director
3600 W. Sovereign Path, Suite 228
Lecanto, Florida 34461

We are pleased to confirm our acceptance and understanding of the services we are to provide for Withlacoochee Regional Water Supply Authority for the first three quarters of the year ending September 30, 2025.

You have requested that we prepare the financial statements of Withlacoochee Regional Water Supply Authority, which comprise the statements of net position and state of revenues and expenditures for the first three quarters of the year ending September 30, 2025, and perform a compilation engagement with respect to those financial statements. These financial statements will not include the statement of cash flows and related notes to the financial statements.

In addition, the supplementary information (budget to actual) will be presented with the financial statements. Such information is the responsibility of management and will not be subject to our compilation engagement.

We will assist your bookkeeper in adjusting the books of accounts with the objective that she will be able to prepare a working trial balance from which financial statements can be prepared. Your bookkeeper will provide us with a detailed trial balance and any supporting schedules we require.

Our Responsibilities

The objective of our engagement is to:

- 1) Prepare financial statements in accordance with accounting standards generally accepted in the United States of America based on information provided by you.
- 2) Apply accounting and financial reporting expertise to assist you in the presentation of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements in order for them to be in accordance with accounting standards generally accepted in the United States of America.

We will conduct our compilation engagement in accordance with Statements on Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants (AICPA) and comply with applicable professional standards, including the AICPA's *Code of Professional Conduct* and its ethical principles of integrity, objectivity, professional competence, and due care, when performing the bookkeeping services, preparing the financial statements, and performing the compilation engagement.

CERTIFIED PUBLIC ACCOUNTANTS

Gainesville | Ocala | Tallahassee | Sarasota | Orlando | Tampa

purvisgray.com

-84-

Members of American and Florida Institutes of Certified Public Accountants

Withlacoochee Regional Water Supply Authority
Attn: Ms. Suzannah Folsom, Executive Director
Lecanto, Florida

-2-

August 29, 2025

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion, a conclusion, nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within Withlacoochee Regional Water Supply Authority or non-compliance with laws and regulations.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities since performing those procedures or taking such action would impair our independence.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our role is to prepare financial statements in accordance with accounting standards generally accepted in the United States of America and assist you in the presentation of the financial statements. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

- 1) The selection of accounting standards generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
- 2) The preparation and fair presentation of financial statements in accordance with accounting standards generally accepted in the United States of America.
- 3) The design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.
- 4) The prevention and detection of fraud.
- 5) To ensure that Withlacoochee Regional Water Supply Authority complies with the laws and regulations applicable to its activities.
- 6) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
- 7) To provide us with:
 - Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that we may request from you for the purpose of the compilation engagement.
 - Unrestricted access to persons within Withlacoochee Regional Water Supply Authority of whom we determine it necessary to make inquiries.

Withlacoochee Regional Water Supply Authority
Attn: Ms. Suzannah Folsom, Executive Director
Lecanto, Florida

-3-

August 29, 2025

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skill, knowledge, and experience to oversee the bookkeeping services and the preparation of your financial statements. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

We will assist you by proposing standard, adjusting, or correcting journal entries to your financial statements as needed. We will provide you with these journal entries for your review and approval. If, while reviewing the journal entries, you determine that a journal entry is inappropriate, it will be your responsibility to contact us to correct it.

We will assist you in maintaining a depreciation schedule of fixed assets.

We will discuss such suggestions and recommendations concerning your accounting methods and financial affairs as we consider appropriate with you and/or your selected personnel.

Our Report

As part of our engagement, we will issue a report that will state that we did not audit or review the financial statements and that, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them. There may be circumstances in which the report differs from the expected form and content. If, for any reason, we are unable to complete the compilation of your financial statements, we will not issue a report on such statements as a result of this engagement.

Our report will disclose that Withlacoochee Regional Water Supply Authority's management has elected to omit the statement of cash flows and substantially all of the disclosures required by accounting standards generally accepted in the United States of America. If the statement of cash flows and omitted disclosures were to be included in the financial statements, they might influence the user's conclusions about Withlacoochee Regional Water Supply Authority's financial position, results of operations, and cash flows. Accordingly, the financial statements will not be designed for those who are not informed about such matters.

You agree to include our accountant's compilation report in any document containing financial statements that indicates that we have performed a compilation engagement on such financial statements and, prior to inclusion of the report, to obtain our permission to do so. The supplementary information accompanying the financial statements will be presented for purposes of additional analysis. Our report will not express an opinion, a conclusion, nor provide any assurance on such information.

Other Relevant Information

Helen Y. Painter, CPA will be the engagement partner and will be responsible for supervising the engagement and signing the report or authorizing another individual to sign it. She will be assisted by other staff in the firm whenever necessary.

Our fee for this service is \$1,250 per quarter. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the work performed. Our invoices for these fees will be rendered periodically as work progresses. Any additional bookkeeping assistance requested, or additional time needed to complete the compilation will be billed at a rate per hour of \$200.

Withlacoochee Regional Water Supply Authority
Attn: Ms. Suzannah Folsom, Executive Director
Lecanto, Florida

-4-

August 29, 2025

You agree to hold us harmless and to release, indemnify, and defend us from any liability or costs, including attorney's fees, resulting from management's knowing misrepresentations to us.

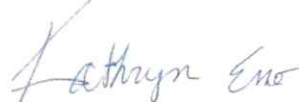
We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you acknowledge and agree with the terms of our engagement as described in this letter, please sign and return it to us.

Respectfully Submitted,

PURVIS, GRAY AND COMPANY, LLP



Helen Y. Painter, CPA
Audit Partner

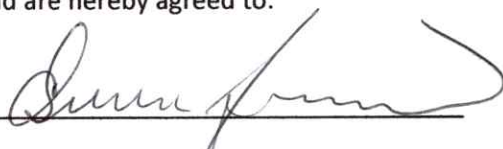


Kathryn B. Eno, CPA
Audit Director

HYP/KBE/asb

ACKNOWLEDGED:

The services and terms described above are acceptable to Withlacoochee Regional Water Supply Authority and are hereby agreed to.

Signature: 

Title: Executive Director

Date: November 4, 2025

Item 13.e.

Executive Director's Report

News Articles

Citrus county is requesting input for disaster recovery grant

WMNF | By Colleen Cole
September 16, 2025

Citrus County is seeking public input on a federal Community Development Block Grant designed to aid in recovery from recent severe storms, including hurricanes. The grant, as stated in a press release from Citrus county, will help fund long-term recovery, infrastructure restoration, and preventative measures for future events. Importantly, there is no local funding required for this application.

Citrus County proposes to submit an application for funding of three critical infrastructure projects:

1. Sanitary Sewer Rehabilitation Project: recuperation of deteriorated gravity sewer lines, manholes, and pump stations to reduce stormwater intrusion and stop sanitary sewer overflows.
2. Ozello Trail Shoulder Washout Repair: improvements and repairs storm-damaged roadway shoulders along the trail to ensure reliable access for residents, visitors, and emergency responders.
3. Industrial Park Road Resurfacing: improvements for roadway and drainage in the Original Holder Industrial Park to help existing businesses and for encouragement of new industrial development.

Citrus County is planning to request the maximum allowable allocation under the current CDBG-DR program guidelines. Final award amounts are determined by FLoridaCommerce.

Potentially harmful algal bloom found just north of Longboat Key

Your Observer | By S.T. Cardinal
August 26, 2025



Dead fish washed ashore on Palma Sola Bay in August just north of Longboat Key, prompting water testing which found algal blooms.

A report of dead fish washing up in Palma Sola Bay led to water testing, which is raising alarm bells among environmental advocates.

According to Suncoast Waterkeeper executive director Abbey Tyrna, a water sample from Palma Sola Bay determined that an alga known as *Ceratium furca* was found in the water. The alga causes brownish-red water, which people could see at Palma Sola Bay, where they observed dead fish, prompting the testing.

“This is NOT good news,” said Sarasota Bay Estuary Program executive director David Tomasko in an email. “This organism is rightfully classified as a harmful algal bloom.” Decomposing *dapis pleousa*, another type of blue-green alga, was also seen at Emerson Point Preserve and Terra Ceia Bay, according to Suncoast Waterkeeper water quality and pollution specialist Pia Ronquillo-See. Tyrna said the recent rain the area experienced may have flushed out some of the blooms. She said the algae that were present do not seem to have an impact on health for humans, but can kill fish. That killing of fish can potentially start a cycle that intensifies the bloom. A more recent test showed improvement from the previous week.

“There were no dead fish on the shore (when we tested this week) so we don’t think it’s intensifying,” Tyrna said. “Rain usually dissipates the algal bloom. Hopefully that’s true in this case, but we can only wait and see.”

Tyrna said it’s too early to tell the extent of the algal bloom or determine whether the issue is resolved for the season.

Railroad tie grinding company ousted from Newberry tries again in Dunnellon

WUFT | By Rose Schnabel

Published October 24, 2025 at 8:59 PM EDT



Old railroad ties line the CSX tracks in Dunnellon. (Courtesy of Bill White)

The evening scene along the railroad tracks of Dunnellon looked apocalyptic to Bill White. Dark, wooden rail supports known as ties balanced in 10-foot stacks that stretched to the horizon.

“I walked it for approximately 15 to 20 minutes, never got to the end of it,” he said. “It was like looking at some waste zone that has just been abandoned.”

Daytime brings a flurry of activity as railcars arrive and excavators unload old ties into the area’s grassy median.

They’re arriving in anticipation of a railroad tie grinding site planned by Texas-based Track Line Rail. The company tried to establish its first Florida site in Newberry earlier this year but left the city after regulators discovered its grinders were running without permits.

The company now plans to set up shop in Dunnellon. The Florida Department of Environmental Protection granted it preliminary permits earlier this month, but city leaders intend to intervene.

A different approach

When preparing his grinders in Newberry, Track Line CEO Dave Malay spoke to city staff before pursuing approval from FDEP.

He’s taking the opposite approach in Dunnellon.

The company submitted its application for an air permit for construction to FDEP in August, but city and county officials didn't fully learn about the plans until this month. A spokesperson for Marion County said the county's growth services team didn't find any applications or reviews related to the site on which Track Line told FDEP it intends to operate.

That's not a problem, said Chris Gilbert, the hazardous materials program manager for Alachua County who issued Track Line a cease and desist in May. Companies can generally apply for approvals in the order they prefer, he said, and since the lack of permits burned Track Line in Newberry, it makes sense the company is seeking those first.

But, since the company hasn't been on meeting agendas, some residents feel it's "a punch that you didn't see coming," said White. A former mayor and council member of Dunnellon, White is vice president of Rainbow River Conservation.

He worries about potential impacts to the river: an aquatic preserve and National Natural Landmark. The proposed grinding site is a little over half a mile away from one of its bends.

"I cannot think of any precautions that could be made that would make that acceptable," he said. "Like all environmentally endangered procedures and processes, there is always a likelihood of failure."

Railroad ties have a chemical coating to preserve and protect them from weather and insects. Creosote, a thick, black liquid derived from coal, is its main component. The U.S. Environmental Protection Agency classifies creosote as a probable human carcinogen but FDEP concluded the coated ties were non-hazardous after testing the company's wood chips.

Still, the agency required the company to clean up its Newberry site before leaving given the analysis found high levels of some volatile organic compounds that were of concern to health and the environment, Gilbert said.

FDEP didn't respond to WUFT's request for comment about its analysis of the ties.

According to documents submitted for the company's air permit, the grinding process could release up to 59 tons of tiny, airborne particles per year, more than the weight of a loaded 18-wheeler.

The smaller the dust particles, Gilbert said, the higher the concern.

While the body's defenses fend off large particles, smaller ones can enter the lungs and, if they're really tiny, the bloodstream.

"If there's any issues with the particulate that you're inhaling, then that becomes a health concern, no different than concerns you have with asbestos dust or coal dust or even silica dust," he said.

Permit applications show the site expects to grind much less than it's allowed to and to contain the dust using a canopy, an industrial version of the ones seen at beaches and soccer games.

Malay didn't respond to WUFT's inquiries.

The surrounding community

The company's proposal raises concerns about environmental justice to Sarah Strohminger.

The Jacksonville resident and environmental advocate manages a food pantry in Dunnellon.

The proposed grinding site sits right behind the predominantly Black Chatmire neighborhood, she said, just outside of Dunnellon city limits.

About a quarter of residents within a mile of the site are people of color and almost half are low income, according to a demographic profile of the area from the Environmental Protection Agency. "Particulate matter is going to be super bad for kids who live near there," Strohminger said. She posted her concerns on social media, noting there was a house just beyond the site's treeline. A Dunnellon resident told her it was actually a community center used as a gathering place for the nonprofit Concerned Citizens for Chatmire, formed in 1992.

The proposed grinding site "is 125 feet from what this small community has put together for themselves in the absence of a municipal government or access to resources," she said.

"As a former elected official, it doesn't make any difference if you're a poor person in a low income home or if you're in a multimillion-dollar house, the government has the right to protect you," White said.

Dunnellon's City Council seems poised to do just that.

Dunnellon doesn't have jurisdiction over the property since it falls outside of city limits, but staff wrote a letter opposing Track Line's draft air permit.

The council will vote whether to send it to FDEP during a special meeting at 5 p.m. on Monday, Oct. 27.

"Our community should not bear the burden of deteriorated air quality for an industrial operation that provides no benefit to our residents," it reads.

FDEP granted Track Line preliminary stormwater approval in September. Its air permit is in the draft stage. The deadline to request a public hearing for the permit is Oct. 31.