April 14, 2015

The Honorable Ken Burke, CPA
Clerk of the Circuit Court
Pinellas County
315 Court Street, Room 400
Clearwater, FL 33756

Subject: Comprehensive Annual Financial Report and AFR

Dear Mr. Burke:

The Southwest Florida Water Management District is pleased to announce that its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2014, has been posted to our web site at www.watermatters.org under Business & Finance and is available for viewing and printing. This posting is in compliance with sections 373.5071 and 373.536(6), Florida Statutes, following adoption by our Governing Board.

Enclosed for your purposes is a CD of the document. If you would prefer to receive a printed copy of the District’s annual CAFR instead of a CD, please contact Spring Aikens at 352-796-7211, extension 4121.

Also, enclosed is a copy of the District’s Fiscal Year 2014 Annual Financial Report (AFR), which was filed electronically with the Department of Financial Services, Bureau of Local Government on March 31, 2015.

Sincerely,

Linda S. Howard, CPA
Finance Bureau Chief

LSH:sa
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Enclosures (2)

2015 APR 11  AM 10:52
Unit Information

Unit ID: 300041
Unit Name: Southwest Florida Water Management District
Unit ID: 300041
Year: 2014
Unit Status: Active
Unit Dependency: Independent

Location Information

Name: Ms. Linda S. Howard
Title: Finance Bureau Chief
Phone: (352) 796-7211
Fax: (352) 754-3490
Address:
2379 Broad Street
Brooksville, FL 34604-6899

Contact Information

Name: Ms. Melissa Lowe
Title: Accounting Manager
Phone: (352) 796-7211
Email: Melissa.Lowe@swfwmd.state.fl.us
Address:
2379 Broad Street
Brooksville, FL 34604-6899

Certification

Chief Financial Officer
Name: Linda S Howard
Title: Finance Bureau Chief

Chairman/Elected Official
Name: Michael A Babb
Title: Board Chair

Have You Experienced a Financial Emergency in this year?

Yes ☐ No X

If Yes, Have You Complied With Section 218.503(2), Florida Statutes?

Yes ☐ No ☐

Auditor General Rule: Section 10.554(1)(h)(b): If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund/group on the AFR balance to the audited Statement of Revenues and Expenditures?)

Yes ☐ No ☑

AFR Details

Original AFR
AFR Status: Submitted
AFR Received Date: 3/31/2015
Audit Received Date: 4/10/2015
Submission Type: Electronic

Debt Information
Long-Term Debt: $0

Audit Information
Was an audit performed? Yes
Audit Performed Date: 3/16/2015
Auditor Name: KPMG
Address:
Suite 1700
100 North Tampa Street
Tampa, FL 33602-5145

Monday, April 13, 2015
Unit Information

Unit ID: 300041
Unit Name: Southwest Florida Water Management District
Year: 2014
Unit Status: Active
Unit Dependency: Independent

Location Information
Name: Ms. Linda S. Howard
Title: Finance Bureau Chief
Phone: (352) 766-7211
Fax: (352) 764-3400
Address:
2379 Broad Street
Brooksville, FL 34604-6899

Contact Information
Name: Ms. Melisa Lowe
Title: Accounting Manager
Phone: (352) 796-7211
Email: Melisa.Lowe@swfwmd.state.fl.us
Address:
2379 Broad Street
Brooksville, FL 34604-6899

Certification
Chief Financial Officer
Name: Linda S Howard
Title: Finance Bureau Chief

Chairman/Elected Official
Name: Michael A Babb
Title: Board Chair

Have You Experienced a Financial Emergency in this year?
Yes
No

Audit Information
Was an audit performed? Yes
Audit Performed Date: 3/16/2015
Auditor Name: KPMG
Address:
Suite 1700
100 North Tampa Street
Tampa, Fl 33602-5145

AFR Details
Original AFR
AFR Status: In Process
AFR Received Date:
Audit Received Date:
Submission Type:

Debt Information
Long-Term Debt: $0

Auditor General Rule: Section 10.554(1)(h)(6.b): If applicable, does the Annual Financial Report agree with the Audited Financial Statement? (Do total revenues and expenditures per fund group on the AFR balance to the audited Statement of Revenues and Expenditures?)

Yes
No

Friday, March 20, 2015
### Revenues Report for FYE 2014

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<thead>
<tr>
<th>Account Code</th>
<th>General Revenue</th>
<th>Special Revenue</th>
<th>Debt Service</th>
<th>Capital Projects</th>
<th>Permanent</th>
<th>Enterprise</th>
<th>Internal Service</th>
<th>Pension</th>
<th>Trust</th>
<th>Component Units</th>
<th>Total</th>
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<td>1,260,766</td>
<td>317,036</td>
<td>6,100,612</td>
<td>477,864</td>
<td>1,314,810</td>
<td>24,324</td>
<td>2,794,788</td>
<td>20,211</td>
<td>8,192</td>
<td>110,906,610</td>
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<td>329000 - Other Permits, Fees &amp; Special Assessments</td>
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<td>71,562</td>
<td>2,950</td>
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<td>334390 - State Grant - Other Physical Environment</td>
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<td>337300 - Local Government Unit Grant - Physical Environment</td>
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<td>20,211</td>
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<tr>
<td>341900 - Other General Government Charges and Fees</td>
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<td>8,192</td>
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<td>361100 - Interest</td>
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<td>364000 - Disposition of Fixed Assets</td>
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<td>367000 - Licenses</td>
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<td>369000 - Other Miscellaneous Revenues</td>
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<tr>
<td>Grand Total</td>
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<td>8,192</td>
<td>110,906,610</td>
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Monday, April 13, 2015

Page 2 of 5
### Expenditures Report for FYE 2014

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<tr>
<th>Account/Object Code</th>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
<th>Capital Projects</th>
<th>Permanent</th>
<th>Enterprise</th>
<th>Internal Service</th>
<th>Pension</th>
<th>Trust</th>
<th>Component Units</th>
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<td>515.10 - Pension Benefits - Personal Services</td>
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Monday, April 13, 2015
<table>
<thead>
<tr>
<th>Component Unit</th>
<th>Type</th>
<th>Total Revenues</th>
<th>Total Expenditures</th>
<th>Total Debt</th>
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</thead>
</table>

Monday, April 13, 2015