

# Collier Soil and Water Conservation District Performance Review

Prepared for:  
The Florida Legislature's  
Office of Program Policy Analysis  
and Government Accountability  
(OPPAGA)

August 19, 2024



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## Key Takeaways

- Collier Soil and Water Conservation District’s Board of Supervisors experienced some vacancies over the review period (October 1, 2020, through April 30, 2024), but has remained active, meeting most months during the review period.
- Collier Soil and Water Conservation District’s main program is the Mobile Irrigation Laboratory administered on behalf of the Florida Department of Agriculture and Consumer Services.
- Collier Soil and Water Conservation District employed two staff members during the review period and its primary source of funding was through a contract with the Florida Department of Agriculture and Consumer Services.
- As of the culmination of the review period on April 30, 2024, Collier Soil and Water Conservation District has a strategic plan in place to guide operations. While the District has a set of goals and objectives, the strategic plan does not contemplate measurability of the goals and objectives, and the District doesn’t have locally developed performance measures and standards.

# I. Background

Pursuant to s. [189.0695\(3\)\(b\)](#), *Florida Statutes*, Mauldin & Jenkins (“M&J”) was engaged by the Florida Legislature’s Office of Program Policy Analysis and Government Accountability to conduct performance reviews of the State’s 49 independent soil and water conservation districts. This report details the results of M&J’s performance review of Collier Soil and Water Conservation District (“Collier SWCD” or “District”), conducted with a review period of October 1, 2020, through April 30, 2024.

## I.A: District Description

### Purpose

Chapter [582](#) of the *Florida Statutes* concerns soil and water conservation within the State of Florida. The chapter establishes the processes for creation, dissolution, and change of boundaries of districts; the qualifications, election, tenure, and mandatory meetings of District Supervisors; the oversight powers and duties of the Florida Department of Agriculture and Consumer Services (“FDACS”); and the powers and purpose of the districts. The District’s statutory purpose, per s. [582.02](#), *Florida Statutes*, is “to provide assistance, guidance, and education to landowners, land occupiers, the agricultural industry, and the general public in implementing land and water resource protection practices. The Legislature intends for soil and water conservation districts to work in conjunction with federal, state, and local agencies in all matters that implement the provisions of [ch. [582](#), *Florida Statutes*].”

The District’s website states that “the mission of [Collier SWCD] is to pursue the policy for conservation as set forth by the Florida Legislature in s. [582.05](#), *Florida Statutes*.”<sup>1</sup>

### Service Area

When the District was established in 1984, the service area included the entirety of Collier County, and the current borders and territory remain the same.<sup>2</sup> The District’s service area includes unincorporated Collier County; the County’s three cities;<sup>3</sup> and part or all of the following federal and State conservation lands:

- Big Cypress National Preserve
- Cape Romano-Ten Thousand Islands Aquatic Preserve
- Collier-Seminole State Park
- Corkscrew Regional Ecosystem Watershed
- Everglades National Park
- Fakahatchee Strand Preserve State Park
- Florida Panther National Wildlife Refuge
- Okaloacoochee Slough State Forest
- Picayune Strand State Forest
- Rookery Bay Aquatic Preserve
- Rookery Bay National Estuarine Research Reserve
- Ten Thousand Islands National Wildlife Refuge

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<sup>1</sup> Chapter [2016-61](#), *Laws of Florida*, repealed s. [582.05](#), *Florida Statutes* (2015) and incorporated much of the language referenced by the District into s. [582.02\(4\)](#), *Florida Statutes* (2016).

<sup>2</sup> Florida Department of Commerce. 2024. “Official List of Special Districts: Special District Profiles.” Report, Florida Department of Commerce.

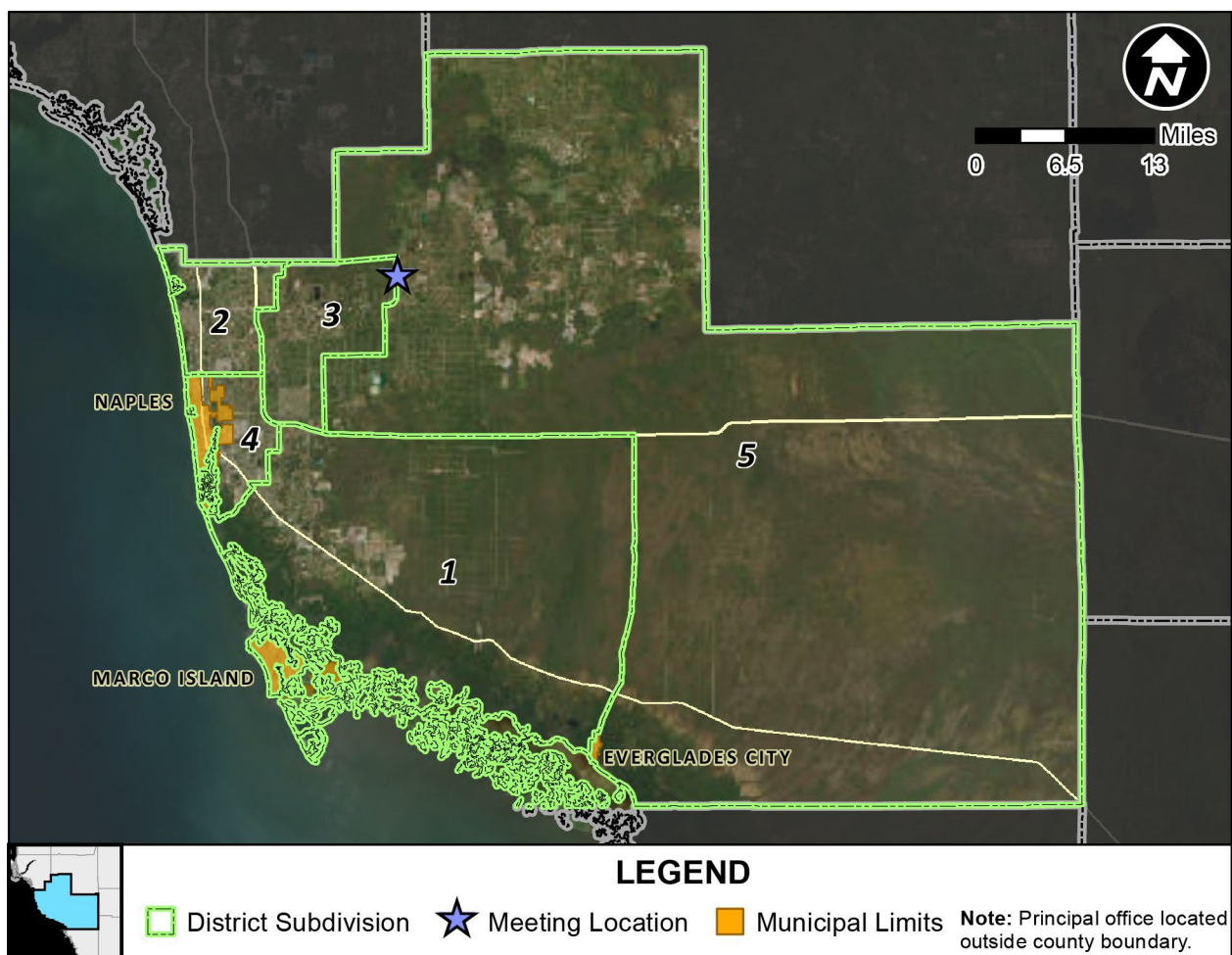
<sup>3</sup> Cities: Everglades, Marco Island, Naples.

The District is bounded on the north by Hendry and Lee Counties, east by Broward and Miami-Dade Counties, south by Monroe County, and west by the Gulf of Mexico. The total area within the District is 2,305 square miles, with 1,997 square miles of land and 307 square miles of water.

The District’s primary office is located at 3434 Hancock Bridge Parkway, Suite 209B, North Fort Myers, Florida 33903 – the United States Department of Agriculture’s Fort Myers service center, in Lee County. The District meets at 14700 Immokalee Road, Naples, Florida 34120 – the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Collier County.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)8](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s meeting location.

**Figure 1: Map of Collier Soil and Water Conservation District**



(Source: Collier County GIS, Florida Commerce Special District Profile)

### Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 399,480 as of April 1, 2023.

## District Characteristics

Collier SWCD is located at the southwestern end of Florida’s Gulf Coast. The major industries within the economy of the service area include agricultural trade, transportation, natural resources and mining, and construction. The western area of the District is urban, while the eastern area of the District includes approximately 200,000 acres of prime agricultural and pristine natural lands dedicated to farming and preservation. Farming activities are located 40 miles inland and surround the community of Immokalee.<sup>4</sup> Major crops include tomatoes, bell peppers, cucumbers, melons, citrus, and livestock.<sup>5</sup> Because the District encompasses part of Florida’s western coastline, the District is subject to damage from tropical storms and hurricanes and was impacted by Hurricane Ian most recently in 2022. The District has a natural terrain that is extremely flat and as a result, stormwater runoff historically follows a sheet flow pattern with a very shallow but wide depression called a slough. The District contains more than 300 square miles of water including Lake Trafford.

The urbanization of cities within the District and the large natural resources and mining industry poses threats to the District’s water supply as the District relies on surface waters and wetlands to replenish aquifer systems. Growth in industries such as natural resources and mining and construction can sometimes result in lax or unenforced regulations related to water to help regulate its quality and quantity. Also, largescale agricultural production can result in stormwater runoff that accumulates insecticides, fertilizers, dirt, and other pollutants as it flows into a storm sewer system or directly to wetlands or coastal waters.<sup>6</sup> The District is encompassed in a Basin Management Action Plan created by the Florida Department of Environmental Protection which serves as a framework for water quality restoration that contains local and state commitments to reduce pollutant loading.<sup>7</sup> The natural resources and mining and construction practices can also cause physical disturbances that can result in soil erosion. As such, there is a need in the District for best management practices related to fertilizer use, water quality and quantity, and prevention of soil erosion.

## I.B: Creation and Governance

Collier SWCD was chartered on August 30, 1984, as the Collier Soil Conservation District, following a successful referendum of local landowners and subsequent petition to Florida Department of Agriculture and Consumer Services.<sup>8</sup> The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582](#), *Florida Statutes*.”)<sup>9</sup>

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<sup>4</sup> 1000 Friends of Florida. N.d. “Fine-Tuning Collier County’s RLSA Program.” <https://1000fof.org/county/collier/>.

<sup>5</sup> Collier County. 2023. “Annual Budget for the Fiscal Year October 1, 2023 – September 30, 2024.” Budget, Naples. [https://collierclerk.com/wp-content/uploads/FY2024-Collier-Budget\\_Full.pdf](https://collierclerk.com/wp-content/uploads/FY2024-Collier-Budget_Full.pdf).

<sup>6</sup> Conservancy of Southwest Florida. N.d. “Water Quality.” <https://conservancy.org/our-work/policy/water-quality/>.

<sup>7</sup> Florida Department of Environmental Protection. N.d. “Basin Management Action Plans (BMAPs).” <https://floridadep.gov/dear/water-quality-restoration/content/basin-management-action-plans-bmaps>.

<sup>8</sup> Florida Department of Commerce. 2024. “Official List of Special Districts: Special District Profiles.” Report, Florida Department of Commerce.

<sup>9</sup> Ch. 582 (1939), *Florida Statutes*, available online as ch. [19473](#), Laws of Fla.

The District is governed by a Board of Supervisors. Supervisors are unpaid, nonpartisan public officials elected by the voters within the service district. M&J analyzed the Supervisors’ elections, appointments, and qualifications within the in-scope period pursuant to applicable *Florida Statutes*.<sup>10</sup>

As of this report, the District has five Supervisors. One of the current Supervisors meets qualifications according to affirmations requested and received from the Collier County Supervisor of Elections. M&J did not receive affirmations for the remaining Supervisors currently on the Board. The Mobile Irrigation Laboratory (“MIL”) Team Leader provided a written statement detailing the current Supervisors’ qualifications, which are consistent with the residency and agricultural experience qualifications in s. [582.19\(1\)](#), *Florida Statutes*. Two of the current Supervisors were appointed before the November 2022 election, did not run for election in November 2022, and were reappointed in 2023. M&J describes findings related to the District’s pattern of electing and appointing Supervisors in section II.D (Organization and Governance) of this report. During the review period (October 1, 2020, through April 30, 2024), there have been four vacancies on the Board, as illustrated in Figure 2. The District experienced vacancies from December 2020 to February 2021, September 2022 to April 2023, October 2022 to July 2023, and January 2023 to March 2023.

**Figure 2: Supervisor Terms**

Seat	FY21				FY22				FY23				FY24		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
1	Juan Sanchez								Jillian Sanchez						
2	Meghan Foos														
3	S.B.	Heather Cleckler								Heather Cleckler					
4	Robert Griffin														
5	Robert Tolp								Jessica Morris						

**Legend for FY21**

**Samantha Bruntjen (S.B.)**

(Source: Collier SWCD Meeting Minutes)

During the review period (October 2020 through April 30, 2024), the District met 30 times<sup>11</sup> and met the mandatory meeting requirement of s. [582.195](#), *Florida Statutes*, to meet at least once per calendar year with all five Supervisors for 2023 (June). The District was not able to provide Board meeting minutes from October 2021 to July 2022. As a result, M&J cannot determine whether the District met at least once with all five Supervisors in 2022. M&J describes findings related to record retention in section II.D (Organization and Governance). The District additionally met three times without a quorum. M&J has determined that the District did not properly notice each meeting and workshop.

Full analysis of the District’s patterns of electing and appointing Supervisors, retaining required records, and providing public notice of meetings can be found in section II.D (Organization and Governance).

<sup>10</sup> Including s. [582.15](#), *Florida Statutes*, s. [582.18](#), *Florida Statutes*, s. [582.19](#), *Florida Statutes*, Rule [5M-20.002](#), *Florida Administrative Code*, and ch. [2022-191](#), *Laws of Florida*.

<sup>11</sup> Meetings occurred in October, November, and December 2020; January, February, March, April, May, September, and November 2021; January, March, May, June, August, September, November, and December 2022; January, February, March, April, May, June, July, August, and October 2023; January, February, and April 2024.

Neither the Collier County Board of County Commissioners nor the in-district municipalities have adopted any local regulations for the District.

### **I.C: Programs and Activities**

The following is a list of programs and activities conducted by the District within the review period (October 1, 2020, through April 30, 2024), along with a brief description of each program or activity. The District's programs and activities will be described in detail in section II.A (Service Delivery) of this report.

The following list identifies programs and activities provided by the District.

- Mobile Irrigation Laboratory
  - The Mobile Irrigation Laboratory provides technical assistance to agricultural property owners related to the improvement of irrigation systems and related equipment.
- Ag-Venture and Ag-Venture & Rodeo Events
  - The Ag-Venture is an education programs that provides an opportunity for fourthgrade students to gain experience, understanding, and appreciation of local agriculture.
  - The Ag-Venture & Rodeo provides outreach in the community and education regarding soil and water conservation issues and best practices.
- Collier County Annual Ag Tour
  - The Collier County Annual Ag Tour provides agricultural producers and landowners the opportunity to take a tour of local farms while speakers discuss conservation topics relevant to the community.
- Local Working Group
  - The District has participated in the annual Local Working Group meeting, which provides an opportunity for the District and the Natural Resource Conservation Service to receive feedback on community priorities and needs from local agricultural stakeholders.
- Association of Florida Conservation Districts Meetings
  - The District Board members attend annual Area Four and quarterly Association of Florida Conservation Districts available training and meetings.

### **I.D: Intergovernmental Interactions**

The following is a summary of federal agencies, State agencies, and/or public entities with which the District interacts, including the means, methods, frequency, and purpose of coordination and communication.

#### **Natural Resources Conservation Service**

The District maintains an Unfunded Cooperative Agreement with the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS") which establishes a partnership between the two organizations to accelerate the delivery of programs. The Unfunded Cooperative Agreement also allows for NRCS to share its office space and computer equipment with the District and provides technical assistance to the District for the purpose of increasing the efficiency of service delivery. In return, District staff help the NRCS with irrigation system evaluations free of charge and hosts a Local Working Group meeting annually. Because the District shares an office building with NRCS, District staff

frequently interact with NRCS staff. Additionally, an NRCS District Conservationist attends District Board meetings to provide an update on NRCS initiatives.

#### Florida Department of Agriculture and Consumer Services

The District maintains a contract to administer a Mobile Irrigation Laboratory program on behalf of the Florida Department of Agriculture and Consumer Services. District staff maintain contact with a Contract Manager from the Florida Department of Agriculture and Consumer Services on a daily basis by phone and email to send invoices for reimbursement related to contracts, and also to communicate performance of the District staff related to meeting minimum performance standards.

#### University of Florida’s Institute of Food and Agricultural Sciences Extension Office

The District collaborates with the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Collier County (“UF/IFAS Extension). The District and the UF/IFAS Extension interact in relation to outreach events such as the Collier County Annual Ag Tour.

#### Collier County Public Schools

The District collaborates with Collier County Public Schools to host the Ag-Venture event on an annual basis. Communications with Collier County Public Schools are related to the annual Ag-Venture event.

#### Collier County Farm Bureau

The District collaborates with the Collier County Farm Bureau on the Ag-Venture & Rodeo event on an annual basis. Communications with Collier County Farm Bureau are related to the annual Ag-Venture & Rodeo event.

### I.E: Resources for Fiscal Year 2022 – 2023

The following figures quantify and describe the District’s resources for Fiscal Year 2022 – 2023 (October 1, 2022, through September 30, 2023, herein referred to as “FY23”). Figure 3 shows the total amount of revenues, expenditures, and long-term debt maintained by the District in FY23. Figure 4 shows the number of paid full-time and part-time staff, contracted staff, and volunteers by employer. Figure 5 shows the number and type of vehicles, number and type of major equipment, and number and type of facilities owned, leased, and used by the District.

**Figure 3: FY23 Finances**

	Revenues	Expenditures	Long-term Debt
<b>Total for Year</b>	\$100,786	\$97,063	\$0

*(Source: District FY23 Transaction Detail Reports and Invoices)*



**Figure 4: FY23 Program Staffing**

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-Employed staff	1	0	0	0
Board of County Commissioners-employed staff	0	0	0	0
FDACS-employed staff	0	0	0	0
<b>Total</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>

*(Source: District FY23 Transaction Detail Reports and Invoices)*

**Figure 5: FY23 Equipment and Facilities**

	Number	Ownership Status	Type(s)
Vehicles	1	Owned by the District	Nissan Xterra Pro-4X A/T Sport Utility Vehicle
Major Equipment	1	Owned by the District	Fuji Electric Portaflow-C portable ultrasonic flow meter
Facilities	1	Owned by the Natural Resources Conservation Service	1 principal office/meeting space

*(Source: District Inventory Data)*

## II. Findings

The Findings sections summarize the analyses performed, and the associated conclusions derived from M&J's analysis. The analysis and findings are divided into four subject categories:

- Service Delivery
- Resource Management
- Performance Management
- Organization and Governance

### II.A: Service Delivery

#### Overview of Services

The following is a list of programs and activities conducted by the District within the review period (October 1, 2020, through April 30, 2024), along with a brief description of each program or activity.

#### *Mobile Irrigation Laboratory*

The Mobile Irrigation Laboratory ("MIL") is a Florida Department of Agriculture and Consumer Sciences ("FDACS")-funded program that provides technical assistance to agricultural property owners through expert analysis and site-specific recommendations on the improvement of irrigation systems and related equipment. MIL personnel provide education to landowners on water conservation, irrigation planning, and irrigation management.

As part of the MIL contract, the District employs an MIL Team Leader who is responsible for evaluating irrigation systems, maintaining a schedule of evaluation visits, and financial and reporting duties related to submitting invoices for reimbursement.

#### *Ag-Venture and Ag-Venture & Rodeo Events*

Ag-Venture is an educational program hosted by Collier County Public Schools that provides an opportunity for fourth grade students to gain experience, understanding, and appreciation of local agriculture through educational displays, demonstrations, and hands-on activities. This program teaches children about the agricultural commodities raised throughout Florida and is designed to increase awareness and help educate the public. District Board members participated in this four-day event in 2024.

The District participated in Ag-Venture by bringing a cargo trailer that served as a station for children that held various displays. The trailer was used as a display for graphics explaining soil profiles and demonstrations with different soil types for children to feel.

The Ag-Venture & Rodeo is a one-day educational program hosted by the Collier County Farm Bureau in 2023 that included a rodeo and various vendors who spoke on agricultural issues within the community and help to educate the public on conservation. The District participated in this event in 2023.

#### *Collier County Annual Ag Tour*

Agricultural producers and landowners take a tour of a local farm while speakers discuss conservation topics relevant to the community. The event is hosted by the University of Florida's Institute of Food and Agricultural Sciences.

### *Local Working Group*

The District partners with the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) to host a Local Working Group, which provides an opportunity for local agricultural stakeholders and producers to collaboratively identify community priorities and needs. The District uses the feedback provided to strategically make decisions regarding program funding and service offerings. The District summarizes the feedback of the meeting.

### *Association of Florida Conservation Districts Meetings*

District Board members attend the annual Area Four and quarterly Association of Florida Conservation Districts available trainings and meetings.

### *Analysis of Service Delivery*

The programs and activities offered by the District are within the scope of the District’s statutory purpose and authority. The MIL program aligns to the District’s authority to demonstrate best management practices and conservation projects.<sup>12</sup> Programs such as Ag-Venture and the Collier County Annual Ag Tour align to the District’s statutory authority to provide educational programs that further the District’s purpose.<sup>13</sup> Programs such as the Local Working Group align to the District’s statutory authority to conduct surveys and research related to soil and water resources.<sup>14</sup>

To identify alternative methods for the District to provide services that would improve performance or reduce costs, M&J analyzed performance data relating to meeting minimum performance standards outlined in the District’s MIL contract, in addition to the District’s transaction detail statements and financial statements to determine where costs could be saved. The contract which the District held with FDACS during the review period (October 1, 2020, through April 30, 2024) allocates funds to an MIL Technician position which has not been filled by the District during the review period. As a result, the MIL Team Leader is responsible for contract oversight in addition to fieldwork duties and reporting.

Based on 2020 Board minutes, the District attempted to hire a MIL Technician in November of 2020. In March 2021, the hiring process for the MIL Technician was suspended due to the significant amount of time and effort that the MIL Team Leader previously dedicated to hiring. Since the MIL Team Leader does not have a Technician to assist with fieldwork, the MIL Team Leader has an increased workload including administrative duties and has not been able to meet minimum performance standards outlined in the District’s MIL contract with FDACS on multiple occasions. As such, the lack of additional staff has affected the District’s ability to deliver services throughout the review period. As mentioned in the Analysis of Goals, Objectives, and Performance Measures and Standards section, FDACS revised the District’s minimum performance standards related to the MIL contract to allow the District to meet future standards with only one MIL Technician. As such, the District does not currently demonstrate a need for an additional MIL Technician position.

The District provides its most costly program through the MIL contract which allows for expenditures to be reimbursed by FDACS. By administering the MIL program through the District, FDACS saves time and money and is able to supplement its staffing allotment. As the District is responsible for hiring personnel whose salaries are funded through the MIL contract, the District assists FDACS in operating more economically than if FDACS were responsible for administering the program.

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<sup>12</sup> s. [582.20\(2-3\)](#), *Florida Statutes* (2023)

<sup>13</sup> s. [582.20\(7\)](#), *Florida Statutes* (2023)

<sup>14</sup> s. [582.20\(1\)](#), *Florida Statutes* (2023)

**Recommendation:** The District should consider hiring a part-time Administrative Assistant to help alleviate some of the administrative responsibilities that are currently performed by the MIL Team Leader. To help fund the salary for the position, the District could consider identifying grant opportunities from the U.S. Department of Agriculture, the Florida Department of Agriculture and Consumer Services, the National Association of Conservation Districts, or another public or private conservation-related entity.

### Comparison to Similar Services/Potential Consolidations

While the District and the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Collier County (“UF/IFAS Extension”) serve similar community needs, UF/IFAS Extension addresses the need for technical expertise and research in the agricultural field on behalf of the University of Florida while the District focuses on providing programs to address needs related to the conservation of soil and water. The District and UF/IFAS Extension are able to help each other be more efficient from a mutual partnership where UF/IFAS Extension can provide the technical expertise, and the District provides the accompanying program or service that UF/IFAS Extension can refer producers to.

While the District and the Collier County Farm Bureau serve similar community needs by serving producers, the Collier County Farm Bureau addresses the need for farmers to be represented and advocated for, while the District assists producers with water quality and quantity. The Collier County Farm Bureau advocates on behalf of farmers and performs outreach to the youth to help spread its mission and goals. As such, the Collier County Farm Bureau and the District may refer producers to each other depending on the producer’s needs.

## II.B: Resource Management

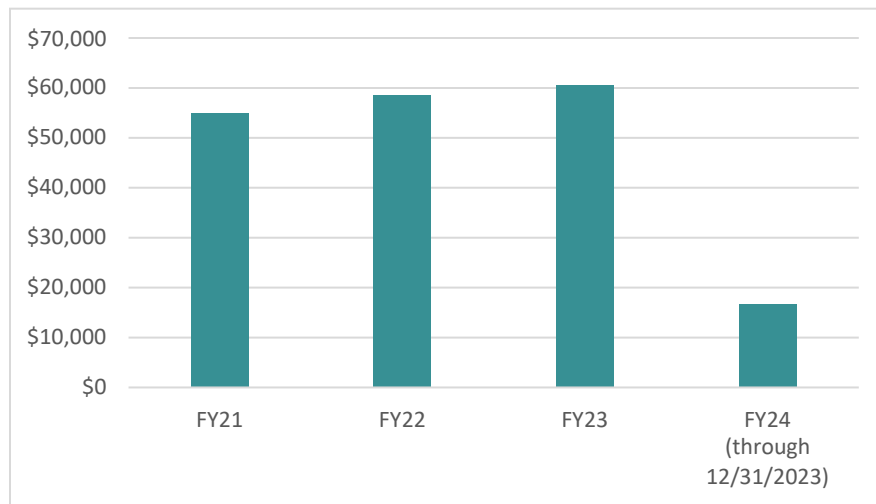
### Program Staffing

During the review period, the District employed one paid full-time position of a Mobile Irrigation Laboratory (“MIL”) Team Leader. The MIL Team Leader is responsible for overseeing operations of the District’s MIL contract with Florida Department of Agriculture and Consumer Services (“FDACS”) and ensuring that the District meets minimum performance standards. Also, the MIL Team Leader is responsible for fieldwork duties related to conducting MIL evaluations in addition to recording and submitting MIL-related expenditures for reimbursement from FDACS each month.

In February 2021 according to Board meeting minutes, the District hired a part-time Administrative Assistant as a temporary position created to assist with District operations. The Administrative Assistant was employed until October 2021. The Administrative Assistant was responsible for planning and preparing documents related to Board meetings, and administrative functions related to managing financial records and assisting with grant administration and applications.

During the review period, District salary expenditures have stayed fairly consistent with minor fluctuations. From FY21 to FY22, compensation costs increased by \$3,548 due to a \$750 bonus provided by the Board to the MIL Team Leader in addition to increases in the costs of benefits for the MIL Team Leader such as retirement and insurance. From FY22 to FY23, compensation costs increased by \$1,970 due to a \$1,000 bonus provided by the Board to the MIL Team Leader in addition to increases in the costs of benefits provided for the MIL Team Leader such as retirement and insurance. From FY23 to FY24 (through December 21, 2023), salary costs decreased by \$43,701 due to only reporting salary costs for the first quarter. Figure 6 shows the District’s total compensation costs by year.

**Figure 6: Total Employee Compensation by Year<sup>15</sup>**



*(Source: District Transaction Detail Reports, Financial Statements, FY23 Profit and Loss Statement)*

During the review period, the District did not experience any new vacancies or turnover in permanent positions. The District suspended hiring for the MIL Technician position in March 2021. The Administrative Assistant was hired for a temporary period which ended in October 2021. The Administrative Assistant position has not been filled since October 2021 and was eliminated.

### Equipment and Facilities

During the review period, the District maintained the same principal office, meeting space, and storage space. The District utilized the office building owned by the United States Department of Agriculture as a principal office, alongside the Natural Resources Conservation Service (“NRCS”). Because the District utilizes a principal office owned by the United States Department of Agriculture, the District may be impacted if the office were to close, and the District may not be able to access the office or any equipment or files stored in the office.

The District rented a storage space to hold extra furniture owned by the District.

<sup>15</sup> Tables in this report are through December 31, 2023, for FY24 to maintain consistency across all district reports.

During the review period, the District owned one Nissan Xterra Pro-4X A/T Sport Utility Vehicle. The District purchased the vehicle in 2013 with District funds. The District utilized the vehicle for transportation to and from site inspections for the MIL program. In May 2021, the District purchased a Fuji Electric Portaflow-C ultrasonic flow meter for use in the MIL program with funds from the District’s contract with FDACS. In October 2023, the District purchased a Continental Cargo Trailer with District funds for use in the Ag-Venture activity as a learning space for students and to serve as a mobile display. Figure 7 shows the ownership status of the District’s vehicle and major equipment by type.

**Figure 7: Ownership Status of Vehicles and Major Equipment by Type**

Vehicle/Major Equipment Type	Ownership Status			
	FY21	FY22	FY23	FY24
Nissan Xterra Pro-4X A/T Sport Utility Vehicle	Vehicle owned by the District	Vehicle owned by the District	Vehicle owned by the District	Vehicle owned by the District
Portable Ultrasonic Flow Meter	Equipment owned by the District	Equipment owned by the District	Equipment owned by the District	Equipment owned by the District
Trailer	N/A	N/A	N/A	Equipment owned by the District

*(Source: District Inventory)*

**Recommendation:** The District should consider proposing the amendment of its current agreement with NRCS to mitigate risks associated with operating out of an office owned by another entity. The agreement should include provisions that ensure the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.

### Current and Historic Revenues and Expenditures

The District received revenue from three sources during the review period. The District’s primary source of revenue is from contract payments from FDACS, including administrative fees for administering the MIL program. The District receives 5% of the contract amount in administrative fees. Other minor sources of miscellaneous revenue include insurance overpayments and interest paid from the District’s checking account. Figure 8 shows the District’s revenue sources during the review period.

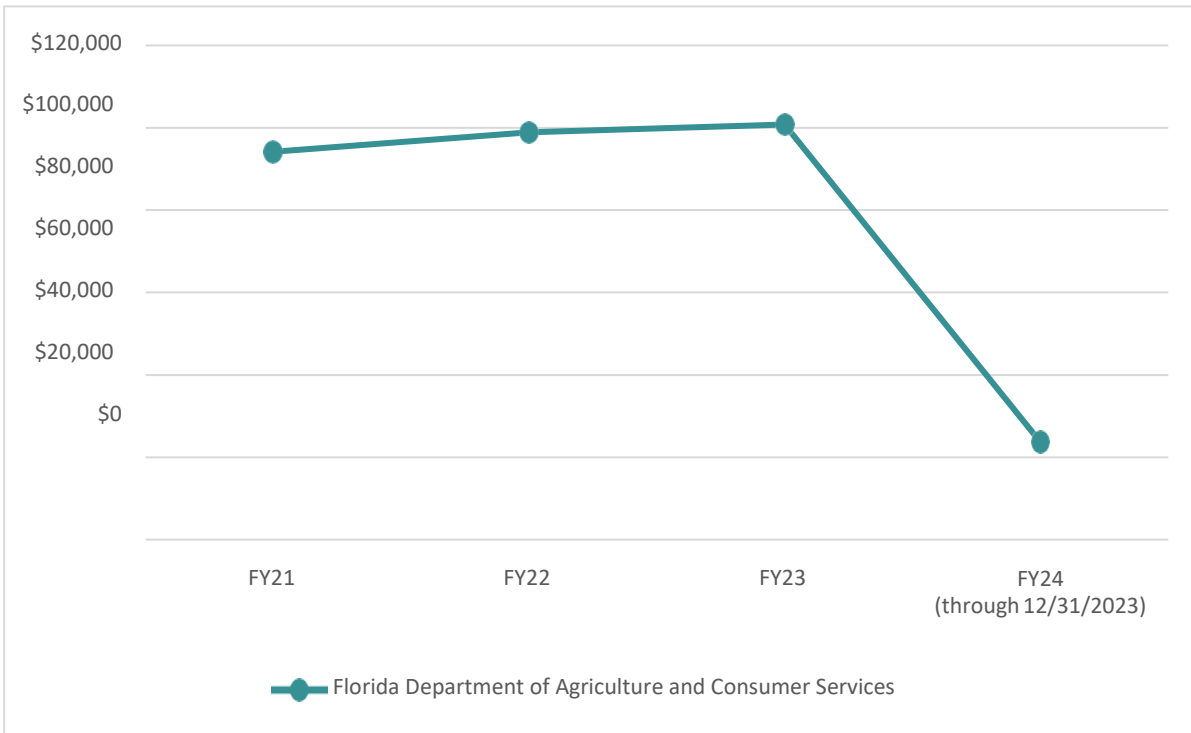
**Figure 8: Total Revenues by Source**

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
FDACS	\$94,180	\$98,857	\$100,774	\$23,614
Other Income	\$350	\$232	\$0	\$0
Interest	\$13	\$12	\$13	\$0
<b>Total</b>	<b>\$94,543</b>	<b>\$99,101</b>	<b>\$100,787</b>	<b>\$23,614</b>

*(Source: Financial Statements and Transaction Detail Reports)*

Revenues received from FDACS remained relatively consistent during the review period. The largest increase in revenue was by \$4,677 from FY21 to FY22. Figure 9 depicts FDACS-contract generated revenues during the review period.

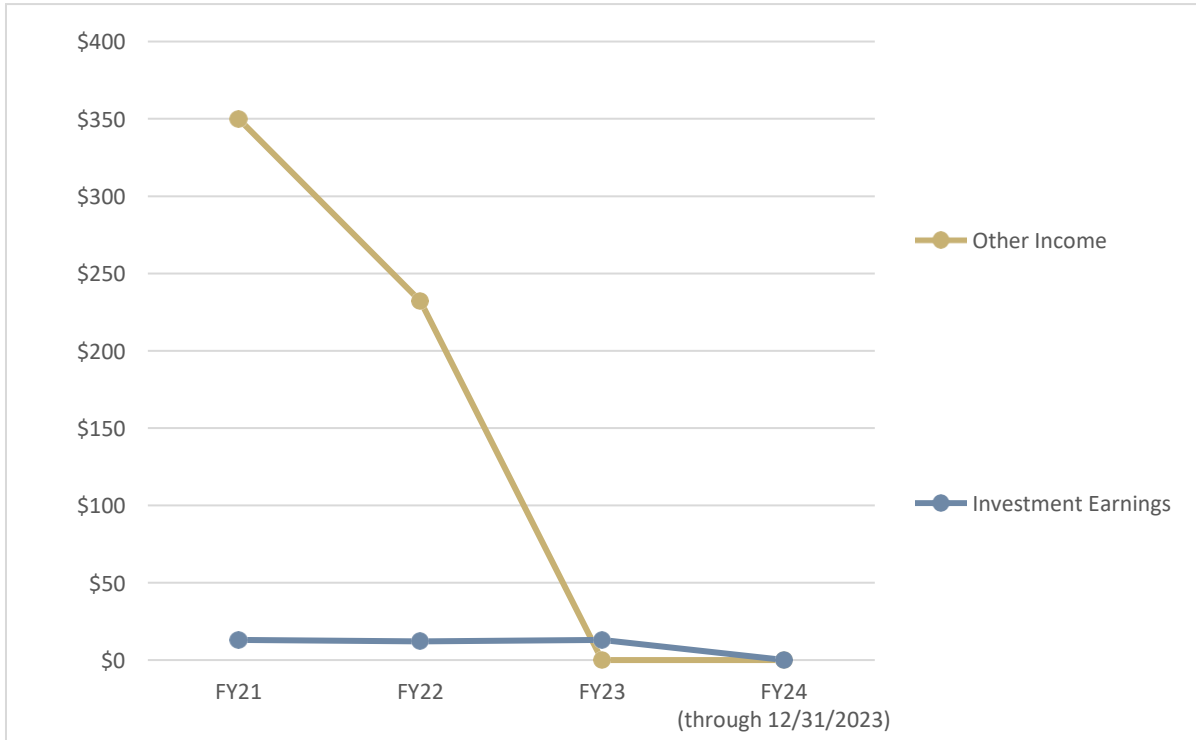
**Figure 9: Revenues from FDACS Contracts**



*(Source: Financial Statements and Transaction Detail Reports)*

Revenues received from interest remained relatively consistent during the review period while revenues from other income such as insurance overpayments decreased during the review period. Figure 10 shows trends of other revenues during the review period.

**Figure 10: Revenues from Other Sources**



(Source: Financial Statements and Transaction Detail Reports)

The District’s primary expenditure category is the MIL administered through a contract with FDACS. Expenditures related to the MIL program are paid in part by an up-front project startup payment at the beginning of the contract, with all subsequent expenditures reimbursed by FDACS. The types of expenditures reimbursed by FDACS include dues to the Florida Association of Conservation District and the National Association of Conservation Districts, vehicle expenditures, and equipment. Educational programs expenditures include the purchase of a Continental Cargo trailer for Ag-Venture and supplies to create informational graphics in FY24. Figure 11 shows the District’s total expenditures by program.

**Figure 11: Total Expenditures by Source**

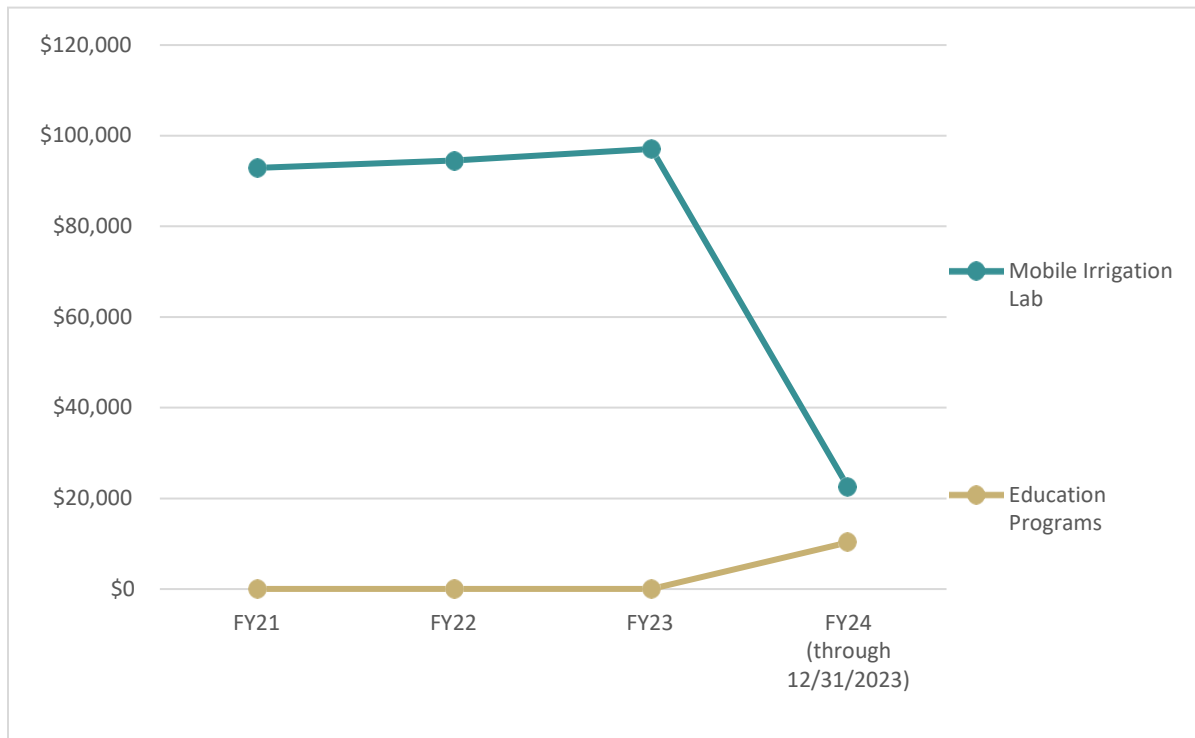
Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Mobile Irrigation Lab	\$92,853	\$94,484	\$97,063	\$22,433
Education Programs	\$0	\$0	\$0	\$10,256
<b>Total</b>	<b>\$92,853</b>	<b>\$94,484</b>	<b>\$97,063</b>	<b>\$32,689</b>

(Source: Financial Statements and Transaction Detail Reports)



The District’s expenditures associated with FDACS contracts remained consistent during the review period with an increase of \$1,631 from FY21 to FY22 and an increase of \$2,579 from FY22 to FY23. The District did not incur expenditures associated with the Ag-Venture until FY24 when the District purchased a cargo trailer. Expenditures related to educational programs increased by \$10,256 in FY24. Figure 12 shows trends in expenditures.

**Figure 12: Expenditures by Source**



*(Source: Financial Statements and Transaction Detail Reports)*

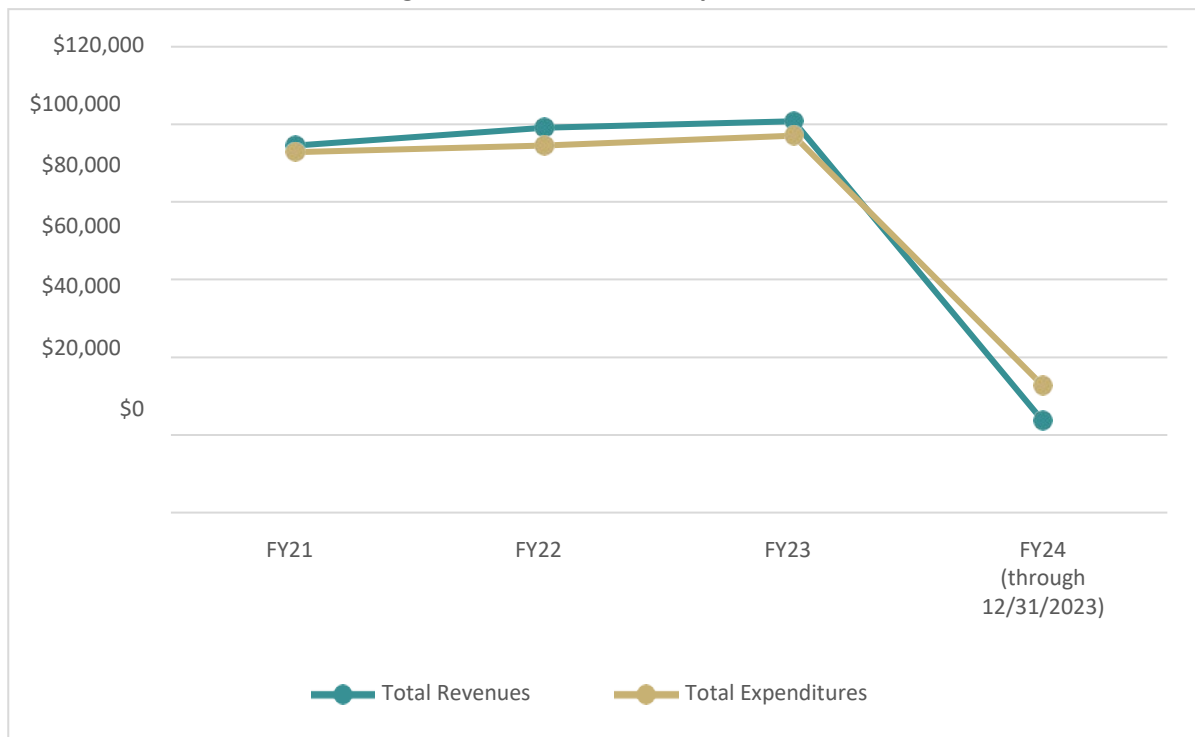
During the review period, the District managed its finances consistent with leading practices. With the assistance of the District’s contracted certified public accountant, the District prepares its budgets utilizing projected revenues from contracts. After the fiscal year end the District analyzes variances from projected revenues and expenditures to actual revenues and expenditures. The District maintains multiple forms of financial records to prepare for the annual third-party independent financial audit and to document reimbursable expenditures associated with the District’s MIL contract.

### Trends and Sustainability

To develop findings regarding the District’s financial trends and stability, M&J analyzed finalized District revenues and expenditures as detailed in the District’s FY21 and FY22 financial statements compared to transaction detail reports for the same periods. The District’s FY23 financial statement has not yet been finalized, therefore M&J utilized a profit and loss statement for FY23 and the District’s budgeted revenues and expenditures for FY24.

During the review period, the District’s revenue and expenditures trended in parallel based on the annual changes to the District’s main source of revenues and expenditures – the District’s MIL contract. Revenues gained from the contract exceed contract-related expenditures due to the District’s receipt of administrative fees paid as 5% of the reimbursed amounts. From FY21 to FY23, as depicted in Figure 13, revenues slightly outpaced expenditures due to administrative fee revenues. In FY24, expenditures outpaced revenues due to the purchase of the cargo trailer and insurance for the cargo trailer and also in part due to the fact that only revenues gained from the first quarter of FY24 (through December 31, 2023) are taken into account. For the remainder of FY24, the District budgeted to ensure that the expenditure will be covered by revenues, projecting a balanced budget for FY24.

**Figure 13: Revenues vs. Expenditures**



*(Source: Financial Statements and Transaction Detail Reports)*

From FY21 to FY22, revenues increased by \$4,558 while the District’s expenditures increased by \$1,631. Revenues increased due to the collection of administrative fees and an increase in reimbursements received for expenditures through the MIL contract. Accounting for the increase in expenditures includes a \$499 increase in vehicle expenditures and a \$970 increase in office expenditures. Offsetting increased expenditures was a \$1,539 decrease in costs related to insurance.

From FY22 to FY23, revenues increased by \$1,917 and expenditures increased by \$2,579. The increase in revenues was due to the collection of administrative fees and an increase in reimbursements received for expenditures through the MIL contract. Accounting for the increase was a \$1,597 increase in insurance expenditures. Also accounting for the increase was a \$1,000 increase in audit expenditures and a \$1,299 increase in contributions to the Florida Retirement System. Increases in expenditures were offset by a decrease in the MIL Team Leader’s salary and benefits outlined in the contract by \$1,628.

From FY23 to FY24, revenues are projected to increase by \$3,228 and expenditures are projected to increase by \$6,952. Both revenues and expenditures are projected to increase as a result of an amendment to the District's MIL contract budget in the amount of \$16,607. Accounting for the increase in revenues and expenditures includes a \$5,033 increase in expenditures related to payroll and compensation increases. Also accounting for the increase includes a \$1,100 increase in expenditures related to insurance.

To assess cost reduction efforts and financial sustainability, M&J analyzed the District's transaction detail reports, financial statements, and invoices provided to FDACS to identify methods employed to reduce costs. Based on analysis, the District could take strategic steps to supplement existing costs by investing revenues in an investment account to generate more interest income than the District currently generates. For FY21 through FY23, the District operated with revenues exceeding expenditures by \$1,690, \$4,617, and \$3,724, respectively. For FY24, the District has budgeted for a balanced budget with equal revenues and expenditures. The District's revenues and expenditures are sustainable due to the District's financial position during the review period.

If the District were to lose contracts and funding from FDACS, the District would lose its primary source of revenues and would, therefore, be unable to afford its programs and activity and offer services. While the District receives other revenues and investment earnings, revenues unrelated to FDACS are minimal. As a result, the District's ability to provide services would be greatly affected if the District lost funding from FDACS.

**Recommendation:** The District should consider reducing the risk of over-reliance on a singular revenue source by seeking out additional funding sources to diversify the types of revenues relied on by the District. The District could consider identifying grant opportunities from the U.S. Department of Agriculture, the Florida Department of Agriculture and Consumer Services, the National Association of Conservation Districts, or another public or private conservation-related entity.

**Recommendation:** The District should consider taking advantage of the current high interest rates by developing and formally adopting an investment policy. The District's investment policy should include a process for estimating the District's annual expenditures in order to determine what portion of the District's reserves can be dedicated to interest-bearing investments. The District's investment policy should provide the District's Treasurer with a list of permissible investments and establish appropriate internal controls to preserve the integrity of the District's funds and ensure availability of funds when needed.

## II.C: Performance Management

### Strategic and Other Future Plans

From FY21 to February 2024, the District did not operate with a strategic plan. The District created a Strategic Plan of Work ("Strategic Plan") in February 2024 according to Board meeting minutes. In the February 2024 meeting, Supervisors developed the strategic plan together and made a motion to accept the new strategic plan.

The strategic plan identifies community needs and provides the action that the District will take to achieve its objectives. While the strategic plan provides short-term goals, the strategic plan does not address long-term goals or any future changes in land use.

**Recommendation:** The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs or contracts, but rather reflect the District’s long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area.

## Goals and Objectives

The District identifies written goals and objectives within its strategic plan, as listed below:

- Environmental Assessment and Needs Analysis
  - Conduct a comprehensive review of the current soil and water conditions in Collier County.
  - Identify key environmental challenges, such as erosion, water pollution, or depletion of water resources.
- Define Vision and Objectives
  - Articulate a clear vision for the future of soil and water conservation in the district.
  - Set specific, measurable, achievable, relevant, and time-bound (“SMART”) objectives.
- Stakeholder Engagement
  - Identify and engage with key stakeholders including local farmers, businesses, community groups, and governmental agencies.
  - Establish a communication plan to keep stakeholders informed and involved.
- Strategy Development
  - Develop targeted strategies to address identified issues, such as conservation practices for agriculture, urban water management, and habitat restoration.
  - Include innovative and proven conservation techniques.
- Implementation Plan
  - Outline steps for implementing each strategy, including timelines, responsible parties, and required resources.
  - Prioritize actions based on impact and feasibility.
- Educational Programs and Community Outreach
  - Design educational initiatives to raise public awareness about soil and water conservation.
  - Plan community events, workshops, and partnerships with schools.
- Policy and Advocacy
  - Develop recommendations for local policies that promote sustainable soil and water management.
  - Advocate for conservation-friendly practices at the local and state level.

- Funding and Resource Allocation
  - Identify budget requirements and potential funding sources, including grants and partnerships.
  - Allocate resources efficiently to maximize impact.
- Monitoring, Evaluation, and Adaptation
  - Establish metrics to evaluate the success of conservation efforts.
  - Regularly review and adjust strategies based on feedback and changing conditions.
- Risk Management and Sustainability
  - Assess potential risks to the implementation of the strategic plan.
  - Develop contingency plans and ensure the sustainability of conservation efforts.

Supervisors have accepted the District’s goals and objectives by motion to accept in the February 2024 Board meeting.

### Performance Measures and Standards

Written performance standards are defined in the District’s Mobile Irrigation Laboratory (“MIL”) contract with the Florida Department of Agriculture and Consumer Services (“FDACS”) as minimum performance standards. The District’s minimum performance standards related to irrigation system evaluations for the review period are defined in the following list.

- The goal from October 2020 to May 2022 was 15 evaluations per month
- The goal from June 2022 to October 2022 was 12 evaluations per month
- The goal from October 2022 to July 2023 was 15 evaluations per month
- The goal from July 2023 to April 24, 2024, is 14 evaluations per month

To track and report progress toward meeting minimum performance standards, the District completes quarterly reports as part of the District’s responsibilities outlined in the MIL contract with FDACS. Quarterly Reports include additional performance standards tracked by the District, such as, the number of MIL evaluations performed, the average Emission Uniformity of systems evaluated, and the Potential Water Savings projected from making the recommended system improvements. Supervisors have approved the District’s contract with FDACS, thereby approving the performance measures and standards.

Aside from performance standards defined in contracts with FDACS, the District does not have locally developed performance measures.

**Recommendation:** The District should consider identifying performance measures and developing standards that align with the goals, objectives, and priorities codified within the District’s strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.

## Analysis of Goals, Objectives, and Performance Measures and Standards

District goals relate to water conservation, agricultural/community education, and outreach and therefore, address the District's statutory purpose. The District's goals and objectives stated in the strategic plan provide direction for operations. Due to the lack of performance measures and standards, the District lacks a method to enforce accountability for achieving goals. For example, for the goal of planning community events, workshops, and partnerships with schools, the District does not include a specific performance measure and associated standard which the District can measure progress against. As such, the District should consider establishing performance measures and developing standards that align with its strategic plan. Furthermore, the strategic plan does not include any long-term goals based on changing land-use practices or community needs. The District's goals may be achieved within the District's FY24 budget due to the District's recent purchase of equipment and supplies for Ag-Venture and also because many of the District's goals do not require additional funding to accomplish.

Related to the District's goals contained in the strategic plan, M&J cannot determine whether goals have been met because the District created the plan in February 2024. Based on Board meeting minutes from 2024, the District is currently progressing towards goals and has made strides to accomplish goals. For instance, the District's purchase of the cargo trailer for the Ag-Venture program in October 2023 represents a step toward the District's goal of designing an educational program to increase awareness of the District's purpose.

The Performance Measures and Standards subsection notes that District lacks performance measures to assess progress towards the goals and objectives in the District's strategic plan and recommends that the District develop such measures.

To determine whether the District met minimum performance standards defined in contracts with FDACS, M&J analyzed Board meeting minutes in which the MIL Team Leader provides a report of monthly evaluations completed in addition to MIL Quarterly Reports provided by the District to FDACS. If the District fails to meet the required evaluations for the month, the District must submit a waiver to FDACS that explains the reason for the failure in addition to the progress the District has made toward the requirement. For the District to be reimbursed for costs incurred during the month, FDACS must approve the waiver. The waivers carry over month to month so that the District could meet the overall goals for the fiscal year. According to the District, the District was not penalized for not meeting yearly goals.

During the review period, the District failed to meet minimum performance standards for 10 months of FY21; six months of FY22; and three months of FY23. Therefore, the District submitted 19 waivers to FDACS during the review period. Waivers submitted during the review period were approved by FDACS for reimbursement.

Many factors cited in waivers prevented the District from meeting minimum performance standards. In 2020, a new system for identifying needed MIL evaluations and changes in the administration of the program resulted in inefficiencies for the MIL Team Leader. Also, the MIL Team Leader was unable to work for a period of time in December 2020, resulting in fewer evaluations completed. In 2021, the District did not meet the required evaluations for 10 months due to the MIL Team Leader discovering that many of the farms that were to be inspected were no longer in existence. Also, scheduled MIL visits were postponed due to the COVID-19 pandemic and rain. While the MIL Team Leader made attempts to contact producers for evaluations, response rates to emails and phone calls were lower than normal. In September 2022, Hurricane Ian caused damage within the District's service area. District residents were impacted by Hurricane Ian and suffered flooding and damage to land and crops. Also, during the review period, the District's only MIL employee was the MIL Team Leader which made completing required evaluations per month difficult as the MIL Team Leader was responsible for administrative duties in addition to fieldwork.

During the review period, the District took steps to prevent failure of achieving performance standards such as coordinating with FDACS to have minimum performance standards reduced to 12 evaluations per month as the District only had one MIL employee. Since the reduction, despite months in which weather prevented the MIL Team Leader from meeting requirements, the District has improved performance by meeting requirements in 2023 and so far in 2024. To continue progress towards meeting standards, the District should consider additional funding sources to help fund a part-time Administrative Assistant position to assist the MIL Team Leader.

#### Annual Financial Reports and Audits

The District is required per s. [218.32](#), *Florida Statutes*, to submit an annual financial report to the Florida Department of Financial Services within nine months of the end of the District's fiscal year (September 30). According to Annual Financial Reports sourced from the Florida Department of Financial Services' online database, the District submitted the FY21 Annual Financial Report by the compliance deadline. The District submitted the FY22 Annual Financial Report three months after the compliance deadline. The District's third-party auditor submitted the FY23 Annual Financial Report prior to the compliance deadline of June 30, 2024, but the District did not complete before the deadline the certification required before the Department of Financial Services accepts a submission from a third party. Collier SWCD has until June 30, 2025, to submit the FY24 Annual Financial Report (after FY24 closes out in September 2024).

In addition, the District is required per s. [218.39](#), *Florida Statutes*, to submit an annual financial audit report as its revenues or combined expenditures and expenditures exceeded \$100,000 in FY23 of the review period., as per. The District submitted both the FY21, FY22, and FY23 financial audit reports to the Florida Auditor General within the compliance period of nine months after the end of the fiscal year, or 45 days after the presentation of the audit report to the Board, whichever is shorter. The independent auditor did not issue any negative findings in the financial audit reports issued during the review period.

**Recommendation:** The District should consider refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services and/or completing the certification of a third-party-submitted Annual Financial Report to ensure compliance with s. [218.32\(1\)\(a\)](#), *Florida Statutes*.

## Performance Reviews and District Performance Feedback

The District solicits feedback on community needs and priorities through the Local Working Group meeting on an annual basis. Present at the meeting include District Supervisors, representatives from the University of Florida's Institute of Food and Agricultural Sciences and the Natural Resources Conservation Service, and agricultural producers. The District submits a survey following the conclusion of the meeting which summarizes all feedback received. In 2024, feedback included grazing as the top priority, cropland as the second priority, and urban agriculture as the third priority for focusing future funding efforts. M&J cannot assess whether the District took action based on the feedback as the meeting occurred in 2024.

Each quarter, the FDACS Project Manager picks a grower at random to contact and asks whether the grower is satisfied with the services from the MIL. For the chosen grower, the MIL Team Leader sends the Project Manager all documents associated with the evaluation, and the Project Manager ensures that all information is entered into the MIL database properly. During the review period, the District has received satisfactory feedback based on this assessment. As such, the only mechanisms of feedback received by the District are mandated by FDACS.

While the District receives feedback through the Local Working Group, the District does not employ methods to obtain feedback from the community related to its services other than feedback collected by FDACS as part of the MIL contract. As such, the District does not employ a method of feedback to gauge whether the community is satisfied with the District's programs, activities, or level of services offered.

**Recommendation:** The District should consider implementing a system for collecting feedback from agricultural producers that the District serves and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.

## II.D: Organization and Governance

### Election and Appointment of Supervisors

Supervisors are required by s. [582.19\(1\)\(b\)](#), *Florida Statutes*, to sign an affirmation that they meet certain residency and agricultural experience requirements. These signed affirmations are required of both elected and appointed Supervisors. Furthermore, starting with the November 2022 Supervisor elections, Chapter [2022-191](#), *Laws of Florida*, amended s. [582.19\(1\)](#), *Florida Statutes*, and required that candidates for election to a Supervisor seat had to live in the district and have agricultural experience, as defined by the Florida Legislature. Per ch. [2022-191](#), *Laws of Florida*, all five of the District's Supervisor seats were up for election in November 2022. In November 2022, the District had one Supervisor that ran for election.

M&J requested the elected Supervisor's affirmation as part of a public records request to the Collier County Supervisor of Elections and received an affirmation for the Supervisor who qualified for election in November 2022. As such, M&J concludes that one of the District Supervisors is in compliance with s. [582.19\(1\)](#), *Florida Statutes*.



Since the November 2022 election, four Supervisors were appointed. M&J was not provided with the four appointed Supervisors' affirmations. As a result, M&J cannot verify whether the appointed Supervisors signed an affirmation of qualifications. However, the District MIL Team Leader provided a written statement detailing each Supervisor's qualifications, which are consistent with the residency and agricultural experience qualifications in s. [582.19\(1\)](#), *Florida Statutes*.

All five seats are up for election in 2024.

**Recommendation:** The District should consider collaborating with the Collier Supervisor of Elections to ensure that appointed Supervisors complete the affirmations necessary to document each Supervisor's compliance with the requirements of s. [582.19\(1\)](#), *Florida Statutes*.

### Notices of Public Meetings

Section [189.015](#), *Florida Statutes*, requires that all Board meetings be publicly noticed in accordance with the procedures listed in ch. [50](#), *Florida Statutes*. This chapter has been amended twice during the review period, and M&J reviewed for compliance with the governing statute in effect at the time of each meeting date and applicable notice period.

The District's only meetings notice procedure is to post meeting dates on the District website. M&J verified that the District posted meeting notices for meetings during the review period.

M&J's review concluded that the District notices did not meet the requirements of the version of ch. [50](#), *Florida Statutes*, in effect at the time of each meeting date and applicable notice period. Prior to January 2023, ch. [50](#), *Florida Statutes*, required any board located in a county with a county-wide newspaper to publish meeting notices in that newspaper. The District did not meet this requirement for meetings held in 2021 and 2022. Since January 2023, ch. [50](#), *Florida Statutes*, has permitted publication of meeting notices on a publicly accessible website (such as the Florida Administrative Register) as long as the board publishes a notice once a year in the local newspaper identifying the location of meeting notices and stating that any resident who wishes to receive notices by mail or e-mail may contact the board with that request. The District did not meet this requirement for meetings held in 2023 and 2024

Failure to provide appropriate notice in full accordance with ch. [50](#), *Florida Statutes*, may deny the public an opportunity to attend meetings and participate in District business. Violation of this chapter of the Florida Statutes may subject District Supervisors and staff to penalties, including fines, fees, and misdemeanor charges, as outlined in s. [286.011](#), *Florida Statutes*. Additionally, business conducted at such meetings may be invalidated.

**Recommendation:** The District should consider improving its meeting notice procedures to ensure compliance with s. [189.015](#) and ch. [50](#), *Florida Statutes*. The District should retain records that document its compliance with the applicable statutes.

## Retention of Records and Public Access to Documents

The District's Board meeting minutes and agendas from August 2022 through April 30, 2024, are available on its website, in addition to Mobile Irrigation Laboratory quarterly reports and budgets. The District was able to provide most of the remaining records and documentation requested by M&J such as budgets, compensation data, invoices, and performance documents for this performance review. The District could not provide M&J with Board meeting minutes from October 2021 to July 2022 due to the resignation of a previous Supervisor who was in possession of the minutes and moved to a different state. The previous Supervisor did not provide minutes to the District upon multiple requests. The District failed to retain records in accordance with s. [119.021](#), *Florida Statutes*. Failure to retain records may limit transparency into District activities, negatively impact Supervisor and staff transitions, and violate the requirement to provide access to public records for personal inspection and copying by any person, as required by s. [119.07](#), *Florida Statutes*. Violation of these sections may subject District Supervisors and staff to penalties, including fines, suspension and removal or impeachment, and misdemeanor charges, as outlined in s. [119.10](#), *Florida Statutes*.

**Recommendation:** The District should consider improving record retention procedures and access to public records in accordance with ch. [119](#), *Florida Statutes*, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.

### III. Recommendations

The following table presents M&J’s recommendations based on the analyses and conclusions in the Findings sections, along with considerations for each recommendation.

Recommendation Text	Associated Considerations
<p>The District should consider hiring a part-time Administrative Assistant to help alleviate some of the administrative responsibilities that are currently performed by the MIL Team Leader. To help fund the salary for the position, the District could consider identifying grant opportunities from the U.S. Department of Agriculture, the Florida Department of Agriculture and Consumer Services, the National Association of Conservation Districts, or another public or private conservation-related entity.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Benefits of the change would allow for the District to provide support to the MIL Team Leader to progress towards meeting performance standards and would allow for the District to diversify its revenue streams.</li> <li>● Potential Adverse Consequences: M&amp;J has not identified any adverse consequences of the change.</li> <li>● Costs: The District must consider securing additional forms of funding for this position.</li> <li>● Statutory Considerations: M&amp;J has not identified any legal, operational, or other issues that may arise from the proposed change.</li> </ul>
<p>The District should consider proposing the amendment of its current agreement with NRCS to mitigate risks associated with operating out of an office owned by another entity. The agreement should include provisions that ensure the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Benefits of the change include protection of the District’s resources stored in the NRCS office space.</li> <li>● Potential Adverse Consequences: M&amp;J does not anticipate any adverse consequences.</li> <li>● Costs: M&amp;J does not anticipate any funding needed.</li> <li>● Statutory Considerations: M&amp;J has not identified legal, operational, or other issues that may arise from the proposed change.</li> </ul>
<p>The District should consider reducing the risk of over-reliance on a singular revenue source by seeking out additional funding sources to diversify the types of revenues relied on by the District. The District could consider identifying grant opportunities from the U.S. Department of Agriculture, the Florida Department of Agriculture and Consumer Services, the National Association of Conservation Districts, or another public or private conservation-related entity.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Benefits of the change would allow for the District to diversify its revenue streams and ensure continuity of services.</li> <li>● Potential Adverse Consequences: An adverse consequence of the change includes more time and effort dedicated to finding and completing grant applications.</li> <li>● Costs: M&amp;J does not anticipate any funding needed.</li> <li>● Statutory Considerations: M&amp;J does not anticipate any legal, operational, or other issues that may arise from the proposed change.</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider taking advantage of the current high interest rates by developing and formally adopting an investment policy. The District’s investment policy should include a process for estimating the District’s annual expenditures in order to determine what portion of the District’s reserves can be dedicated to interest-bearing investments. The District’s investment policy should provide the District’s Treasurer with a list of permissible investments and establish appropriate internal controls to preserve the integrity of the District’s funds and ensure availability of funds when needed.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Benefits of the change include an increase in investment earnings received by the District.</li> <li>● Potential Adverse Consequences: M&amp;J does not anticipate any adverse consequences.</li> <li>● Costs: M&amp;J does not anticipate funding needed to implement the recommendation.</li> <li>● Statutory Considerations: The District must ensure compliance with applicable investment policies.</li> </ul>
<p>The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs or contracts, but rather reflect the District’s long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Benefits of the change include increased accountability measures in place for achieving strategic plan goals.</li> <li>● Potential Adverse Consequences: An adverse consequence of the change includes time and effort to develop long- and short-term priorities.</li> <li>● Costs: M&amp;J does not anticipate any additional funding needed.</li> <li>● Statutory Considerations: M&amp;J does not anticipate any legal, operational, or other issues that may arise from the proposed change.</li> </ul>
<p>The District should consider identifying performance measures and developing standards that align with the goals, objectives, and priorities codified within the District’s strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Benefits of the change include a method by which to measure progress towards goals and objectives to assess performance.</li> <li>● Potential Adverse Consequences: An adverse consequence of the change includes time and effort to develop such measures.</li> <li>● Costs: M&amp;J does not anticipate any additional funding needed.</li> <li>● Statutory Considerations: M&amp;J does not anticipate any legal, operational, or other issues that may arise from the proposed change.</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services and/or completing the certification of a third-party-submitted Annual Financial Report to ensure compliance with s. <a href="#">218.32(1)(a)</a>, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> <li>• Potential Benefit: Benefits of the change include compliance with s. <a href="#">218.32(1)(a)</a>, <i>Florida Statutes</i>.</li> <li>• Potential Adverse Consequences: M&amp;J has not identified any adverse consequences.</li> <li>• Costs: M&amp;J has not identified any fiscal changes.</li> <li>• Statutory Considerations: M&amp;J has not identified any legal, operational, or other issues that may arise as a result of the recommendation.</li> </ul>
<p>The District should consider implementing a system for collecting feedback from agricultural producers that the District serves and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s service delivery methods.</p>	<ul style="list-style-type: none"> <li>• Potential Benefit: Benefits of the change include additional methods for the District to assess its performance and improve operations.</li> <li>• Potential Adverse Consequences: An adverse consequence of the change includes the increased time and effort to implement additional feedback methods.</li> <li>• Costs: M&amp;J has not identified any fiscal changes.</li> <li>• Statutory Considerations: M&amp;J has not identified any legal, operational, or other issues that may arise as a result of the recommendation.</li> </ul>
<p>The District should consider collaborating with the Collier Supervisor of Elections to ensure that appointed Supervisors complete the affirmations necessary to document each Supervisor’s compliance with the requirements of s. <a href="#">582.19(1)</a>, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> <li>• Potential Benefit: Benefits of the change include compliance with s. <a href="#">582.19(1)</a>, <i>Florida Statutes</i>.</li> <li>• Potential Adverse Consequences: M&amp;J has not identified any adverse consequences that may arise as a result of the recommendation.</li> <li>• Costs: M&amp;J has not identified any fiscal changes.</li> <li>• Statutory Considerations: M&amp;J has not identified any legal, operational, or other issues that may arise as a result of the recommendation.</li> </ul>
<p>The District should consider improving its meetings notice procedures to ensure compliance with s. <a href="#">189.015</a> and ch. <a href="#">50</a>, <i>Florida Statutes</i>. The District should retain records that document its compliance with the applicable statutes.</p>	<ul style="list-style-type: none"> <li>• Potential Benefit: Benefits of the change include compliance with s. <a href="#">189.015</a> and ch. <a href="#">50</a>, <i>Florida Statutes</i>.</li> <li>• Potential Adverse Consequences: M&amp;J has not identified any adverse consequences.</li> <li>• Costs: M&amp;J has not identified any fiscal changes that may arise as a result of the recommendation.</li> <li>• Statutory Considerations: M&amp;J has not identified any legal, operational, or other issues that may arise as a result of the recommendation.</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider improving record retention procedures and access to public records in accordance with ch. <a href="#">119</a>, <i>Florida Statutes</i>, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.</p>	<ul style="list-style-type: none"> <li>• Potential Benefit: Benefits of the change include compliance with ch. <a href="#">119</a>, <i>Florida Statutes</i>.</li> <li>• Potential Adverse Consequences: M&amp;J has not identified any adverse consequences that may arise as a result of the recommendation.</li> <li>• Costs: M&amp;J has not identified any fiscal changes that may arise as a result of the recommendation.</li> <li>• Statutory Considerations: M&amp;J has not identified any legal, operational, or other issues that may arise as a result of the recommendation.</li> </ul>

## IV. District Response

Each soil and water conservation district under review by M&J was provided the opportunity to submit a response letter for inclusion in the final published report. Collier SWCD's response letter is provided on the following pages.