

Lake Soil and Water Conservation District Performance Review

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

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Key Takeaways

- Lake Soil and Water Conservation District’s Board of Supervisors met most months during the review period (October 1, 2020, through April 30, 2024), but had multiple vacancies following the November 2022 election.
- Lake Soil and Water Conservation District’s programs revolve around the District’s contract to perform irrigation system reviews for landowners in Lake County and surrounding counties.
- Lake Soil and Water Conservation District employs five full-time staff, leases an office, and uses two trucks and measuring equipment as part of its irrigation system reviews.
- Lake Soil and Water Conservation District’s operations are not guided by a strategic plan or goals and objectives. The District’s performance is not evaluated with any locally developed performance measures and standards.
- After the culmination of the review period (April 30, 2024), Lake Soil and Water Conservation District voted to request that the Commissioner of Agriculture dissolve the District. The resolution of the Board of Supervisors from May 22, 2024, is included as Appendix A.

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 Lake Soil and Water Conservation District (“Lake SWCD” or “District”), conducted with a review period from October 1, 2020, to 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 the Lake County Soil and Water Conservation District is to reach out to communities and schools to teach the value of natural resources and encourage conservation efforts.”

On May 22, 2024, the Lake County Soil and Water Conservation District adopted a resolution requesting that the Florida Commissioner of Agriculture issue a certificate determining that the continued operation of the District is not administratively practicable and feasible, which would result in the District’s dissolution. This report’s findings and recommendations are based on the review period of October 1, 2020, through April 30, 2024.

Service Area

When the District was established in 1944, the service area included all of Lake County, and the current territory remains the same. The District’s service area includes unincorporated Lake County; the County’s 10 cities and four towns;¹ and part or all of the following federal and state conservation lands:

- Bailey Preserve
- Emeralda Marsh Conservation Area
- Green Swamp conservation lands
- Hilochee Wildlife Management Area
- Hontoon Island State Park
- Lake Apopka Restoration Area
- Lake Griffin State Park
- Lake Harris Conservation Area

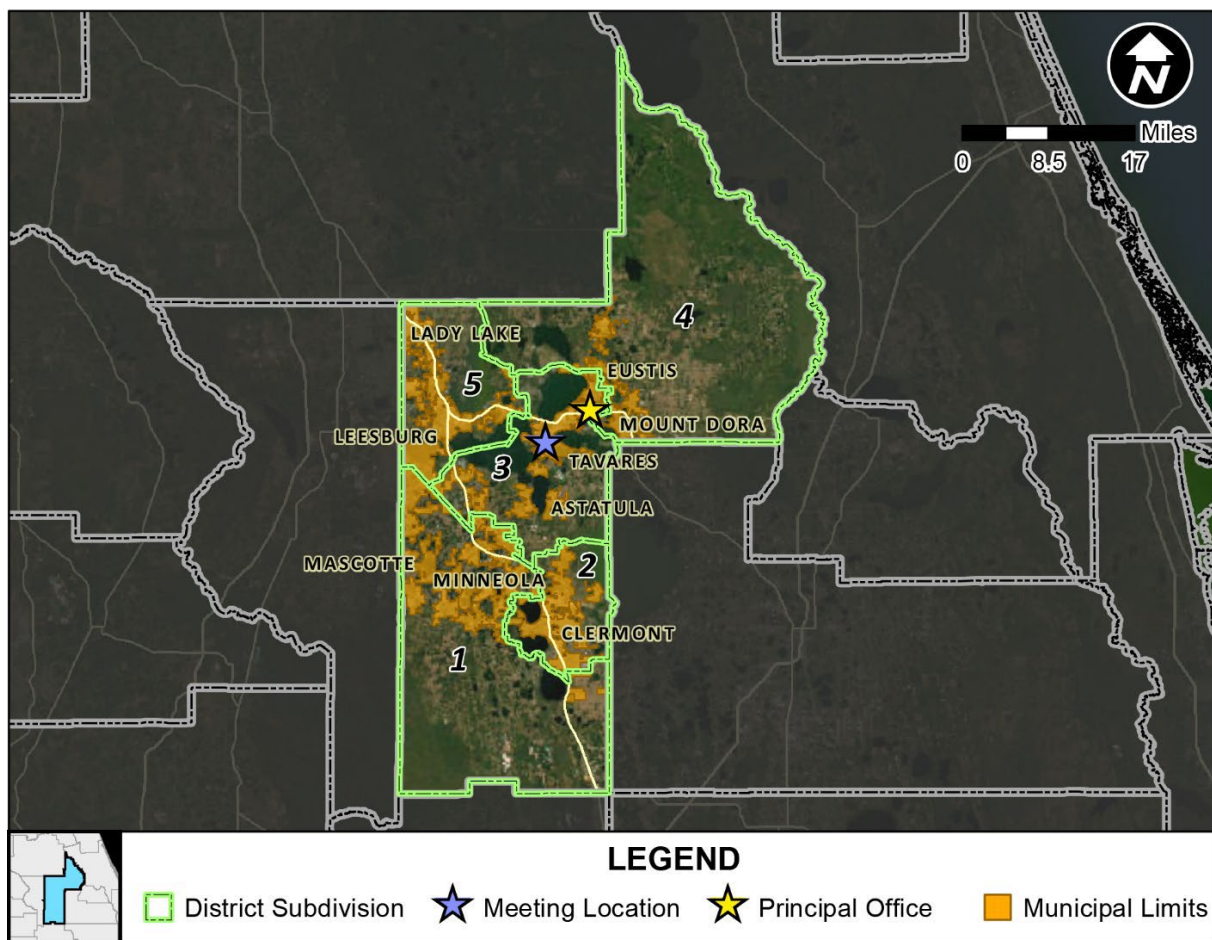
¹Cities: Clermont, Eustis, Fruitland Park, Groveland, Leesburg, Mascotte, Minneola, Mount Dora, Tavares, and Umatilla. Towns: Astatula, Howey-in-the-Hill, Lady Lake, and Montverde.

- Lake Louisa State Park
- Lake Norris Conservation Area
- Lower Wekiva River Preserve State Park
- Ocala National Forest
- Rock Springs Run State Reserve
- Seminole State Forest
- Sunnyhill Restoration Area

The District is bounded on the northeast by Volusia County, northwest by Marion County, east by Orange and Seminole Counties, south by Polk County, southeast by Osceola County, and west by Sumter County. The St. Johns and Wekiva Rivers form the District’s eastern border. The total area within the District is 1,157 of square miles, with 938 square miles of land and 219 square miles of water.

The District’s primary office is 2755 South Bay Street, Suite D, Eustis, Florida 32726. The District meets at 1951 Woodlea Road, Tavares, Florida 32778 – the United States Department of Agriculture Tavares service center. Figure 1 is a map of the District’s service area, based on the map incorporated by reference in [Rule 5M-20.002\(3\)\(a\)25, Florida Administrative Code](#), showing the District’s boundaries, electoral subdivisions, major municipalities, the District’s principal office, and meeting location.

Figure 1: Map of Lake Soil and Water Conservation District



(Source: Lake 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 414,749 as of April 1, 2023.

District Characteristics

Lake SWCD is located in central Florida. The economy of the service area is diversified and is supported by health care and social assistance, retail trade, and construction.² The District is primarily rural land and lakes, with the majority of urban areas existing in Clermont, Eustis, Groveland, and Leesburg. The northeast and southern areas of the District hold rural protection and public lands.³ The District has a variety of farming and livestock production, ranking top 10 in the State of Florida for their crops, tobacco, floriculture, as well as the production of wool, mohair, and milk. Additional focus areas include forage (hay/haylage) and the livestock of cattle and calves.⁴

Between 2010 and 2020, Lake County's population grew by nearly 30% — the equivalent of more than 86,000 people. This growth has continued into 2024 and experts say that growth, combined with pollution from fertilizers and everyday runoff, has created polluted, contaminated lakes.⁵ The District terrain is different from the majority of Florida, which is mostly flat. Averaging 184 feet above sea level, it contains some of the highest elevations in the State. Lake County is the home of the Harris Chain of Lakes covering over 50,000 acres connecting to the Atlantic Ocean through the Ocklawaha and St. Johns Rivers.⁶

With numerous lakes dotting the landscape, the District's economy hinges on largescale agricultural production, while the increasing urban population exacerbates soil erosion, sediment runoff, and pollution. Consequently, there's a growing need for specialized programs within the District to address fertilizer misuse, runoff, soil erosion, and to promote soil and water conservation measures, especially with the growing urban areas.

² United States Department of Agriculture. 2017. "Lake County, Florida." County Profile, National Agricultural Statistics Service.

³ Lake-Sumter Metropolitan Planning Organization. n.d. "Urban, Transitioning and Rural Areas Map."

⁴ United States Department of Agriculture. 2017. "Lake County, Florida." County Profile, National Agricultural Statistics Service.

⁵ Streit, Katie. 2022. "Lake County experts work to restore water quality at area lakes." Spectrum News 13, June 7. Accessed May 17, 2024. <https://mynews13.com/fl/orlando/news/2022/06/07/lake-county-works-to-restore-impaired-lakes>.

⁶ Lakefront Florida Realtors. n.d. *Lake County Florida*. Accessed May 17, 2024. <https://www.lakefrontflorida.com/lake-county-florida.html>.

I.B: Creation and Governance

Lake SWCD was chartered on September 21, 1944, as the Lake Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.⁷ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).⁸ The Florida Legislature amended ch. [582, Florida Statutes](#), in 1965 to expand the scope of all soil conservation districts to include water conservation, which renamed the District to the Lake Soil and Water Conservation District.⁹

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*.¹⁰

As of April 30, 2024, the District has five Supervisors. Section [582.19\(1\), Florida Statutes](#), requires Supervisors to sign an affirmation that they met the residency and qualification requirements. M&J requested the affirmations as part of a public records request to the Lake County Supervisor of Elections, but did not receive any documentation in response to this request. The District also did not provide any documentation of the Supervisors’ qualifications. 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 had a brief vacancy in October 2022, two vacancies from January 2023 to May 2023, and one vacancy from January 2023 to September 2023. Additional assessment of the District’s electoral patterns is detailed in section II.D (Organization and Governance) of this report.

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	Banks Helfrich								Matt Griffin						
2	RF	Maryann Krisovitch							Mark Fields						
3	Cassandra Brown								WG		Johnathan Germeroth				
4	SF	Jeff Rabinowitz							William Benham						
5	Robert Myatt				Patricia Spear				Zeb Griffin						

Legend for FY21

Rose Fitzpatrick (RF)
Susan Fetter (SF)

Legend for FY23

Weston Germeroth (WG)

(Source: Lake SWCD Board meeting minutes)

⁷ McMullen, K. S., and A. P. Spencer. 1945. *Biennial Report of the State Soil Conservation Board: January 1, 1943 - December 31, 1944*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

⁸ s. [582, Florida Statutes](#)

⁹ ch. [65-334, Laws of Florida](#)

¹⁰ 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](#)

During the review period, the District met 51 times¹¹ 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 both 2022 (April) and 2023 (November). The District additionally met two times without a quorum. M&J has determined that the District properly noticed each meeting by posting a notice in the *Daily Commercial*, a local newspaper. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D (Organization and Governance) of this report.

The Lake County Board of County Commissioners passed an ordinance stating that stormwater management practices approved by the District are presumed to be consistent with accepted agricultural activities and are exempt from additional scrutiny.¹² The Tavares City Council passed an ordinance with similar language, granting the same exemption from additional review for stormwater management practices approved by the District.¹³

I.C: Programs and Activities

The following is a list of programs and activities conducted by the District during 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.

- Mobile Irrigation Laboratory
 - The Mobile Irrigation Laboratory provides technical assistance to agricultural property owners related to the improvement of irrigation systems and related equipment.
- Envirothon
 - An outdoor competition in which students develop skills related to aquatic ecology, forestry, soil and land use, wildlife, and other current environmental issues.
- Poster Contest
 - The National Association of Conservation Districts Poster Contest is an opportunity to produce educational posters related to conservation topics. Winners at the District level can advance to compete at the regional, State, and national levels.
- Annual Tree Giveaway
 - An annual tree giveaway hosted by the City of Tavares Public Works Department, at which the District operates a booth to give local trees to attendees to plant at home.

I.D: Intergovernmental Interactions

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

¹¹ Meetings occurred in January, February, March, April, May, June, August, September, October, November, and December 2021; January, February, March, April, May, June, July, August, September, October, and November 2022; January, February, May, June, August, September, October, November, and December 2023; January, February, March, and April 2024. Five additional phone meetings were held between February 2021 and April 2021.

¹² Lake County, Florida, Code of Ordinances Appendix § [9.06.04\(3\)](#)

¹³ City of Tavares, Florida, Code of Ordinances Appendix § [15-6\(B\)\(3\)](#)

Florida Department of Agriculture and Consumer Services (“FDACS”)

FDACS is the District’s primary source of funding, and contracted operation of the Mobile Irrigation Laboratory (“MIL”) is the District’s primary responsibility. The District and FDACS are in frequent communication according to District staff, and MIL staff have a contractually mandated monthly call with FDACS regarding contract requirements and performance.

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
Total for Year	\$456,399	\$414,677	\$0

(Source: District financial records)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-employed Staff	5	0	0	0
Board of County Commissioners-employed staff	0	0	0	0
FDACS-employed staff	0	0	0	0
Total	5	0	0	0

(Source: Interview with District Supervisors and staff)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	2	2 owned by the District	1 Ford Explorer 1 Subaru Outback
Major Equipment	0	N/A	N/A
Facilities	1	1 leased by District from private entity	1 Primary Office

(Source: District Meeting Minutes)

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 the following four subject categories:

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

II.A: Service Delivery

Overview of Services

M&J has identified the following programs that the District has performed during the review period (October 1, 2020, through April 30, 2024):

Mobile Irrigation Laboratory

Lake SWCD is one of the six soil and water conservation districts to hold a contract with the Florida Department of Agriculture and Consumer Services ("FDACS") to operate a Mobile Irrigation Laboratory ("MIL"). MIL is a program funded by FDACS that provides technical assistance to agricultural property owners related to the improvement of irrigation systems and related equipment. MIL personnel provide education to landowners on water conservation, irrigation planning, and irrigation management. MIL staff, comprised of MIL Team Leads and MIL Technicians, are responsible for conducting evaluations on agricultural irrigation systems in a manner that follows all FDACS procedures, documenting inspections, and conducting conservation education and outreach activities. The District has five staff positions to operate this program; two MIL Team Leads, two MIL Technicians, and one Administrative Assistant. The salary and benefits for all five positions are covered by FDACS.

Envirothon

Envirothon is an outdoor competition encouraging student interest in natural resource conservation and environmental management. The District hosts an annual regional Envirothon where students in grades 9-12 work in teams to compete at a local or regional level and develop hands-on skills related to five core environmental subjects – aquatic ecology, forestry, soil and land use, wildlife, and a current environmental issue selected by competition organizers. The winning team from each county has the opportunity to advance to the Statewide and national competitions. The event was canceled in FY21 due to the COVID-19 pandemic, but the District hosted the Lake Regional Envirothon in FY22 and FY23.

Poster Contest

The National Association of Conservation Districts (“NACD”) Poster Contest provides students with a chance to compete and have their art displayed nationally. The District hosts the contest annually, which is open to kindergarten through 12th grade students from the District’s service area, separated into two- or three-grade divisions. This contest uses a common conservative-related prompt set by NACD. The winner of the District-level contest advance to compete at the regional, State, and national levels. The event was not held in FY21 due to the COVID-19 pandemic, but the District hosted the NACD Poster Contest for students in the service area in FY22 and FY23.

Annual Tree Giveaway

The City of Tavares hosts an annual Arbor Day Tree Giveaway in Wootan Park. The event is supported by a group of public and private entities, including Lake SWCD. Ahead of the event, the District purchases local trees from a nursery. The District attends the event, sets up a booth, and distributes free trees for attendees to take home and plant. In addition to giving free trees to attendees, the event also includes interactive educational exhibits and a proper tree planting demonstration. The event was not held in FY21 due to the COVID-19 pandemic, but the District sponsored the Tree Giveaways in FY22 and FY23.

Analysis of Service Delivery

M&J evaluated each of the District’s programs or activities, assessed whether the program or activity aligns with the District’s statutory purpose and authority, and referenced the statute most relevant to each program or activity. All of the programs and activities identified by M&J are within the scope of the District’s statutory purpose and authority. Programs and activities meant to provide or assist in providing training and education (Envirothon, Poster Contest, and the Annual Tree Giveaway) align to the District’s purpose and authority.¹⁴ The MIL aligns to the District’s authority to demonstrate best management practices and conservation projects.¹⁵

The District is one of six soil and water conservation districts that administers an MIL program in partnership with FDACS. Of the six, the District’s program covers the most counties at 23.¹⁶ The decision by FDACS to impart this authority and funding, including contract renewals, indicates FDACS believes the District is meeting the objectives of the program. All expenditures related to the operation of the Mobile Irrigation Lab, including District staff salaries, are covered by FDACS. M&J has not identified any alternate methods for the District to provide services that would reduce costs or improve performance.

Comparison to Similar Services/Potential Consolidations

There are some counties with which the District shares MIL coverage responsibilities with another MIL program. The District shares responsibilities serving Marion, Alachua, Baker, and Bradford Counties with Madison SWCD’s MIL program and shares responsibilities serving Indian River County with Palm Beach SWCD’s MIL program.

¹⁴ [s. 582.20\(7\), Florida Statutes](#)

¹⁵ [s. 582.20\(3\), Florida Statutes](#)

¹⁶ The counties covered by the District’s MIL program: Alachua, Baker, Bradford, Brevard, Citrus, Clay, Duval, Flagler, Hernando, Indian River, Lake, Levy, Marion, Nassau, Orange, Osceola, Pasco, Polk, Putnam, Seminole, St. Johns, Sumter, and Volusia.

The Lake County Water Authority promotes water conservation efforts as part of their mission, including distributing grant money for stormwater infrastructure and hosting events teaching ways to plant that resists erosion. The Lake County Water Authority's scope is wider than Lake SWCD, also involving programs related to fishing or shoreline maintenance.

If the District is dissolved, FDACS will need to finalize a transition plan with the District regarding the termination of MIL services. Of the 23 counties the District covers, 18 of them are covered solely by Lake SWCD's MIL program currently. If the District terminates its MIL program without a transition plan, these counties will suffer outages of MIL services.

II. B: Resource Management

Program Staffing

The District has five staff positions: two Mobile Irrigation Laboratory ("MIL") Team Leads, two MIL Technicians, and one Administrative Assistant. There are two MIL teams, each comprised of one Team Lead and one Team Technician. These are technical positions that conduct evaluations of irrigation systems in the field and generate reports. All five are full-time positions, and at present, there is one vacancy (one of the MIL Technician positions). Staff salaries are paid by the District, and the District is reimbursed for MIL expenditures (including salaries) by the Florida Department of Agriculture and Consumer Services ("FDACS"). The overall number of staff positions has not changed within the review period.

The MIL Team Lead oversees one of the District's two MIL teams. In this role, the MIL Team Lead arranges evaluations of irrigation systems for agricultural producers, conducts evaluations, and supervises MIL Technicians. For the MIL Team Lead positions, there has been some turnover within the review period. The Team 1 Lead position has been occupied by the same employee for the duration of the review period¹⁷. The Team 2 Lead position was vacant for the periods of January 2021 to March 2021 and February 2023 to August 2023. Within the review period, the District filled any Team Lead vacancies by promoting Team Technicians. This is a good staffing practice, as it ensures MIL Team Leads are proficient in the work performed by MIL Technicians and better able to manage that work effectively.

The MIL Technician conducts irrigation system evaluations, generates reports for the owner of the system, and participates in public outreach. For the MIL Technician positions, there has been turnover within the review period. The Team 1 Technician position was vacated for the periods of July 2021 to November 2021 and December 2023 to present. The Team 2 Tech position was vacated for the periods of March 2021 to January 2022 and August 2023 to December 2023. As of the time writing this report, the Team 1 Tech position is still vacant.

The Administrative Assistant performs all clerical office tasks, manages the District's finances, and maintains the District's electronic and hard copy filing systems. There has been no turnover for the Administrative Assistant position within the review period.

¹⁷ The Team Lead 1, who was employed by the District for the review period duration, recently accepted a position with a different employer in May 2024. This is addressed later in the section.

If this District is not dissolved, the District should consider addressing the underlying reasons regarding staff turnover. The Team Lead 2 position and both Technician positions have seen significant turnover within the review period. Additionally, the MIL Technician 1 position has been vacant since December 2023, and the MIL Team Lead 1 position (which has remained occupied with the same staff member for the duration of the review period) has been vacated as of May 2024.

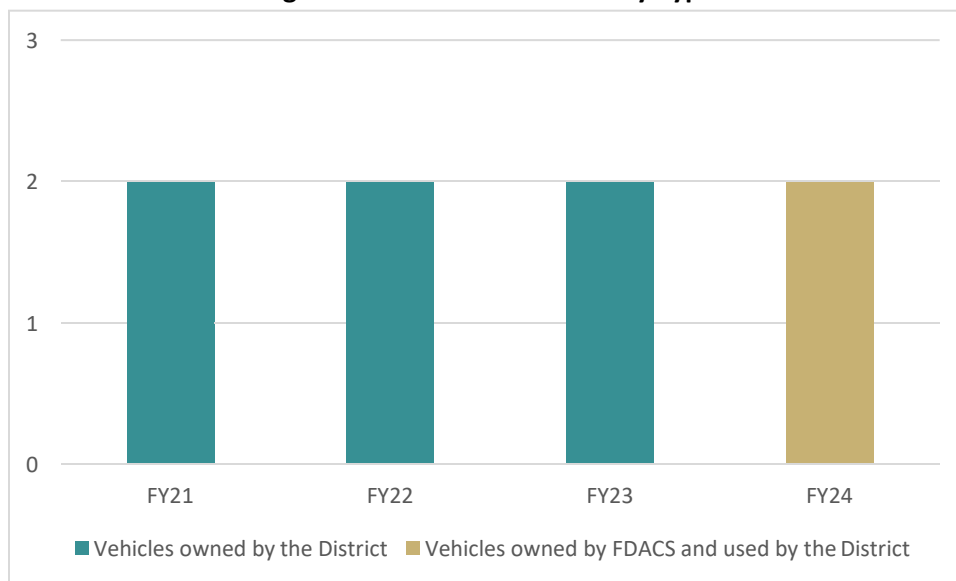
Recommendation: The District should consider assessing and analyzing current recruiting and hiring practices with the purpose of reducing turnover rates. As a result, the District could consider changing the means of recruiting qualified candidates or the criteria or qualifications on which candidates are hired.

Equipment and Facilities

The District leased office space from a private entity from October 2020 to June 2023. For the duration of this lease, the office space served as the District’s principal office. The lease was terminated by the District in June 2023, and the District entered into a new lease the same month. This current lease was for a different office space from a different private entity, and is set to last three years until June 30, 2026.

From 2018 to 2023, the District owned two vehicles (a 2013 Ford Explorer and a 2016 Subaru Outback) which were purchased with funds from the District’s MIL contract with FDACS. Per the District’s contract with FDACS, these vehicles were required to be 100% dedicated to the performance of MIL work. In October 2023, both vehicles were sold to an auction house. After this sale, two replacement vehicles were purchased for the District by FDACS which are currently being used for MIL operations, as illustrated in **Figure 6**.

Figure 6: Number of Vehicles by Type



(Source: Truck Purchase Orders, Bank Statements)

Current and Historic Revenues and Expenditures

The District maintains three bank accounts: payroll and operating accounts controlled by the District, and an MIL account operated by FDACS. Funding from FDACS is deposited into the MIL account, and MIL expenditures get charged to the account. Every month, the amount to cover payroll expenditures is transferred to the payroll, and the District’s 5% admin fee is transferred to the operating account.

The FDACS program provides the majority of the District’s revenues, accounting for \$451,678 (99%) of the District’s \$456,399 in revenues for FY23. The District, as stipulated in its MIL contract, receives an admin fee of 5% of each month’s invoice amount. This fee made up \$21,270 (90%) of the District’s \$23,571 non-MIL operating budget for FY23. For each year within the review period, the District has received approximately \$900 in cash donations, sponsorships of the annual Envirothon, and tree giveaway donations.

In late FY23, the District sold its two trucks used for MIL operations to an auction house for \$14,367, and two replacement vehicles were purchased by FDACS through the MIL account. Additional funding of \$88,078 was provided by FDACS for this purchase, resulting in an increase in both revenues (as shown in Figure 7) and MIL expenditures (as shown in Figure 8) for FY23.

Figure 7: Total Revenues

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
FDACS	\$308,730	\$304,521	\$454,098	\$85,190
Envirothon Sponsorships	\$636	\$750	\$850	\$0
Other Donations	\$296	\$158	\$32	\$0
Cash In Certificate of Deposit	\$0	\$0	\$1,419	\$0
Sale of Trucks	\$0	\$0	\$0	\$14,367
Total Revenues	\$309,662	\$305,429	\$456,399	\$99,557

(Source: District Bank Statements)

The District’s expenditures, as shown in Figure 8, are categorized as follows:

- The Personnel Services line represents staff payroll and benefits, which made up \$284,748 (69%) of the District’s \$414,677 in expenditures for FY23. These expenditures are covered almost entirely by FDACS, with a portion of the administrative assistant’s salary paid through the District’s operating account (representing 3% of the District’s overall personnel costs in FY23).

- The line for the MIL illustrates non-personnel expenditures related to the operation of the District’s MIL. This encompasses vehicle-related costs like maintenance and gas along with MIL equipment costs like calibration of the Flow Meter. The notable increase in FY23 can be attributed to the purchase of two new trucks.
- The Operating Expenditures line represents the District’s non-MIL operating costs including Envirothon and Tree Giveaway program costs, District memberships and fees, and travel costs for Supervisors attending AFCD conferences.

Figure 8: Total Expenditures by Program

Revenue Source	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
MIL	\$317,219	\$306,946	\$407,848	\$82,168
Envirothon	\$333	\$2,231	\$1,965	\$0
Tree Giveaway	\$1,800	\$1,600	\$798	\$0
Donations/Scholarships	\$1,300	\$1,250	\$1,000	\$0
Operating Expenditures	\$5,880	\$8,713	\$3,066	\$2,795
Total Expenditures	\$326,532	\$320,740	\$414,677	\$84,963

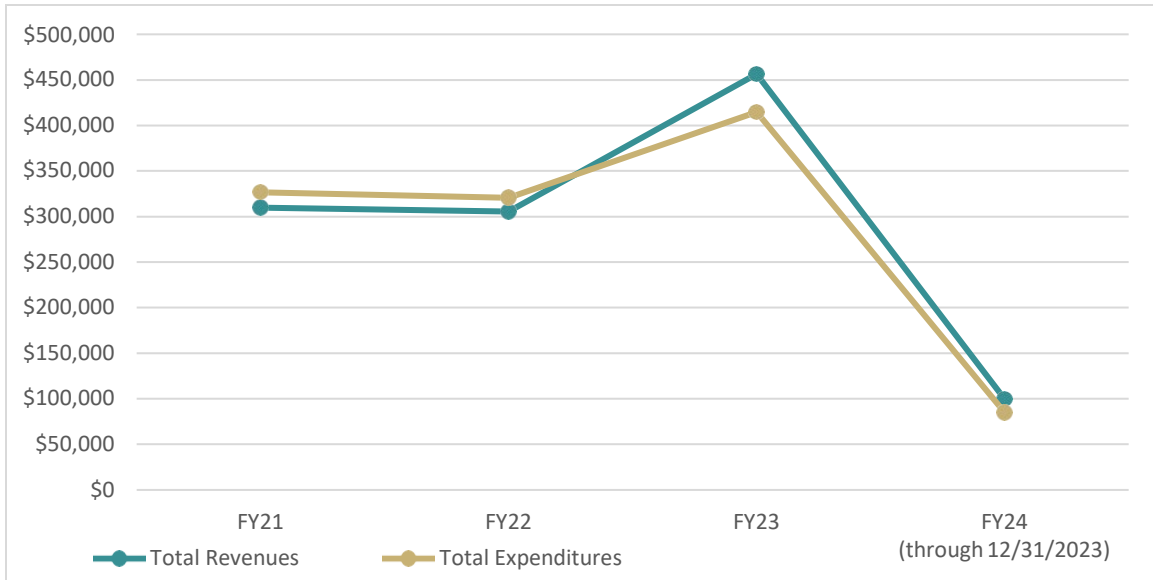
(Source: District Bank Statements)

The District tracks its actual revenues and expenditures against an operating budget, enabling the District to better assess the accuracy of its budgeting. Budget changes between years indicates the District is using its tracking to make more informed budgeting decisions.

Trends and Sustainability

The District’s primary operation, the MIL, is entirely funded by FDACS. The District receives the majority of its revenue, which it uses to perform its non-MIL operations, from the 5% admin fee on that MIL funding. Figure 9 shows the District’s trend in revenues and expenditures over the review period.

Figure 9: Revenues vs Expenditures



(Source: District Bank Statements)

The District’s finances trended upward during the review period with revenues exceeding expenditures in three of the four fiscal years, as depicted in Figure 9. The District signed a contract amendment with FDACS in June 2023 extending the District’s MIL contract for three years and increasing the District’s contract budget. This indicates that the District is sustainable as currently operating, and should be for the next three years.

The District maintains a balanced budget where the District Administrative Assistant tracks the actual revenues and expenditures against budgeted line items. Changes in budgeted amounts between fiscal years indicate the District uses prior year actual information to inform revisions to the budget. No overt cost reduction efforts seem to have been implemented.

The District should consider diversifying its revenue sources, as it is currently receiving nearly all of its revenues from a single source, FDACS. Reliance on a single source of revenue increases the risk of District operations being severely impacted were the revenue source to disappear.

Recommendation: The District should consider developing a plan to diversify revenue sources by increasing non-FDACS revenue funding.

II.C: Performance Management

Strategic and Other Future Plans

Lake SWCD does not have an adopted strategic plan in place. Through an interview with the District Chairperson and staff, M&J identified informal short-term initiatives as maintaining the District’s current service offerings and continuing the operation of the Mobile irrigation Laboratory (“MIL”).

Recommendation: The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and responsibilities defined in [s. 582.02\(4\), Florida Statutes](#). 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. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community’s needs.

Goals and Objectives

Lake SWCD does not have any written goals or objectives. The District’s unwritten goal is to increase funding of local elementary school environmental projects and return to participating in the annual 4-H and FFA-hosted Land Judging contest.

Should the District not be dissolved, and should the District maintain its financial stability through its MIL contract, the District should draft a list of objectives that would enable it to expand its educational and outreach programs.

Recommendation: The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in [s. 582.02\(4\), Florida Statutes](#), and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities.

Performance Measures and Standards

The District has minimum performance standards it is required to meet as part of its MIL contract with FDACS. Each MIL staff (MIL Team Leads and MIL Technicians) must evaluate a minimum number of agricultural irrigation systems in a given month and year, as illustrated in Figure 9. These minimum thresholds were raised in FY23 as specified in the original agreement.

Figure 10: Minimum Required Evaluations per Month/Year

Agricultural Irrigation System Evaluations	Fiscal Year		
	FY21	FY22	FY23
Required Monthly Evaluations	28	28	31
Required Yearly Evaluations	330	330	363

(Source: MIL Contract with FDACS)

If the District fails to meet these thresholds, it will be penalized by FDACS with decreases in reimbursement for each infraction. M&J requested but did not receive documentation recording or reporting the District’s performance. Therefore, M&J is unable to confirm the District’s compliance with the required number of evaluations.

Recommendation: The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District’s contracts to administer the MIL program. The additional performance measures and standards should be identified through the development of a 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

The District does not have an ongoing goal-setting process, and the documentation it does have about the District and its operations does not have clear and measurable goals and objectives. The District lacks the ability to measure progress effectively, due to both the absence of clearly articulated long-term goals and the short-term objectives to aid decision making. The District lacks corresponding performance measures to improve accountability and help them reach those goals.

As stated earlier in this section of the report, M&J recommends that the District consider developing and adopting a strategic plan, and subsequently goals, objectives, performance measures, and performance standards to provide the District direction and ensure that current and future programs and activities align with its intended statutory purpose, as defined in [s. 582.02\(4\), Florida Statutes](#).

Annual Financial Reports and Audits

Pursuant to Section [218.32, Florida Statutes](#), the District is required to submit an Annual Financial Report every fiscal year by the compliance deadline 9 months after the end of the fiscal year (June 30 of the following year). The District filed its FY21 and FY23 Annual Financial Reports within the compliance deadline, but its FY22 Annual Financial Report was filed after the compliance deadline.

Section [218.39, Florida Statutes](#), states that special districts with revenues and expenditures in excess of \$50,000 are required to engage an independent auditor to conduct a financial audit. The District met this threshold and was required to have an audit for all years within the review period. The Financial Audit Report in FY21 or FY22 did not reveal any findings. The Financial Audit Report for FY23 was submitted before the compliance deadline of June 30, 2024.

Recommendation: The District should consider refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District is meeting the requirements of [s. 218.32\(1\)\(a\), Florida Statutes](#).

Performance Reviews and District Performance Feedback

The District has not engaged in any documented collection of feedback from members of the public or other stakeholders regarding its programs and activities. MIL staff, as required by the MIL contract, have a monthly call with FDACS regarding MIL contract requirements and performance.

Recommendation: The District should consider implementing a system for collecting feedback from partners, agricultural producers that the District serves, and other conservation stakeholders. As the District develops and implements programming, the District should consider creating a process to systematically review feedback. The District should consider to use the findings from the review of feedback to refine the District’s future service delivery methods.

II.D: Organization and Governance

Election and Appointment of Supervisors

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. Candidates in the November 2022 election were required by [s. 582.19\(1\)\(b\)](#), *Florida Statutes*, to sign an affirmation that they met these requirements. District Supervisors for seats 1 and 3 were elected in November 2022, but the seat 3 supervisor resigned mid-term and was replaced by appointment. M&J requested but did not receive the qualified Supervisors' affirmations from the Lake Supervisor of Elections. As such, M&J cannot confirm that the elected Supervisors elected in 2022 signed the affirmation and met the residency and qualification requirements until the information is provided.

Since the start of the January 2023 term, four Supervisors have been appointed. As mentioned in reference to the elected Supervisors, M&J requested but did not receive affirmations for any of the Supervisors. Therefore, M&J cannot verify that the appointed Supervisors met the applicable statutory requirements.

Four of the five Supervisor seats are up for election in November 2024, which follows the correct election cycle.

Recommendation: If the District is not dissolved, it should consider collaborating with the Lake Supervisor of Elections to ensure that all Supervisors, whether elected and appointed, 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 meeting minutes 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 Board meetings page of the District website lists the standing meeting dates (third Wednesday of the month), time, and location. Notices of Lake SWCD Board meetings are posted in the *Daily Commercial*, a daily newspaper distributed in Lake and Sumter Counties. Each notice is placed at least a week ahead of the meeting date. M&J concludes that the District has met the [s. 189.015](#), *Florida Statutes*, requirement to publicly notice regular and special Board meetings.

Retention of Records and Public Access to Documents

The District maintains record of meeting agendas and minutes from October 2020 through the most recent meetings, and was able to provide the agendas and minutes to M&J on request. These meeting minutes and agendas are not available on the District's public website, which only lists meetings up through May 2020. The District was able to provide the other existing records and documentation requested by M&J for this performance review, and includes the appropriate link to the District's Annual Financial Reports on its website. M&J concludes that there are no notable issues with the District's records retention and public access to information as required [s. 119.021](#), *Florida Statutes*.

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 assessing and analyzing current recruiting and hiring practices with the purpose of reducing turnover rates. As a result, the District could consider changing the means of recruiting qualified candidates or the criteria or qualifications on which candidates are hired.</p>	<ul style="list-style-type: none"> • Benefits of the change would improve employee retention and reduce vacancies. • An adverse consequence of the change includes the time costs associated with changing the District’s hiring practices. • M&J does not anticipate any additional funding needed. • M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider developing a plan to increase revenue sources in an effort to diversify the types of revenue relied on by the District.</p>	<ul style="list-style-type: none"> • Benefits of the change would increase the District’s financial stability and long-term viability. It would also reduce the risk of District programs being severely impacted were FDACS funding to cease. • An adverse consequence of the change includes more time and effort by District Supervisors and staff. • M&J does not anticipate any additional funding needed. • M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and responsibilities defined in s. 582.02(4), Florida Statutes. 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. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community’s needs.</p>	<ul style="list-style-type: none"> • Benefits of developing a strategic plan would include an actionable roadmap to address the community’s needs and a more effective method of planning and goal setting. • An adverse consequence of the change includes the time costs associated with the development of the strategic plan. • M&J does not anticipate any additional funding needed. • M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

Recommendation Text	Associated Considerations
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in <u>s. 582.02(4), Florida Statutes</u>, and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities.</p>	<ul style="list-style-type: none"> • Benefits of the change would help focus District resources on objectives that align with the District’s purpose and better serve the community. • An adverse consequence of the change includes the time costs associated with the development of a formal set of goals. • M&J does not anticipate any additional funding needed. • M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District’s contracts to administer the MIL program. The additional performance measures and standards should be identified through the development of a 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"> • Benefits of identifying performance measures include a more effective assessment of the District’s performance towards goals and objectives. • An adverse consequence of the change includes the time costs associated with identifying and developing a system to track specific measures. • M&J does not anticipate any additional funding needed. • M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>The District should consider refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District is meeting the requirements of <u>s. 218.32(1)(a), Florida Statutes</u>.</p>	<ul style="list-style-type: none"> • Potential Benefit: Avoiding penalties from Department of Financial Services for late submission. • Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • Costs: M&J does not anticipate any additional funding needed. • Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

Recommendation Text	Associated Considerations
<p>The District should consider implementing a system for collecting feedback from partners, agricultural producers that the District serves, and other conservation stakeholders. As the District develops and implements programming, the District should consider creating a process to systematically review feedback. The District should consider to use the findings from the review of feedback to refine the District’s future service delivery methods.</p>	<ul style="list-style-type: none"> • Benefits of the change would allow the District to refine its service offerings to better address the needs of constituents. • An adverse consequence of the change includes the time costs associated with the development of a feedback collection system, as well as the advertisement of the system once developed. • M&J does not anticipate any additional funding needed. • M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
<p>If the District is not dissolved, it should consider collaborating with the Lake Supervisor of Elections to ensure that all Supervisors, whether elected and appointed, complete the affirmations necessary to document each Supervisor’s compliance with the requirements of s. 582.19(1), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Benefits of ensuring all Supervisors complete the qualifications affirmation include better transparency and avoidance of business potentially being voided • M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. • M&J does not anticipate any additional funding needed. • M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

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. Lake SWCD did not provide M&J with a response letter for inclusion in the final report.

Appendix A



RESOLUTION

WHEREAS, the Lake County Soil & Water Conservation District, a governmental subdivision of the State of Florida, was established October 9, 1950 under Florida Statutes 582.

WHEREAS, on May 22, 2024, a resolution was unanimously adopted by a quorum of the Lake County SWCD Board of Supervisors requesting that the Florida Commissioner of Agriculture issue a certificate determining that the continued operation of the Lake County SWCD is *not* administratively practicable and feasible under the provisions of F.S. Chapter 582.

Done on this 22nd day of May 2024.



Matthew Griffin, Board Chair