

# Okeechobee 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

- The Okeechobee Soil and Water Conservation District Board of Supervisors has experienced no vacancies during the review period (October 1, 2020, through April 30, 2024). The Board remained active, meeting most months and providing oversight of District activities.
- Okeechobee Soil and Water Conservation District participates in a wide variety of programs and activities and expands its reach within the community through educator grants.
- Okeechobee Soil and Water Conservation District employed up to five staff members during the review period and is primarily funded through contracts with the Florida Department of Agriculture and Consumer Services.
- Okeechobee Soil and Water Conservation District utilizes a strategic plan to guide operations. The District also compiles an Annual Report to present its service offerings and various performance measures to measure its impact.

# 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 Okeechobee Soil and Water Conservation District (“Okeechobee 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 “as an agency of the State, the Okeechobee Soil and Water Conservation District is responsible for developing and carrying out locally-led [sic] programs for the conservation, protection, and development of soil, water, and land for agricultural purposes.”

### Service Area

When the District was established in 1951, the service area included the entirety of Okeechobee County, and the current borders and territory remain the same. The District’s service area includes unincorporated Okeechobee County, the City of Okeechobee, and part or all of the following federal and State conservation lands:

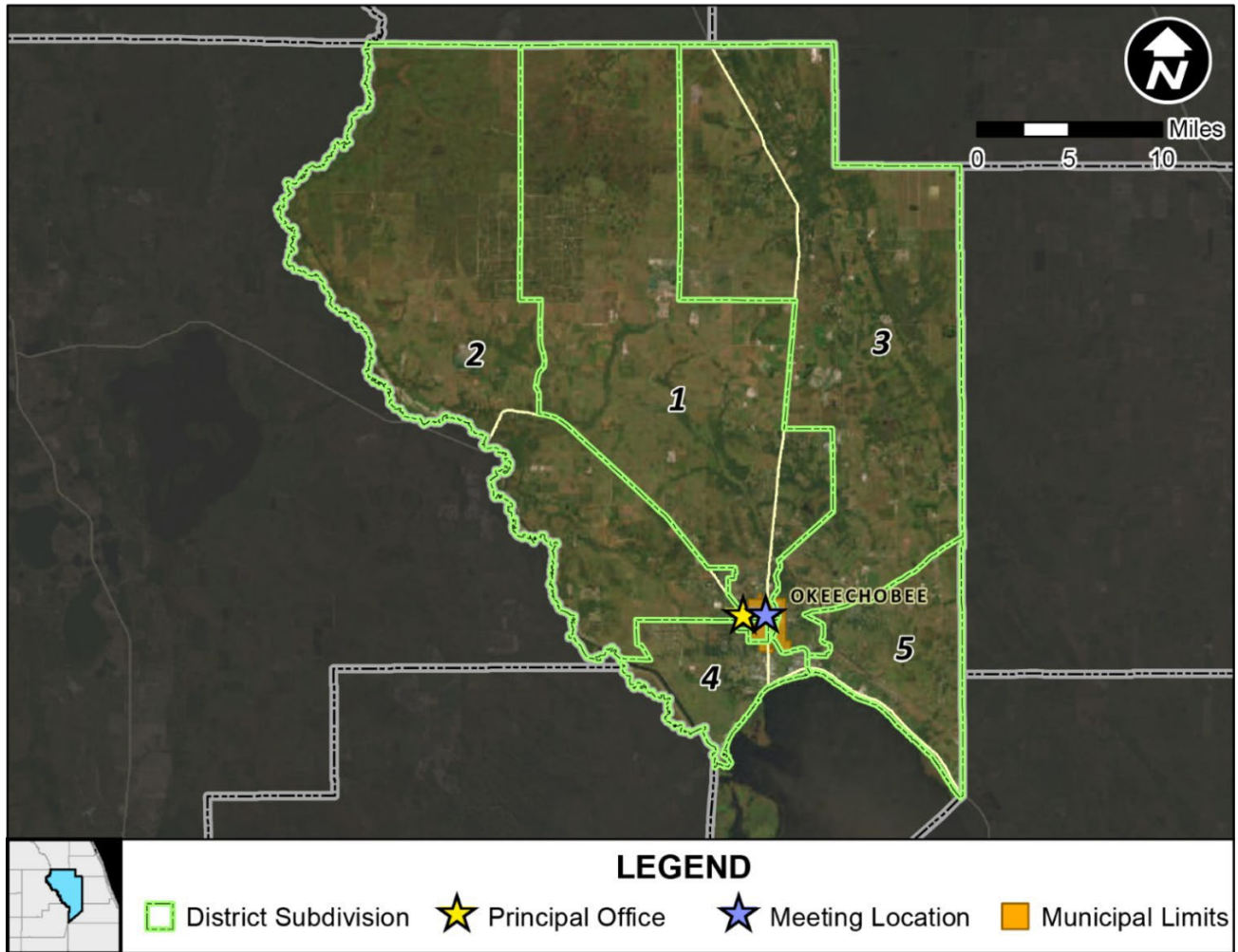
- Everglades Headwaters National Wildlife Refuge and Conservation Area
- Kissimmee Bend State Forest
- Kissimmee Prairie Preserve State Park
- Lake Okeechobee Marsh
- Paradise Run

The District is bounded on the north by Indian River, Polk, and Osceola counties; east by Martin and St. Lucie counties; and west by Highlands and Glades counties. The border with Highlands and Glades counties follows the Kissimmee River. Lake Okeechobee lies at the southern tip of the District. The total area within the District is 892 of square miles, with 769 square miles of land and 123 square miles of water.

The District’s primary office is located at 452 U.S. Highway 98 North, Okeechobee, Florida 34972 – the United States Department of Agriculture Okeechobee service center. The District most frequently meets at 200 Northwest 5th Street, Okeechobee, Florida 34974, and on occasion at 458 U.S. Highway 98 North, Okeechobee, Florida 34972 – the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Okeechobee County.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)32.](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, the District’s principal office, and the primary meeting location used by Supervisors.

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



*(Source: Okeechobee 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 39,591 as of April 1, 2023.

## District Characteristics

Okeechobee SWCD is located in southeastern Florida. The economy of the service area is diversified and is supported by manufacturing, logistics, health care, agriculture, and dairy. The most urban and residential areas of the District are located in the south part of the county. Of the 892 square miles of the District, approximately 508 square miles are occupied by farms according to the United States Department of Agriculture's 2022 Census of Agriculture. The most common crops grown in the District include oranges, vegetables, nursery crops, and grains. Additionally, the District produces a significant amount of dairy per year, as ranching is very popular.<sup>1</sup> As the District is approximately 40 miles from the Atlantic Coast, the District is at a slight risk for tropical disturbances which cause high winds and can damage crops. The District is mostly flat, with the highest elevation of 26 feet.<sup>2</sup>

The District includes the northern part of Lake Okeechobee and is an area of concern resulting from the ability of water to flow from the District to Lake Okeechobee and thereby transporting pollutants. As such, the District is encompassed within a Basin Management Action Plan issued by the Florida Department of Environmental Protection.<sup>3</sup> When landowners incorrectly utilize fertilizer to provide nutrients for crops, the District's proximity to Lake Okeechobee creates an opportunity for pollutants such as fertilizer and other harmful runoff from lands in the District to drain into Lake Okeechobee. The largescale agricultural production that makes up the economy of the District in addition to heavy rainfall also contributes to soil erosion which sends sediment runoff downstream. As the water level rises, Lake Okeechobee discharges phosphorus and algae-contaminated waters to bodies of water and lands located east and west of Lake Okeechobee.<sup>4</sup> The District's location in the Lake Okeechobee Watershed impacts the types of programs needed in the District to address issues of fertilizer misuse and runoff, soil erosion, and water quality and quantity.<sup>5</sup>

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<sup>1</sup> United States Department of Agriculture. *2022 Census of Agriculture*. 2022.

<sup>2</sup> Topographic-map.com. "Okeechobee County Topographic Map." N.d. Accessed May 16, 2024. <https://en-gb.topographic-map.com/map-d9l7tf/Okeechobee-County/?center=27.46929%2C-80.43091&zoom=10>.

<sup>3</sup> A Basin Management Action Plan is defined by the Florida Department of Environmental Protection as "a framework for water quality restoration that contains local and state commitments to reduce pollutant loading through current and future projects and strategies"

<sup>4</sup> District, South Florida Water Management. N.d. *Addressing Blue-Green Algal Blooms*. Accessed May 15, 2024. <https://www.sfwmd.gov/our-work/addressing-blue-green-algal-blooms>.

<sup>5</sup> The United States Environmental Protection Agency defines a watershed as "an area of land where all of the water that is under it or drains off of it goes to a common waterway, such as a stream, lake, estuary, wetland, aquifer, or even the ocean."

## I.B: Creation and Governance

Okeechobee SWCD was chartered on January 11, 1951, as the Okeechobee Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.<sup>6</sup> The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).<sup>7</sup> The Florida Legislature amended ch. [582, Florida Statutes](#), in 1965 to expand the scope of all soil conservation districts to include water conservation, and rename the District to the Okeechobee Soil and Water Conservation District.<sup>8</sup>

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>9</sup>

As of this report, 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 received the affirmations for the current Supervisors and was able to confirm the current Supervisors comply with the statutory requirements. During the review period, there have been no vacancies on the Board, as illustrated in Figure 2. 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	Mariano Corona														
2	Nicki Smith												Jared Figley		
3	Don Sellers Jr.														
4	Douglas Burnham														
5	Glynn Rutledge														

(Source: Board meeting minutes)

<sup>6</sup> McLendon, H. S. 1952. *Biennial Report of the State Soil Conservation Board: January 1, 1951 - December 31, 1952*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

<sup>7</sup> Ch. [582, Florida Statutes](#) (1939).

<sup>8</sup> Ch. [65-334, Laws of Florida](#).

<sup>9</sup> Including Ch. [582.15, Florida Statutes](#), Ch. [582.18, Florida Statutes](#), Ch. [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 29 times<sup>10</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 (November). The District did not meet the mandatory meeting requirement of s. [582.195, Florida Statutes](#), to meet at least once per calendar year with all five Supervisors for 2022 due to the Supervisors not being able to attend select meetings. M&J has determined that the District did not properly notice Board meetings. 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.

Neither Okeechobee County 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 are described in detail in section II.A (Service Delivery) of this report.

- Best Management Practices Programs
  - The Best Management Practices (“BMP”) Cost-Share and Implementation Assistance programs provide Florida Department of Agriculture and Consumer Services (“FDACS”) funding to the District to administer reimbursement agreements with local agricultural producers and provide landowners with technical assistance related to implementing practices to improve water quality in agricultural and urban discharges.
  - The BMP Cost-Share Program provides FDACS funding to the District to administer reimbursement agreements with local agricultural producers for conservation-related equipment.
  - The Conservation Technician BMP Implementation Assistance program provides FDACS funding to the District to provide technical assistance to local agricultural producers for designing and constructing more efficient farm infrastructures.
- Ag-Venture
  - Ag-Venture is a two-day education program that provides an opportunity for Okeechobee County, home-educated, and Pemaquid Emahakv Charter School fourth-grade students to gain experience, understanding, and appreciation of local agriculture.
- Envirothon
  - Envirothon is an outdoor competition in which students develop hands-on skills related to aquatic ecology, forestry, soil and land use, wildlife, and other current environmental issues. Students have an opportunity to advance to the state and national competition.

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<sup>10</sup> Meetings occurred in December 2020; February, March, April, May, June, October, November, and December 2021; January, February, March, May, June, September, October, and December 2022; March, April, May, June, September, October, and November 2023; January, March, April, and May 2024.

- FFA Land Judging Contest
  - The FFA Land Judging Contest allows students in middle and high school 4-H and FFA programs to compete by observing and interpreting soil in order to make wise land-use decisions. The District hosts this event and provides financial assistance.
- Poster Contest
  - The 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.
- Speech Contest
  - The Speech Contest gives students the opportunity to practice public speaking based on conservation-related prompts. Winners of the District competition can advance to compete at the regional and State levels.
- Assistance Programs
  - The District provides financial assistance in the form of donations and grants to the following entities: Small Farms Nutrient Management, Okeechobee Agri-Civic Center, University of Florida’s Institute of Food and Agricultural Sciences, Feral Swine Management Program, and Osceola and Yearling Middle Schools.
- Monofilament Recovery and Recycling Program
  - The District maintains collection bins related to the Monofilament Recovery and Recycling Program located in bait and tackle shops and at boat ramps within the District. The District manages this program on behalf of the Florida Fish and Wildlife Commission.
- Seed Catalog
  - The District provides financial assistance and maintenance of a Seed Catalog at the Okeechobee County Public Library.
- Local Working Group Meetings
  - The District hosts the Local Working Group meeting, which provides an annual opportunity for the District and the United States Department of Agriculture’s Natural Resources Conservation Service to receive feedback on community priorities and needs from local agricultural stakeholders.
- Annual Report
  - The District creates and publishes an Annual Report each year.

### **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.



The District maintains contracts with the Florida Department of Agriculture and Consumer Services (“FDACS”) related to the Best Management Practices Cost-Share and Implementation Assistance programs. District staff maintain contact with FDACS Contract Managers on a daily basis by phone or email to discuss invoices for reimbursement related to contracts and also to communicate the performance of District staff related to meeting minimum performance standards.

The District maintains a grant agreement with the Okeechobee Board of County Commissioners to help fund part of the District Administrator’s salary and benefits. The District presents requests to renew the agreement annually at the Okeechobee Board of County Commissioners’ Budget Workshops.

In FY24, the District entered into a Memorandum of Agreement (“MOA”) with the National Association of Conservation Districts with the goal of administering a cost-share program that incentivizes landowners and operators to install or repair perimeter fencing to restrict feral swine access and impacts.

The District maintains two contracts with the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”). The first contract is an MOA which establishes a cooperative working agreement with the District related to the assistance that both organizations can provide to producers. The second type of agreement is a Grant and Agreement Award (“award”) in which NRCS provides funds to the District to assist with the Program Specialist’s salary. The award also allows for the District to share NRCS’ office space. The first award during the review period expired in September 2022. The District then signed an additional award with NRCS for funding to assist with the Program Specialist’s salary in September 2022 that was effective throughout the remainder of the review period. A Program Specialist is physically located at the front desk for the office and performs duties related to NRCS and the District such as taking calls and walk-ins and providing program information to residents. NRCS funds the base salary for this position while the District pays for fringe benefits.

The District maintains an educator grant contract with the University of Florida’s Institute of Food and Agricultural Sciences (“UF/IFAS”) to provide funding for a soil sampling program. With the funds, UF/IFAS encourages and purchases supplies to send to local producers to test their soil. The funds assist landowners with shipping and associated test costs for soil and tissue sampling to ensure state requirements are being met to reduce non-point source pollution runoff. As such, the District communicates with UF/IFAS.

### **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>	\$1,733,061	\$1,773,642	\$0

*(Source: District FY23 Financial Statement)*

**Figure 4: FY23 Program Staffing**

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
<b>District-employed Staff</b>	5	0	0	0
<b>Board of County Commissioners-employed staff</b>	0	0	0	0
<b>FDACS-employed staff</b>	0	0	0	0
<b>NRCS-employed staff</b>	0	0	0	0
<b>Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>

*(Source: District FY23 Position and Compensation Data)*

**Figure 5: FY23 Equipment and Facilities**

	Number	Ownership Status	Type(s)
<b>Vehicles</b>	5	5 owned by the District	3 Chevrolet Silverado 1500s; 2 Ford F-150s
<b>Major Equipment</b>	1	1 owned by the District	Continental Cargo Trailer
<b>Facilities</b>	2	1 owned by the District; 1 leased by the Natural Resources Conservation Service	Board Meeting Space; Principal Office and Private Tenant Offices

*(Source: District FY23 Inventory)*

## 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

The following section describes the District’s programs and activities during the review period (October 1, 2020, through April 30, 2024).

#### *Best Management Practices Programs*

A Best Management Practice (“BMP”) is defined as “a practice or combination of practices determined by the coordinating agencies,<sup>11</sup> based on research, field-testing, and expert review, to be the most effective and practicable on-location means, including economic and technological considerations, for improving water quality in agricultural and urban discharges. Best Management Practices for agricultural discharge shall reflect a balance between water quality improvements and agricultural productivity.” Producers in an area with a Basin Management Action Plan<sup>12</sup> are required to either implement BMPs or conduct water quality monitoring.<sup>13</sup>

The Florida Department of Consumer Services (“FDACS”) BMP program includes the Cost-Share Program and the Implementation Assistance Program. The BMP Cost-Share Program is designed to help agricultural producers offset the expenditures related to purchasing conservation-related equipment to help implement conservation practices. Producers are reimbursed up to 75% of the equipment cost with a reimbursement cap of \$50,000. District staff perform regular site visits for producers enrolled in the BMP Cost-Share Program to confirm compliance with the agreement(s) terms.

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<sup>11</sup> Department of Agriculture and Consumer Services, Department of Environmental Protection, and Suwannee River Water Management District

<sup>12</sup> Defined by the Florida Department of Environmental Protection as “a framework for water quality restoration that contains local and state commitments to reduce pollutant loading through current and future projects and strategies”

<sup>13</sup> [Ch. 403.067\(7\)\(b\)2.g., Florida Statutes](#) (2003).

The BMP Implementation Assistance program allowed the District to employ two full-time Conservation Technicians, which increased to three Conservation Technicians in June 2023, to help provide agricultural producers complete Notice of Intent to Implement BMPs forms and annual Common Practice Status Reports, to conduct Implementation Verification site visits, and to provide cost-share assistance. The Conservation Technicians additionally provide technical assistance for designing and constructing more efficient farm infrastructures.

The BMP programs are administered by the District on behalf of the Florida Department of Agriculture and Consumer Services. The District receives reimbursement for eligible costs related to the program, including staff salaries, equipment, vehicles, travel, administrative expenditures, and cost-share reimbursements.

#### *Ag-Venture*

Ag-Venture is a two-day educational program that provides an opportunity for Okeechobee County, home-educated, and Pemayetv Emahakv Charter School 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. The District utilizes an enclosed cargo trailer as a classroom at the event and assists with organization of the event.

#### *Envirothon*

Envirothon is an outdoor competition encouraging student interest in natural resource conservation and environmental management. 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 each year. Winning teams have the opportunity to advance to the Statewide and national competitions. The District operates a soil station at the event to teach children about different soil types and soil-water interactions.

#### *FFA Land Judging Contest*

The FFA Land Judging Contest allows students in middle and high school 4-H and FFA programs to compete by observing and interpreting soil in order to make wise land-use decisions for agricultural operations and home sites. The District hosts this event and provides financial assistance.

#### *Poster Contest*

The Poster Contest provides students with a chance to compete and have their art displayed nationally. The contests are open to kindergarten through 12th grade students from the District's service area, separated into two- or three-grade divisions. The contest uses a common conservation-related prompt set by the National Association of Conservation Districts. The winners of the District-level contest advance to compete at regional, State, and national levels. The District hosts this event.

### *Speech Contest*

The Speech Contest is sponsored by the Association of Florida Conservation Districts and the Florida Conservation District Employees Association. The contest is open to 6th through 12th grade students from the District's service area. Students create an original speech based on a common conservation-related prompt set by the Association of Florida Conservation Districts, usually based on the National Association of Conservation District's Poster and Photo Contest topic. The winner of the District-level Speech Contest advances to compete at the regional and state levels. The District hosts this event.

### *Assistance Programs*

The District provides funding in the form of grants to local entities to sponsor educational programs and projects related to conservation.

- Small Farms Nutrient Management
  - The District provides funding to smaller acreage farms and ranches to assist landowners with conservation planning and helping to meet the goals of reduced nutrient load requirements set in the Lake Okeechobee Basin Management Plan developed by the Florida Department of Environmental Protection.
- Okeechobee Agri-Civic Center
  - The District provides funding to pay for fencing and signage for a nature trail at the Okeechobee Agri-Civic Center.
- University of Florida's Institute of Food and Agricultural Sciences
  - The District awards the University of Florida's Institute of Food and Agricultural Sciences with funds to assist agricultural producers with soil testing compliance.
- Feral Swine Management Program
  - The District provides funding to landowners to purchase equipment necessary to manage feral swine to be captured, euthanized, and properly disposed of as feral swine are known to cause damage to land and carry disease.
- Osceola and Yearling Middle Schools
  - The District provides funding in the form of an educator grant to local Middle Schools to purchase gutters and rain barrels to capture water from the roof into the barrels to be used as irrigation for raised vegetable beds. Also, the grant provides fencing for nutrient management in the means of rotational grazing.

### *Monofilament Recovery and Recycling Program*

The District maintains collection bins in bait and tackle shops and near local boat ramps for residents in the District to recycle monofilament fishing line. Fishing line is collected monthly. When enough fishing line is collected it is sent off to Berkley Pure Fishing, one of the nation's largest fishing product distributors, to be recycled into tackle boxes.

### *Seed Catalog*

The District maintains and provides financial assistance for a Seed Catalog at the Okeechobee County Public Library. The District provides seed packets for the public to check-out at the Okeechobee County Public Library with the intent that as plants are harvested, the public will add back to the catalog once it is checked back into the library.

### *Local Working Group Meetings*

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 in addition to local natural resource concern priorities. The District uses the feedback provided to strategically make decisions regarding local program funding and service offerings. The feedback received is summarized by the District and submitted to the NRCS State Technical Committee which makes recommendations of priorities and funding pools for federal funds in the state.

### *Annual Report*

The District creates and publishes an Annual Report each year. The Annual Report includes services provided and various performance measures to report on the District’s performance by program.

### *Analysis of Service Delivery*

The services, programs, and activities offered and conducted by the District are within the scope of the District’s statutory purpose and authority. The BMP, Monofilament Recovery and Recycling, and Assistance Programs align with the District’s authority to demonstrate best management practices and conservation projects.<sup>14</sup> Programs and activities related to the Seed Catalog, Ag-Venture, Envirothon, and the Land Judging, Poster, Photo, and Speech Contests align with the District’s authority to provide or assist in providing training and education programs that further the District’s purpose.<sup>15</sup> Activities such as the Local Working Group and the Annual Report align with the District’s authority to conduct research and surveys relating to soil and water resources.<sup>16</sup>

M&J has not identified any alternative methods for the District to provide services that would reduce costs. M&J analyzed performance data relating to meeting minimum performance standards, in addition to performing a financial analysis of the District’s budget, profit and loss statements, and financial statements to determine where costs could be saved. The District provides its most costly services through the BMP programs in which expenditures are reimbursed by FDACS. The District has saved costs during the review period through partnerships with governmental entities. For example, the District receives grant funds from NRCS for the Program Specialist position’s salary. The Program Specialist performs split duties between the District and NRCS. Therefore, the District saves costs by only paying the Program Specialist’s fringe benefits. Furthermore, the District maintains an agreement with the Okeechobee Board of County Commissioners to fund part of the District Administrator’s salary and benefits, therefore saving costs.

In addition to partnerships, the District has innovated additional methods to expand its community outreach and programs offered. The District is able to provide funds to various entities to administer programs and services to the public, therefore saving the District the costs associated with hiring additional personnel to do so. The District provides educator grants in addition to general grants that help producers solve problems and promote public conservation projects.

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<sup>14</sup> s. [582.20\(2-3\)](#), *Florida Statutes* (2023)

<sup>15</sup> s. [582.20\(7\)](#), *Florida Statutes* (2023)

<sup>16</sup> s. [582.20\(1\)](#), *Florida Statutes* (2023)

By administering the BMP programs 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 FDACS contracts, the District assists FDACS in operating more efficiently and economically than it would if FDACS was responsible for hiring staff and had to pay the entire District Administrator salary for program administration.

While the District is able to efficiently manage funds related to contracts, the District did not maintain a balanced budget for FY22 and FY23 and total expenditures for all District programs exceeded revenues. M&J provides an analysis of the District's budgeting trends in the Trends and Sustainability subsection of this report. For this reason, the District should consider analyzing costs that are not reimbursed from contracts to minimize avoidable expenditures.

Programs provided by the District through reimbursable contracts are affordable and within the District's financial means. The District's turnover rates are detailed in the Program Staffing subsection have affected its ability to deliver services. During the review period, the District has participated in discussions with FDACS to refine hiring practices to recruit candidates. Improving recruiting, hiring, and retention methods would improve the District's ability to deliver services. M&J provides a more detailed analysis of the District's performance in the Performance Measures and Standards subsection of this report.

**Recommendation:** The District should consider analyzing the District's expenditures that are not reimbursed from contracts to minimize avoidable expenditures and to ensure that the District maintains a balanced budget.

**Recommendation:** The District should consider continuing to assess and analyze 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.

### Comparison to Similar Services/Potential Consolidations

The District and the University of Florida's Institute of Food and Agricultural Sciences Extension office in Okeechobee County ("UF/IFAS Extension") collaborate on outreach events in the community. While the District and 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 that UF/IFAS Extension can refer producers to.

The District collaborates with 4-H and FFA on various outreach programs. The District's mission overlaps with those of 4-H and FFA to educate children about agricultural issues and encourage careers in agriculture. The services and programs offered by the District differ from 4-H and FFA due to the wider audience and variety of needs that the District addresses; 4-H and FFA perform outreach in schools and provide elementary education to students. Furthermore, the District's programming also focuses on conservation issues in agriculture in addition to agricultural production.

## II. B: Resource Management

### Program Staffing

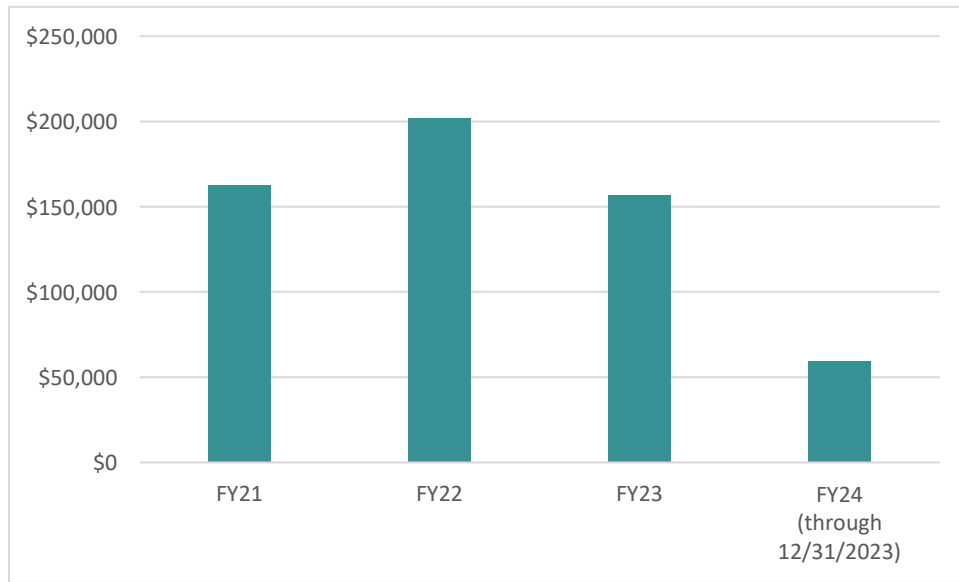
During the review period, the District funded five paid full-time positions: one District Administrator, one Program Specialist, and three Conservation/Best Management Practices (“BMP”) Technicians. Conservation/BMP Technicians have the titles of Conservation Technician 1, Conservation Technician 2, and Conservation Technician 3. It must be noted that prior to June 2023, the District’s BMP Conservation Technician contract with FDACS only codified two full-time Conservation Technician positions. Prior to June 2023, the District was able to fund three Conservation Technician positions as the District obtained authorization in written communication from FDACS for additional funding for a third Conservation Technician position. In June 2023, the contract was revised to include three full-time Conservation Technician positions. During the review period, the District did not have contracted positions or regular volunteers who assisted with District operations.

- The District Administrator is responsible for the daily operations of the District, including coordinating Board meetings, outreach events, and training; maintaining documentation related to agreements, contracts, and billing; administering contracts and grants; and monitoring the performance of District staff.
- The Program Specialist is responsible for split duties between the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) and the District. The Program Specialist is responsible for maintaining the District’s website, answering phone calls, and responding to walk-ins, in addition to assisting with administrative tasks related to the operation of the District.
- The Conservation/BMP Technicians are responsible for enrolling producers in the BMP Implementation Assistance Program and completing site visits to farms to ensure that producers are implementing BMPs appropriately. BMP Technicians provide assistance to producers on cost-share projects and refer landowners to other Florida Department of Agriculture and Consumer Services (“FDACS”) programs.

District salary expenditures varied during the review period. From FY21 to FY22, salary costs increased by \$39,496. Salary costs increased due to a \$15,914 increase in the District Administrator’s salary due to an increase in responsibility. Also, increased costs were associated with a previously vacant position that was occupied for only part of FY21 and filled in FY22. From FY22 to FY23, salary costs decreased by \$44,923. The salary costs decreased due to three vacancies in two Conservation/BMP Technician positions. A vacancy in the Conservation/BMP Technician 3 position occurred for over a majority of FY23. Figure 6 depicts the compensation of employees for each year in the review period.



**Figure 6: Total Employee Compensation by Year<sup>17</sup>**

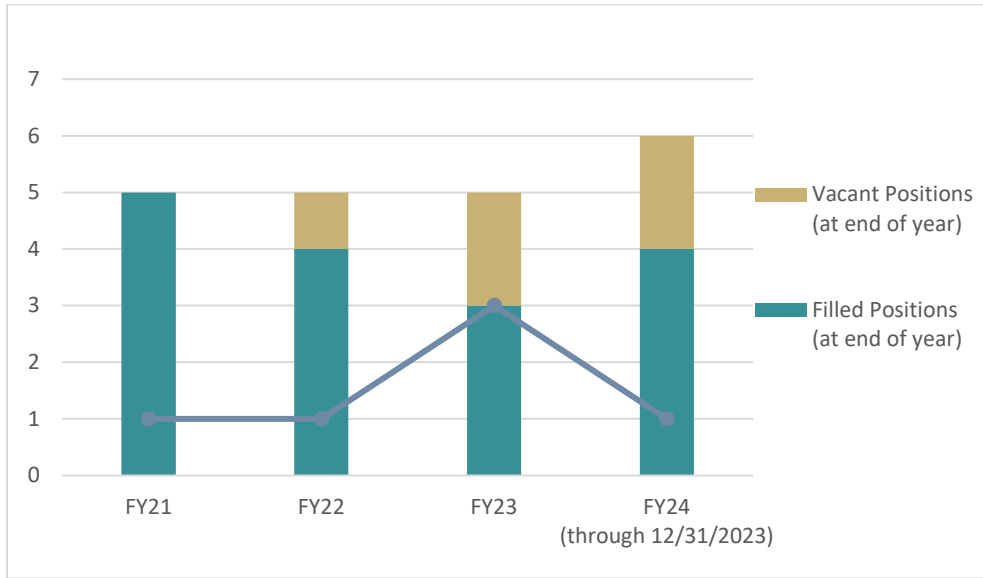


*(Source: Compensation data)*

During the review period, the District experienced turnover in its three Conservation/BMP Technician positions, resulting in at least one vacancy per year. In FY23, the turnover rate peaked at 60%, with three resignations or terminations resulting in three vacancies. One of the vacancies lasted approximately one year and six months. Vacancies in FY23 were partially due to the fact that FDACS requested the District to remove job postings for its vacant Conservation Technician positions as FDACS had similar job postings open within the District’s service area. Implications of staffing trends include the increased time and effort on the District Administrator to advertise positions, screen, and onboard candidates and a negative impact on the District’s ability to deliver services due to being shorthanded. As such, as stated earlier in the Analysis of Service Delivery subsection of the report, the District should continue to reconsider current recruiting practices to help reduce turnover. Detailed vacancies and vacancy rates are demonstrated in Figure 7.

<sup>17</sup> Figures in this report are through December 31, 2023, for FY24 to maintain consistency across all district reports.

**Figure 7: Retention and Turnover**



(Source: Program staffing data)

**Equipment and Facilities**

During the review period, the District owned three Chevrolet Silverado 1500 trucks. Two of the Chevrolet Silverado 1500s were purchased with funds from FDACS, while the other Chevrolet Silverado 1500 was purchased with District funds. From FY21 to FY22, the District owned one Ford F-150 truck purchased with District funds. In FY23, a Ford F-150 truck was transferred from Marion Soil and Water Conservation District to Okeechobee SWCD at no cost to the District. The District utilizes all vehicles for transportation to and from BMP project sites and hauling the District’s enclosed trailer. The only piece of major equipment the District owns is a Continental Cargo Trailer, which the District purchased before the review period. The District utilizes the trailer for the District’s educational outreach programs to serve as a mobile display and classroom. Figure 8 shows the ownership status of the District’s vehicles.

**Figure 8: Ownership Status of District Vehicles by Type**

Vehicle Type	Ownership Status			
	FY21	FY22	FY23	FY24
<b>Chevrolet Silverado 1500</b>	3 owned by the District	3 owned by the District	3 owned by the District	3 owned by the District
<b>Ford F-150</b>	1 owned by the District	1 owned by the District	2 owned by the District	2 owned by the District

(Source: District Inventory)

The District utilizes an office building owned by the Okeechobee County Board of County Commissioners and leased by United States Department of Agriculture to house staff. Because the District does not operate in its own office space, the District may be at risk of losing access to the building if the office were to close. Based on discussions with other soil and water conservation districts, M&J has observed that United States Department of Agriculture offices have been permanently closed and/or relocated with minimal warning, sometimes without providing Districts the opportunity to retrieve files stored at the facility.

The District's agreement with the Okeechobee County Board of County Commissioners or the memorandum of agreement with United States Department of Agriculture does not guarantee that, in the event of office closure, the District will have ample time to retrieve or move records until new storage space is found.

The District owns a separate building that is split into three different spaces. Two of the spaces are rented out by the District to private tenants for private office space. The District utilizes the remaining space as a meeting space for Board meetings and file/equipment storage.

**Recommendation:** The District should consider amending its existing agreement with the Okeechobee County Board of County Commissioners 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 four sources during the review period. The District's main source of revenue is contract payments from FDACS, including administrative fees for which the District receives 2% to 5% of the contract amount per year depending on rates outlined in the contracts. The District also receives intergovernmental grants from the Okeechobee County Board of County Commissioners and NRCS to supplement staff salaries. The District additionally receives revenue in the form of rent payments made by two private tenants which occupy office spaces in the building owned by the District. Also, the District receives investment income from the District's investment accounts. Figure 9 shows the District's total revenues by source.

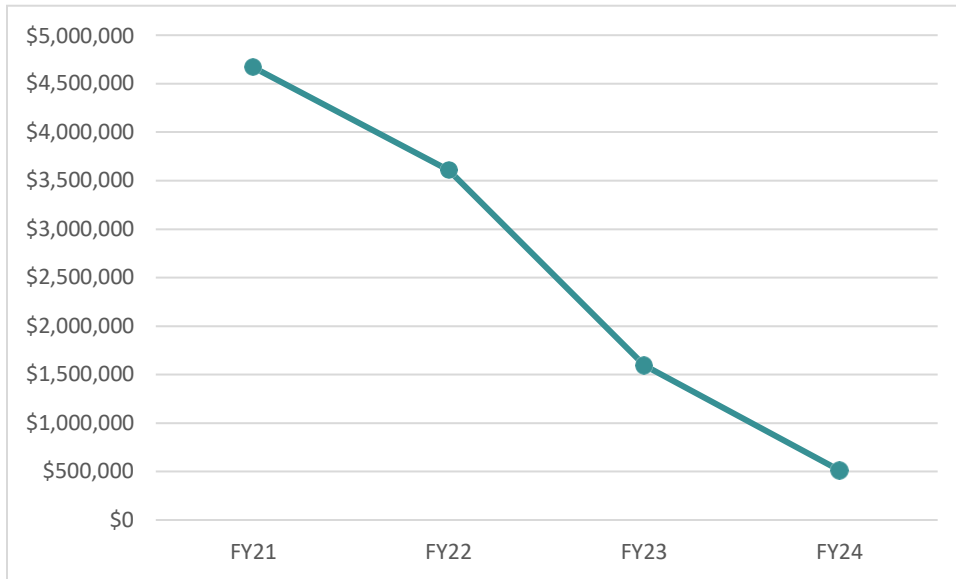
**Figure 9: Total Revenues by Source**

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
<b>FDACS</b>	\$4,666,029	\$3,604,768	\$1,592,394	\$509,400
<b>Intergovernmental Grants</b>	\$67,049	\$69,944	\$74,753	\$34,202
<b>Rent</b>	\$24,873	\$26,265	\$27,025	\$4,885
<b>Interest</b>	\$1,191	\$7,827	\$38,843	\$11,087
<b>Total</b>	<b>\$4,759,142</b>	<b>\$3,708,804</b>	<b>\$1,733,015</b>	<b>\$559,574</b>

(Source: Financial Statements and Profit and Loss Statements)

Revenues from FDACS have steadily decreased during the review period. The most significant decrease took place from FY22 to FY23, totaling \$2,012,374. The decrease is due to the expiration of one of the District’s cost-share contracts, which expired in June 2023. The District received the total budgeted revenues for the contract in FY22 and, therefore, did not receive revenues from the contract in FY23. Figure 10 depicts variations in revenues earned from contracts with FDACS per year.

**Figure 10: Annual Revenues from FDACS**



(Source: Financial Statements and Profit and Loss Statements)

The District’s largest source of revenue, excluding contracts with FDACS, was the District’s intergovernmental grants from NRCS and the Okeechobee Board of County Commissioners to supplement staff salaries and benefits. Intergovernmental grants, rent, and interest generated steadily increased during the review period for all completed fiscal years. Figure 11 depicts revenue trends by non-FDACS source.

**Figure 11: Total Revenues from Non-FDACS Sources**



*(Source: Financial Statements and Profit and Loss Statements)*

The District expended funds on nine program categories during the review period. The District’s primary expenditure category was the BMP programs administered through FDACS contracts. Expenditures on the BMP programs are paid with restricted funds specifically used for expenses related to the BMP programs. BMP program expenditures are paid in part by an up-front project startup payment at the beginning of the contract, with all subsequent expenditures reimbursed by FDACS. Other programs on which the District expends funds are various educational and outreach programs such as the Poster, Speech, and Land Judging Contests, as well as the Monofilament Recovery and Recycling Program, and Educator Grants. The District expends nonrestricted funds to participate in these programs and to provide to local organizations for conservation-related projects.

In addition to program expenditures, the District has operating and personnel expenditures that are necessary for the regular operation and administration of the District and are paid out of the District’s General Fund which contains general, unrestricted funds. The District’s operating and personnel expenditures include office supplies, auditing services, travel expenditures, and payroll expenditures and benefits. Figure 12 shows total expenditures.

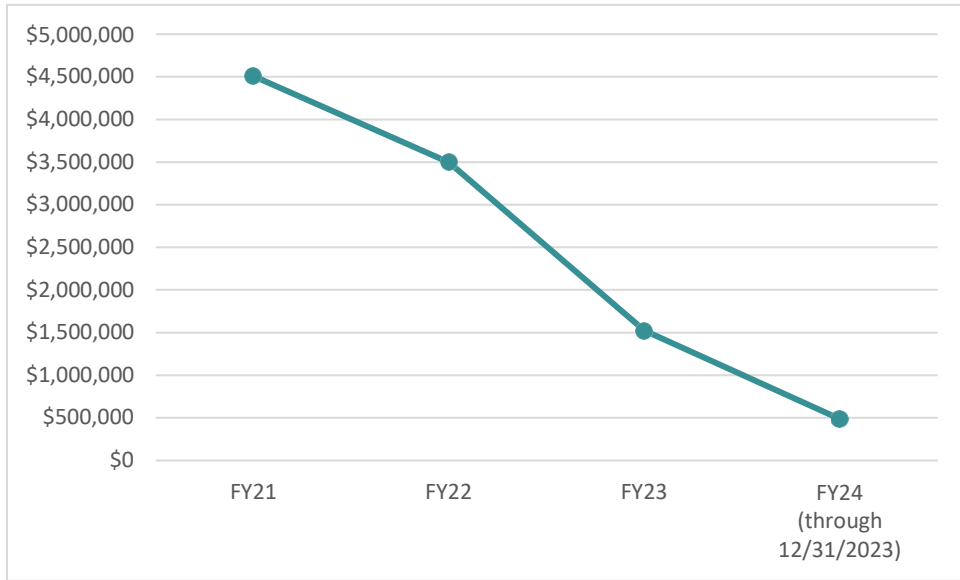
**Figure 12: Total Expenditures by Program**

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
<b>BMP Cost-Share and Implementation Assistance</b>	\$4,506,204	\$3,495,577	\$1,519,559	\$484,868
<b>Personnel Services</b>	\$80,821	\$111,677	\$141,216	\$37,807
<b>Operating Expenditures</b>	\$64,883	\$77,896	\$83,122	\$25,940
<b>Education Programs</b>	\$718	\$460	\$264	\$162
<b>Poster Contest</b>	\$119	\$190	\$609	\$0
<b>Speech Contest</b>	\$0	\$75	\$843	\$150
<b>FFA Land Judging Contest</b>	\$315	\$773	\$0	\$0
<b>Sponsorship of Conservation Programs</b>	\$34	\$220	\$9	\$0
<b>Sponsorship of Education Programs</b>	\$23,333	\$32,652	\$28,021	\$2,390
<b>Total</b>	<b>\$4,676,427</b>	<b>\$3,719,520</b>	<b>\$1,773,643</b>	<b>\$551,317</b>

*(Source: Financial Statements and Profit and Loss Statements)*

Expenditures associated with the BMP programs significantly decreased during the review period. The most significant decrease occurred from FY22 to FY23 of \$1,976,018. Similar to revenues, the decrease is due to the expiration of one of the District’s cost-share contracts, which expired in June 2023. Although the contract was considered active until June 2023, the District received the total budgeted revenues in FY22. Figure 13 shows the District’s expenditures related to the BMP program.

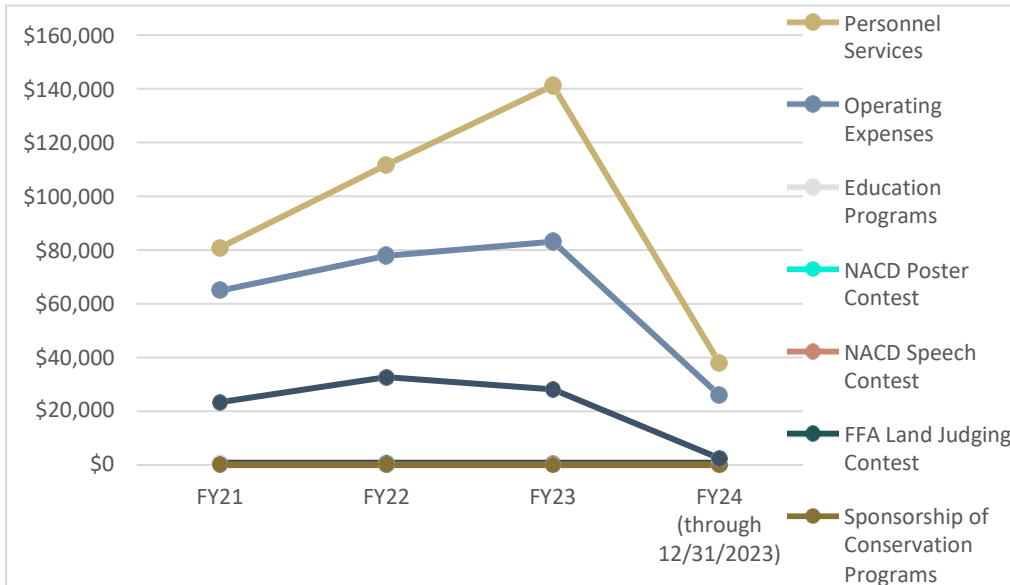
**Figure 13: Total Expenditures for FDACS Programs**



*(Source: Financial Statements and Profit and Loss Statements)*

Other than expenditures related to the BMP programs, the District’s largest expenditures are for personnel services, which steadily increased during the review period, peaking in FY23. Other expenditure categories experienced more minor fluctuations. Figure 14 depicts trends in non-FDACS expenditure categories.

**Figure 14: Total Expenditures from Other Sources Graph**



*(Source: Financial Statements and Profit and Loss Statements)*

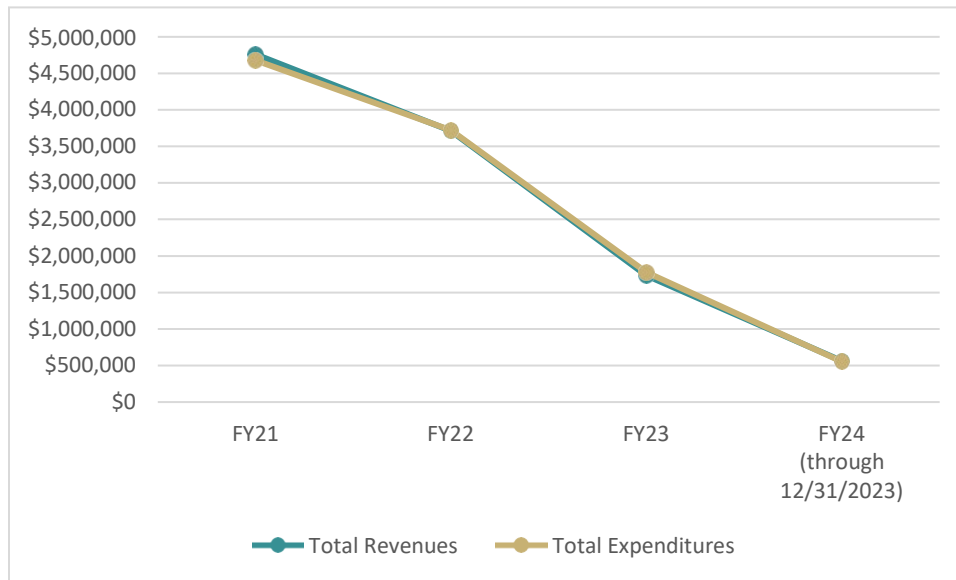
During the review period, the District managed finances consistent with leading practices. Annually, the District Administrator creates and recommends a budget to the District’s Board based upon the previous year’s actual revenues and expenditures. The budget is reported by line item with justification of how the District Administrator projected the figures. Furthermore, 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 contracts. The District has also invested revenues strategically to earn interest, generating \$58,948 in revenue during the review period.

### Trends and Sustainability

M&J analyzed District revenues and expenditures as detailed in the District’s FY21, FY22, and FY23 financial statements compared to profit and loss statements for the same periods. The District’s current fiscal year has not closed, therefore M&J utilized profit and loss statements for the first quarter of FY24 compared to the District’s budgeted revenues and expenditures for FY24.

During the review period, the District’s revenues and expenditures trended in parallel based on the annual changes to the District’s main source of revenues and expenditures – the FDACS contracts. Revenues generated from the contracts exceed the number of contract-related expenditures due to the District’s receipt of administrative fees paid as a percentage of the reimbursed amounts. As depicted in Figure 15, though, the District’s expenditures slightly outpaced revenues in FY22 and FY23. In FY21 and in the first quarter of FY24, revenues exceeded expenditures.

**Figure 15: Revenues vs. Expenditures**



*(Source: Financial Statements and Profit and Loss Statements)*



The District's revenues and expenditures both significantly decreased during the review period. The largest decrease in revenues and expenditures occurred from FY22 to FY23 when revenues decreased by \$1,976,343 and expenditures by \$1,945,877. Decreases in revenues and expenditures are almost entirely attributable to decreases in BMP Cost-Share contracts. Different BMP Cost-Share contracts expired during the review period in September 2021, June 2022, and June 2023. Therefore, District revenues and expenditures decreased due to the expiration of contracts at the end of the District's fiscal year in 2021 and mid-fiscal year in 2022 and 2023. For the contracts that expired in June 2022 and June 2023, the majority of contract funds were allocated to the District in the fiscal year prior to its expiration. Therefore, for contracts that expired in June 2022 and June 2023, the District received the majority of budgeted funds for the contracts in FY21 and FY22, respectively.

To assess cost reduction efforts, M&J analyzed the District's financial information in the form of budgets, general ledgers, profit and loss statements, and financial statements. M&J also analyzed Board meeting minutes to identify methods employed to reduce costs. The District has identified opportunities to save costs, such as requesting funds from partner organizations. For example, the District Administrator presents a budget request annually to the Okeechobee County Board of County Commissioners to partially fund the District Administrator position. Furthermore, the District requests funding from NRCS for the Program Specialist position. By requesting funds from partner organizations, the District has been able to save costs associated with hiring full-time staff while remaining efficient.

While the District maintains diversified revenue streams due to the variety of contracts and strong partnerships with FDACS, NRCS, and the Okeechobee County Board of County Commissioners, the majority of the District's revenues and expenditures depend upon contracts with FDACS. Related to the District's financial sustainability, the District has operated at a deficit for two years of the review period which was funded by reserve funds. In FY22 and FY23, the District operated at a \$10,477 and \$40,581 deficit, respectively, as expenditures exceeded revenues. In FY21, the District's revenues exceeded expenditures by \$82,715. For FY24, the District has projected an excess of revenues over expenditures of \$132,788. As a result of the deficits, the District has not been able to maintain a balanced budget. Compared to the District's unrestricted assets of \$639,762 as of the District's FY23 financial statements, the District's deficits have not been substantial or threatened the financial health of the District. Ultimately, it is important for the District to progress towards a balanced budget for long-term stability.

If the District were to lose contracts with FDACS, the District would lose a majority of its revenues generated from administrative fees and would be unable to afford the salaries of the BMP staff and potentially its portion of the District Administrator and Program Specialist's compensation, in addition to services provided through FDACS contracts. Because the District Administrator and Program Specialist's compensation packages are partially funded through the administrative fees paid on reimbursements from FDACS, the District would need to potentially consider reducing the positions to part time or pursuing other funding sources. A loss of FDACS would require the District to make operational and service delivery changes.

**Recommendation:** The District should consider reviewing the current and future costs of its programs and activities and evaluating the sustainability of the relevant expenditures compared to the District's annual revenues. The District could consider reassessing budgeting practices to predict expenditures more accurately and to determine the level of programs and activities the District can fund with current revenue sources to progress towards a balanced budget.

**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.

## II.C: Performance Management

### Strategic and Other Future Plans

During the review period, the District's operations were guided by a 2020-2024 Strategic Plan. M&J was unable to confirm whether the strategic plan was approved by Supervisors. The strategic plan identifies community needs and provides the action that the District will take to achieve its objectives as well as resources. 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 amending its current strategic plan to reflect 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. The District should consider leveraging applicable long-term plans created by the Okeechobee County Board of County Commissioners, South Florida Water Management District, or the St. Johns River Water Management District.

### Goals and Objectives

The District identifies written goals and objectives within its strategic plan. The following list includes the District's goals and actions to achieve goals within its strategic plan:

- To assist landowners in managing natural resource concerns.
  - Conservation planning
  - Best Management Practices
  - Farm Bill Program Implementation
  - Basin Management Action Plan
- To provide funding opportunities for the betterment of conserving natural resources.
  - Best Management Practices Implementation
  - Small Farms Nutrient Management
  - Urban Irrigation Evaluation
  - Emergency Watershed Assistance
  - Invasive Species Control
- To keep Okeechobee SWCD in compliance with state and federal laws.
  - Board Supervisor Training
  - Employee Training
  - Code of Ethics/Sunshine Law
  - Audits/Reporting

- To encourage critical thinking on natural resources and agriculture for future generations.
  - Speech Contest
  - Poster Contest
  - Envirothon
  - Land Judging
  - Okeechobee Ag-Venture
  - Educator Grants
- To bring public awareness of conservation issues, especially as they pertain to agriculture.
  - Best Management Practices
  - Farm Bill Program Outreach
  - Field Day/Farm Tour
  - Social Media
- Provide personnel to carry out the mission and goals of the Board of Supervisors.
  - District Administrator
  - Program Specialist
  - Conservation Technicians

M&J was unable to determine whether goals and objectives were approved by Supervisors.

#### Performance Measures and Standards

The District defines written performance measures in its Annual Reports. Performance measures tracked in the Annual Report relate to the District’s activities associated with the Best Management Practices (“BMP”) programs, in addition to general activities of the District. Performance measures tracked and reported by the District are:

- Dollar amount In cost-share projects administered
- Number of landowner cost-share agreements entered into
- Dollar amounts in new contracts administered
- Number of acres enrolled in conservation easement programs
- Number of pounds of monofilament fishing line recycled
- Number of citizens that tested soil through University of Florida’s Institute of Food and Agricultural Sciences soil-testing program
- Number of feet of trail boundaries installed at the Agri-Civic Center multi-use trails

Supervisors have accepted all of the Annual Reports which are presented by the District Administrator during Board meetings, thereby approving the performance measures and standards.

The District also tracks performance standards outlined within the District’s contracts with the Florida Department of Agriculture and Consumer Services (“FDACS”). Performance standards related to the BMP Implementation Assistance Program for October 2022 to June 2022 were:

- Minimum number of Notice of Intent enrollment during the year
  - The goal was 48 (or at least 16 enrollments in the first, second, and fourth quarters)
- Minimum number of Implementation Verification site visits that must be completed per year:
  - The goal was 36 (or at least 12 visits in the first, second, and fourth quarters)
- Minimum percentage of completion of Common Practice Status Reports for producers assigned to Conservation Technicians:
  - The goal was 80%
- Minimum number of cost-share projects to provide assistance with:
  - The goal was 24 (or at least 8 projects in the first, second, and fourth quarters)
- Minimum number of training events and monthly staff meetings to attend
  - The goal was four training events and 10 monthly staff meetings

In June 2022, the contract was amended, and minimum performance standards changed to the following:

- Contact or attempt to contact 90% of assigned Notices of Intent
- Re-enroll producers in the most current BMP manual when undertaking an Implementation Verification visit in order that producers remain clear on expectations of the program 100% of the time
- Use correct process at Implementation Verification visit, collect Nutrient Application Record Form data correctly, appropriately place producers in implementation assistance and identify mitigating BMPs 75% of the time
- Use cost-share process correctly and accurately once invoice has been submitted to Financial Analyst prior to being signed by Producer for 95% of Implementation Verification entries
- Respond to enrollment requests/assignments within 30 working days of assignment 100% of the time
- Demonstrate, model, and reinforce the Okeechobee SWCD, FDACS, and OAWP’s mission and fundamental values of fairness, cooperation, respect, commitment, excellence, honesty, and teamwork, in their interactions with leadership, coworkers, producers, and other citizens of the State of Florida 100% of the time

The Board approved the FDACS contracts containing the various minimum performance standards.

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

The District's goals and objectives are clearly stated in the strategic plan, though are not measurable due to the lack of a method to measure progress or achievement of goals. For example, for the goal of encouraging critical thinking on natural resources and agriculture for future generations, the District does not include success measures other than events to participate in. To evaluate progress towards the goal, the District could define a number of students they wish to reach to provide a quantifiable measure of achievement.

The District's goals relate to water conservation, agricultural producer education, and community outreach and therefore, address the District's statutory purpose. While the District's goals and objectives acknowledge and provide direction for the District's future, the District's strategic plan should leverage applicable long-term plans from the Okeechobee County Board of County Commissioners, South Florida Water Management District, or the St. Johns River Water Management District to expand farther into the future to provide sufficient direction for future challenges, land-use changes, and operations within at least the next 10 years.

The District's goals may be achieved within the District's budget due to having the financial resources and staff to participate in outreach activities, provide funding to external organizations for agricultural purposes, and maintain compliance with governing regulations. Also, the District has maintained strong partnerships with public entities and FDACS to continue delivering services related to BMPs.

The District's performance standards have not been consistent during each fiscal year of the review period. The change in performance standards is detailed in the previous subsection.

M&J utilized the District's monthly reports submitted to FDACS to assess the District's performance. Prior to the change in minimum performance standards, standards related to the Common Practice Status Report were waived by FDACS due to the amendment of the contract in June 2022. In March, April, May, June, July, August, September, October of 2021, the Notice of Intent standard was waived for two Conservation Technicians as they were focused on completing Implementation Verification visits only. In 2021, standards related to Cost-Share assists were waived due to newly hired Conservation Technicians who were completing training. In July 2022, two of the Technicians did not meet standards related to Implementation Verification site visits and only contacted 75% and 33% of assigned Notice of Intents for July. Conservation Technicians did not meet standards in July 2022 due to a vacancy in one of the Conservation Technician positions. Also, July 2022 was the first month with a new evaluation form and new tracking for the timing of deliverables. Conservation Technicians did not receive timely responses from producers to complete deliverables timely. In 2022 and 2023, except for July 2022, the District met or exceeded performance standards.

The District has taken steps to achieve its goals during the review period, such as providing funding opportunities for the betterment of conserving natural resources and also through participating in events such as Envirothon to encourage critical thinking on natural resources and agriculture for future generations.

## 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, FY22, and FY23 Annual Financial Reports by the required deadline. The District has until June 30, 2025, to submit the FY24 Annual Financial Report.

The District is additionally required to submit an annual financial audit report as its revenues or combined expenditures and expenditures have exceeded \$100,000 each year of the review period, as per s. 218.39, *Florida Statutes*. The District submitted 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 audit reports for FY21, FY22, and FY23.

## 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. The Local Working Group includes 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 2021, feedback included invasive species control, aquatic habitat, field sediment, fire management, and source water depletion as top resource concern categories. In 2022, feedback included degraded plant condition, livestock production limitation, pest pressure, and field sediment as local resource concern categories.

The District completes staff evaluations annually. The District Administrator is responsible for evaluating the performance of staff and making a recommendation to the Board regarding disciplinary actions or forms of recognition for good performance. If an employee receives an unsatisfactory rating, the District Administrator meets with the employee and an FDACS Project Manager to explain their review and create a corrective action plan. The Board is responsible for evaluating the District Administrator using a form that allows Supervisors to rate various measures of performance ranging from excellent to unsatisfactory.

## 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* 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.

M&J requested Supervisors' affirmations as part of a public records request to the Okeechobee County Supervisor of Elections and received affidavits for the four current Supervisors who qualified for election in November 2022, affirming that they meet the residency and agricultural experiences requirements of s. [589.19\(1\)](#), *Florida Statutes*. Since the start of the January 2023 term, one Supervisor has been appointed. M&J received the affirmation for the remaining current appointed Supervisor, affirming that they also meet the residency and agricultural experiences requirements of s. [589.19\(1\)](#), *Florida Statutes*.

The May 2024 Board of Supervisors meeting minutes indicate that the appointed Supervisor asserts that they will soon pre-file to stand for election to the electoral subdivision in which they live for the November 2024 election.

Seats 2 and 4 are up for election in November 2024, which follows the statutorily established cycle.

### 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.

During the review period, the District noticed meetings on their website. Additionally, the District provided a written statement that the Florida Department of Agriculture and Consumer Services, in partnership with the Association of Florida Conservation Districts, posts the meeting notices to the *Florida Administrative Register*. M&J identified meetings noticed in the *Florida Administrative Register*, through either the District's own posting or through the Association of Florida Conservation districts for 12 meetings during the review period. Of the 12 meetings that were posted, M&J determined that five were canceled. M&J did not identify notices posted in the *Florida Administrative Register* for 22 meetings that occurred.

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 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 maintains a 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 upon request. The District was able to provide the other existing records and documentation requested by M&J for this performance review and includes District financial documents 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 analyzing the District’s expenditures that are not reimbursed from contracts to minimize avoidable expenditures and to ensure that the District maintains a balanced budget.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Benefits of the change would allow for the District to assess and limit avoidable expenditures to save costs.</li> <li>● Potential Adverse Consequences: An adverse consequence of the change includes more time and effort by District Supervisors and the Executive Director.</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 continuing to assess and analyze 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"> <li>● Potential Benefit: Benefits of the change would include recruitment of more qualified personnel that have a higher chance of retainment.</li> <li>● Potential Adverse Consequences: An adverse consequence of the change includes more time and effort by District Supervisors and the Executive Director.</li> <li>● Costs: M&amp;J does not anticipate any additional funding needed. While monetary cost savings do not apply, the District could save time and effort required when turnover rates are high, and the District must recruit and interview candidates more often.</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 amending its existing agreement with the Okeechobee County Board of County Commissioners 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:</li> <li>● Costs: M&amp;J does not anticipate any funding needed.</li> <li>● Statutory Considerations: M&amp;J does not anticipate any legal or operational issues that may arise from the proposed change.</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider reviewing the current and future costs of its programs and activities and evaluating the sustainability of the relevant expenditures compared to the District’s annual revenues. The District could consider reassessing budgeting practices to predict expenditures more accurately and to determine the level of programs and activities the District can fund with current revenue sources to progress towards a balanced budget.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Benefits of reviewing current and future costs of programs and activities include a higher level of accuracy when completing the budgeting process to predict revenues and expenditures.</li> <li>● Potential Adverse Consequences: Adverse consequences of longer-term strategic planning include the increased time and effort on behalf of District Board and staff to refine budgeting practices.</li> <li>● Costs: A potential fiscal change includes the possibility of reducing excess cost on outreach events and programs.</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 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 additional revenue sources include better financial sustainability in the event that contracts from the Florida Department of Agriculture and Consumer Services are terminated.</li> <li>● Potential Adverse Consequences: An adverse consequence of the change includes the increased time and effort to search for additional revenue sources.</li> <li>● Costs: M&amp;J has not identified any fiscal changes.</li> <li>● Statutory Considerations: M&amp;J does not anticipate any legal, operational, or other issues that may arise as a result of the recommendation.</li> </ul>
<p>The District should consider amending its current strategic plan to reflect 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. The District should consider leveraging applicable long-term plans created by the Okeechobee County Board of County Commissioners, or the St. Johns Water Management District.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Benefits of creating a long-term plan that spans longer than five years, assessing the future impact of current goals and services offered by the District, will be more efficient and effective planning and goal setting.</li> <li>● Potential Adverse Consequences: Adverse consequences of longer-term strategic planning include the increased time and effort on behalf of District Board and staff to develop the plan.</li> <li>● Costs: M&amp;J does not anticipate any fiscal change as a result of implementation of the recommendation.</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 improving its meeting 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 include compliance with s. <a href="#">189.015</a> and ch. <a href="#">50</a>, <i>Florida Statutes</i>, and increased public engagement.</li> <li>• Potential Adverse Consequences: M&amp;J has not identified any adverse consequences of the recommendation.</li> <li>• Costs: M&amp;J does not anticipate any fiscal change as a result of the implementation of the recommendation.</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>

## 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. Okeechobee SWCD's response letter is provided on the following pages.