

LAKE COUNTY WATER AUTHORITY
(352) 324-6141
REGULAR MEETING ANNOUNCEMENT AND AGENDA

Wednesday, May 20, 2026
3:30 p.m.

Lake County Administration Building
2nd Floor – County Commission Chambers
315 Main Street, Tavares, FL 32778

I. CALL TO ORDER

II. INVOCATION & PLEDGE OF ALLEGIANCE

III. AGENDA UPDATE

- Discussion regarding proposed revisions to today's Agenda.

IV. MINUTES APPROVAL (Tab 1)

Tab 1 Recommend approval of the following minutes:

- **April 22, 2026, Regular Meeting**

V. PUBLIC COMMENT

VI. PRESENTATIONS (Tab 2)

Tab 2 FY 2024-2025 Financial Audit Presentation
Forvis Mazars, LLP.

Joel Knopp

VII. CONSENT AGENDA (Tab 3-5)

Tab 3 Water Resources Monthly Staff Report

Marcia Bush

Tab 4 FWC Contract No. 21147 Amendment 2

Justin Elkins

Tab 5 Approval of Funding Request for Operations Fleet Vehicle

Justin Elkins

VIII. REGULAR AGENDA (Tabs 6-9)

Tab 6 Lake Yale Alum Treatment Project Update

Dr. John Holz

Tab 7 Proposed Ordinance for Name Change

Jimmy Crawford

Tab 8 Proposed Legal Services – Draft Scope of Services

Bobby Bonilla

Tab 9 FY 2027 Recommended Budget & Millage Rate

Bobby Bonilla

IX. REPORTS

A. Legal Counsel/Executive Director

X. BOARD MEMBER REPORTS AND ITEMS FOR FUTURE AGENDA

XI. ANNOUNCEMENT OF UPCOMING MEETINGS AND EVENTS

Regular Board Meeting

Wednesday, June 17, 2026 (3:30 p.m.)

BCC Chambers/Admin. Building

Stories of Water

Friday, May 22, 2026 (9:00 a.m. – 12:00 p.m.)

Hidden Waters Preserve

Wetland Excursion

Saturday, June 6, 2026 (9:00 a.m. – 12:00 p.m.)

Flat Island Preserve

Paddling Adventure

Sunday, June 7, 2026 (9:00 a.m. – 12:00 p.m.)

Lake Norris Conservation Area

Watershed Wednesday

Wednesday, June 10, 2026 (10:00 a.m. – 12:00 p.m.)

Hickory Point Pavilion

XII. ADJOURNMENT



**Lake County
WATER AUTHORITY**

Bobby Bonilla, Executive Director • Gary J. Cooney, Secretary - Treasurer

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TO: Lake County Water Authority Board of Trustees

THROUGH: Bobby Bonilla, Executive Director

FROM: Marcia Bush, Associate Director, Water Resources

DATE: May 14, 2026

RE: Minutes Approval

Consent Agenda – Tab 1

Approval of Meeting Minutes

Please find attached the following Minutes for Approval:

- April 22, 2026 Regular Meeting

Executive Director's Recommendation:

1. For Board approval.

BOARD OF TRUSTEES

Gavin Rollins
District 1

Trampis Bonjorn
District 2

Birdie Zenishek
District 3

Butch Hendrick
District 4

Jonathan Germeroth
District 5

1 A REGULAR MEETING OF THE LAKE COUNTY WATER AUTHORITY BOARD

2 APRIL 22, 2026

3 The Lake County Water Authority Board met in regular session on Wednesday, April 22,
4 2026 at 3:30 p.m., in the County Commission Chambers, Lake County Administration Building,
5 Tavares, Florida. Board members present at the meeting were: Robert Hendrick, Chairman;
6 Kristan Zenishek, Vice Chairman; Gavin Rollins; Trampis Bonjorn; and Jonathan Germeroth.
7 Others present were: Bobby Bonilla, Assistant County Manager; Amanda Boggus, LCWA
8 Attorney; and Josh Pearson, Deputy Clerk.

9 CALL TO ORDER/PLEDGE OF ALLEGIANCE

10 Mr. Robert Hendrick called the meeting to order. He said that the Invocation would be
11 given by Pastor Luke Raczykowski, with Bay Street Baptist Church, and that the Pledge of
12 Allegiance would be led by Lieutenant Colonel Matthew Zenishek, who would have 19 years of
13 service in May 2026. He explained that Lieutenant Colonel Zenishek was currently a Senior
14 Offensive Duty Officer at the 601st Air Operations Center in Tyndall Air Force Base, and that he
15 defended the contiguous United States (U.S.) with combat patrols, alert fighters and President of
16 the U.S major events, noting that this was in the States of Colorado, Oklahoma, Texas, Arizona
17 and Virginia, along with Italy. He stated that Lieutenant Colonel Zenishek had been at the Air
18 Force Academy from 2004 to 2007, had been active duty from 2007 to 2019, was in the Florida
19 Air National Guard from 2019 until the current time, and that he flew the T-6, the T-38 and the F-
20 16. He said that Lieutenant Colonel Zenishek had two no-notice combat deployments including
21 Operation Inherent Resolve, flying in Syria and Iraq, as well as Djibouti, Africa on alert, and
22 evacuation of the U.S. Embassy in South Sudan, noting that it did not end up being evacuated.

23 Pastor Raczykowski gave the Invocation and Lieutenant Colonel Zenishek led the Pledge
24 of Allegiance.

25 The LCWA Board presented Lieutenant Colonel Zenishek with a plaque.

26 AGENDA UPDATE

27 Mr. Bobby Bonilla, Assistant County Manager, indicated that some extra slides were added
28 for additional clarity on Tab 6.

29 APPROVAL OF MINUTES

30 On a motion by Mr. Rollins, seconded by Mr. Germeroth and carried unanimously by a
31 vote of 5-0, the LCWA Board approved the minutes for the LCWA meeting of March 25, 2026
32 (Regular Meeting) as presented.

33 PUBLIC COMMENT

34 Dr. Randy Glisson, Deacon at Bay Street Baptist Church, provided information about the
35 history of the church, and mentioned that it had a Lake County Sheriff's Office (LCSO) substation
36 and heliport; additionally, they had community events throughout the year, supported groups such
37 as people recovering from addiction, and had a grief share group. He shared information about his
38 family, and mentioned restoring the pond in front of the church. He recalled that he had reached
39 out for help to do this, and that staff had visited. He relayed that the Lake County Water Authority
40 (LCWA) began to look at a plan, and that they brought in a team that removed all of the invasive

1 material. He said that this was a significant area for water collection which would help in
2 compensating some of the flooding in the Pine Meadows area, and he showed an image of the
3 church and the pond. He stated that because the LCWA took the initiative, the City of Eustis was
4 now onboard and wanted to provide electricity and a fountain with a light as a welcome to the city
5 in partnership with the church; furthermore, he had been talking to Lake Jem Farms regarding sod.
6 He thanked Mr. Robert Hendrick for his leadership in helping them, along with the LCWA Board
7 and staff. He opined that residents of Lake County were upset with development, and that this
8 included traffic and flooding. He opined that the LCWA Board would play a critical role in
9 overseeing individual stormwater management systems which collectively made up hundreds of
10 systems. He opined that each failed system was contributing to a larger flooding issue, and that
11 this was a great opportunity for the LCWA to address the issue.

12 Pastor Raczykowski thanked the Board. He recalled that the LCWA had removed invasive
13 bushes and highway trash, and he presented a letter of appreciation to Mr. Hendrick from the office
14 of Representative Nan Cobb for his leadership on this project. He opined that this project would
15 provide proper drainage, and that it would be a beautiful pond with a fountain and light.

16 CONSENT AGENDA

17 On a motion by Mr. Bonjorn, seconded by Ms. Zenishek and carried unanimously by a
18 vote of 5-0, the LCWA Board approved the Consent Agenda, Tab 2, as follows:

19 Water Resources Monthly Staff Report

20 SPECIAL RECOGNITION

21 Mr. Sean Beaudet, Grants Program Manager for the Office of Water Resources, said that
22 they had the annual kids fishing clinic on April 11, 2026, and that it was a great event. He
23 mentioned that there had been great participation, and he praised the Teen Sportfishing Association
24 Lake County Chapter, noting that the LCWA would not be able to do this event without them.

25 Mr. Trampis Bonjorn asked how many kids were there, and Mr. Beaudet replied that they
26 finished with 44.

27 Mr. Dean Morris, with Teen Sportfishing Association Lake County Chapter, relayed that
28 his bass fishing organization was designed to get kids fishing, and that they involved kids from 12
29 years old until they graduated from high school. He expressed appreciation for the opportunity to
30 work with the LCWA, and said that they had 59 anglers for Lake County, which was 12 anglers
31 more than other counties that were involved. He mentioned that kids had to do two community
32 service projects each year, and that they hoped to continue to stay involved with the LCWA.

33 Mr. Hendrick inquired how many years the LCWA hosted this.

34 Mr. Bonjorn relayed that they had done several events off and on. He mentioned that he
35 had done a couple kids clinics with Mr. Morris and the Coastal Conservation Association (CCA),
36 and he praised Mr. Morris, noting that Mr. Morris put much time in and deserved much credit for
37 all of the efforts. He also relayed that South Lake spoke highly of Mr. Morris, and he thanked
38 him.

1 REGULAR AGENDA

2 RE-BRANDING UPDATE

3 Mr. Levar Cooper, Director for the Office of Communications, indicated that this would
4 be his last LCWA meeting before Mr. Jeff Foley, Communications Manager for the Office of
5 Communications, took over as his successor, noting that he was going independent. He mentioned
6 that it had been a pleasure serving the LCWA and the County for the last seven years, and he
7 expressed appreciation to the team for their support. He then indicated that they would be
8 discussing a LCWA name change, and that it regarded function, continuity and distinction. He
9 displayed a list of potential names, noting that it was open for discussion.

10 Mr. Rollins said that his thought would be to either keep the LCWA name, Lake County
11 Water Resources District, or possibly Lake County Land and Water Resources District. He opined
12 that some of the other names could be confusing with the St. Johns River Water Management
13 District (SJRWMD), and proposed that each of the Board members could name their top three and
14 that they could address any names which overlapped.

15 Mr. Bonilla indicated that this was a compilation of everyone's input so far.

16 Mr. Bonjorn expressed support for LCWA, Lake County Water Management District, and
17 Lake County Water District.

18 Ms. Kristan Zenishek recalled that the House Bill (HB) had described them as the Lake
19 County Water District, and that they had discussions in 2021 about staying the LCWA or keeping
20 in line with the House Bill's name of Lake County Water District. She expressed support for Lake
21 County Water District, Lake County Water Management District and Lake County Watershed
22 Innovation District, opining that the latter helped align with some of the items that the County was
23 doing with Wellness Way and the Wolf Branch Innovation District.

24 Mr. Jonathan Germeroth indicated support for keeping it the same, and said that he could
25 also see it being Lake County Water District.

26 Mr. Hendrick expressed support for Lake County Water Management District and Lake
27 County Water District, noting that the former would be his choice.

28 Mr. Rollins indicated that he would be happy with Lake County Water District.

29 Mr. Cooper relayed his understanding that LCWA and Lake County Water District were
30 the top two.

31 Mr. Rollins opined that Lake County Water Management District sounded good, though
32 reiterated it could create confusion with the SJRWMD. He opined that the advantage of "district"
33 versus "authority" was that when people heard "authority," they thought of water utility, and that
34 Lake County Water District might distinguish that they were addressing surface water; however,
35 he opined that adding "surface water" made it too long.

36 Mr. Hendrick opined that the name needed a verb.

37 Mr. Bonjorn recalled that he had previously wanted something that made sense, though
38 when Mr. Germeroth had expressed the reasons why he wanted to keep it the same, he could also
39 support this. He indicated that he was fine either way, though the LCWA name had been around
40 for a long time and he did not feel as though they were tarnished with something in the past.

1 Mr. Hendrick pointed out that “management district” included a verb and indicated what
2 they did.

3 Ms. Zenishek opined that when one heard “authority,” it was split because it was
4 sometimes negative, even when it was not related to the LCWA, and the LCWA was not
5 permitting; rather, they were managing it. She opined that when moving away from this, especially
6 as they began taking on the roles and responsibilities moving forward, there was more
7 encompassed in what they were doing currently. She said that she liked “management district,”
8 and she agreed that some people might be confused, though they were not permitting. She opined
9 that they were the water management district within Lake County, and that this perfectly described
10 them.

11 Mr. Bonjorn said that he picked Lake County Water District or Lake County Water
12 Management District, though his original choice was to keep it the same.

13 Mr. Rollins indicated his understanding that they narrowed it down to Lake County Water
14 Management District, Lake County Water District, or keeping it the same.

15 Ms. Amanda Boggus, LCWA Attorney, clarified that if the Board decided to change the
16 name, it would still have to go to the Board of County Commissioners (BCC) for codification.

17 Mr. Hendrick reiterated his support for Lake County Water Management District.

18 Mr. Rollins asked about Lake County Water District being in the ordinance.

19 Ms. Zenishek recalled that HB 1105 had called them the Lake County Water District, and
20 that they decided to keep it as LCWA at that time until they had a better handle of how this would
21 be addressed as they transitioned.

22 Mr. Germeroth inquired that if they changed the name, would they have to change each
23 property they owned. He also opined that this was a waste of time and taxpayer funding.

24 Ms. Boggus said that they would have to figure this out so that it reflected the new entity.

25 Mr. Germeroth made a motion to stay as LCWA.

26 Mr. Bonjorn seconded the motion.

27 Mr. Rollins indicated that he would lean toward Lake County Water District over LCWA,
28 though he was fine with keeping the name the same; however, he opined that they needed a refresh
29 of the logo and to phase it in over time.

30 Mr. Germeroth pointed out that they would have to change every door on each truck, and
31 that there was much funding which would go into this renaming. He questioned what impact it
32 would have on the community if they were a district or authority, opining that the community
33 currently knew their brand and name.

34 Mr. Rollins opined that there was an important piece of public communication when they
35 were being taxed for what the LCWA did, and he was unsure if there was currently broad base
36 understanding of what was happening. He was unsure if it had to be a logo or name change, though
37 he opined that the LCWA needed a greater presence for what they did. He opined that educating
38 the community on what the LCWA did was a necessary component because otherwise, there could
39 be credibility and support for a public entity going away when there was not an understanding of
40 what it did.

1 Ms. Zenishek asked how often the County logo had changed in the past 30 years.

2 Mr. Cooper replied that he was aware of four different logo changes, and relayed his
3 understanding that the previous change was nine or 10 years prior.

4 Mr. Hendrick recalled that he had to explain what the LCWA did, and opined that it needed
5 to be changed. He also opined that the amount of funding it cost to do this was not that much, and
6 added that it was a different Board with different staff.

7 Mr. Germeroth reiterated that it was taxpayer funding.

8 Ms. Zenishek mentioned that the initial conversation to change the LCWA name happened
9 with the intent of the HB, and opined that it had been delayed until they saw how this transition
10 worked out. She opined that there had always been an intent to update this, noting that they no
11 were longer an independent special district; rather, they were a dependent special district with new
12 rules and responsibilities. She opined that “LCWA” did not encompass everything they did, and
13 that even though it was difficult to consider spending additional taxpayer funding, they had a
14 unique opportunity that if done right, may not change for the next 50 years.

15 Mr. Hendrick stated that their scope and responsibilities had changed, and that the LCWA
16 had been formed in 1958 mainly because of citrus.

17 Mr. Germeroth said that he did not disagree, but opined that it seemed that there were more
18 things they could do with the funding in waterways and with signage. He was unsure that the
19 name would change the outcome of who they were and what they were going to try to do, though
20 he would support the Board’s decision.

21 Ms. Zenishek did not think that the Board members were doing this without fiscal
22 responsibility in mind, noting that they had received legislative funding for different items and had
23 utilized staff to save taxpayer funding.

24 Mr. Germeroth asked how much this would cost.

25 Mr. Cooper responded that it would be taking inventory on everything that needed to be
26 rebranded. He confirmed that there was a cost, and that even if they did not change the name, they
27 were still looking at updating the brand image, opining that it needed to be updated. He specified
28 that there were some contrast issues for Americans with Disabilities Act (ADA) compliance, along
29 with clarity issues, opining that it was out of date. He stated that they wanted this brand to resonate
30 with legislators and young people in the community to identify it as something that the community
31 could be proud of, as well as recognizing the work being done. He mentioned that with the change
32 of the function and the need to rebrand anyway, there would not be a more opportune time.

33 Ms. Zenishek mentioned vehicle wraps, decals on vehicles, and equipment. She relayed
34 her understanding that with the LCWA’s management services agreement, the Office of
35 Communications was salaried and could address the website.

36 Mr. Germeroth opined that the LCWA would be using that resource for something when it
37 could be used somewhere else; however, he reiterated that he would be agreeable with what the
38 Board decided.

39 Ms. Zenishek opined that with some of the costs that the Board thought of from a personal
40 business standpoint, such as changing the name and updating websites, they were looking at it on

1 a different basis, and that whether this was done or not, staff still had work to do this, though it
2 was also part of their work.

3 Mr. Germeroth withdrew his motion.

4 Mr. Bonjorn withdrew his second.

5 Mr. Rollins commented that even though he had opined that there could be confusion about
6 this with the SJRWMD, the LCWA managed water, and he expressed support for clarity and
7 communicating this; therefore, he was in favor of the name being Lake County Water Management
8 District.

9 Mr. Rollins made a motion that the LCWA would become the Lake County Water
10 Management District.

11 Mr. Germeroth seconded the motion.

12 Mr. Bonjorn opined that this was not necessary.

13 On a motion by Mr. Rollins, seconded by Mr. Germeroth and carried by a vote of 3-2, the
14 LCWA Board approved for the LCWA to become the Lake County Water Management District.

15 Mr. Bonjorn and Mr. Germeroth voted no.

16 Mr. Rollins relayed that a couple changes to the way they did their stormwater management
17 grants had saved the LCWA millions of dollars, and he opined that the Board had generally been
18 fiscally responsible. He added that Mr. Bonilla had realigned and reduced staff, and that he was
19 in favor of doing this in a phased approach; therefore, when they purchased a new vehicle or saw
20 that one needed to be repainted, this would be done when they added the updated logo.

21 Mr. Hendrick commented that when they obtained new properties or boats, or if a sign
22 wore out, they would need to have this done anyway.

23 Ms. Boggus asked to confirm that staff had approval to take this to the BCC to determine
24 if they would change the code to match the name approved on the current day.

25 Mr. Rollins opined that this was implicit in the motion.

26 Ms. Boggus relayed her understanding that it was to take the name only to the BCC, and
27 not the whole rebranding.

28 Mr. Bonjorn confirmed this, and added that they could phase the branding.

29 Mr. Foley remarked that staff was excited to keep promoting the work that the LCWA did,
30 and that they would tell the LCWA's stories and ensure that the community understood their
31 mission and activities. He also said that Ms. Ava Brown, with the Office of Communications, was
32 their new Content Coordinator, and that she would be a great asset for the Lake County Water
33 Management District.

34 CRS PROGRAM UPDATE

35 Mr. Karl Bursa, Operations Manager for the Office of Water Resources and Lake County
36 Floodplain Administrator, discussed updates to the community rating system (CRS) program
37 through the Federal Emergency Management Agency (FEMA). He said that the National Flood
38 Insurance Program (NFIP) was established in 1968, and that they decided to offer publicly
39 available flood insurance for individuals who were otherwise not able to receive it. He elaborated
40 that it required participants in NFIP communities to follow Federal Floodplain Management

1 regulations, and that it was based on Flood Insurance Rate Maps (FIRMs). He relayed that Lake
2 County joined the NFIP and received its first FIRMs in April 1982, and that the most recent update
3 was about 15 years prior. He remarked that NFIP insurance was important for individuals with
4 mortgages, and that if one had a federal-backed mortgage, they were required by law to carry NFIP
5 insurance or private insurance if they were in a flood zone; additionally, this was not included in
6 one's basic homeowners insurance policy. He stated that the CRS program was a voluntary set of
7 higher standards that communities could adopt, noting that it was a numerically coded class based
8 system going from 10 to one and that one was the best available; additionally, one-rated CRS
9 communities could reach a 50 percent discount. He mentioned that there were more than 1,500
10 participating communities nationwide with close to 260 in the State of Florida, and that Lake
11 County was currently CRS class seven. He recalled that they recently passed their five year cycle
12 audit, and that they would be able to go to a class six. He added that once everything had been
13 reestablished, they may have an opportunity to go up an additional class, and that the total savings
14 on all NFIP-backed flood insurance policies would increase from 15 percent to 20 percent. He
15 related that the contract for the company which managed the CRS program was placed into inactive
16 status, noting that there could be no further movement on anything currently active in the CRS in
17 terms of applications. He said that Lake County was scheduled to be upgraded on October 1, 2026,
18 though this was currently in limbo.

19 Mr. Bonjorn asked what caused this.

20 Mr. Bursa replied that it was a decision from the administration at the Federal level, and
21 elaborated that the hold for Lake County's class improvement was indefinite until such time as the
22 funding had been restored for the contract. He added that further supplemental submittals from
23 the County, which could possibly increase them to another class, were also on hold until the
24 program had returned to active status. He clarified that the program remained in effect and that all
25 of the paperwork that he was required to manage by State and Federal law had to continue. He
26 mentioned that staff was requesting approval of the prepared letters of support from the LCWA to
27 their Federal Legislative Delegation and FEMA to resume funding for the CRS Program, and that
28 the provided template was through the Association of State Floodplain Managers (ASFPM) and
29 the Florida Floodplain Managers Association (FFMA), noting that they had reached out to request
30 that staff bring this to their elected and appointed officials for review and support.

31 Mr. Bonjorn inquired if it went inactive after the last flooding event.

32 Mr. Bursa clarified that it happened afterward in March 2026.

33 Mr. Bonjorn asked if this helped with the past flooding event.

34 Mr. Bursa responded that as of the current time, they did not have any NFIP insured
35 properties flooded in the last event, though it had helped during Hurricane Milton.

36 Ms. Zenishek opined that this was a great program, and that the LCWA could send a letter
37 and save taxpayers much funding, as well as do good things for those who had flood insurance in
38 Lake County.

39 Mr. Germeroth opined that they needed to add Congressman Randy Fine as well, noting
40 that he was part of the delegation for Lake County.

1 On a motion by Ms. Zenishek, seconded by Mr. Bonjorn and carried unanimously by a
2 vote of 5-0, the LCWA Board approved to authorize the Chairman to execute the prepared letters
3 of support consistent with Lake County advocacy efforts, and to ensure that they included
4 Congressman Fine.

5 SECOND BUDGET WORKSHOP

6 Mr. Bonilla said that this was the second budget workshop in the series of three workshops,
7 noting that the next workshop would occur at the May 20, 2026 meeting which was where staff
8 would request a recommended millage rate for the BCC. He displayed the FY 2026 budget
9 calendar for the LCWA and the BCC, and said that staff was scheduled to go before the BCC at
10 the June 9, 2026 meeting with the recommended budget and millage rate for the LCWA. He
11 displayed the current LCWA organizational chart based on the previous LCWA Board action,
12 noting that they had 30 full-time employees (FTEs). He showed an overview of their mission, as
13 well as a list of the inventory and some of the preserves under the LCWA management. He
14 mentioned that part of the addition to the LCWA from the BCC was the blueway system, and he
15 listed the following accomplishments: continued land management and ecological restoration;
16 efforts made by the Lake County Water Lab, noting that much of this was done with public/private
17 partnerships and volunteers; programs in the library which had been built in-house through staff;
18 the aquatics team and treatment of the waterways, noting that they worked in partnership with the
19 Florida Fish and Wildlife Conservation Commission (FWC) for funding and support; a breakdown
20 for structure removal when it came to trees in waterways, noting that each tree they removed had
21 an estimated cost of at least \$12,000, that this was being done in-house, and that the support of the
22 Trustees allowed staff to purchase a barge which made this easier, safer and quicker; staff was
23 available seven days per week and were deployed on weekends and late into the night; much of
24 their waterway signage was being replaced as needed; the transformation of the Nutrient Reduction
25 Facility (NuRF), noting that they were currently in the design phase; much work was occurring at
26 Lake Denham, noting that this was an agreement done with Southeast Soils, Inc., that they were
27 in the process of continuing to remove the peat, and that the Board had approved moving forward
28 with the conceptual master plan; Lake Yale alum treatment, noting that at the next meeting they
29 would have a presenter from SOLitude Lake Management provide the Board with an update; water
30 quality monitoring in partnership with FWC and the SJRWMD; the joint use marine facility that
31 the LCWA had supported, noting that they were currently in the plans review phase, that design
32 and engineering were completed, and that they hoped to go out to bid shortly; continued with the
33 upgrades for the rain station monitoring system; the LCWA had been a good partner to many
34 municipalities in Lake County, noting that they had asked Cities to complete projects or return
35 funds to the LCWA and that they were currently down to three projects; submitted their first annual
36 report to the State in the last fiscal year, noting that it was also shared with the SJRWMD and the
37 BCC; and opened some new doors at the legislative level in terms of securing priority projects
38 through the LCWA Board, noting that there was a successful trip in the City of Tallahassee with
39 three projects making their way through the process that they hoped would receive at least some
40 funding. He then displayed a list of the proposed 2027 legislative priorities which had been created

1 with the input of the Board, noting that staff would like to shortlist this to three or five items to
2 begin preparation of the backup documents; furthermore, they had to submit this in June or July
3 2026 to the State.

4 Ms. Zenishek relayed her understanding that this was a compilation of what the Board had
5 sent and what staff had seen.

6 Mr. Rollins asked if there was a rough estimate cost on each item.

7 Mr. Bonilla relayed that they would submit a request, and that any request over \$500,000
8 usually did not receive much consideration; therefore, they were keeping projects under \$500,000
9 knowing that they had a match through the LCWA or other funding sources, along with the ability
10 to apply for additional grants.

11 Mr. Rollins opined that each item was important, but that number one should be the Lake
12 County stormwater master plan development.

13 Ms. Zenishek agreed. She mentioned the possibility of the LCWA taking items such as
14 the NuRF and stormwater to the Federal level, noting that they affected waters out to the Atlantic
15 Ocean. She also recommended the NuRF phase one construction possibly as number two after
16 stormwater.

17 Mr. Bonjorn indicated that his number one item was the NuRF, noting that it was something
18 that the LCWA spent much funding on for many years and that they were trying to make this go
19 away. He said that he did not disagree that stormwater should make the top three, noting that it
20 was much funding. He also stated that he would like to see Cherry Lake Dam be included as it
21 would be a large expense and was overdue.

22 Ms. Zenishek agreed with Cherry Lake Dam, relaying her understanding that it was
23 impending failure and was well past its longevity.

24 Mr. Rollins indicated that he was agreeable with this list.

25 Mr. Germeroth also indicated agreement with this, and said that if they could add a fourth
26 item, he would like to see Hicks Ditch canal and flow-way restoration for flood risk reduction –
27 phase two, as it seemed to be an issue that needed to be addressed sooner or later.

28 Mr. Hendrick asked about the Lake Apopka rehabilitation in Lake County.

29 Mr. Bonjorn indicated that this was significant for him, and opined that it coincided with
30 the NuRF. He questioned what this looked like.

31 Mr. Bonilla relayed that the LCWA spent much funding at the NuRF and were treating
32 much water which came from Lake Apopka; therefore, they would like to see this as an opportunity
33 for some reimbursement.

34 Mr. Bonjorn pointed out that more of the lake was in Orange County, and questioned if it
35 made it a SJRWMD item or if Orange County had any involvement outside of the SJRWMD. He
36 also asked how they could get Orange County to be involved.

37 Mr. Bonilla relayed that this was the first time the LCWA went to the City of Tallahassee
38 with regard to the Legislative Delegation, and opined that they needed to be persistent. He opined
39 that anything tied to Lake Apopka would be additional funds that they could possibly receive. He
40 also opined that it should be considered as one of the projects.

1 Mr. Hendrick inquired if the Lake Denham item was more for a recreation type master
2 plan.

3 Mr. Bonilla clarified that it was similar to the NuRF and that it would begin design and
4 engineering.

5 Mr. Hendrick relayed his understanding that at the NuRF they were putting in new ponds
6 to clean the water, and that it was not specific for recreation or learning; therefore, this was why
7 he would move this down since the water was being cleaned already. He indicated that he liked
8 the stormwater item, the NuRF, Cherry Lake Dam, Lake Apopka and Hicks Ditch.

9 Mr. Rollins opined that five items would be good because they wanted the Legislative
10 Delegation to have some flexibility.

11 Mr. Bonilla read the following top five items: Lake County stormwater master plan
12 development; the NuRF; Cherry Lake Dam; Hicks Ditch; and the Lake Apopka rehabilitation.

13 Mr. Bonjorn asked to keep the Lake Apopka rehabilitation on the LCWA's radar and for
14 them to continue to be educated on potential opportunities.

15 Mr. Bonilla stated that staff would provide backup documents and reach the point where
16 they would have a package put together, and that they would have additional conversations with
17 lobbyists, noting that they would attend one of the meetings. He continued his presentation and
18 displayed a list of efficiencies, noting that there had been much restructuring and repurposing of
19 resources for how they could do more with less. He mentioned some additional equipment that
20 the Board had supported and which led to efficiencies in the field. He then said that the
21 conservation and acquisition program was one of the goals and objectives that the Board adopted
22 in 2025, and he showed a background of dates and properties which had come before the Board.
23 He mentioned that in the previous month they had been notified that two of the properties were no
24 longer available, including the Blandford Property and the Thrill Hill Property, which left the
25 Hurley Farm Property. He displayed some background information regarding this area, and he
26 mentioned that there were backup documents in the packet related to items that came before the
27 LCWA Board in 2017. He specified that a study had been done in that area, and that this area had
28 much nutrient loading. He added that staff came back at the September 18, 2024 meeting, the
29 November 19, 2025 meeting, and the February 25, 2026 meeting, at which time they brought back
30 additional information. He elaborated that at the April 16, 2026 meeting, the LCWA Attorney
31 received a letter of intent, and that they had been working with the stakeholder. He said that if the
32 Board wished to move forward, the next steps would include approval to execute the letter of
33 intent, noting that it was nonbinding, and to allow staff to work with legal counsel and begin the
34 process of due diligence to include appraisals, environmental assessments, etc.

35 Mr. Bonjorn made a motion to approve this item.

36 Ms. Zenishek seconded the motion.

37 Mr. Rollins asked how it would reduce the flow, noting that the property was separated
38 from the NuRF. He inquired about the overall vision.

39 Mr. Bonilla relayed that the packet included many studies which would show that much
40 nutrient loading was coming from areas around the property, and that they could utilize that

1 property to begin treatment of that water before it went into the Apopka Beauclair (AB) Canal;
2 additionally, the efforts at the NuRF were compounded further down the stream.

3 Ms. Zenishek asked to confirm if the subject property was just the blue piece on a map.

4 Mr. Hendrick relayed his understanding that it should be the whole thing.

5 Mr. Bonilla added that it was 504 acres.

6 On a motion by Mr. Bonjorn, seconded by Ms. Zenishek and carried unanimously by a
7 vote of 5-0, the LCWA Board approved to execute the letter of intent for the Hurley Farm Property,
8 and for the Executive Director to work with LCWA legal counsel to perform due diligence.

9 Mr. Bonilla showed a summary of the fiscal year (FY) FY 2027 budget, noting that it would
10 fund the complete LCWA operations, the management services agreement with the Lake County
11 BCC, the operations at the NuRF, and land management and ecological restoration. He displayed
12 a list of several grant projects they had, including funding five marine units for the LCSO and two
13 units for the City of Clermont. He showed a list of multi-phase projects which were ongoing, and
14 said that staff would continue to bring property and land acquisition opportunities to the Board for
15 consideration. He displayed a budget history over the last four years, and said that the budget for
16 FY 2026 was about \$13 million. He remarked that staff was conscious of how they were stewards
17 of the funding they received, and he showed that they had a better return on investment (ROI) over
18 the last couple years for their funding in the bank.

19 LCWA LEGAL SERVICES

20 Ms. Zenishek said that she had several conversations with Mr. Jimmy Crawford, LCWA
21 Attorney, over the past few years, and that he was considering retirement or slowing down;
22 therefore, she had been looking at different firms. She opined that with the mission and vision
23 changing and their rules and responsibilities increasing, and based on the experience and expertise
24 of who she looked into, she had reached out to Mr. Jeff Aaron, with DownsAaron Attorneys and
25 Advisors, for conversation. She added that she had asked Mr. Aaron to attend on the current day,
26 noting that he had prepared an engagement letter, and that she brought this to the Board for
27 discussion and direction.

28 Mr. Rollins opined that when a municipality or organization went out for new legal services
29 or evaluated this, they would often also give their existing services an opportunity to apply. He
30 clarified that they were not required to do a request for proposal (RFP) for legal services, though
31 he opined that the LCWA could have an abbreviated timeline, possibly by the next meeting. He
32 said that he would like to see all of the firms compared so that the Board could decide if they
33 wanted to stay with Crawford, Modica and Holt or look at other options. He indicated that the
34 LCWA could receive letters of interest from firms in the area, or they could do an official RFP.
35 He stated that based on this information, he would not feel comfortable moving forward when they
36 only had one firm presented.

37 Ms. Zenishek commented that she did not want to bring this to the Board's attention
38 without a way forward, and that she had several conversations with Mr. Crawford about it;
39 furthermore, she and Mr. Crawford had spoken to Mr. Aaron, opining that everything went well

1 and that she and Mr. Crawford were comfortable. She opined that based on Mr. Aaron's firm and
2 expertise, they would be a great fit for what the LCWA did.

3 Mr. Rollins opined that they should have several firms present, noting that there would be
4 competition and possible cost savings.

5 Mr. Hendrick inquired about Mr. Crawford's opinion.

6 Mr. Crawford, speaking via Zoom, confirmed that Ms. Zenishek was correct and that he
7 would slow down at some point. He said that he originally thought that this would be a great way
8 to transfer duties, and that everything was up to the Board. He commented that he did not want to
9 offer a resignation at the current time, and he opined that Mr. Aaron was very qualified in many
10 areas that he was not. He suggested outside counsel representation for specific issues, and opined
11 that it was a good idea to periodically open RFPs for all of the professional services.

12 Mr. Rollins asked that if the LCWA did an RFP or letter of interest and had firms submit
13 proposals between the current time and the next meeting, would Mr. Crawford's firm intend on
14 submitting.

15 Mr. Crawford confirmed that they would.

16 Mr. Rollins opined that there was value in comparing the different firms, noting that the
17 LCWA did not know what other firms were out there.

18 Mr. Hendrick mentioned that the RFP could include the scope of how things had changed.

19 Mr. Crawford clarified that each option that he and Ms. Zenishek had discussed included
20 Crawford, Modica and Holt remaining involved, but likely not as official Board attorney. He
21 elaborated that it also included how they could handle the transition that the LCWA had been and
22 would be going through.

23 Ms. Zenishek reiterated that it was a transition and that much was changing, that Mr.
24 Crawford wanted to slow down, and that this could help pick up the slack and give some continuity.
25 She added that she and Mr. Crawford had discussed Crawford, Modica and Holt still being part of
26 the LCWA for at least the next several years as there was invaluable knowledge.

27 Mr. Bonjorn agreed with Mr. Rollins, opining that the process should take some time.

28 Ms. Boggus relayed that it would take months for an RFP.

29 Mr. Rollins opined that they did not need to have an RFP process, and that they could do
30 letters of intent which could narrow it down and make it slightly quicker; however, he was also
31 fine with doing a longer process. He remarked that the LCWA could set the criteria to narrow the
32 parameters, and then the Board could decide who they wanted to interview. He opined that they
33 had much flexibility as long as it was a fair and equal process for each firm that applied.

34 Mr. Bonjorn said that he wanted to ensure that they had enough time to attract the best
35 people.

36 Mr. Hendrick inquired if DownsAaron Attorneys and Advisors or Mr. Crawford's firm
37 would be agreeable with another firm working together.

38 Ms. Boggus clarified that generally when representing government, it was never just one
39 firm that represented everything because there were always conflicts, or it was a niche issue, noting

1 that they could hire outside counsel. She mentioned that there could be any combination of this if
2 the Board put this out to an RFP.

3 Mr. Hendrick opined that there was much crossover with the LCWA doing stormwater and
4 Mr. Crawford being a land use attorney, and he asked if there would be a conflict if Mr. Crawford
5 was working for his client trying to get a property rezoned and then working with the LCWA
6 afterward.

7 Ms. Boggus replied that generally, the Board would be offering recommendations to
8 change the regulations to the BCC, who would have to adopt them, and that it would be at the BCC
9 level for planning and zoning with regard to following what had been adopted. She mentioned
10 that generally, the Florida Bar required avoidance of even the appearance of impropriety, and that
11 if her firm continued with the LCWA and this could be an issue, then the LCWA would have to
12 choose other cases to avoid the appearance of impropriety.

13 Mr. Crawford recalled that this had come up several times, and that he had never
14 represented a developer that the LCWA took any official opposition to. He relayed his
15 understanding that those roles may be changing in the future, and that he had always been aware
16 that there was a possibility for conflict, though it had never arisen. He opined that he was also a
17 development and land use attorney who could sometimes help steer things in the right direction,
18 and that nothing prevented the idea of having two attorneys and dividing the work. He clarified
19 that he did not want to participate in developing the RFP because under the Consultants'
20 Competitive Negotiation Act (CCNA), they would not be able to propose. He added that other
21 than this, they could help in any way they could.

22 Ms. Zenishek opined that when the LCWA put out an RFP, the only people who were
23 going to see and bid on it were the ones actively looking for items like this. She stated that she
24 liked the idea of this, though opined that there could be other firms that, unless they were
25 approached, would possibly not submit an RFP. She opined that unless a firm was actively looking
26 for something like this, they may not get the best and most qualified applicants across the board.

27 Mr. Rollins opined that this would be better than only hearing from one firm, and Ms.
28 Zenishek agreed.

29 Mr. Crawford clarified that anyone could reach out and invite anyone they wanted, and that
30 the LCWA had to publish for the public. He elaborated that there was nothing wrong with staff
31 calling a firm and indicating that they wanted to send an RFP.

32 Mr. Hendrick asked if the LCWA would fulfill its obligations if the Board members
33 provided candidates to Mr. Bonilla for him to contact.

34 Ms. Boggus suggested that if they were not going to select one, to go with an RFP to avoid
35 the appearance of impropriety.

36 Mr. Rollins opined that they should do an RFP and have it so that the Board would decide
37 two meetings from the current time, and to take the previous RFP as a template with the addition
38 of an emphasis on the importance of stormwater and knowledge of stormwater issues.

39 Ms. Zenishek added that this could also include legislative matters and policy, opining that
40 this was a new critical piece to add to the toolbox for an attorney. She asked if staff would have

1 to put this together and bring it back for the Board's vote, or if the Board could provide direction
2 and vote on the RFP at the current time.

3 Mr. Rollins relayed his understanding that staff needed enough direction, and that the
4 timeline was the key on an RFP; therefore, he opined that they could do this for one month and
5 close applications one month from the current day, which would give staff enough time to
6 consolidate those applications and see who responded correctly. He added that the Board would
7 then need to determine how they would narrow it down and if they wanted to interview all firms,
8 hear presentations, or shortlist certain firms.

9 Mr. Hendrick asked about having Ms. Zenishek work with staff to write the qualifications,
10 return with this in the following month, and have the Board vote on it before putting it out.

11 Mr. Rollins relayed that he was fine with this.

12 Ms. Boggus clarified that it would have to go through the Office of Procurement Services.

13 Mr. Rollins opined that whoever they selected, it should be through a process where they
14 heard from a couple firms. He indicated that the top two or three firms could present, and that the
15 Board could select the best firm which could include staying with the current firm and doing a
16 transition period, selecting a different firm, or a hybrid.

17 Mr. Hendrick inquired if an RFP form could be done by the following month.

18 Mr. Bonilla remarked that this could be sent to the Trustees for their input, and that staff
19 could compile this, noting that this could possibly be ready for the next meeting.

20 Mr. Bonjorn opined that this was a good idea, and that what Ms. Zenishek had stated about
21 the Legislative Delegation items would become more important for funding; therefore, the LCWA
22 might need counsel that was more experienced in this.

23 Mr. Hendrick relayed that this would be one of his top qualifications.

24 Mr. Bonjorn opined that this was what they often used outside counsel for, and that they
25 needed to be conscious of how much day to day work was getting done, as well as the price for
26 this, noting that they were using taxpayer funding. He stated that he did not want to pay double
27 for day to day work, and he asked about how much work their legal counsel currently did with
28 their in-house attorney versus needing outside counsel.

29 Ms. Boggus clarified that her firm performed most of the day to day business for the
30 LCWA, and that it was only when they had complicated lawsuits that they might utilize outside
31 counsel.

32 Ms. Zenishek relayed her understanding that many firms had associates, junior associates,
33 or other price tags for normal work.

34 Mr. Bonjorn stated that they could negotiate this and ensure that they had the right people
35 in the right places.

36 Mr. Rollins pointed out that an advantage of Crawford, Modica and Holt was that they also
37 did litigation, noting that many firms in the government realm would only do the government
38 work.

39 Mr. Germeroth expressed support for saving funding, though said that he had no issue
40 paying legal fees for the best counsel. He also opined that DownsAaron Attorneys and Advisors

1 looked like a great law firm, noting that they had offices in the City of Tallahassee and that the
2 LCWA would need State help if they were addressing more stormwater and County
3 responsibilities.

4 Ms. Zenishek opined that this should be a collaborative effort and that the Board should all
5 give input.

6 Mr. Rollins indicated his understanding that there was consensus to provide input and for
7 staff to bring back an RFP for the Board to approve at the next meeting, noting that there would
8 be a timeline in the RFP. He opined that the Board should be thinking about how they wanted to
9 narrow it down, and that three presentations could work for the final version of the interview.

10 Mr. Bonilla remarked that April 30, 2026 would be the deadline for input.

11 REPORTS

12 EXECUTIVE DIRECTOR REPORT

13 PUBLIC/PRIVATE PARTNERSHIPS

14 Mr. Bonilla relayed that what the Board saw on the current day with Dr. Glisson was a
15 public/private partnership opportunity to do their best to clean up these stormwater conveyance
16 systems.

17 LEGAL COUNSEL REPORT

18 LEGAL UPDATES

19 Ms. Boggus indicated that she had distributed paperwork for legal updates.

20 BOARD MEMBER COMMENTS AND ITEMS FOR FUTURE AGENDA

21 JONATHAN GERMEROOTH – DISTRICT 5

22 LAKE COUNTY FAIR

23 Mr. Germeroth said that he had served as the Lake County Fair President in the current
24 year, and that they had a great turnout in North Lake. He added that they had about 25,000 people
25 come through, and that it was great seeing the community come together.

26 KRISTAN ZENISHEK – DISTRICT 3

27 HICKORY POINT FISHING CLINIC

28 Ms. Zenishek opined that the kids fishing clinic at Hickory Point was great, and that
29 Hickory Point had been crowded.

30 CONGRATULATING MR. JEFF FOLEY

31 Ms. Zenishek congratulated Mr. Jeff Foley, Communications Manager for the Office of
32 Communications, and she relayed that Mr. Foley was a writer. She mentioned that he had written
33 a book called *Don't Give Up, God's Got You!: Strength For Life's Challenging Seasons*, and she
34 opined that Mr. Foley was a wonderful person; furthermore, she was excited to have him on the
35 team. She opined that it had been great working with Mr. Levar Cooper, Director for the Office
36 of Communications, and she wished Mr. Cooper the best as he started his independent journey.

37 LEADERSHIP LAKE COUNTY

38 Ms. Zenishek relayed that they had been working hard over the last year to get the LCWA
39 involved with Leadership Lake County, and that it had happened. She also opined that the
40 interagency collaboration within Lake County was great.

1
2 TRAMPIS BONJORN – DISTRICT 2

3 WELCOMING MS. AVA BROWN

4 Mr. Bonjorn welcomed Ms. Ava Brown, the new Content Coordinator for the Office of
5 Communications.

6 ROBERT HENDRICK – DISTRICT 4

7 THANKING DR. RANDY GLISSON AND REPRESENTATIVE NAN COBB

8 Mr. Hendrick thanked Dr. Glisson and Representative Cobb, opining that the project turned
9 out great and that water would be flowing like it should.

10 BEACH VOLLEYBALL TOURNAMENT AT HICKORY POINT

11 Mr. Hendrick mentioned that he sat on the Tourist Development Council (TDC), and that
12 at Hickory Point they had a beach volleyball tournament with close to 1,200 people, along with
13 fishing and soccer. He opined that staff was great, and he expressed appreciation to media.

14 KRISTAN ZENISHEK – DISTRICT 3

15 INTERVIEW AFTER MEETING

16 Ms. Zenishek stated that Ms. Brown and Mr. Foley would like to do a quick interview after
17 the meeting, and that they could possibly start doing this after each meeting as a quick recap,
18 especially if there was something that applied in a LCWA Board member's district.

19 ANNOUNCEMENT OF UPCOMING MEETINGS AND EVENTS

20 Regular Board Meeting, Wednesday, May 20, 2026 (3:30 p.m.), BCC Chambers/Admin.
21 Building

22 Paddling Adventure, Friday, April 24, 2026 (9:00 a.m. – 12:00 p.m.), Double Run Preserve,
23 Astatula Boat Ramp

24 Wetland Excursion, Saturday, May 2, 2026 (9:00 a.m. – 12:00 p.m.), Pine Meadows
25 Conservation Area

26 Watershed Wednesday, Wednesday, May 13, 2026 (10:00 a.m. – 12:00 p.m.), Hickory
27 Point Pavilion

28 Stories of Water, Friday, May 15, 2026 (9:00 a.m. – 12:00 p.m.), Hidden Waters Preserve

29 ADJOURNMENT

30 There being no further business to be brought to the attention of the Board, the meeting
31 was adjourned at 5:43 p.m.

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40 ROBERT HENDRICK, CHAIRMAN

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42 ATTEST:
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GARY J COONEY, CLERK



**Lake County
WATER AUTHORITY**

Bobby Bonilla, Executive Director • Gary J. Cooney, Secretary - Treasurer

27351 SR 19 • Tavares, Florida 32778-4251 • (352) 324-6141 • Fax (352) 324-6364 • email: info@lcwa.org • www.lcwa.org

TO: Lake County Water Authority Board of Trustees

THROUGH: Bobby Bonilla, Executive Director

FROM: Marcia Bush, Associate Director, Water Resources

DATE: May 14, 2026

RE: FY 2024-2025 Financial Audit Presentation & Approval of Audited Financial Statements

Presentations – Tab 2

FY 2024-2025 Financial Audit Presentation & Approval of Audited Financial Statements

Mr. Joel Knopp, from Forvis Mazars, LLP. will be providing a presentation on the FY 2024-2025 audited financial statements for the Lake County Water Authority.

The Board of Trustees would like to thank Mr. Gary Cooney, the Water Authority Secretary – Treasurer, and Kristy Mullane, Chief Financial Officer, and their staff for their efforts during this past year, and a successful audit.

Executive Director’s Recommendation:

1. Requesting approval of the audited financial statements for FY 2024-2025 from Forvis Mazars, LLP.

BOARD OF TRUSTEES

Gavin Rollins
District 1

Trampis Bonjorn
District 2

Birdie Zenishek
District 3

Butch Hendrick
District 4

Jonathan Germeroth
District 5

Forvis Mazars Report to the Governing Board and Management

Lake County Water Authority

Results of the 2025 Financial Statement Audit, Including Required Communications

September 30, 2025

Required Communications Regarding Our Audit Strategy & Approach (AU-C 260)

Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	This report covers audit results related to your financial statements and supplementary information: • As of and for the year ended September 30, 2025. • Conducted in accordance with our contract dated October 7, 2025.
Our Responsibilities	Forvis Mazars is responsible for forming and expressing opinions about whether the financial statements that have been prepared by management, with the oversight of those charged with governance, are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP).
Audit Scope & Inherent Limitations to Reasonable Assurance	An audit performed in accordance with auditing standards generally accepted in the United States of America (GAAS) and <i>Government Auditing Standards</i> issued by the Comptroller General of the United States (GAGAS) is designed to obtain reasonable, rather than absolute, assurance about the financial statements. The scope of our audit tests was established in relation to the financial statements taken as a whole and did not include a detailed audit of all transactions.
Extent of Our Communication	In addition to areas of interest and noting prior communications made during other phases of the engagement, this report includes communications required in accordance with GAAS that are relevant to the responsibilities of those charged with governance in overseeing the financial reporting process, including audit approach, results, and internal control. The standards do not require the auditor to design procedures for the purpose of identifying other matters to be communicated with those charged with governance.
Independence	The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.
Your Responsibilities	Our audit does not relieve management or those charged with governance of your responsibilities. Your responsibilities and ours are further referenced in our contract.

Matter	Discussion
Distribution Restriction	This communication is intended solely for the information and use of the following and is not intended to be, and should not be, used by anyone other than these specified parties: • The Governing Board and Management • Others within the Entity

Government Auditing Standards

Matter	Discussion
Additional GAGAS Reporting	We also provided reports as of September 30, 2025, on the following as required by GAGAS: • Internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with GAGAS
Reporting Limitations	Our consideration of internal control over financial reporting and our tests of compliance were not designed with an objective of forming an opinion on the effectiveness of internal control or on compliance, and accordingly, we do not express such an opinion.

Uniform Guidance Overview & Responsibilities

Matter	Discussion
Scope of Our Audit	We also provided reports as of September 30, 2025, on the following as required by U.S. Office of Management and Budget (OMB) Uniform Guidance: • Opinion on compliance for each major federal award program • Report on internal control over compliance • Schedule of Expenditures of Federal Awards
Audit Scope & Inherent Limitations to Reasonable Assurance	A compliance audit performed in accordance with OMB Uniform Guidance is designed to obtain reasonable, rather than absolute, assurance about whether noncompliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on a major federal award program occurred.

Other Information Accompanying the Audited Financial Statements

The audited financial statements are presented along with management's annual report. Management, or those charged with governance, is responsible for preparing the annual report.

We were not engaged to audit the information contained in the annual report, and as a result, our opinion does not provide assurance as to the completeness and accuracy of the information contained therein.

As part of our procedures, we read the entire report to determine if financial information discussed in sections outside the financial statements materially contradicts the audited financial statements. If we identify any such matters, we bring them to management's attention and review subsequent revisions.

Auditor Objectives Related to Other Information

Our objectives related to the other information accompanying the audited financial statements were to:

- Consider whether a material inconsistency exists between the other information and the financial statements
- Remain alert for indications that:
 - A material inconsistency exists between the other information and the auditor's knowledge obtained in the audit, or
 - A material misstatement of fact exists or the other information is otherwise misleading
- Respond appropriately when we identify that such material inconsistencies appear to exist or when we otherwise become aware that other information appears to be materially misstated. Potential responsive actions would include requesting management to correct the identified inconsistency
- Include the appropriate communication in our auditor's report, disclosing the procedures performed on the Other Information, as well as the results obtained
 - We did not identify any material inconsistencies between the other information and the financial statements

Qualitative Aspects of Significant Accounting Policies & Practices

Significant Accounting Policies

Significant accounting policies are described in Note 1 of the audited financial statements.

With respect to new accounting standards adopted during the year, we call to your attention the following topics:

- No matters are reportable

Unusual Policies or Methods

With respect to significant unusual accounting policies or accounting methods used for significant unusual transactions (significant transactions outside the normal course of business or that otherwise appear to be unusual due to their timing, size, or nature), we noted the following:

- No matters are reportable

Alternative Accounting Treatments

We had discussions with management regarding alternative accounting treatments within GAAP for policies and practices for material items, including recognition, measurement, and disclosure considerations related to the accounting for specific transactions as well as general accounting policies, as follows:

- No matters are reportable

Management Judgments & Accounting Estimates

Accounting estimates are an integral part of financial statement preparation by management, based on its judgments. Significant areas of such estimates for which we are prepared to discuss management's estimation process and our procedures for testing the reasonableness of those estimates include:

- Note 3 Capital Assets (Depreciation Expense and Useful Life)

Financial Statement Disclosures

The following areas involve particularly sensitive financial statement disclosures for which we are prepared to discuss the issues involved and related judgments made in formulating those disclosures:

- No matters are reportable

Our Judgment About the Quality of the Entity's Accounting Principles

During the course of the audit, we made the following observations regarding the Entity's application of accounting principles:

- No matters are reportable

Adjustments Identified by Audit

During the course of any audit, an auditor may propose adjustments to financial statement amounts. Management evaluates our proposals and records those adjustments that, in its judgment, are required to prevent the financial statements from being materially misstated.

A misstatement is a difference between the amount, classification, presentation, or disclosure of a reported financial statement item and that which is required for the item to be presented fairly in accordance with the applicable financial reporting framework.

Proposed & Recorded Adjustments

Auditor-proposed and management-recorded entries include the following:

- No matters are reportable

Uncorrected Misstatements

- No uncorrected misstatements to report

Other Required Communications

Other Material Communications

Listed below is an other material communication between management and us related to the audit:

- Management representation letter (see Attachments)

Attachments

Management Representation Letter (Attachment A)

As a material communication with management, included herein is a copy of the representation letter provided by management at the conclusion of our engagement.

Attachment A

Management Representation Letter



**Lake County
WATER AUTHORITY**

Bobby Bonilla, Executive Director • Gary J. Cooney, Secretary - Treasurer

27351 SR 19 • Tavares, Florida 32778-4251 • (352) 324-6141 • Fax (352) 324-6364 • email: info@lcwa.org • www.lcwa.org

Representation of:

Lake County Water Authority
27351 S.R. 19
Tavares, Florida 32778-4251

Provided to:

Forvis Mazars, LLP
Certified Public Accountants
255 South Orange Avenue, Suite 600
Orlando, FL 32801

The undersigned ("We") are providing this letter in connection with Forvis Mazars' audit of our financial statements as of and for the year ended September 30, 2025.

We are also providing this letter in connection with:

- Your audit of our compliance with requirements applicable to our major federal award program as of and for the year ended September 30, 2025.
- Your examination of compliance in accordance with Section 218.415, Florida Statutes as of and for the year ended September 30, 2025.

Our representations are current and effective as of the date of Forvis Mazars' report: April 28, 2026.

Our engagement with Forvis Mazars is based on our contract for services dated: October 7, 2025.

Our Responsibility & Consideration of Material Matters

We confirm that we are responsible for the fair presentation of the financial statements subject to Forvis Mazars' report in conformity with accounting principles generally accepted in the United States of America.

We are also responsible for adopting sound accounting policies; establishing and maintaining effective internal control over financial reporting, operations, and compliance; and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

Confirmation of Matters Specific to the Subject Matter of Forvis Mazars' Report

We confirm, to the best of our knowledge and belief, the following:

Broad Matters

1. We have fulfilled our responsibilities, as set out in the terms of our contract, for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America.
2. We acknowledge our responsibility for the design, implementation, and maintenance of:
 - a. Internal control relevant to the preparation and fair presentation of financial statements that

BOARD OF TRUSTEES

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District 3

Butch Hendrick
District 4

Jonathan Germeroth
District 5

are free from material misstatement, whether due to fraud or error.

- b. Internal control to prevent and detect fraud.
3. We have provided you with:
- a. Access to all information of which we are aware that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. All minutes of Board meetings, if any, held through the date of this letter or summaries of actions of recent meetings for which minutes have not yet been prepared. All unsigned copies of minutes provided to you are copies of our original minutes approved by the board, if applicable, and maintained as part of our records.
 - e. All significant contracts and grants.
4. We have disclosed to you all instances in which artificial intelligence (AI) systems or tools were used related to financial reporting, internal controls, and other processes relevant to the financial statements and our compliance with requirements applicable to each of our major federal awards programs. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls related to the use of AI.
5. We have responded fully and truthfully to all your inquiries.

Government Auditing Standards

- 6. We acknowledge that we are responsible for compliance with applicable laws, regulations, and provisions of contracts and grant agreements.
- 7. We have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that have a direct and material effect on the determination of amounts in our financial statements or other financial data significant to the audit objectives.
- 8. We have identified and disclosed to you any violations or possible violations of laws, regulations, including those pertaining to adopting, approving, and amending budgets, and provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for recognition and/or disclosure in the financial statements or for your reporting on noncompliance.
- 9. We have taken or will take timely and appropriate steps to remedy any fraud, abuse, illegal acts, or violations of provisions of contracts or grant agreements that you or other auditors report.
- 10. We have identified to you any previous financial audits, attestation engagements, performance audits, or other studies related to the objectives of your audit and the corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other studies.

Federal Awards Programs (Uniform Guidance)

11. We have identified in the schedule of expenditures of federal awards all assistance provided (either directly or passed through other entities) by federal agencies in the form of grants, contracts, loans, loan guarantees, property, cooperative agreements, interest subsidies, commodities, insurance, direct appropriations, or in any other form.
12. We have disclosed to you all contracts or other agreements with service organizations, and we have disclosed to you all communications from the service organizations relating to noncompliance at the service organizations.
13. We have reconciled the schedule of expenditures of federal awards (SEFA) to the financial statements.
14. Federal awards-related revenues and expenditures are fairly presented, both in form and content, in accordance with the applicable criteria in the entity's financial statements.
15. We have evaluated all recipient organizations that received federal funding and have correctly identified all subrecipients on the schedule of expenditures of federal awards.
16. We have identified the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* regarding activities allowed or unallowed; allowable costs/cost principles; cash management; eligibility; equipment and real property management; matching, level of effort, earmarking; period of performance of federal funds; procurement and suspension and debarment; program income; reporting; subrecipient monitoring; and special tests and provisions that are applicable to each of our federal awards programs. We have identified to you our interpretation of any applicable compliance requirements subject to varying interpretations.
17. We are responsible for complying, and have complied, with the requirements of Uniform Guidance.
18. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of our federal awards programs and have disclosed to you any and all instances of noncompliance with those requirements occurring during the period of your audit or subsequent thereto to the date of this letter of which we are aware. Except for any instances of noncompliance we have disclosed to you, we believe the entity has complied with all applicable compliance requirements.
19. We are responsible for the design, implementation, and maintenance of internal controls over compliance that provide reasonable assurance we have administered each of our federal awards programs in compliance with federal statutes, regulations, and the terms and conditions of the federal awards.
20. We have made available to you all federal awards (including amendments, if any) and any other correspondence or documentation relevant to each of our federal awards programs and to our compliance with applicable requirements of those programs.
21. The information presented in federal awards program financial reports and claims for advances and reimbursements is supported by the books and records from which our financial statements have been prepared.
22. The costs charged to federal awards are in accordance with applicable cost principles.
23. The reports provided to you related to federal awards programs are true copies of reports submitted or electronically transmitted to the federal awarding agency, the applicable payment system, or pass-through entity in the case of a subrecipient.

24. Amounts claimed or used for matching were determined in accordance with Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) regarding cost principles.
25. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the applicable compliance requirements for each of our federal awards programs, including any communications received from the end of the period of your audit through the date of this letter.
26. We have identified to you any previous compliance audits, attestation engagements, and internal or external monitoring related to the objectives of your compliance audit, including findings received and corrective actions taken to address any significant findings and recommendations made in such audits, attestation engagements, or other monitoring.
27. The reporting package does not contain any protected personally identifiable information.
28. No changes have been made in internal control over compliance or other factors that might significantly affect internal control, including any corrective action we have taken regarding significant deficiencies or material weaknesses in internal control over compliance subsequent to the period covered by the auditor's report.

Misappropriation, Misstatements, & Fraud

29. We have informed you of all current risks of a material amount that are not adequately prevented or detected by our procedures with respect to:
 - a. Misappropriation of assets.
 - b. Misrepresented or misstated assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position or fund balance.
30. We have no knowledge of fraud or suspected fraud affecting the entity involving:
 - a. Management or employees who have significant roles in internal control over financial reporting, or
 - b. Others when the fraud could have a material effect on the financial statements.
31. We understand that the term "fraud" includes misstatements arising from fraudulent financial reporting and misstatements arising from misappropriation of assets. Misstatements arising from fraudulent financial reporting are intentional misstatements, or omissions of amounts or disclosures in financial statements to deceive financial statement users. Misstatements arising from misappropriation of assets involve the theft of an entity's assets where the effect of the theft causes the financial statements not to be presented in conformity with accounting principles generally accepted in the United States of America.
32. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, customers, analysts, SEC or other regulators, citizens, suppliers, or others.
33. We have assessed the risk that the financial statements may be materially misstated as a result of fraud and disclosed to you any such risk identified.

Ongoing Operations

34. We have evaluated whether there are conditions or events known or reasonably knowable, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern within one year of the date of the financial statements and known facts thereafter without consideration of potential mitigating effects of management's plans and concluded substantial doubt does not exist.

Related Parties

35. We have disclosed to you the identity of all of the entity's related parties and all the related-party relationships of which we are aware.

In addition, we have disclosed to you all related-party transactions and amounts receivable from or payable to related parties of which we are aware, including any modifications during the year that were made to related-party transaction agreements which existed prior to the beginning of the year under audit, as well as new related-party transaction agreements that were executed during the year under audit.

Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.

36. We understand that the term related party refers to:

- Affiliates
- Entities for which investments are accounted for by the equity method
- Trusts for the benefits of employees, such as pension and profit-sharing trusts that are managed by or under the trusteeship of management
- Management and members of their immediate families
- Any other party with which the entity may deal if one party can significantly influence the management or operating policies of the other to an extent that one of the transacting parties might be prevented from fully pursuing its own separate interests.

Another party is also a related party if it can significantly influence the management or operating policies of the transacting parties or if it has an ownership interest in one of the transacting parties and can significantly influence the other to an extent that one or more of the transacting parties might be prevented from fully pursuing its own separate interests.

The term affiliate refers to a party that directly or indirectly controls, or is controlled by, or is under common control with, the entity.

Litigation, Laws, Rulings & Regulations

37. We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with accounting principles generally accepted in the United States of America.
38. We have no knowledge of communications, other than those specifically disclosed, from regulatory agencies, governmental representatives, employees, or others concerning investigations or allegations of noncompliance with laws and regulations, deficiencies in financial reporting practices, or other matters that could have a material adverse effect on the financial

statements.

39. We have disclosed to you all known instances of violations or noncompliance or possible violations or suspected noncompliance with laws and regulations whose effects should be considered when preparing financial statements or as a basis for recording a loss contingency.
40. There are no regulatory examinations currently in progress for which we have not received examination reports.
41. We have no reason to believe the entity owes any penalties or payments under the Employer Shared Responsibility Provisions of the *Patient Protection and Affordable Care Act*, nor have we received any correspondence from the IRS or other agencies indicating such payments may be due.
42. We have not been designated as a potentially responsible party (PRP or equivalent status) by the Environmental Protection Agency (EPA) or other cognizant regulatory agency with authority to enforce environmental laws and regulations.

Financial Statements & Reports

43. With regard to supplementary information:
 - a. We acknowledge our responsibility for the presentation of the supplementary information in accordance with the applicable criteria.
 - b. We believe the supplementary information is fairly presented, both in form and content, in accordance with the applicable criteria.
 - c. The methods of measurement and presentation of the supplementary information are unchanged from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - d. We believe the significant assumptions or interpretations underlying the measurement and/or presentation of the supplementary information are reasonable and appropriate.
 - e. If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to intended users of the supplementary information no later than the date such information and the related auditor's report are issued.
44. We do not issue an annual report, nor do we have plans to issue an annual report at this time.

Transactions, Records, & Adjustments

45. All transactions have been recorded in the accounting records and are reflected in the financial statements.
46. The entity has appropriately reconciled its general ledger accounts to their related supporting information. All related reconciling items considered to be material were identified and included on the reconciliations and were appropriately adjusted in the financial statements. All intracompany (and intercompany) accounts have been eliminated or appropriately measured and considered for disclosure in the financial statements.
47. We have everything we need to keep our books and records.
48. We have disclosed any significant unusual transactions the entity has entered into during the period, including the nature, terms, and business purpose of those transactions.

Governmental Accounting & Disclosure Matters

49. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
50. With regard to deposit and investment activities:
 - a. All deposit, repurchase and reverse repurchase agreements, and investment transactions have been made in accordance with legal and contractual requirements.
 - b. Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
 - c. Disclosures of deposit and investment balances and risks in the financial statements are consistent with our understanding of the applicable laws regarding enforceability of any pledges of collateral.
 - d. We understand that your audit does not represent an opinion regarding the enforceability of any collateral pledges.
 - e. Risk disclosures associated with deposit and investment securities and derivative instrument transactions are presented in accordance with GASB requirements.
51. The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
52. We have identified and evaluated all potential fiduciary activities. The financial statements include all fiduciary activities required by GASB Statement No. 84, *Fiduciary Activities*, as amended.
53. Components of net position (net investment in capital assets, restricted, and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
54. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
55. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance is available and have determined that net position is properly recognized under the policy.
56. The entity has properly separated information in debt disclosures related to direct borrowings and direct placements of debt from other debt and disclosed any unused lines of credit, collateral pledged to secure debt, terms in debt agreements related to significant default or termination events with finance-related consequences, and significant subjective acceleration clauses in accordance with GASB Statement No. 88.
57. Leases have been properly identified, recorded, and disclosed in accordance with GASB Statement No. 87, *Leases*.
58. Subscription-based information technology arrangements (SBITAs) have been properly identified, recorded, and disclosed in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*.
59. The government has properly measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASB Statement No. 101, *Compensated*

Absences.

60. The government has appropriately considered and disclosed its vulnerabilities due to certain concentrations or constraints in accordance with GASB Statement No. 102, *Certain Risk Disclosures*.
61. We have identified and evaluated all potential tax abatements, and we believe there are no material tax abatements.
62. The supplementary information required by the Governmental Accounting Standards Board, consisting of management's discussion and analysis and budgetary comparisons, has been prepared and is measured and presented in conformity with the applicable GASB pronouncements, and we acknowledge our responsibility for the information. The information contained therein is based on all facts, decisions, and conditions currently known to us and is measured using the same methods and assumptions as were used in the preparation of the financial statements. We believe the significant assumptions underlying the measurement and/or presentation of the information are reasonable and appropriate. There has been no change from the preceding period in the methods of measurement and presentation.

General Government Matters

63. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as amended.
64. All funds that meet the quantitative criteria in in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, as amended, and No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus—an Amendment of GASB Statements No. 21 and No. 34*, for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
65. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
66. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
67. We have appropriately disclosed that the entity is following either its established accounting policy regarding which governmental fund resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available or is following paragraph 18 of GASB Statement No. 54 to determine the fund balance classifications for financial reporting purposes and have determined that fund balance is properly recognized under the policy.

Accounting & Disclosure

68. All transactions entered into by the entity are final. We are not aware of any unrecorded transactions, side agreements or other arrangements (either written or oral) that are in place.
69. Except as reflected in the financial statements, there are no:
 - a. Plans or intentions that may materially affect carrying values or classifications of assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position or fund balance.

- b. Material transactions omitted or improperly recorded in the financial records.
 - c. Material unasserted claims or assessments that are probable of assertion or other gain/loss contingencies requiring accrual or disclosure, including those arising from environmental remediation obligations.
 - d. Events occurring subsequent to the date of the financial statements through the date of this letter, which is the date the financial statements were available to be issued, requiring adjustment or disclosure in the financial statements.
 - e. Agreements to purchase assets previously sold.
 - f. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, lines of credit, or similar arrangements.
 - g. Guarantees, whether written or oral, under which the entity is contingently liable.
 - h. Known or anticipated asset retirement obligations.
70. Except as disclosed in the financial statements, the entity has:
- a. Satisfactory title to all recorded assets, and those assets are not subject to any liens, pledges, or other encumbrances.
 - b. Complied with all aspects of contractual and grant agreements, for which noncompliance would materially affect the financial statements.

Estimates

71. We have identified all accounting estimates that could be material to the financial statements and we confirm the appropriateness of the methods and the consistency in their application, the accuracy and completeness of data, and the reasonableness of significant assumptions used by us in making the accounting estimates, including those measured at fair value reported in the financial statements.
72. Significant estimates that may be subject to a material change in the near term have been properly disclosed in the financial statements. We understand that "near term" means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations, which refer to a lack of diversity related to employers, industries, inflows of resources, workforce covered by collective bargaining agreements, providers of financial resources, or suppliers of material, labor or services loans, investments, or deposits, or constraints, which refer to a limitation imposed by an external party or by formal action of a government's highest level of decision-making authority related to limitations on raising revenue, limitations on spending, limitations on the incurrence of debt, or mandated spending, existing at the date of the financial statements that would make the entity vulnerable to the risk of severe impact in the near term that have not been properly disclosed in the financial statements.

Fair Value

73. With respect to the fair value measurements of financial and nonfinancial assets and liabilities, if any, recognized in the financial statements or disclosed in the notes thereto:
- a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated course of action.
 - b. The measurement methods and significant assumptions used in determining fair value are appropriate in the circumstances for financial statement measurement and disclosure

purposes and have been consistently applied.

- c. The significant assumptions appropriately reflect market participant assumptions.
- d. The disclosures related to fair values are complete, adequate, and in conformity with accounting principles generally accepted in the United States of America.
- e. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

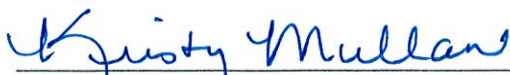
GASB Statement 101, Compensated Absences

74. In connection with the adoption of GASB Statement No. 101, *Compensated Absences* (GASB 101), we represent that footnotes to the financial statements appropriately describe the adoption of GASB 101 and include all disclosures required under GASB 101.

Compliance with Section 218.415, Florida Statutes

75. All relevant matters are reflected in the measurement or evaluation of Section 218.415, Florida Statute.
76. All known matters contradicting the compliance with Section 218.415, Florida Statutes and any communication from regulatory agencies affecting the compliance have been disclosed to you, including any communications received between the end of the period addressed in the written assertion and the date of your report.
77. We are responsible for the compliance and have complied with Section 218.415, Florida Statutes.
78. We are responsible for the selection of suitable criteria and determining that such criteria are appropriate for our purposes, and for ensuring the criteria will be available to the intended users.
79. We have provided you with all relevant information and access.
80. We have disclosed to you all known matters that would materially affect the compliance.
81. We have disclosed to you all known events subsequent to the period (or point in time) of the subject matter being reported on that would have a material effect on the compliance.
82. With regard to compliance, we acknowledge the following:
- a. We are responsible for establishing and maintaining effective internal control over compliance.
 - b. We have performed an evaluation of compliance with the specified requirements.
 - c. State management's interpretation of any compliance requirements that have varying interpretations.



Bobby Bonilla, Executive Director

Kristy Mullane, Chief Financial Officer - County Finance Department

FINANCIAL STATEMENTS
Lake County Water Authority
Year Ended September 30, 2025
with Independent Auditor's Report

**LAKE COUNTY WATER AUTHORITY
PRINCIPAL OFFICIALS
SEPTEMBER 30, 2025**

Gavin Rollins	Board Member-District 1
Trampis Bonjorn	Board Member-District 2
Kristan Zenishek, Vice-Chair	Board Member-District 3
Robert “Butch” Hendrick, Chairman	Board Member-District 4
Jonathan Germeroth	Board Member-District 5
Gary J. Cooney	Secretary-Treasurer
Bobby Bonilla	Executive Director

LAKE COUNTY WATER AUTHORITY
SEPTEMBER 30, 2025

TABLE OF CONTENTS

	<u>Page</u> <u>Number</u>
INTRODUCTORY SECTION	
Title Page	
Principal Officials	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report.....	1
Management's Discussion and Analysis	4
BASIC FINANCIAL STATEMENTS	
Government-wide Financial Statements:	
Statement of Net Position	9
Statement of Activities.....	10
Fund Financial Statements:	
Balance Sheet - Governmental Fund	11
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	12
Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statement of Activities	14
Notes to Financial Statements.....	15
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund.....	21
SINGLE AUDIT	
Schedule of Expenditures of Federal Awards.....	22
Notes to Schedule of Expenditures of Federal Awards	23

LAKE COUNTY WATER AUTHORITY
SEPTEMBER 30, 2025

SINGLE AUDIT cont'd

Report on Compliance for each Major Federal Program and State Project and on Internal Control over Compliance - Independent Auditor's Report	24
Schedule of Findings and Questioned Costs.....	27

ADDITIONAL ELEMENTS OF REPORT PREPARED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS*

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> - Independent Auditor's Report.....	30
Management Letter	32
Independent Accountant's Report.....	35

Independent Auditor's Report

Governing Board
Lake County Water Authority
Tavares, Florida

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the major fund (General Fund) of Lake County Water Authority (the "Authority"), a component unit of Lake County, Florida, as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and General Fund of the Authority, as of September 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and budgetary comparison schedule be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional

analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2026 on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Forvis Mazars, LLP

Orlando, Florida
April 28, 2026

**Lake County Water Authority
Management's Discussion and Analysis (Unaudited)
For the Year Ended September 30, 2025**

As management of the Lake County Water Authority (the Authority) we offer readers of the Authority's financial statements this narrative overview and analysis of the financial activities of the Authority for the fiscal year ended September 30, 2025. This discussion has been prepared by management and should be read in conjunction with the financial statements, which follow this section.

Financial Highlights

In 2022, the Florida Legislature passed House Bill 1105. The Board of Lake County Commissioners adopted Ordinances which made several changes to the organizational structure of the Authority namely changing it from an Independent Special District to a Dependent Special District of Lake County and creating a 5 member appointed Board.

The Authority's assets exceeded its liabilities at September 30, 2025 by \$ 46,375,395 (net position). Of this amount, \$ 18,027,483 (unrestricted net position) may be used to meet the organization's ongoing obligations to its customers and creditors.

The Authority's total net position increased \$ 584,014 as a result of current year operations.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. The basic financial statements consist of three parts: government-wide financial statements, fund financial statements, and notes to the financial statements. This report also includes supplementary information that explains in more detail some of the information in the financial statements. The Authority is also considered a discretely-presented component unit of Lake County and certain information is included in the County Annual Comprehensive Financial Report.

Government-Wide Financial Statements

The government-wide financial statements of the Authority provide a broad overview of the Authority's finances and report information about the Authority using accounting methods similar to those used by private sector companies.

The Statement of Net Position presents the Authority's assets less its liabilities at year end. The difference between these amounts is reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Authority is changing.

The Statement of Activities presents information showing how the Authority's net position changed during the fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future periods.

The government-wide financial statements can be found on pages 9 and 10 of this report.

**Lake County Water Authority
Management's Discussion and Analysis (Unaudited)
For the Year Ended September 30, 2025**

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Authority has only one fund, the General Fund, which is a governmental fund type.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, these funds focus on near-term inflows and outflows of spendable resources as well as on balances of spendable resources available at the end of the fiscal year. As a result of this difference in focus, a reconciliation is provided in the notes to the financial statements between the fund and government-wide statements.

The basic governmental fund financial statement can also be found on pages 11 and 13 of this report.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found beginning on page 15 of this report.

Government-Wide Financial Analysis

Our analysis of the government-wide financial statements of the Authority begins below. The Statement of Net Position and the Statement of Activities report the net position of the Authority and changes in them. Over time, increases or decreases in the Authority's net position are one indicator of financial position. However, you will need to consider other non-financial factors such as changes in economic conditions, regulations, and new or changed government legislation.

Lake County Water Authority Net Position

	2025	2024
Current and other assets	\$ 19,089,191	\$ 19,937,554
Capital assets, net	28,347,912	26,579,101
Total assets	<u>47,437,103</u>	<u>46,516,655</u>
Current liabilities	1,061,708	725,274
Total liabilities	<u>1,061,708</u>	<u>725,274</u>
Invested in capital assets	28,347,912	26,579,101
Unrestricted	18,027,483	19,212,280
Total net position	<u>\$ 46,375,395</u>	<u>\$ 45,791,381</u>

**Lake County Water Authority
Management's Discussion and Analysis (Unaudited)
For the Year Ended September 30, 2025**

Assets of the Authority consist primarily of cash of \$ 17,820,858 and capital assets, net of accumulated depreciation of \$ 28,347,912.

Current liabilities of \$ 1,061,708 consist primarily of accounts payable and other current liabilities. Net position amounted to \$ 46,375,395 in fiscal year 2025. The major component of this category is the category "Invested in capital assets", which is the Authority's investment in its net capital assets (original cost less accumulated depreciation), totaling \$ 28,347,912.

While the statement of net position shows the change in financial position of net position, the statement of activities provides answers as to the nature and source of these changes.

Lake County Water Authority Statement of Activities

	2025	2024
Revenues	\$ 13,406,925	\$ 12,462,191
Expenses:		
Current	12,094,704	8,308,965
Depreciation	728,207	636,157
Total expenses	12,822,911	8,945,122
Change in net position	584,014	3,517,069
Beginning net position	45,791,381	42,274,312
Ending net position	\$ 46,375,395	\$ 45,791,381

Revenues consist primarily of ad valorem taxes, which were \$ 11,501,104 in 2025. Revenues also include federal and state grants of \$ 676,317 in addition to reimbursements for Hurricane Milton from federal and state sources of \$ 492,550. Other revenues include interest of \$ 734,954, and charges for services of \$ 2,000.

Current expenses consist of general operating expenses of \$ 10,606,968 and grants of \$ 745,499 for water quality, waterway improvement and education. Grants include \$ 145,525 toward the City of Leesburg Center Street Stormwater Retrofit Project, \$ 105,000 toward the City of Tavares Water Aeration System and Floating Treatment Wetland System, \$ 212,615 for the City of Clermont Basin 12A Baffle Box Project, \$149,400 to the City of Mascotte for the design and engineering of a stormwater treatment system, \$ 38,588 to the Town of Montverde, \$ 14,371 for the Florida Fish and Wildlife Conservation Commission (FWC) Lakes Dora/Beauclair, and Clermont Chain Creel Surveys, and \$ 80,000 to Trout Lake Nature Center for promoting environmental education. Expenses also include \$ 74,451 in personal services, which include compensation, related taxes, and fringe benefits paid to Board Members during fiscal year 2025.

Analysis of Lake County Water Authority General Fund

The Authority has one fund, the general fund, which is reported in the Fund Financial Statements. The focus of the general fund is to provide information on near-term inflows and outflows of cash and the balance available. The fund balance was \$ 18,027,483 at September 30, 2025 compared to

**Lake County Water Authority
Management's Discussion and Analysis (Unaudited)
For the Year Ended September 30, 2025**

\$ 19,212,280 at the end of the prior year. Assigned fund balance at September 30, 2025 of \$ 3,151,043 is all prior year budget amounts to be carried forward to the next fiscal year, this includes \$ 1,272,029 in grants for water quality improvement, \$ 671,532 for improvements and operations at the nutrient reduction facility (NuRF), and \$ 357,435 for design and project services for renovation and new construction at the Hickory Point site. The remaining fund balance of \$ 14,876,440 is classified as unassigned.

The following is a comparison of operations from 2025 to 2024 at the fund level:

	Year Ended Sept. 30, 2025	Year Ended Sept. 30, 2024	Variance Increase (Decrease)
Revenues:			
Taxes	\$ 11,501,104	\$ 9,962,526	\$ 1,538,578
Intergovernmental revenue	1,168,867	1,571,516	(402,649)
Charges for services	2,000	25,083	(23,083)
Investment and miscellaneous income	734,954	873,066	(138,112)
Total revenues	<u>13,406,925</u>	<u>12,432,191</u>	<u>974,734</u>
Expenditures:			
Personal services	74,451	69,606	4,845
Operating and grants	12,020,231	9,297,663	2,722,568
Capital outlay	2,497,040	2,328,482	168,558
Total expenditures	<u>14,591,722</u>	<u>11,695,751</u>	<u>2,895,971</u>
Excess of revenues over (under) expenditures	(1,184,797)	736,440	(1,921,237)
Fund balance beginning of year	<u>19,212,280</u>	<u>18,475,840</u>	<u>736,440</u>
Fund balance end of year	<u><u>\$ 18,027,483</u></u>	<u><u>\$ 19,212,280</u></u>	<u><u>\$ (1,184,797)</u></u>

Taxes increased in 2025 primarily due to increased property values. Intergovernmental revenue decreased due to lower State grants and disaster relief reimbursements. Charges for services decreased due to the Authority transitioning service fees to the Lake County Board of County Commissioners (BCC). Investment and miscellaneous income decreased due to lower earnings on cash balances. Operating expenses increased due to larger current year expenditures on contractual services provided to the Authority by the BCC. Capital outlay increased due to continued land acquisitions and completion of the Hickory Point boat ramps.

General Fund Budgetary Highlights

Expenditures – Physical environment expenditures were below final budget by approximately \$14.2 million of which operating expenses were below budget by approximately \$ 7.8 million due lower than anticipated costs for contractual and professional services, lower than expected use of alum, and projects not completed.

**Lake County Water Authority
Management's Discussion and Analysis (Unaudited)
For the Year Ended September 30, 2025**

Capital Assets

Capital Assets - As of September 30, 2025, the Authority had \$ 28,347,912 of net capital assets invested primarily in land and improvements, as reflected in the table below.

	<u>2025</u>	<u>2024</u>
Land and improvements	\$ 23,634,125	\$ 20,682,229
Structures	7,945,313	7,945,313
Equipment	4,510,591	4,006,929
Infrastructure	2,480,624	2,272,829
Construction work in progress	43,865	1,212,866
Total capital assets	<u>38,614,518</u>	<u>36,120,166</u>
Accumulated depreciation	<u>(10,266,606)</u>	<u>(9,541,065)</u>
Net capital assets	<u><u>\$ 28,347,912</u></u>	<u><u>\$ 26,579,101</u></u>

Capital assets consist of land and land improvements, a nutrient reduction facility (NuRF), water control structures, buildings, vehicles and equipment used by the organization in its daily operations.

The Authority purchased approximately \$2,497,040 of land and improvements, equipment, infrastructure and construction work in progress. Land purchases included property abutting the Apopka Beauclair Canal and land near the Villa City Dam. Land improvements included the Hickory Point boat ramps. Equipment included a work barge with trailer and motors. The infrastructure included a fiber optic cable system at Hickory Point.

Economic Factors and Next Year's Budget and Rates

1. The average unemployment rate for Lake County area is 4.5%. This is compared to the 3.9% for the state and 4.4% for the nation.
2. At September 30, 2025 inflation nationally, as indicated by the consumer price index, was 3.0 %.

All of these factors were considered in preparing the Authority budget for the 2025-2026 year. On September 23, 2025 the Lake County Board of County Commissioners approved Resolution 2025-117 for the Authority's Final Budget. The budget of \$ 32,273,707 includes a millage rate of 0.2940 which is above the rolled-back rate.

Requests for Information - This financial report is designed to provide a general overview of the Authority's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Office of the Clerk of the Circuit Court and Comptroller, 315 West Main Street, Post Office Box 7800, Tavares, Florida, 32778, (352) 343-9808.

LAKE COUNTY WATER AUTHORITY
STATEMENT OF NET POSITION
SEPTEMBER 30, 2025

	Primary Government
	Governmental Activities
ASSETS	
Current Assets:	
Cash and cash equivalents	\$ 17,820,858
Accounts receivable	2,500
Due from other governmental units	1,265,833
Total Current Assets	19,089,191
Noncurrent Assets:	
Capital assets	
Land and other nondepreciable assets	19,003,074
Depreciable capital assets, net of accumulated depreciation	9,344,838
Total Noncurrent Assets	28,347,912
TOTAL ASSETS	47,437,103
LIABILITIES	
Current Liabilities:	
Accounts payable and other current liabilities	1,060,458
Deposits	1,250
Total Current Liabilities	1,061,708
TOTAL LIABILITIES	1,061,708
NET POSITION	
Net investment in capital assets	28,347,912
Unrestricted	18,027,483
TOTAL NET POSITION	\$ 46,375,395

The notes to the financial statements are an integral part of this statement.

**LAKE COUNTY WATER AUTHORITY
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

<u>Functions/Programs</u>	<u>Program Revenues</u>				<u>Primary Government Governmental Activities</u>
	<u>Expenses</u>	<u>Charges For Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
Primary government:					
Governmental activities:					
General government	\$ 4,089,449	\$ -	\$ 492,550	\$ -	\$ (3,596,899)
Physical environment	7,055,431	-	126,460	549,857	(6,379,114)
Culture and recreation	1,477,856	2,000	-	-	(1,475,856)
Education	200,175	-	-	-	(200,175)
Total governmental activities:	<u>12,822,911</u>	<u>2,000</u>	<u>619,010</u>	<u>549,857</u>	<u>(11,652,044)</u>
Total primary government	<u>\$ 12,822,911</u>	<u>\$ 2,000</u>	<u>\$ 619,010</u>	<u>\$ 549,857</u>	<u>(11,652,044)</u>
General revenues:					
Property taxes					\$ 11,501,104
Unrestricted investment earnings					734,954
Total general revenues					<u>12,236,058</u>
Change in net position					584,014
Net position - beginning					45,791,381
Net position - ending					<u>\$ 46,375,395</u>

The notes to the financial statements are an integral part of this statement.

**LAKE COUNTY WATER AUTHORITY
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2025**

	General Fund
ASSETS	
Cash and cash equivalents	\$ 17,820,858
Accounts receivable	2,500
Due from other governmental units	1,265,833
TOTAL ASSETS	\$ 19,089,191
 LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts payable	\$ 1,060,458
Deposits	1,250
TOTAL LIABILITIES	1,061,708
 Fund balances:	
Assigned	3,151,043
Unassigned	14,876,440
TOTAL FUND BALANCES	18,027,483
 TOTAL LIABILITIES AND FUND BALANCES	\$ 19,089,191

The notes to the financial statements are an integral part of this statement.

**LAKE COUNTY WATER AUTHORITY
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2025**

Amounts reported for governmental activities in the statement of net position are different because:

Fund balances - total governmental funds	\$ 18,027,483
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. This is the amount of capital assets of \$38,614,518, net of accumulated depreciation of \$10,266,606.	<u>28,347,912</u>
Net position of governmental activities	<u>\$ 46,375,395</u>

The notes to the financial statements are an integral part of this statement.

LAKE COUNTY WATER AUTHORITY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	General Fund
Revenues:	
Taxes	\$ 11,501,104
Intergovernmental	1,168,867
Charges for services	2,000
Miscellaneous:	
Interest	734,954
Total Revenues	<u>13,406,925</u>
Expenditures:	
Current:	
General Government	4,039,431
Physical Environment	6,533,160
Culture and Recreation	1,321,916
Education	200,175
Capital Outlay	2,497,040
Total Expenditures	<u>14,591,722</u>
Excess of Revenues (Under) Expenditures/Net Change in Fund Balances	(1,184,797)
Fund Balance at Beginning of Year	<u>19,212,280</u>
Fund Balance at End of Year	<u><u>\$ 18,027,483</u></u>

The notes to the financial statements are an integral part of this statement.

LAKE COUNTY WATER AUTHORITY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	\$ (1,184,797)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay of \$2,497,040 was more than depreciation of \$728,207.	1,768,833
The net effect of miscellaneous transactions involving capital assets (i.e. sales and trade-ins) is to decrease net position.	<u>(22)</u>
Changes in net position of governmental activities	<u>\$ 584,014</u>

The notes to the financial statements are an integral part of this statement.

LAKE COUNTY WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

1. Significant Accounting Policies:

- A. Reporting Entity - The Lake County Water Authority (f/k/a Oklawaha Basin Recreation and Water Conservation and Control Authority) was created by Chapter 29222, Laws of Florida, Special Acts of 1953, as amended, and was codified pursuant to Section 189.429, Florida Statutes, in Chapter 2005-314 Laws of Florida, as amended by Chapter 2017-218. Pursuant to HB 1105, Chapters 2005-314 and 2017-218 will be codified by Lake County, Florida; this was adopted by County Ordinance No. 2022-31, as amended by Ordinances 2022-37 and 38, which changed the Authority from an Independent Special District to a Dependent Special District that is now considered a component unit of Lake County, Florida. The Authority is comprised of a five member appointed Board with statutory authority to assess no more than .5 mills in ad valorem taxes.

The Authority is a special taxing district extending territorially throughout the present limits of Lake County, Florida; “for the purposes of controlling and conserving the freshwater resources of Lake County; fostering improvements to streams, lakes, and canals in the county; improving the fish and aquatic wildlife of the county by improving the streams, lakes, and canals in the county; and protecting the freshwater resources of Lake County through assisting local governments in treating of stormwater runoff.” The principal powers are those of a corporate body, including the power to do things necessary to accomplish this purpose as set forth in the Statutes, as amended.

- B. Measurement focus, basis of accounting, and financial statement presentation - The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on the primary government. The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include charges to customers or grants that are restricted to meeting the operation or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues. Separate fund financial statements are provided for the governmental fund.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as received as they are levied and received in the same fiscal year. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. All grants of the Authority were classified as operating or capital for the statement of activities.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized

LAKE COUNTY WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

when they become measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Authority generally considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The Authority reports the general fund as its only major governmental fund. The general fund is the Authority's primary operating fund. This fund accounts for all financial resources of the general government.

C. Budget and Budgetary Accounting - The Authority followed the following procedures in establishing the budgetary data for fiscal year 2025, reflected in the financial statements:

- 1) The assessment date is January 1.
- 2) On approximately July 1, the county property appraiser certifies the tax roll.
- 3) The Board shall by resolution determine the total amount to be raised by taxation in such year upon the taxable property within the Authority and shall determine the millage rate required, not to exceed .5 mills. The director submits a proposed operating budget to the Authority's Board for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
- 4) A series of two public hearings are held between 65 and 100 days following the certification of the tax roll.
- 5) Prior to October 1, the budget is legally enacted through adoption by the Board, and the Lake County Board of County Commissioners. All revisions of the budget require approval by the Board.
- 6) The budget is adopted on a basis consistent with accounting principles generally accepted in the United States of America (GAAP). Budgetary comparisons presented in this report are on this budgetary basis.

The legal level of budgetary control is the major object level. The original budget is adopted before final audited beginning fund balance is available, resulting in differences between the beginning fund balance for the original and the final budget presentation in the governmental fund.

D. Assets, Liabilities, and Fund Equity

- 1) Deposits - State statute allows public deposits only at qualified public depositories that have deposited required collateral in the name of the Treasurer of the State of Florida under the Florida Security for Deposits Act. All deposits are entirely insured by the Federal Deposit Insurance Corporation or Florida's Multiple Financial Institution Collateral Pool.
- 2) *Investments* – Pursuant to Florida Statutes, the Authority is authorized to invest in:
The Local Government Surplus Funds Trust Fund, (commonly referred to as the SBA)
administered by the Florida State Board of Administration or any intergovernmental

LAKE COUNTY WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

investment pool authorized pursuant to the Florida Interlocal Cooperation Act, as provided in s. 163.01.

Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency.

Interest-bearing time deposits or savings accounts in qualified public depositories, as defined in s. 280.02.

Direct obligations of the U.S. Treasury.

- 3) *Capital Assets* - Capital assets, which include land and improvements, structures, equipment, and infrastructure are reported in the applicable government-wide financial statements. Capital assets are defined by the Authority as assets with an initial, individual cost of more than \$ 5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, structures and equipment of the government are depreciated using the straight line method over the following estimated useful lives:

Land improvements	20 years
Structures	20-40 years
Vehicles/computer equipment	5 years
Office equipment	10 years
Heavy equipment	10-20 years
Infrastructure	20 years

- 4) *Fund Balance and Net Position* –

Restrictions of fund balance represent amounts that are imposed by an external party to be held by the Authority. These restrictions can only be lifted with the consent of the external party.

Assignments of fund balance represent the Authority board's intent to complete projects in the future with expenditures of funds under signed agreements or tentative management plans. These designations are not restricted by outside third parties.

Unassigned fund balance represents funds that are remaining after restrictions and assignments and that are accessible to the Authority for its operations. When determining the classification of fund balance, the Authority considers that restricted funds and assigned funds are used before using unassigned funds.

Net investment in capital assets represents that portion of net position that is associated with capital assets and is, therefore, not available for general operations.

LAKE COUNTY WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

E. Revenues and Expenditures -

Taxes - The key dates in the property tax cycle (latest date where appropriate) are as follows:

Assessment date	January 1
Assessment roll validated	July 1
Millage resolution approved	By September 30
Beginning of fiscal year for which taxes have been levied	October 1
Tax bills rendered and due	November 1
Property Taxes Payable:	
Maximum discount	November 30
Delinquent	April 1
Tax certificates sold	May 31

For fiscal year 2025 the statutory maximum tax rate which may be assessed by the Authority for ad valorem millage is .5 mills.

F. Use of Estimates –

The management of the Authority has made a number of estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with GAAP. Examples of major areas where estimates are used include the estimate of useful lives of capital assets.

2. Cash and Cash Equivalents:

At September 30, 2025 the Authority had cash and cash equivalents of \$ 1,998,610 in checking and money market accounts, and \$ 15,822,248 in a savings account.

LAKE COUNTY WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

3. Capital Assets:

Capital asset activity for the year ended September 30, 2025 was as follows:

	Balances - Oct. 1, 2024	Increases	Decreases	Balances - Sept. 30, 2025
Land	\$ 18,074,942	\$ 884,267	\$ -	\$ 18,959,209
Construction work in progress	1,212,866	1,066,023	(2,235,024)	43,865
Total assets not being depreciated	19,287,808	1,950,290	(2,235,024)	19,003,074
Land Improvements	2,607,287	2,067,629	-	4,674,916
Structures	7,945,313	-	-	7,945,313
Equipment and vehicles	1,469,367	506,350	(2,688)	1,973,029
Heavy equipment	2,537,562	-	-	2,537,562
Infrastructure	2,272,829	207,795	-	2,480,624
Total assets being depreciated	16,832,358	2,781,774	(2,688)	19,611,444
Less accumulated depreciation for:				
Land improvements	(1,944,890)	(123,283)	-	(2,068,173)
Structures	(3,794,266)	(184,820)	-	(3,979,086)
Equipment and vehicles	(1,054,878)	(132,278)	2,666	(1,184,490)
Heavy equipment	(1,615,496)	(149,646)	-	(1,765,142)
Infrastructure	(1,131,535)	(138,180)	-	(1,269,715)
Total accumulated depreciation	(9,541,065)	(728,207)	2,666	(10,266,606)
Governmental activities, capital assets, net	\$ 26,579,101	\$ 4,003,857	\$ (2,235,046)	\$ 28,347,912

Depreciation expense was \$ 728,207. Of this amount, \$ 49,996 was general government; \$ 522,271 was physical environment; and \$ 155,940 was culture and recreation.

4. Risk Management:

The Authority is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. Significant losses for liability is covered through participation in a local government non-assessable self-insurance pool. For these insured programs, there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years. The Authority is self-insured for property damage with the exception of the nutrient reduction facility and office building.

LAKE COUNTY WATER AUTHORITY
NOTES TO THE FINANCIAL STATEMENTS
September 30, 2025

5. Other Matters

The Authority is allowed to expend up to 3.5 percent of its ad valorem revenues providing educational information or guidance to the public about all aspects of our water resources. The allowable amount was \$ 402,539. Actual expended was \$ 200,175.

LAKE COUNTY WATER AUTHORITY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues:				
Taxes	\$ 11,945,336	\$ 11,945,336	\$ 11,501,104	\$ (444,232)
Intergovernmental	1,819,143	1,819,143	1,168,867	(650,276)
Charges for services	16,000	16,000	2,000	(14,000)
Miscellaneous:				
Interest	450,000	450,000	734,954	284,954
Total Revenues	14,230,479	14,230,479	13,406,925	(823,554)
Expenditures:				
Current:				
General Government - Financial and Administrative				
Personal services	74,493	74,493	74,451	42
Operating expenses	2,953,249	3,417,486	3,222,765	194,721
Grants and aid	689,959	742,487	742,215	272
Total General Government	3,717,701	4,234,466	4,039,431	195,035
Physical Environment - Conservation and Resource Management				
Operating expenses	14,860,678	13,680,890	5,867,661	7,813,229
Capital outlay	4,343,000	5,322,129	2,245,380	3,076,749
Grants and aids	1,912,500	4,009,702	665,499	3,344,203
Total Physical Environment	21,116,178	23,012,721	8,778,540	14,234,181
Culture and Recreation - Parks and Recreation				
Operating expenses	838,238	1,511,538	1,321,916	189,622
Capital outlay	2,450,000	2,450,000	251,660	2,198,340
Total Culture and Recreation	3,288,238	3,961,538	1,573,576	2,387,962
Education:				
Operating expenses	152,922	159,565	120,175	39,390
Grants and aids	64,500	84,500	80,000	4,500
Total Education	217,422	244,065	200,175	43,890
Total Expenditures	28,339,539	31,452,790	14,591,722	16,861,068
Excess of Revenues Over (Under) Expenditures	(14,109,060)	(17,222,311)	(1,184,797)	16,037,514
Other Financing Sources (Uses)				
Reserve for Contingencies	(11,776,186)	(1,989,969)	-	1,989,969
Total Other Financing Sources (Uses)	(11,776,186)	(1,989,969)	-	1,989,969
Net Change in Fund Balances	(25,885,246)	(19,212,280)	(1,184,797)	18,027,483
Fund Balance - Beginning of Year	25,885,246	19,212,280	19,212,280	-
Fund Balance - Ending of Year	\$ -	\$ -	\$ 18,027,483	\$ 18,027,483

LAKE COUNTY WATER AUTHORITY, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2025

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>ALN</u>	<u>Pass-Through / State Contract Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Expenditures</u>
Clustered				
Fish and Wildlife Cluster				
United States Department of the Interior:				
<i>Passed through,</i>				
<i>Florida Fish and Wildlife Conservation Commission</i>				
Sport Fish Restoration	15.605	FWC #22171	\$ -	\$ 549,857
Total Fish and Wildlife Cluster			-	549,857
Non-Clustered				
United States Department of Homeland Security:				
<i>Passed through,</i>				
<i>Florida Division of Emergency Management</i>				
Disaster Grants - Public Assistance				
(Presidentially Declared Disasters)	97.036	Hurricane Milton	-	489,599
Total Expenditures of Federal Awards			\$ -	\$ 1,039,456

The notes to the Schedule of Expenditures of Federal Awards are an integral part of this schedule.

Lake County Water Authority

Notes to Schedule of Expenditures of Federal Awards

Year Ended September 30, 2025

1. Summary of Significant Accounting Policies

General

The Schedule of Expenditures of Federal Awards has been prepared using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenues when they become measurable and available and expenditures generally when a liability is incurred.

2. Contingency

The grant revenue amounts received are subject to audit and adjustment. If any expenditures are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement by the grantor agencies would become a liability of the Authority. In the opinion of management, all grant expenditures are in compliance with the terms of the grant agreements and applicable federal and state laws and regulations.

3. Indirect Cost

The Authority did not elect to use the de minimis indirect cost rate for any of its Federal Programs.

4. Prior Period Expenditures

The recognition of amounts for financial statement presentation may differ from guidance regarding the inclusion of amounts on the Schedule of Expenditures of Federal Awards: therefore, some amounts presented are related to prior years.

Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance

Independent Auditor's Report

Governing Board
Lake County Water Authority
Tavares, Florida

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Lake County Water Authority's (the "Authority") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the Authority's major federal program for the year ended September 30, 2025. The Authority's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Authority complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on the major federal program for the year ended September 30, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Authority's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the "Auditor's Responsibilities for the Audit of Compliance" section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Forvis Mazars, LLP

Orlando, Florida
April 28, 2026

Section I – Summary of Auditor’s Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:
☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer
2. Internal control over financial reporting:
Material weakness(es) identified? ☐ Yes ☒ No
Significant deficiency(ies) identified? ☐ Yes ☒ None reported
3. Noncompliance material to the financial statements noted? ☐ Yes ☒ No

Federal Awards

4. Internal control over major federal programs:
Material weakness(es) identified? ☐ Yes ☒ No
Significant deficiency(ies) identified? ☐ Yes ☒ None reported
5. Type of auditor’s report issued on compliance for major federal program(s):
☒ Unmodified ☐ Qualified ☐ Adverse ☐ Disclaimer
6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? ☐ Yes ☒ No
7. Identification of major federal programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
15.605	Fish and Wildlife Cluster

8. Dollar threshold used to distinguish between Type A and Type B programs: \$1,000,000.
9. Auditee qualified as a low-risk auditee? ☐ Yes ☒ No

Lake County Water Authority
Schedule of Findings and Questioned Costs (Continued)
Year Ended September 30, 2025

Section II – Financial Statement Findings

Reference Number	Finding
	No matters are reportable.

Section III – Federal Award Findings and Questioned Costs

Reference Number	Finding
	No matters are reportable.

Lake County Water Authority
Summary Schedule of Prior Audit Findings
Year Ended September 30, 2025

Reference Number	Summary of Finding	Status
---------------------	--------------------	--------

No matters were reported over federal awards in the prior year.

**Report on Internal Control Over Financial Reporting and on Compliance and
Other Matters Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

Independent Auditor's Report

Governing Board
Lake County Water Authority
Tavares, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the governmental activities and the major fund of Lake County Water Authority (the "Authority"), as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated April 28, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Forvis Mazars, LLP

Orlando, Florida
April 28, 2026

Independent Auditor's Management Letter

Governing Board
Lake County Water Authority
Tavares, Florida

Report on the Financial Statements

We have audited the financial statements of Lake County Water Authority (the "Authority") as of and for the fiscal year ended September 30, 2025, and have issued our report thereon dated April 28, 2026.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the audit requirements of Title 2 U.S. *Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"); and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control over Compliance; and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated April 28, 2026, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding annual financial audit report. There were no findings or recommendations made in the preceding audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the Authority met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the Authority did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the Authority. It is management's responsibility to monitor the Authority's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Property Assessed Clean Energy (PACE) Programs

As required by Section 10.554(1)(i)6.a., *Rules of the Auditor General*, a PACE program authorized pursuant to Section 163.081 or Section 163.082, Florida Statutes, did not operate within the Authority's geographical boundaries during the fiscal year under audit.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicated the failure of a special district that is a component unit of a county, municipality, or special district, provided the financial information necessary for proper reporting of the component unit, within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we determined that all special district component units provided the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.544(1)(i)7, *Rules of the Auditor General*, the Authority reported:

- a. The total number of Authority employees compensated in the last pay period of the Authority's fiscal year as 5.
- b. The total number of independent contractors to whom nonemployee compensation was paid in the last month of the Authority's fiscal year as 5.
- c. All compensation earned by or awarded to employees, whether paid or accrued, regardless of contingency as \$60,733.
- d. All compensation earned by or awarded to nonemployee independent contractors, whether paid or accrued, regardless of contingency as \$362,725.
- e. Each construction project with a total cost of at least \$65,000 approved by the Authority that is scheduled to begin on or after October 1 of the fiscal year being reported, together with the total expenditures for such project as follows:

Pole Barn Expansion	\$0.00
Administration Building Addition & Renovation	\$0.00

- f. A budget variance based on the budget adopted under Section 189.016(4), Florida Statutes, before the beginning of the fiscal year being reported if the Authority amends a final adopted budget under Section 189.016(6), Florida Statutes, as \$6,672,967.

As required by Section 218.39(3)(c), Florida Statutes, and Section 10.554(1)(i)8, *Rules of the Auditor General*, the Authority reported:

- a. The millage rate or rates imposed by the Authority as 0.2940.
- b. The total amount of ad valorem taxes collected by or on behalf of the Authority as \$11,501,104.
- c. The total amount of outstanding bonds issued by the Authority and the terms of such bonds as \$0.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or fraud, waste, or abuse that has occurred, or is likely to have occurred, that has an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

Forvis Mazars, LLP

Orlando, Florida
April 28, 2026

Independent Accountant's Report

Governing Board
Lake County Water Authority
Tavares, Florida

We have examined the Lake County Water Authority's (the "Authority") compliance with the requirements of Section 218.415, Florida Statutes, during the year ended September 30, 2025. Management is responsible for the Authority's compliance with those requirements. Our responsibility is to express an opinion on the Authority's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Authority complied, in all material respects, with the aforementioned requirements referenced above. An examination involves performing procedures to obtain evidence about the Authority's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the Authority's compliance with the specified requirements.

In our opinion, the Authority complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2025.

Forvis Mazars, LLP

Orlando, Florida
April 28, 2026



**Lake County
WATER AUTHORITY**

Bobby Bonilla, Executive Director • Gary J. Cooney, Secretary - Treasurer

27351 SR 19 • Tavares, Florida 32778-4251 • (352) 324-6141 • Fax (352) 324-6364 • email: info@lcwa.org • www.lcwa.org

TO: Lake County Water Authority Board of Trustees

THROUGH: Bobby Bonilla, Executive Director

FROM: Marcia Bush, Associate Director, Water Resources

DATE: May 14, 2026

RE: Water Resources Monthly Staff Report

Consent Agenda – Tab 3

Water Resources Monthly Staff Report

Staff have prepared the monthly report to provide an informational update to the Board for activities conducted during the month of April. The report aligns with the programs, activities, goals and objectives adopted by the Board & provides a detailed overview of activities that have been performed by Water Resources staff throughout the month.

Executive Director’s Recommendation:

1. For informational purposes only.

BOARD OF TRUSTEES

Gavin Rollins
District 1

Trampis Bonjorn
District 2

Birdie Zenishek
District 3

Butch Hendrick
District 4

Jonathan Germeroth
District 5



Lake County
WATER AUTHORITY

MONTHLY REPORT

April 2026

MONTHLY REPORT OVERVIEW

The monthly staff report covers the LCWA activities for each Water Authority Program and its related activities and objectives

- Water Quality
- Stormwater
- Development Reviews
- Aquatic Plant Management & Waterway Maintenance
- Water Control Structures & Waterway Safety
- Land Management
- Conservation & Acquisition
- Community Engagement



Lake County
WATER AUTHORITY

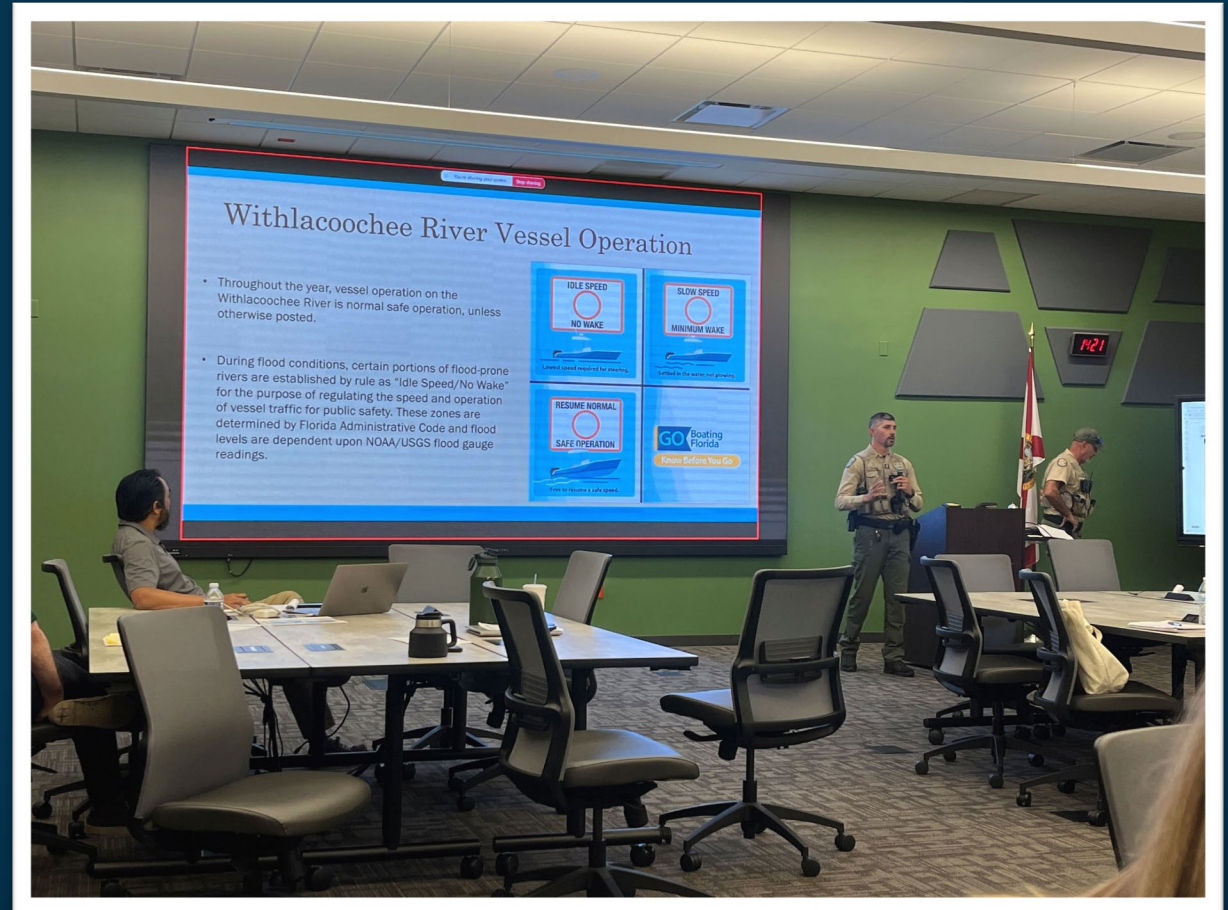
WATER QUALITY

Green Swamp Workshop

Staff attended the Green Swamp Workshop at the Sumter County Emergency Operations Center, which focused on hydrologic conditions and flood behavior associated with waters originating from the Green Swamp.

Presentations from multiple agencies highlighted flood preparedness, response, and recovery strategies, with discussion of both the Withlacoochee and Palatlahaha Rivers and their shared susceptibility to drought and flood impacts.

The workshop also emphasized interagency coordination, communication strategies, and operational planning to enhance readiness for the upcoming hurricane season.



NuRF Master Plan

Staff coordinated with Barge Design Solutions and Woodard & Curran on a property walk through to field verify areas regarding the new master plan project.

Berms were inspected, plant composition was observed, and areas requiring access improvements were identified.

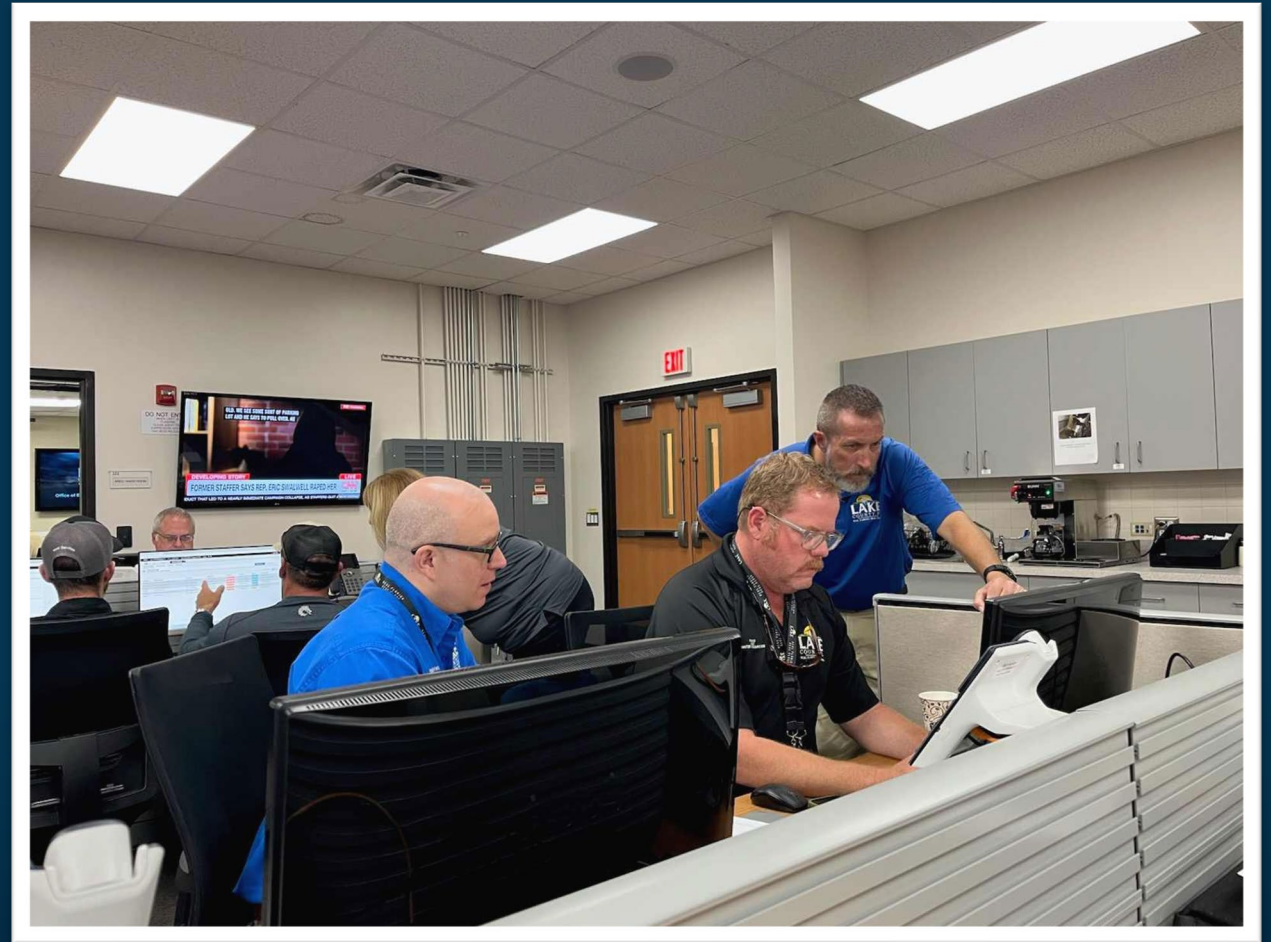
Prior to ending of their contract on September 30, 2026, Woodard & Curran staff will be aiding Barge Design and the LCWA in some of the preparatory work necessary for the field analysis required for the full design of the new master plan.



Statewide Hurricane Larry Exercise at Emergency Command Center (EOC)

Staff who serve in a Command & General Staff position, or who serve as an Emergency Support Function representative, are expected to report to the EOC to participate in the annual pre-hurricane season exercise. The critical statewide hurricane exercise scenario prepares staff and crucial refreshes skills needed during EOC activations, especially damaging and life-threatening

- hurricanes and storm events. The scenario period was as follows:
- 1245 – 1300: participating staff report to EOC
- 1300 – 1530: exercise play
- 1530 – 1600: end ex/hotwash



Algal Bloom Response – Tammi Drive Canal / Apopka Beauclair Canal

Staff responded to multiple early April complaints regarding a foul-smelling substance in the canal system by reporting a suspected Harmful Algal Bloom to FDEP and coordinating directly to expedite review. Sampling was not authorized due to current canal restrictions; however, FDEP confirmed recent Lake Apopka testing showed algal presence with no cyanotoxins detected.

DOH did post a Lake Apopka lake caution as a result of this sampling:

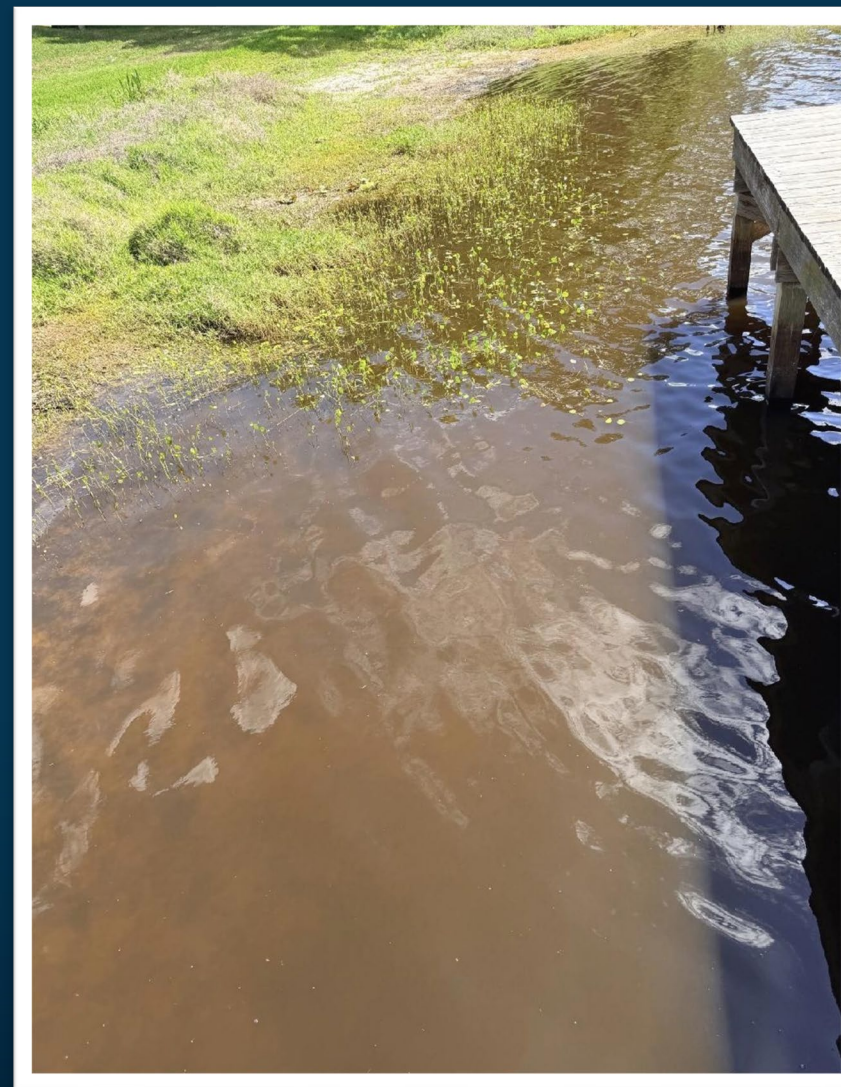
[DOH-Orange Cautions About Blue Green Algae at Lake Apopka
\(Newton Park dock\) - Florida Department of Health in Orange County](#)



Algal Bloom Response – Lake Winona

Staff responded to request from FDEP to collect samples for a suspected Harmful Algal Bloom. Sampling was completed on 4/22/2026 by Lab Staff. Results posted to the FDEP Algal Bloom dashboard on 4/24/2026 showing co-dominant taxa were *Microsystis panniformis* and *Raphidiopsis raciborskii*. No toxins were detected.

[Algal Bloom Dashboard | Florida Department of Environmental Protection](#)



WATER QUALITY MONITORING

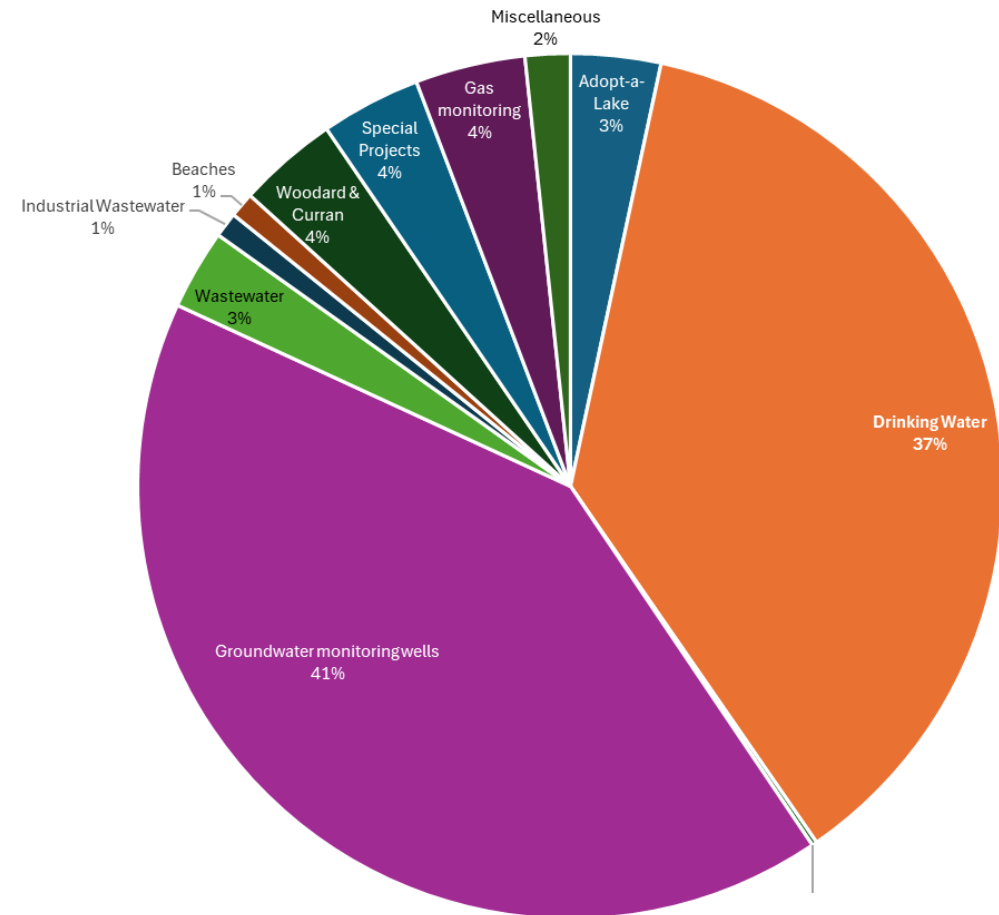
The Water Quality Lab received/collected a total of 535 water samples and performed a total of 3,454 analyses in April.

A breakdown by sample type is provided on the following slide.

Number of Samples: 535

Analyses Performed: 3,454

April 2026 Samples Received by Project



WATER QUALITY MONITORING

	#of samples	Sample Type	Typical Analytes/Project
Adopt-a-Lake	23		Field (Secchi, temperature, pH), E.coli, alkalinity, chlorophyll, color, total nitrogen (TN), total phosphorus (TP), turbidity, total suspended solids (TSS)
Drinking Water	187	LC wells, residents, Health Dept., Well companies, Home Inspectors, realtors	Bacteria (total coliform/E.coli), nitrate, nitrite, lead, iron hardness, copper, arsenic
Surface Water	30	LC and external collectors	Field (secchi, temperature, pH, dissolved oxygen (DO), conductivity), E.coli, alkalinity, chlorophyll, color, ortho phosphorus, total nitrogen (TN), total phosphorus (TP), turbidity, total suspended solids (TSS), metals
Springs	0		Field (temperature, pH, dissolved oxygen (DO), conductivity), alkalinity, color, ortho phosphorus, total nitrogen (TN), total phosphorus (TP), turbidity, total suspended solids (TSS), total dissolved solids (TDS), ammonia, sodium
Groundwater Monitoring Wells	11	LC Landfill and City of Eustis	Field (temperature, pH, dissolved oxygen (DO), conductivity, depth, purge rate/time), turbidity, total dissolved solids (TDS), ammonia, metals, chloride, nitrate, subcontract (organics, mercury)
Wastewater	9	City of Eustis	Nitrate, Total Kjeldahl Nitrogen (TKN), total phosphorus (TP)
Industrial Wastewater	2	Leesburg Regional Hospital, AdventHealth Waterman, Power Technology, Universal Beverage, North Campus Rehab and Nursing, Vermeer	Field (pH), chloride, metals, subcontract (organics, mercury, cyanide, oil & grease)
Beaches	2	Hickory Point, Exploria Resorts, ACA Camp	Fecal coliform
Woodard & Curran	16	NuRF	Total phosphorus, aluminum
Special Projects	22	AB Canal area, Yale area (including Marsh Park wells), Denham Muck Farm, Wolfbranch, Pine Meadows	Field (secchi, temperature, pH, dissolved oxygen (DO), conductivity), E.coli, alkalinity, chlorophyll, color, ortho phosphorus, total nitrogen (TN), total phosphorus (TP), turbidity, total suspended solids (TSS), metals
Gas Monitoring	78	Landfill	Methane
Miscellaneous	4	Quality Control, Certification, citrus maturity, out of state, farm water	Varies

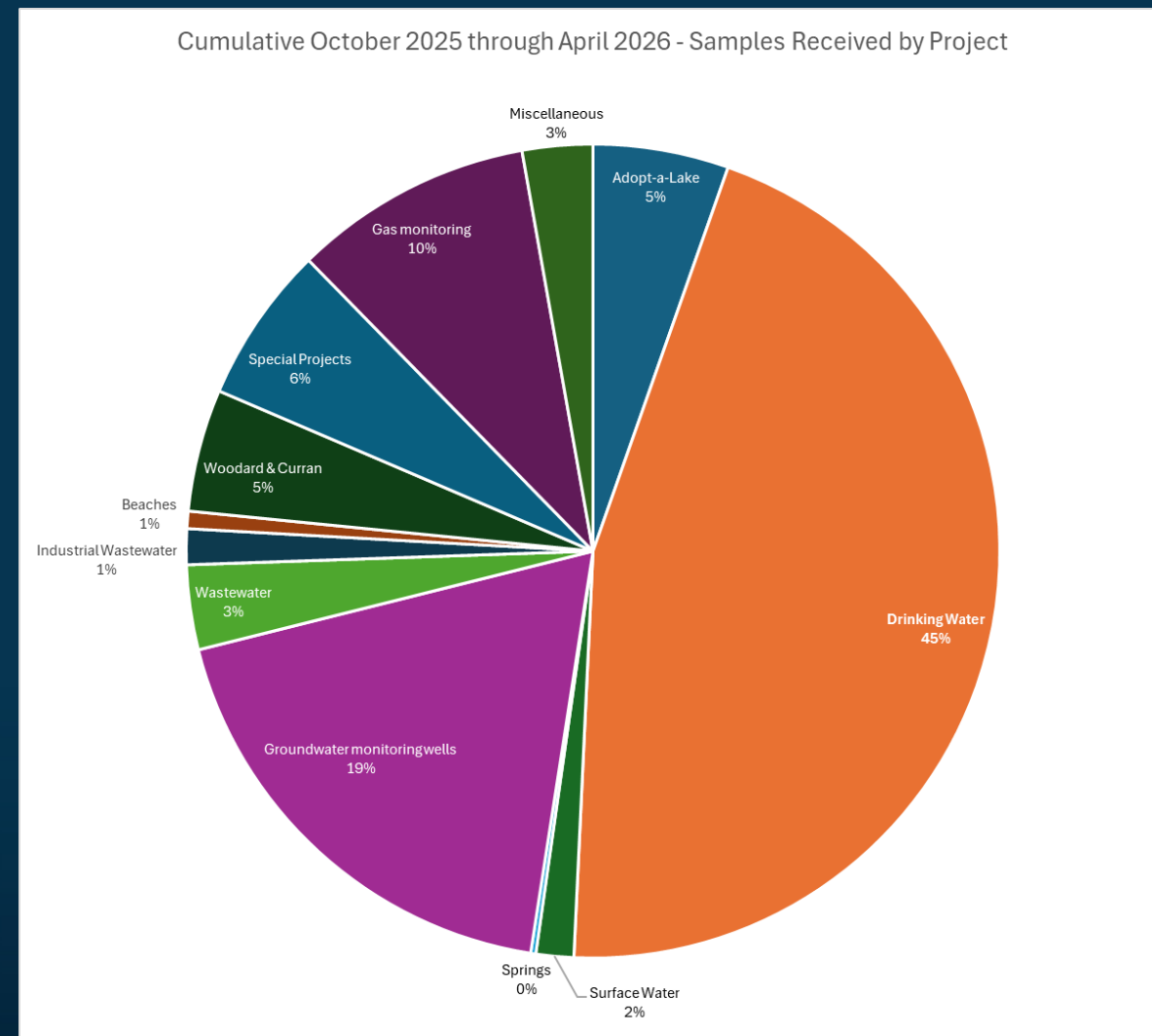
Total Number of Samples: 384, Analyses Performed: 2,080

FYTD WATER QUALITY MONITORING

This fiscal year to date (FYTD), October 2025 through April 2026, the Water Quality Lab received/collected a total of **2,467** water samples and performed a total of **13,844** analyses

Number of Samples: 2,467
Analyses Performed: 13,844

Project	#samples
AAL	133
Drinking Water	1119
Surface Water	37
Springs	5
Groundwater Monitoring Wells	460
Wastewater	83
Ind. Wastewater	35
Beaches	17
NuRF	120
Special Projects	154
Gas Monitoring	235
Misc.	69
Total	2,467



WATER QUALITY PROJECTS

Nutrient Reduction Facility

- 185 Pounds of Phosphorus was removed for the month of April
- The new scroll has been received and installed but is not yet operational
- Any phosphorus removal is attributed to residual alum inside of the NuRF holding ponds

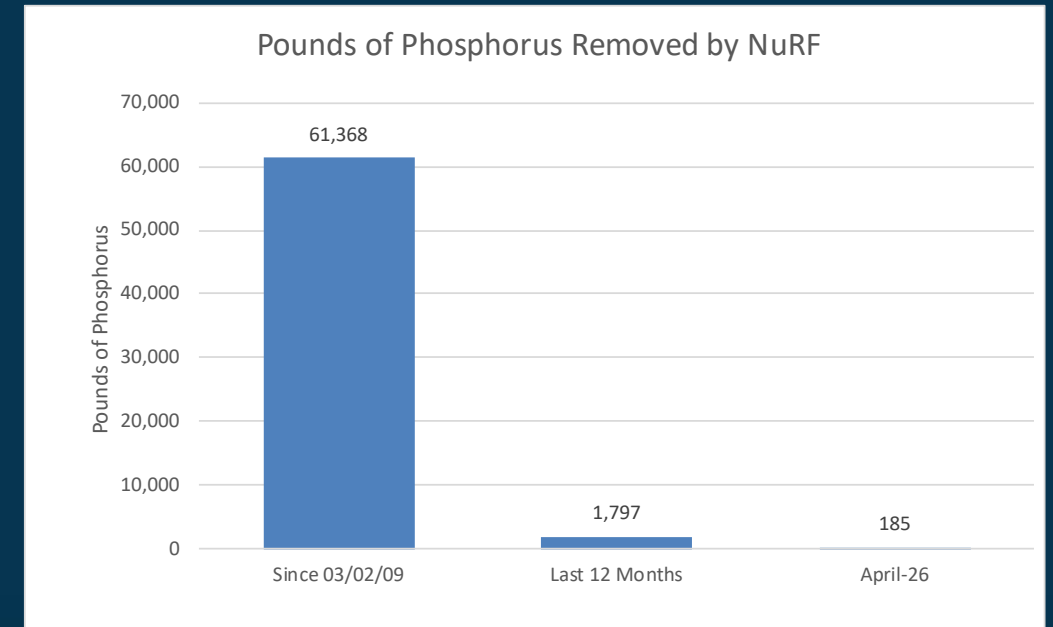


Figure 3. The NuRF's facility's total phosphorus reduction is based on the concentration and flow since the NuRF went into production, for the last 12 months and the month of April 2026.

Water Quality – NuRF Inflow/Outflow Monitoring

The NuRF received below average flow throughout April. Flows through the NuRF averaged 11.1 cfs and ranged from 3.9 to 29.0 cfs. No water was released through the Apopka/Beauclair dam during April.

Average (non-flow weighted) inflow total phosphorus concentration to date is 113.9 ppb (Figure 2). The NuRF has removed 55% of the incoming total phosphorus mass to date. The removal percentage does not consider the fact that not all phosphorus exiting the facility is bioavailable. Average (non-flow weighted) total phosphorus concentration in the NuRF discharge to date is 50.9 ppb, which is above Lake Beauclair's TMDL of 32.0ppb. The average phosphorus discharged (not bioavailable) from the NuRF during April was 162.1 ppb and the average total phosphorus discharged from the NuRF during the last 12 months was 102.3 ppb (Figure 2). Total phosphorus levels coming from the Apopka-Beauclair Canal for the last 12 months averaged 167.8 ppb. The NuRF has removed 39% of the total phosphorus during the last 12 months.

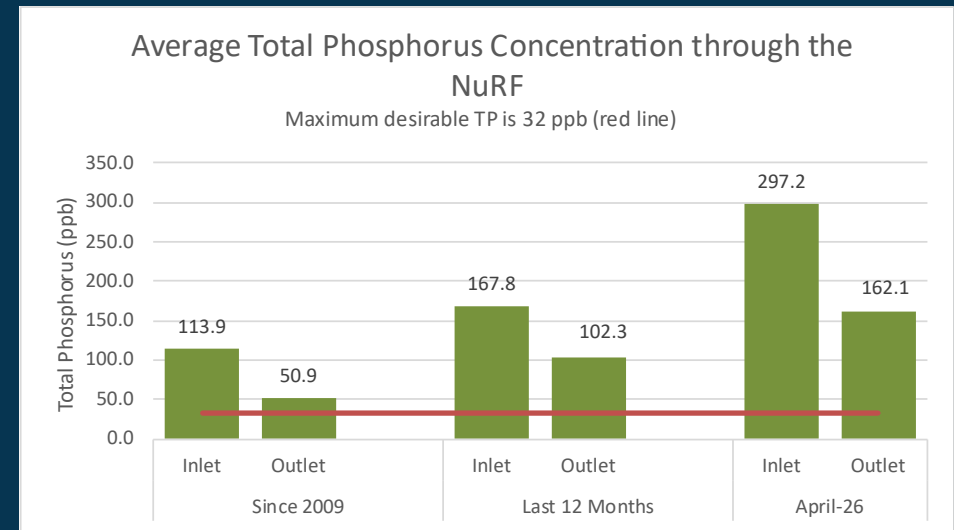


Figure 2. Total phosphorus concentration, based on average flow rate reported by SJRWMD and weekly total phosphorus data, estimated into and out of the facility since the NuRF went into production, during the past 12 months, and during April 2026.



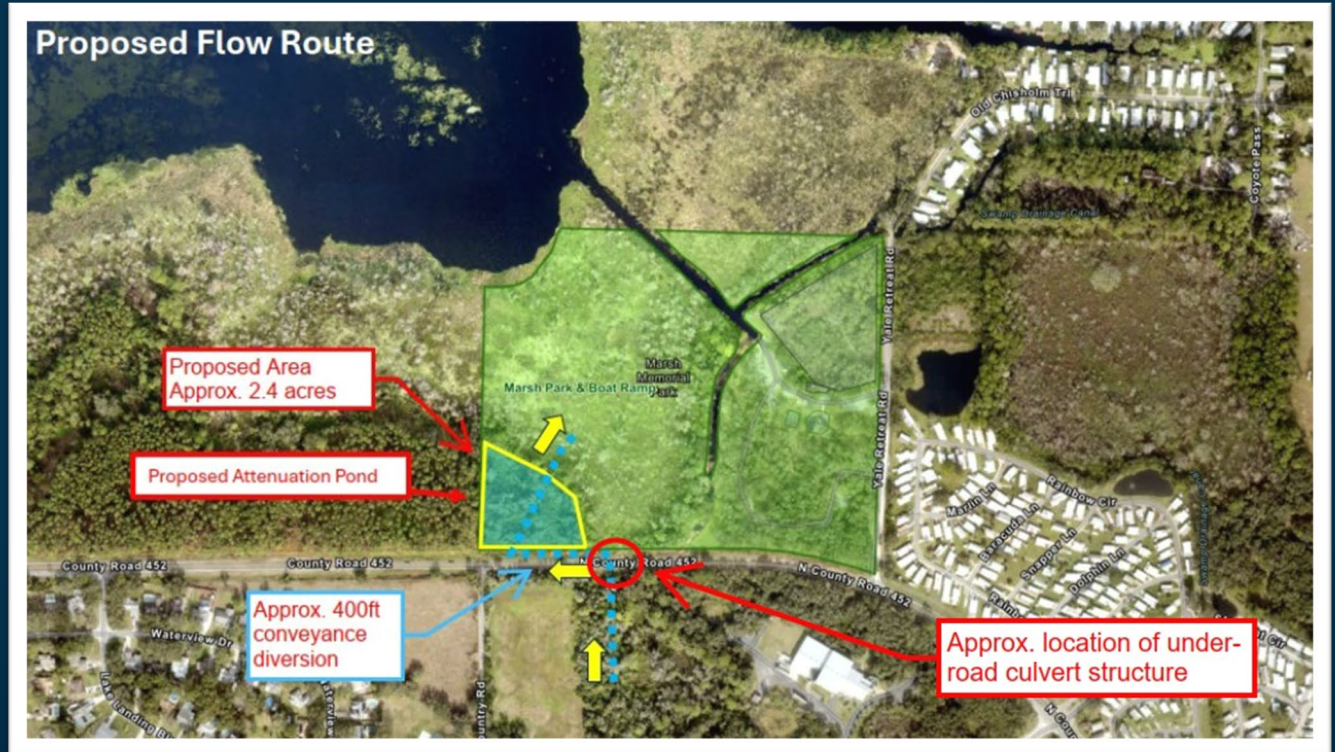
Lake County
WATER AUTHORITY

STORMWATER

Marsh Park Stormwater Project Evaluation Meeting

Staff met with civil engineers on site at Marsh Park on Lake Yale in Eustis, FL to discuss a potential stormwater project on the property. The project consists of redirecting the stormwater flow from a direct feeder canal into a newly designed retention pond. Doing so would force the water to matriculate through the wetland vegetation and reducing the nutrient load of the water before it enters the open lake. This area, including the nearby commercial production plant site is a major point source of nutrient loading for Lake Yale.

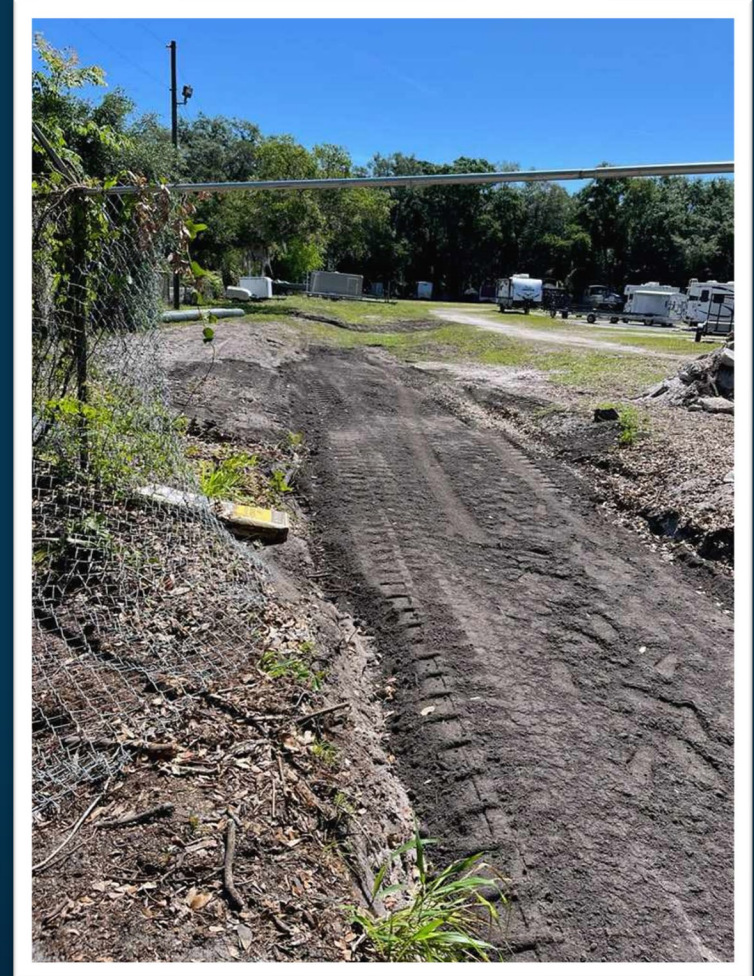
This stormwater project would play a major part in the area's water health. The current 4-year alum treatment project combined with this stormwater project would help to protect Lake Yale from future contamination.



Bob's Lane Stormwater Public Guidance & Compliance Resolution

Staff became involved with a code enforcement violation stemming from November of 2025. Staff learned that Hawthorne Residents Cooperative Association, Inc. was found to be performing unpermitted stormwater improvements to the drainage area located within the Hawthorne property that discharges to State of Florida waters.

Upon reviewing the case and making contact with St. Johns River Water Management District, Lake County Public Works & Code Enforcement staff, and Hawthorne Residential Cooperative Association Inc. Engineers, staff devised a plan to assist the community with guidance and expertise in completing the project.





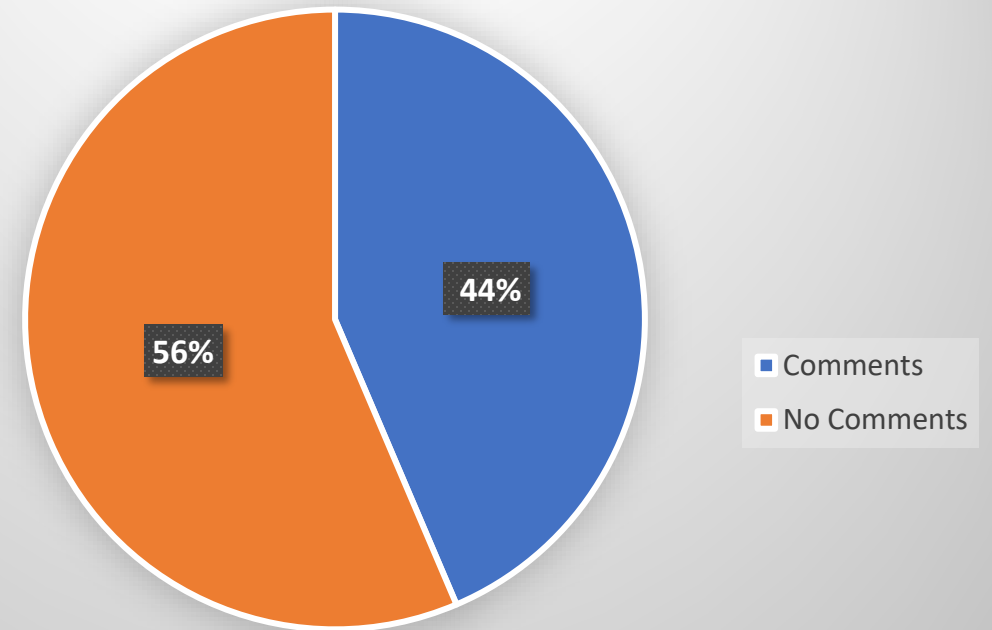
Lake County
WATER AUTHORITY

DEVELOPMENT REVIEWS

DEVELOPMENT REVIEWS

Staff Completed **39**
Development Reviews
in April and provided
comments on **17** of the
39 reviews

April Completed Development Reviews





Lake County
WATER AUTHORITY

AQUATIC PLANT MANAGEMENT & WATERWAY MAINTENANCE

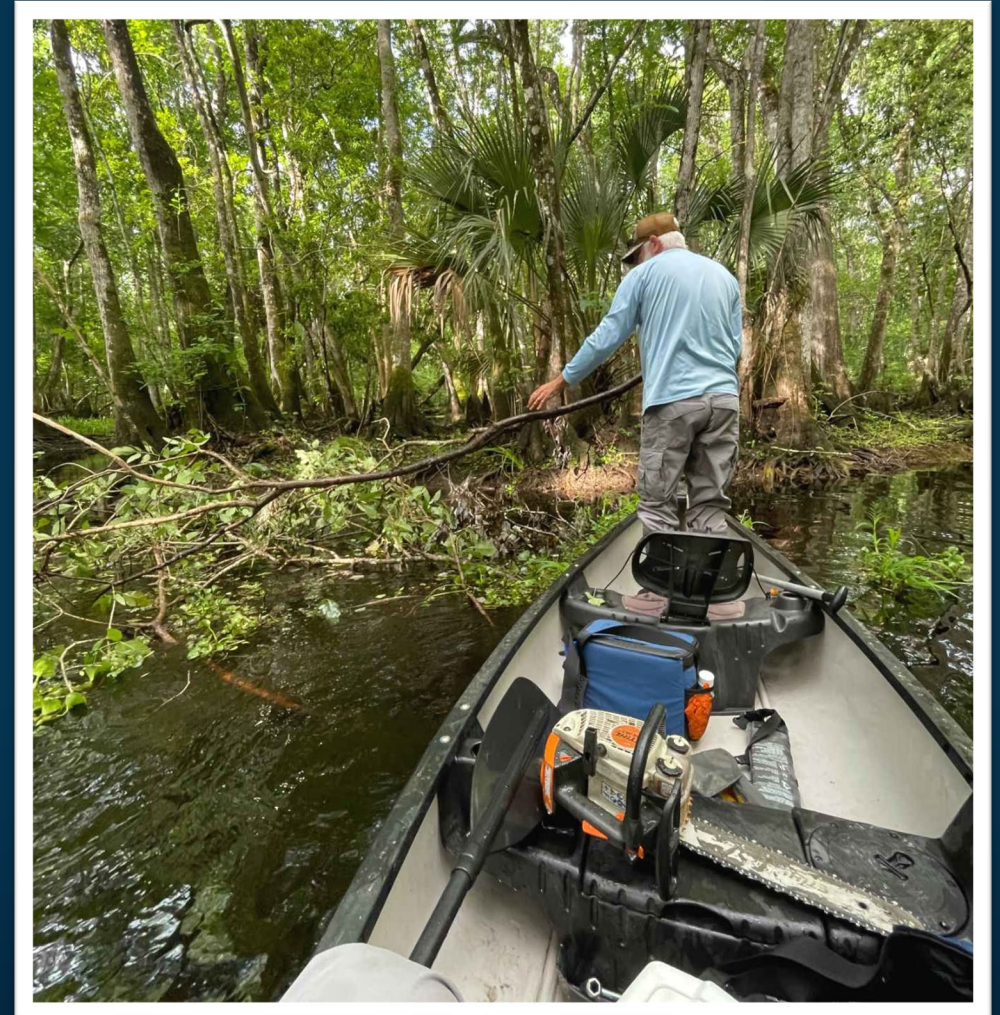
AQUATIC PLANT MANAGEMENT & WATERWAY MAINTENANCE

Waterway Maintenance

Blackwater Creek

Staff conducted preventative maintenance on Blackwater Creek, successfully clearing accumulated tree debris and vegetation to maintain navigability and support proper water flow.

This proactive effort helps prevent larger obstructions, reduces the risk of localized flooding, and ensures continued safe access for recreational users.



Waterway Maintenance

Crescent Lake

Staff completed maintenance activities including installation of posts in Crescent Lake to support future regulatory signage and removal of a dead palm tree near the Hickory Point boat ramp.

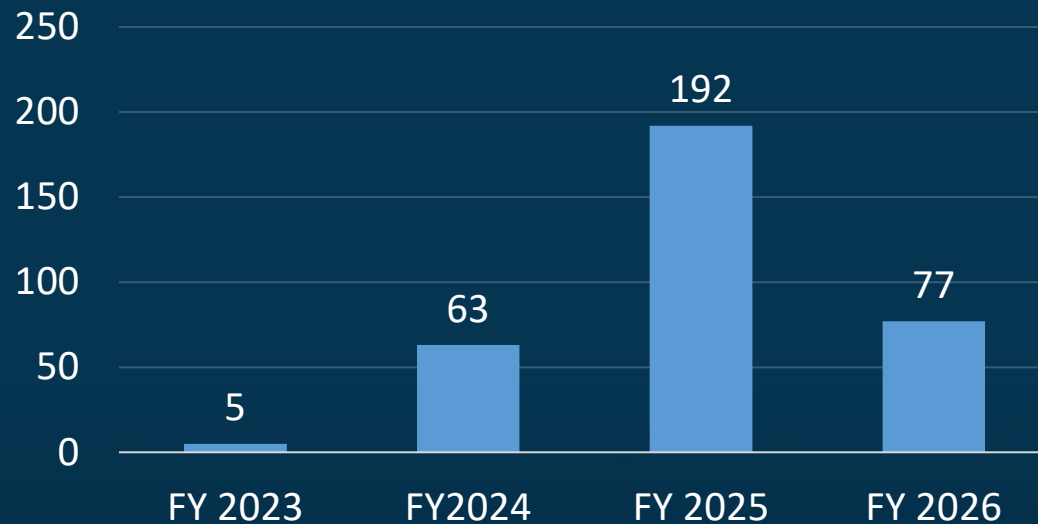
These efforts improve navigation safety and enhance overall site conditions for public use.



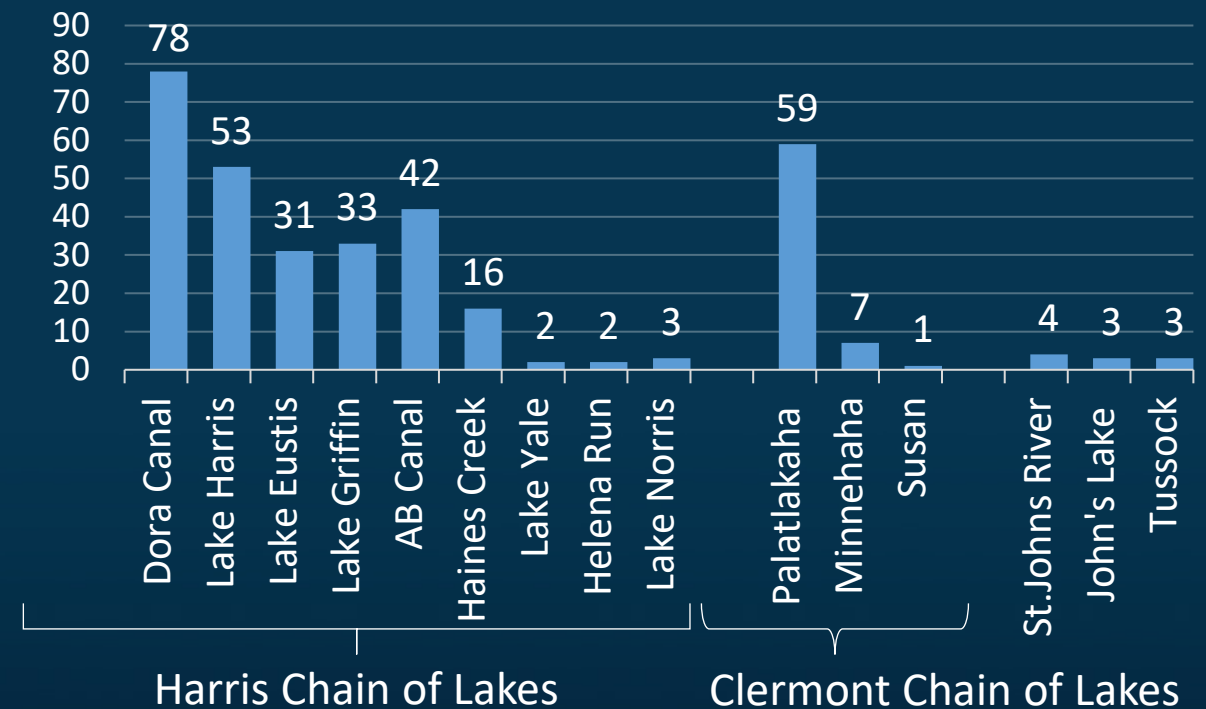
AQUATIC PLANT MANAGEMENT & WATERWAY MAINTENANCE

Navigational Impediments & Tree Removal

Tree Removal By Fiscal Year



Total Tree Removal By Waterway





Lake County
WATER AUTHORITY

WATER CONTROL STRUCTURES & WATERWAY SAFETY

WATER CONTROL LOCATIONS



M-4 Weir



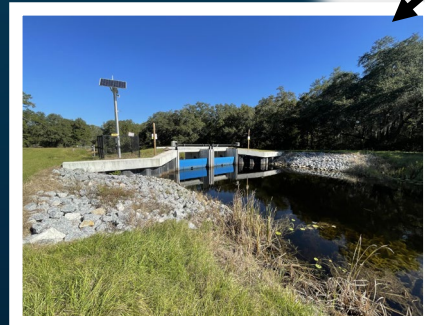
M-1 Weir



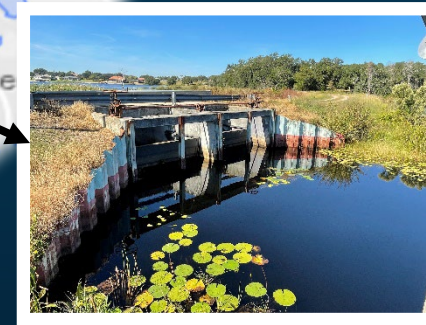
M-5 Weir



M-6 Weir



Villa City Dam



Cherry Lake Dam



- 2 Dam Sites
- 4 Weir Sites
- 2 Control Boxes
- Flow ←

DAM & WEIR INSPECTION

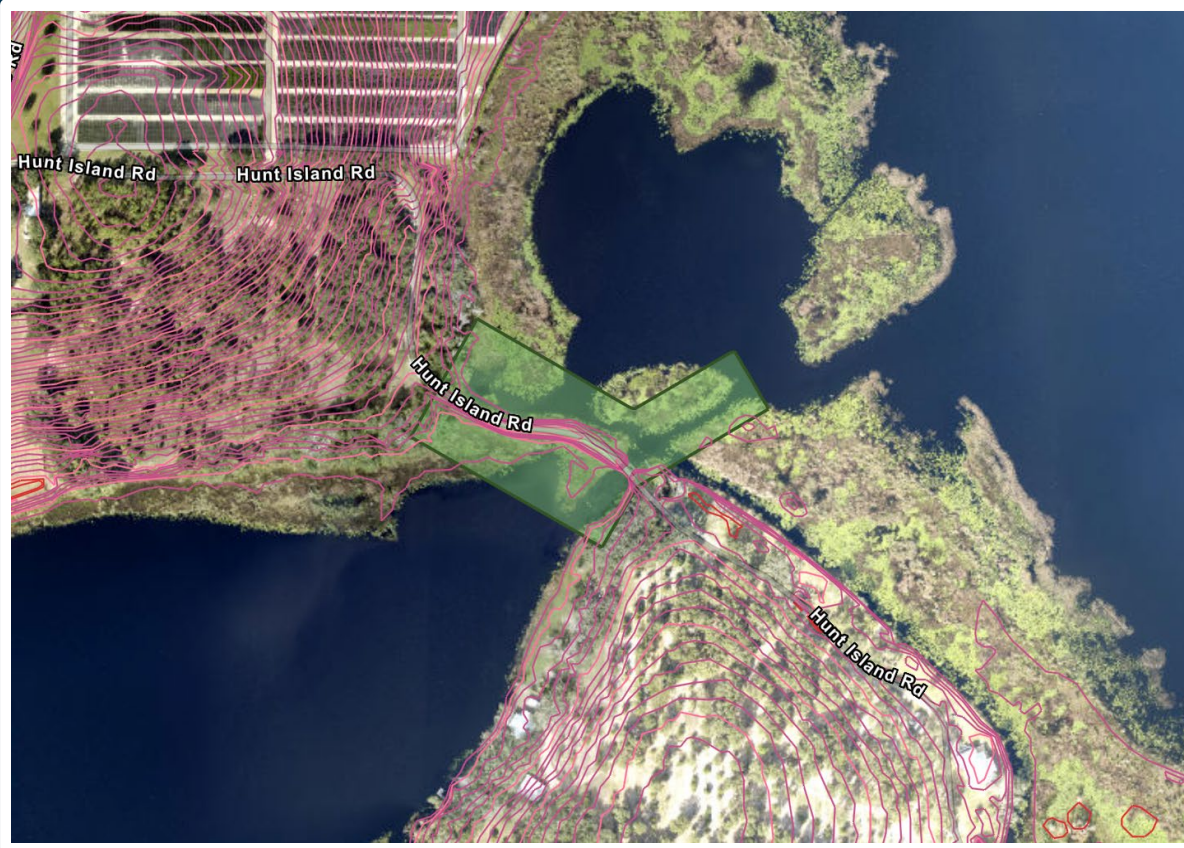
Cherry Lake Dam

Regulatory Vertical Datum
96.00 – 97.50

April Ending: 94.27'

Tasks Performed

- Below Water Site Inspection
- Water Data Collection & Monitoring
- Floating Debris/Obstruction Removal
- Vegetation Management
- Signs and Grounds Cleaning
- Site Resident Communications
- Continued USACE,
FEMA, and FDEP Emergency Action
Plan Creation and modeling



DAM & WEIR INSPECTION

Villa City Dam

Regulatory Vertical Datum

94.00 – 95.50

April Ending: **93.54'**



Tasks Performed

- Continued USACE, FEMA, FDEP Emergency Action Plan Creation and monitoring
- Data Collection & Monitoring
- Maintenance and Inspections
- Floating Debris/Obstruction Removal
- Vegetation Management
- Surveying and Acquisitions
- Adjustments

DAM & WEIR INSPECTION

M-6

Regulatory Vertical Datum

91.00 – 92.00

April Ending: **89.28'**



Tasks Performed

- Site Inspections
- Vegetation Management
- Grounds and Fence Maintenance
- Floating Debris/Obstruction Removal
- Water Data Collection & Monitor
- Continued USACE, FEMA,
and FDEP Emergency Action Plan Creation
and modeling

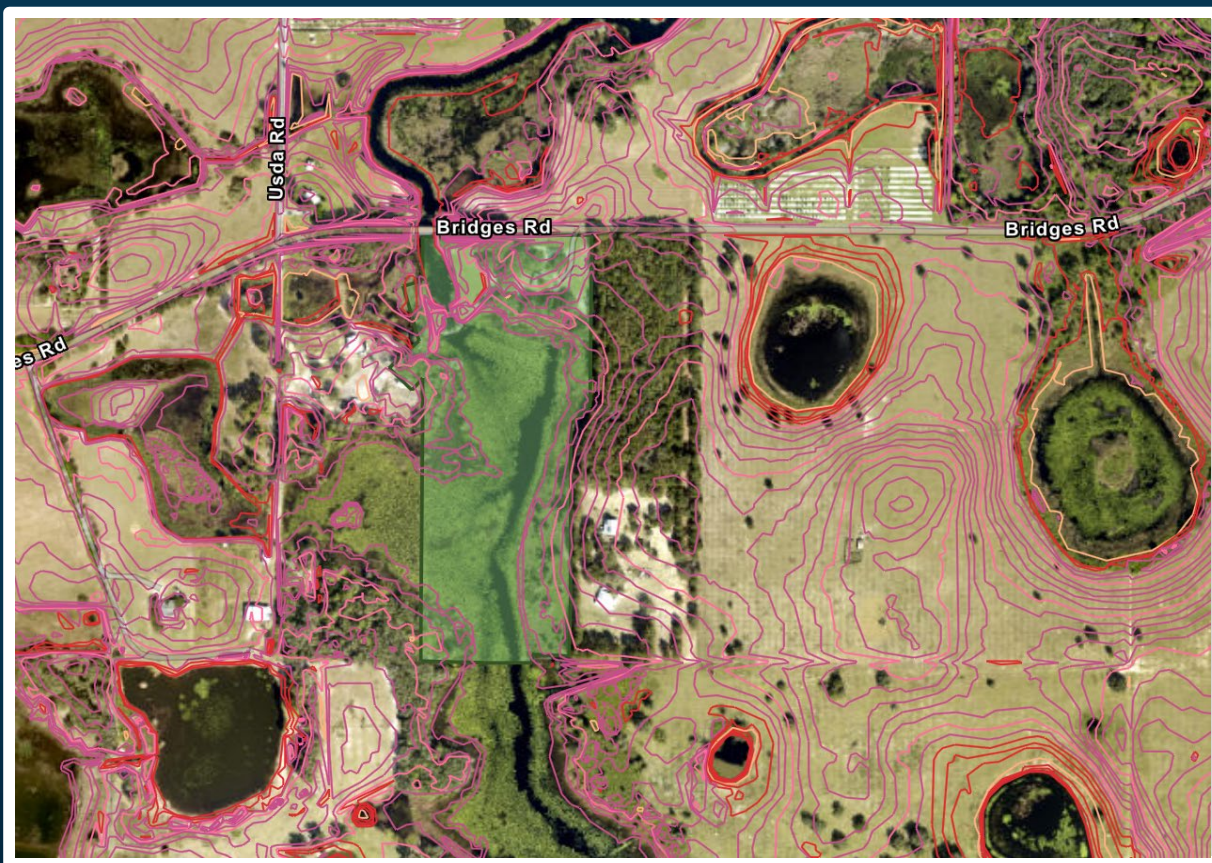
DAM & WEIR INSPECTION

M-5

Regulatory Vertical Datum

88.25 – 89.50

April Ending: **84.94'**



Tasks Performed

- Grounds Maintenance & Upkeep
- Mechanical Vegetation Management
- Chemical Vegetation Management
- Floating Debris/Obstruction Removal
- Water Data Collection & Monitoring
- Continued USACE, FEMA, FDEP Emergency Action Plan Creation and Modeling

DAM & WEIR INSPECTION

M-4

Regulatory Vertical Datum

83.75 – 85.00

April Ending: **81.08'**

Tasks Performed



- Site Inspections
- Vegetation Management
- Signs and Grounds Cleaning
- Floating Debris/Obstruction Removal
- Water Data Collection & Monitor
- Continued USACE, FEMA, FDEP Emergency Action Plan Creation and Modeling

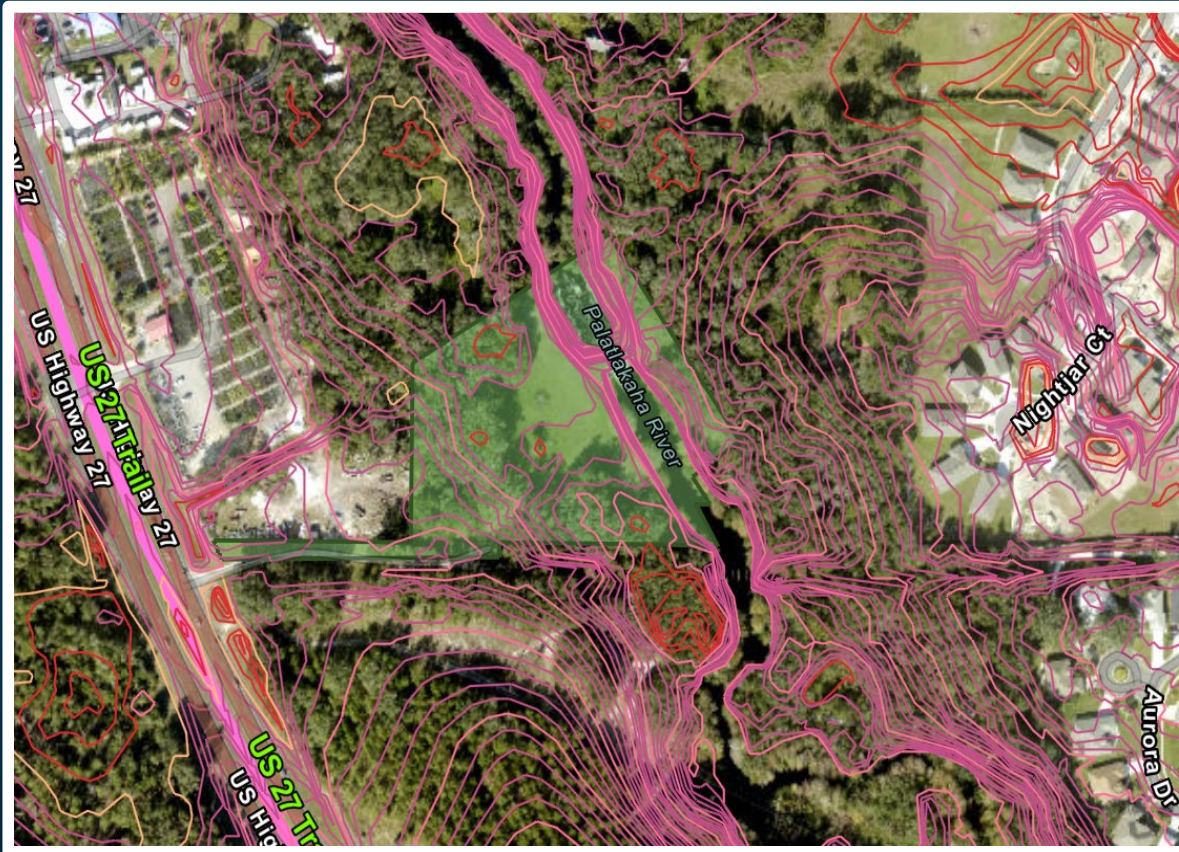
DAM & WEIR INSPECTION

M-1

Regulatory Vertical Datum

68.00 – 73.00

April Ending: 70.44'



Tasks Performed

- Continued USACE, FEMA, FDEP Emergency Action Plan Creation & Modeling, and funding assistance
- Grounds Maintenance
- Site Inspections
- FEMA Public Assistance – Permanent Repairs – Published formal RFQ
- Floating Debris/Obstruction Removal
- Water Data Collection & Monitoring

WATER CONTROL STRUCTURES

Water Control Structures Report

Water Control Structure Report –Average water level during April in Lake Minnehaha was 94.88 ft NGVD 1929, which is 0.29 ft less than the previous month. The April combined flow of Big and Little Creeks averaged 0.19 cfs into Lake Louisa. This flow rate is less than the evaporation rate of 70 cfs so the water level will decrease for the upper lakes of the chain. Both dams remain closed for the month of April. The lower pool between Cherry Lake and Villa City averaged 93.82 ft throughout April. Water levels as of May 1, 2026, and changes from the previous month are listed below. M-1 is within regulation. Minnehaha is 1.35ft below regulation. Cherry Lake is 1.73ft below regulation. Villa City is 0.46ft below regulation. M-6 is 1.72ft below regulation. M-5 is 3.31ft below regulation. M-4 is 2.67ft below regulation.

Location	Regulatory Range	Upper (ft)	Lower (ft)	Change (upper)
Minnehaha	96.00-97.50	94.65	N/A	-0.41
Cherry Lake	96.00-97.50	94.27	93.60	-0.40
Villa City	94.00-95.50	93.54	89.02	-0.38
M-6A	91.00-92.00	89.28	86.49	-0.50
M-5A	88.25-89.50	84.94	82.50	-0.80
M-4A	83.75-85.00	81.08	77.74	-0.63
M-1	68.00-73.00	70.44	N/A	-0.22

Water levels outside of regulatory range are highlighted in Red.

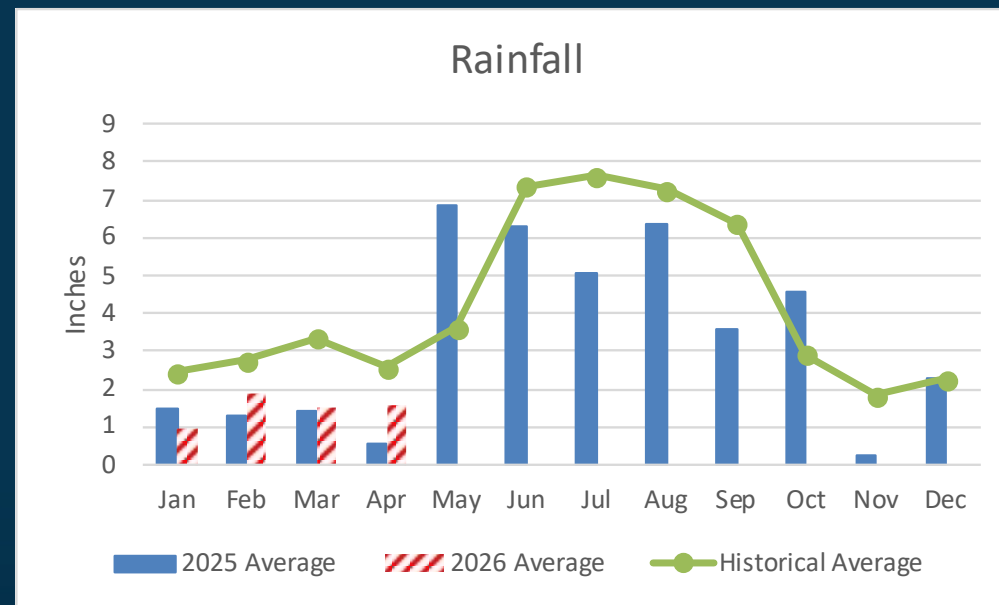
Peak/Current Palatlakaha River Flows and Levels

- Big and Little Creek Combined Flow = 1.36 cfs / 0.00 cfs
- Cherry Lake Dam Flow = 0.01 cfs / 0.00 cfs
- M-1 Flow = 1.02 cfs / 0.00 cfs
- Lake Minnehaha Water Level – 96.00-97.5; 95.06 / 94.67
- Lower Chain Water Level – 94.00-95.5; 93.96 / 93.60
- M-6 (near Indigo Rd) – 91.00-92.00; 89.74 / 89.30
- M-4 (Plantation) – 83.75-85.00; 81.71 / 81.11

Palatlakaha River Basin

A. Rainfall – Average rainfall (1.58 inches) for the western side of the county was 1.00 inches less than normal for April (2.58 inches). The average cumulative rainfall for the six stations over the last 12 months was 41.24 inches, which is 9.25 inches less than the historical cumulative average of 50.49 inches. This is 82% of the expected year-to-date rainfall. The 12-month rainfall for the two locations that are in the headwaters of the Clermont Chain (474 and Brown Shinn) was 39.64 inches – 10.85 inches *less than* average.

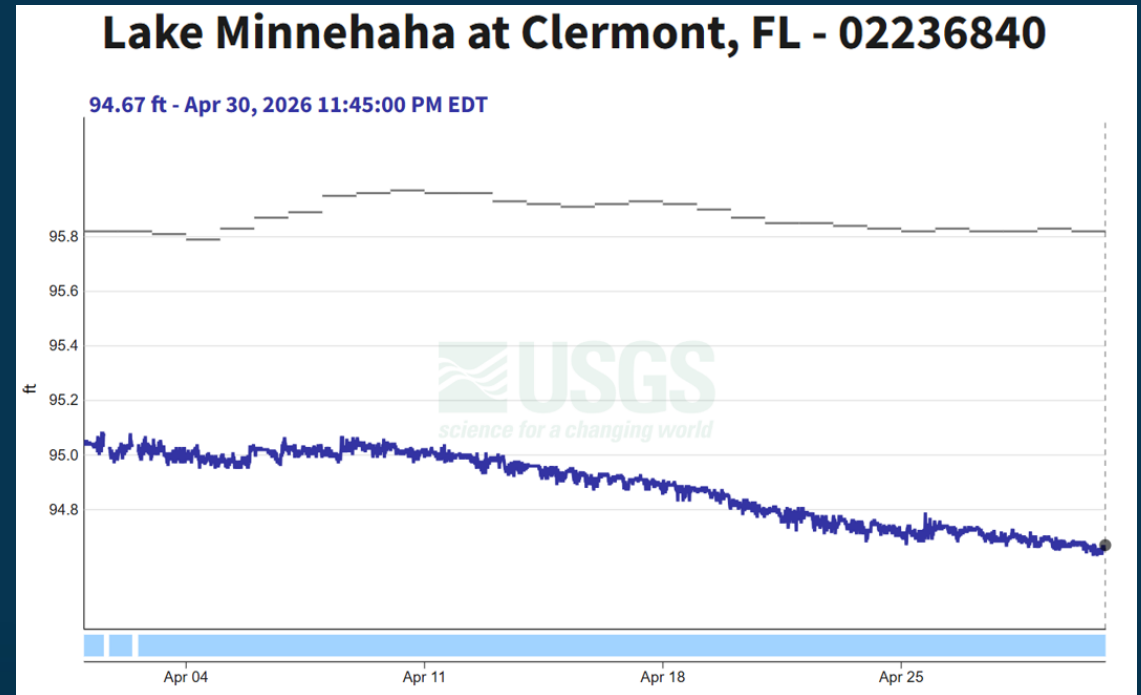
<u>Location</u>	<u>April (inches)</u>	<u>12 Month Running Total</u>	<u>12 Month Surplus/Deficit</u>
474	1.04	41.65	-8.84
Brown Shinn Road	3.20	37.63	-12.86
Villa City	1.47	40.93	-9.56
M-1	1.39	43.76	-6.73
Emeralda	0.93	44.95	-5.54
Tavares	1.46	38.53	-11.96



Lake Minnehaha Reporting

The maximum desired water level is 97.5ft and the minimum desired water level is 96ft. On the final day of the month in April 2026 the water level was 94.67 ft.

This means that at the end of the month the water levels were below regulation for Lake Minnehaha. The gates to the dams were closed on February 13th, 2025.





Lake County

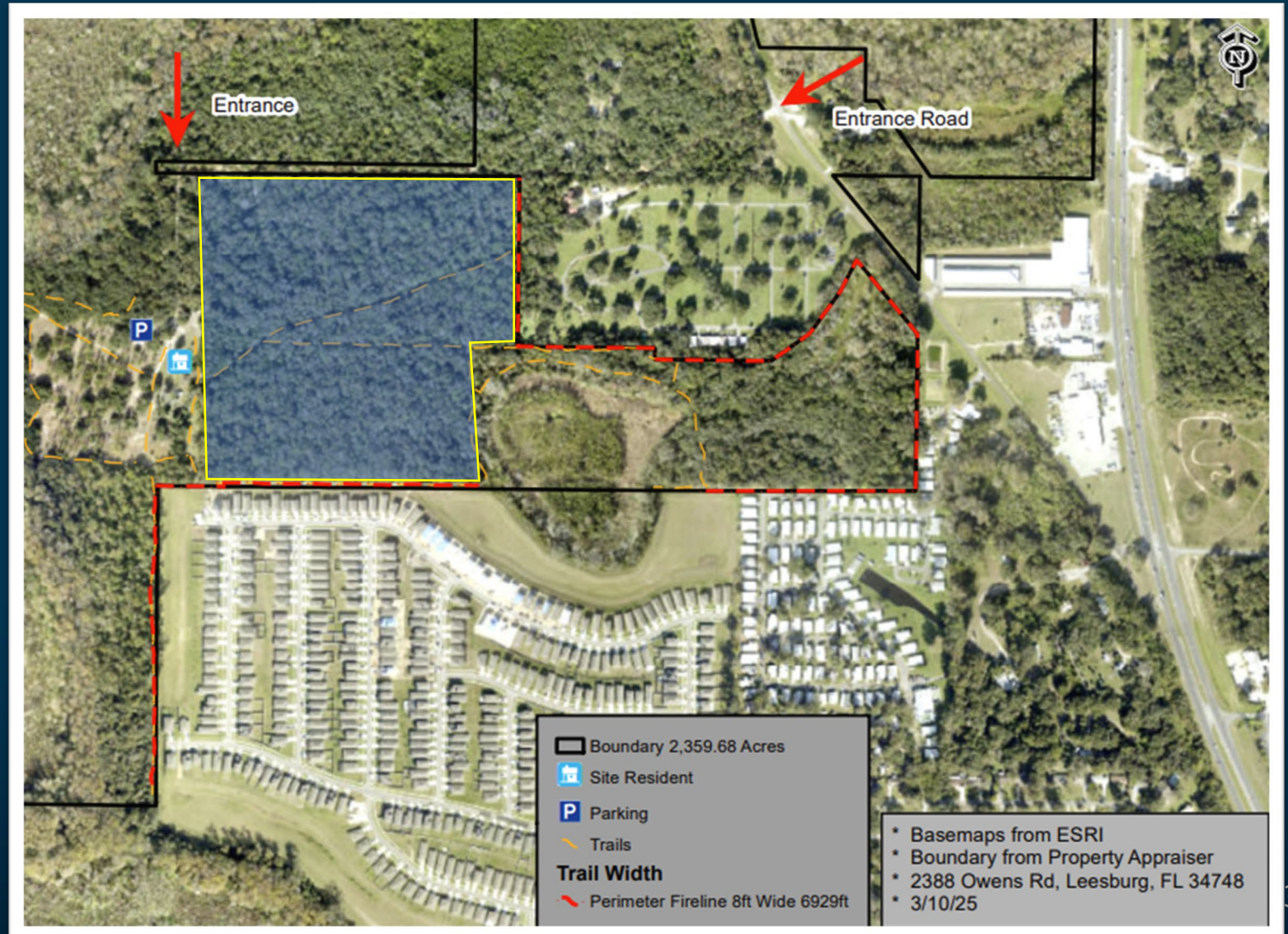
WATER AUTHORITY

CONSERVATION & ACQUISITION

LAND MANAGEMENT ACTIVITIES

FLAT ISLAND PRESERVE

Wildfire Mitigation & Fireline Maintenance



FLAT ISLAND PRESERVE

Wildfire Mitigation

Before

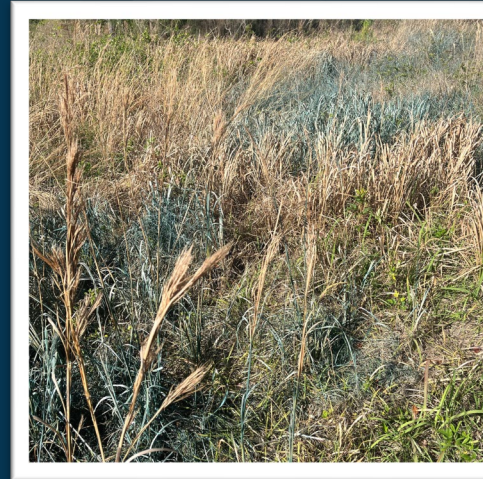


After



PASTURE RESERVE

Invasive Species Treatment



SABAL BLUFF PRESERVE

Fallen Oak Removal



TRAIL MARKER INSTALLATION



Bourlay Historic Nature Park

Flat Island Preserve

Hidden Waters Preserve

Sabal Bluff Preserve

Sawgrass Island Preserve

Wolf Branch Preserve



PRESERVE MAINTENANCE TOTALS

Preserves visited:

- Bourlay Historic Nature Park
- Crooked River Preserve
- Eagles Ride Preserve
- Flat Island Preserve
- Helena Run Preserve
- Hidden Waters Preserve
- Lake Norris Conservation Area
- Pasture Reserve
- Sabal Bluff Preserve
- Sawgrass Island Preserve
- Scrub Point Preserve
- Wolf Branch Preserve

Totals:

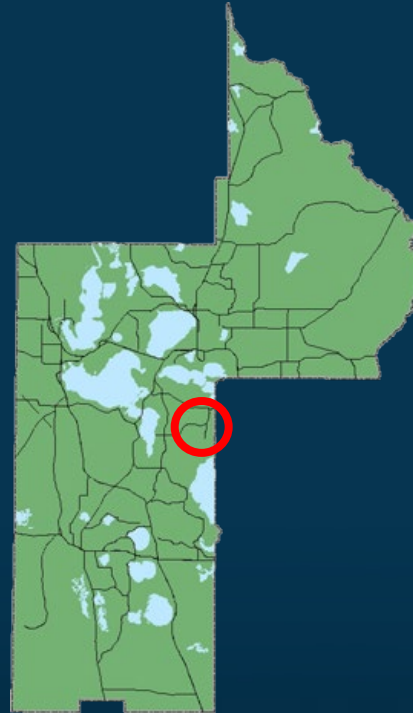
- Total Acres of Invasive Plants Treated: **8.37 ac.**
- Miles of Trails Maintained: **33.63 miles**
- Number of Trees Removed: **1 tree**
- Feet of Fence Repair: **50 ft**

LAND ACQUISITION

Hurley Farm Property – 504.7 Acres

Staff are working to ensure information is compiled in compliance with the preliminary due-diligence period for the potential acquisition of the Hurley Farm Property just north of the Nutrient Reduction Facility along the Apopka/Beauclair (A/B) Canal.

This property offers a position along the A/B Canal that could further reduce nutrient loading into the Harris Chain of Lakes.





Lake County
WATER AUTHORITY

COMMUNITY ENGAGEMENT

COMMUNITY ENGAGEMENT

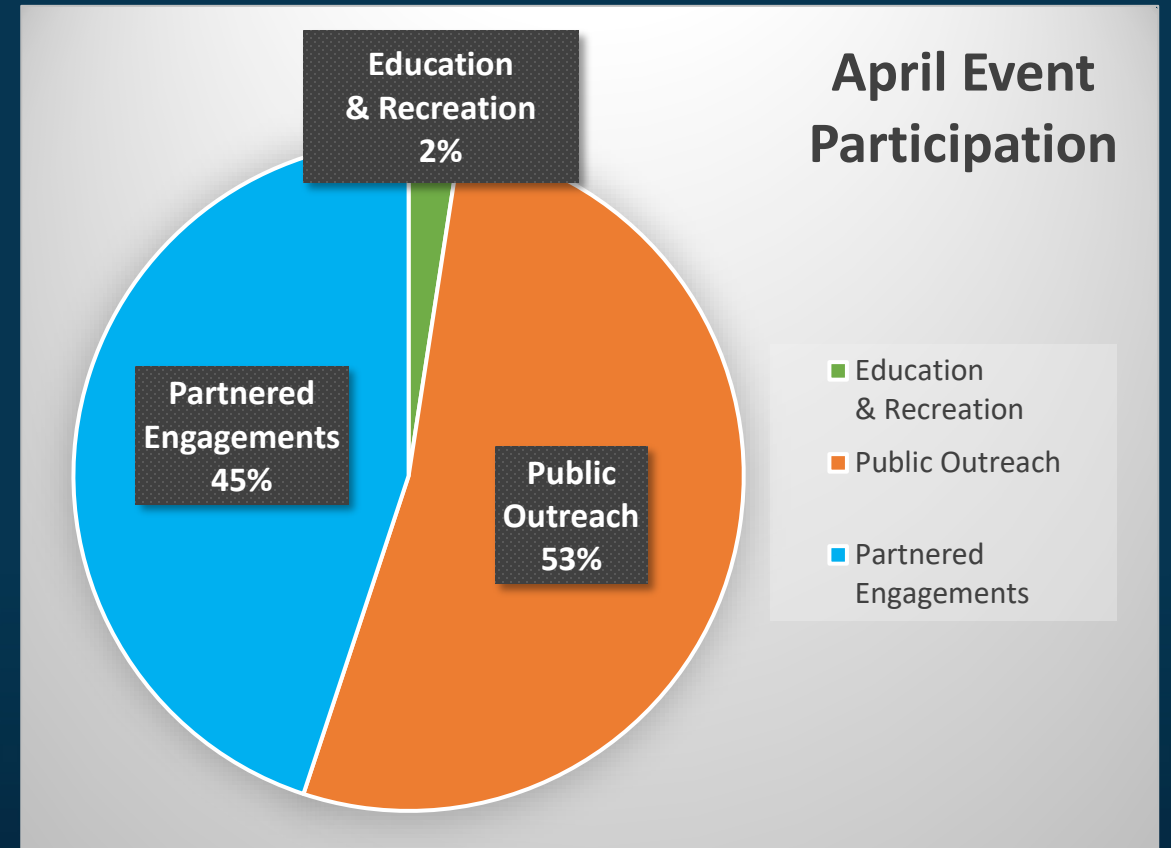
During the month of April, staff provided the following services through Education & Recreation, Partnered Engagements, and Public Outreach Programs

Event & Participant Summary:

Educational & Recreational	4 Events	23 Participants
Public Outreach	5 Events	496 Participants
Partnered Engagements	6 Event	297 Participants

Total Events: 15

Total Engagement: 816 participants



Calendar Events

During the month staff & educators hosted the following calendar events

Wetland Excursion, April 4, 2026

- Educational Hike at Hidden Waters Preserve

Watershed Wednesday, April 8, 2026

- The Science of Water

Stories of Water, April 17, 2026

- Educational Hike at Bourlay Historic Nature Park

Paddling Adventure, April 24, 2026

- Double Run Preserve



PARTNERED ENGAGEMENTS

Adopt-A-Lake Cleanup at Lake Eustis April 4, 2026

Adopt-a-Lake volunteers conducted a community clean-up event on Lake Eustis on April 4, 2026, with 22 participants, including Commissioner Campione.

The group successfully removed 143 pounds of trash from the shoreline and surrounding areas, contributing to improved water quality and habitat conditions. This event reflects continued community engagement and stewardship through the Clean-up Eustis group partnership.

Featured Partnership: Adopt-A-Lake



PARTNERED ENGAGEMENTS

Adopt-A-Lake Cleanup at Lake Minneola April 11, 2026

The South Lake Chapter of the Alpha Kappa Alpha sorority conducted a volunteer clean-up event at Lake Minneola with 18 participants, removing a total of 30 pounds of trash.

This effort contributed to ongoing lake stewardship and helped improve the health and appearance of the waterbody through community involvement.

Featured Partnership: Adopt-A-Lake



PARTNERED ENGAGEMENTS

Round Lake School Field Trip April 24, 2026

Staff supported a multi-station science field trip at Hickory Point serving over 150 participants, delivering a hands-on macroinvertebrate dip netting activity focused on Lake Harris. Students learned to identify aquatic organisms and understand their role as indicators of water quality and ecosystem health.

The interactive format promoted engagement, teamwork, and real-world application of ecological concepts, reinforcing environmental stewardship through direct experience.



**Featured Partnership: Round Lake Elementary
School**

PARTNERED ENGAGEMENT

Sunday Funday at Trout Lake Nature Center April 12, 2026

Staff participated on Sunday Funday at Trout Lake Nature Center, engaging 58 participants through interactive, self-guided learning stations focused on insects and their role in ecosystem function.

Macroinvertebrate displays supported discussion on water quality, highlighting how aquatic insects serve as biological indicators. Participants explored concepts including pollution tolerance, dissolved oxygen, and the relationship between water conditions and species presence.

Attendees engaged with multiple organizational presenters and participated in a guided insect hike led by Clyde Stephens, reinforcing connections between terrestrial and aquatic systems.

Featured Partnership: Trout Lake Nature Center



PARTNERED ENGAGEMENT

Flow & Learn Presentation at Leesburg Library April 16, 2026

Staff delivered a *Wetland Wonders: Fabulous Frogs* presentation on April 16 at the Leesburg Library as part of LCWA's Flow & Learn series, with 11 in-person and 10 virtual attendees. The program introduced native and nonnative frog species, their ecology, identification, and conservation importance, enhanced by interactive elements such as recorded frog calls.

Participants gained a better understanding of anuran diversity, environmental roles, and local conservation concerns—particularly related to invasive Cuban treefrogs—resulting in strong engagement and increased awareness of wetland health and wildlife impacts.



Featured Partnerships: Leesburg Library

PARTNERED ENGAGEMENT

Sunshine State High School Field Trip April 27, 2026

Staff hosted a tree identification hike at Ellis Acres Preserve on April 27 for the Sunshine Connections Homeschool Co-op, with 15 students and 7 chaperones in attendance. The program combined a guided field hike across upland, transitional, and wetland habitats with a hands-on leaf identification activity, reinforcing concepts such as plant structure, ecosystem transitions, and wildlife relationships.

Participants gained confidence in identifying native species and understanding how water movement and environmental conditions shape plant communities, with strong engagement across all age groups.

**Featured Partnership: Sunshine State
Connections High School**



Annual Fishing Clinic at Hickory Point April 11, 2026

On April 11, 2026, LCWA hosted its annual Kids Fishing Clinic at Hickory Point. This free community event provided youth ages 4 and older with hands-on fishing instruction, environmental education, and outdoor recreation opportunities.

The event was made possible through a collaborative effort between Lake County and the Lake County Water Authority (LCWA), and community partners. The Fish Florida Foundation provided fishing equipment for participants, while volunteers from the Lake County Teen Sportfishing Association delivered direct, hands-on instruction to attending youth.

The clinic was well attended and successfully introduced children to the fundamentals of fishing, waterway stewardship, and conservation practices in an engaging, family-friendly environment.

Featured Partnerships: Fish Florida Foundation, Teen Sportfishing Association



Holloway Foundation Earth Day April 18, 2026

Educators and staff participated in an Earth Day and Arbor Day community outreach event hosted at Holloway foundation preserve and nature center, designed to connect families with local natural resources and promote environmental stewardship.

The event featured multiple interactive stations such as microscopes on nature and birds of prey, providing opportunities for hands-on learning and engagement.

Featured Partnership: Holloway Foundation



Clermont Earth Day April 25, 2026

Staff participated in Clermont's Earth Day event, engaging 154 community members through a shoreline litter cleanup and educational outreach. Efforts focused on promoting water quality protection, local recreational resources, and conservation programs such as Healthy Shorelines and fertilizer reduction practices.

The event also included distribution of 60 native trees, supporting long-term environmental benefits through improved habitat and erosion control.



Featured Partnership: City of Clermont

Mount Dora Arbor Day April 25, 2026

Staff engaged 191 attendees at Mt. Dora's Arbor Day event through conservation-focused outreach and educational materials. Key messaging included shoreline restoration, fertilizer management, and native landscaping practices.

Interactive displays and take-home resources supported community learning, and strong public interest was noted in programs such as rain gardens and Healthy Shorelines. Staff were invited to return next year, with opportunities to expand presence and interdepartmental participation.



Featured Partnership: City of Mount Dora



Lake County
WATER AUTHORITY

HICKORY POINT RECREATION COMPLEX - UPDATES

April Events at Hickory Point

Parks and Trails staff oversaw several events at Hickory Point Recreation Complex, including eleven soccer games held by Florida SOL which brought in over 600 people with 24 teams from across the state for children ages 8-19 years old.

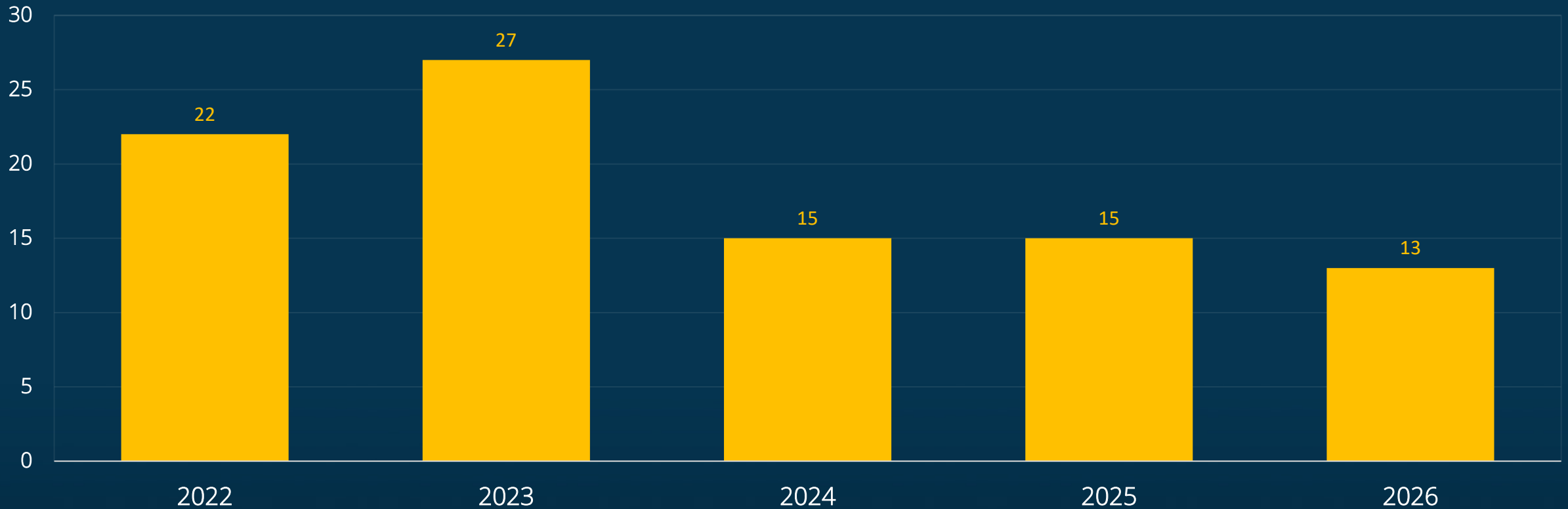
Staff also hosted four games by Striker Soccer, two games by Central Florida United, and two games by Tavares Middles School Soccer. Staff also hosted a local volleyball group which used five beach courts for games, and Hampden DuBose used courts for volleyball practice.

This shows staffs commitment to building lasting relationships with our local leagues!



HICKORY POINT FISHING TOURNAMENTS

Tournaments By Year



*Hickory Point Boat Ramps were under construction during 2024-2025, resulting in reduced annual tournaments



Lake County
WATER AUTHORITY

FINANCIAL REPORTING

FINANCIAL REPORTING

Bank Balances

FY 2025-2026
LCWA Monthly Financial Report
Bank Account Balances as of April 30, 2026

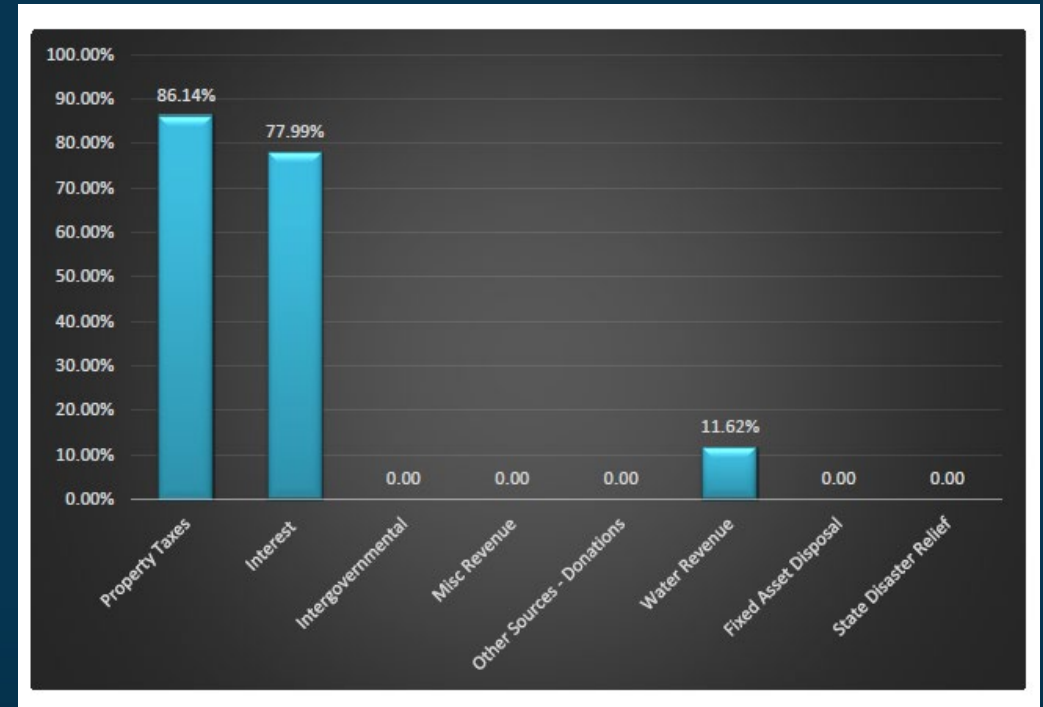
	Truist	BankUnited	Balance
Ending Balance as of 3/31/2026	\$ 7,670,649.21	\$15,585,580.56	\$ 23,256,229.77
Deposits	\$ 227,421.16	\$ -	\$ 227,421.16
Net Interest	\$ 9,317.09	\$42,273.19	\$ 51,590.28
Withdrawals	\$ (372,921.32)	\$0.00	\$ (372,921.32)
Ending Balance as of 04/30/2026	\$ 7,534,466.14	\$ 15,627,853.75	\$ 23,162,319.89

FINANCIAL REPORTING

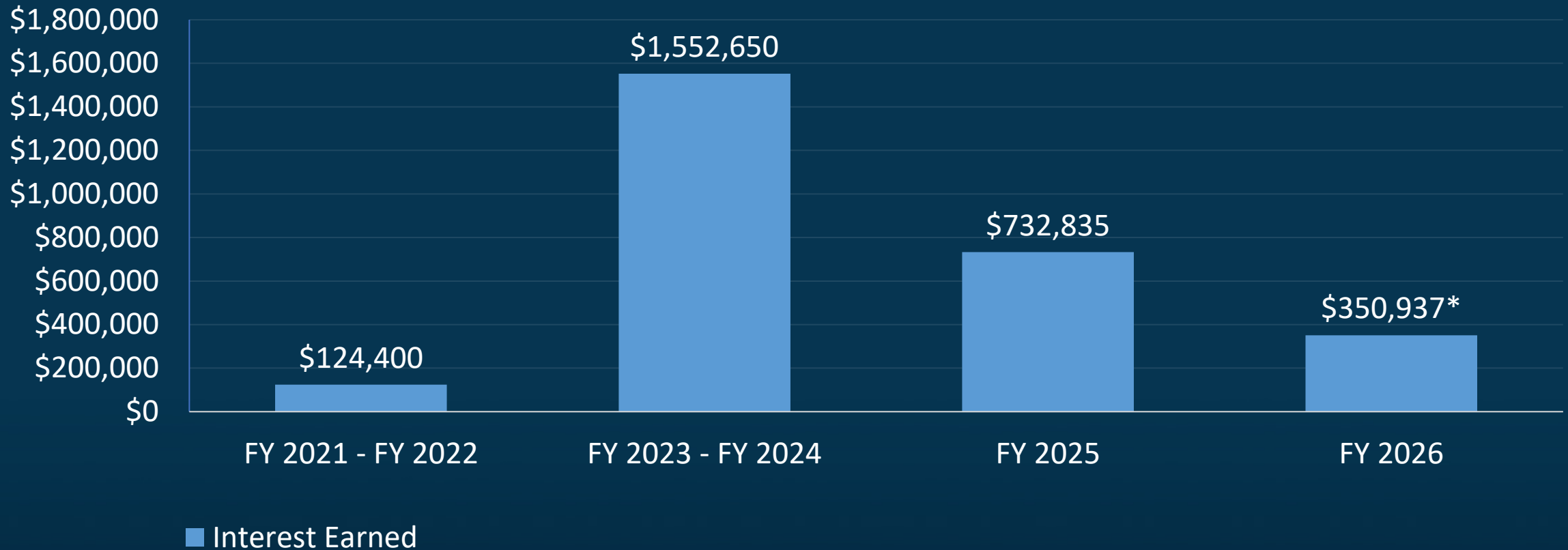
Revenue Balances

FY 2025-2026
LCWA Monthly Financial Report
Revenue Balances as of April 30, 2026

Fund	Adopted Budget (Revenue)	Year to Date Actual	Percentage
Property Taxes	\$ 13,197,495	\$ 11,368,590	86.14%
Interest	\$ 450,000	\$ 350,937	77.99%
Intergovernmental	\$ 669,143	\$ -	0.00%
Misc Revenue	\$ -	\$ 88	0.00%
Other Sources - Donations	\$ -	\$ 42,500	0.00%
Water Revenue	\$ 275,000	\$ 31,951	11.62%
Fixed Asset Disposal	\$ -	\$ -	0.00%
State Disaster Relief	\$ -	\$ -	0.00%
TOTAL:	\$14,591,638	\$11,794,066	80.83%



LAKE COUNTY WATER AUTHORITY INTEREST EARNED



*FY 2026 as of 4/30/26



Lake County
WATER AUTHORITY

THANK YOU



**Lake County
WATER AUTHORITY**

Bobby Bonilla, Executive Director • Gary J. Cooney, Secretary - Treasurer

27351 SR 19 • Tavares, Florida 32778-4251 • (352) 324-6141 • Fax (352) 324-6364 • email: info@lcwa.org • www.lcwa.org

TO: Lake County Water Authority Board of Trustees

THROUGH: Bobby Bonilla, Executive Director

FROM: Marcia Bush, Associate Director, Water Resources

DATE: May 14, 2026

RE: FWC Contract No. 21147 Amendment 2

Consent Agenda – Tab 4

FWC Contract No. 21147 Amendment 2

On April 29, 2026, LCWA Trustee Vice-Chair Birdie Zenishek, Legal Counsel Jimmy Crawford, Executive Director, Bobby Bonilla and staff met with FWC to continue contract negotiation discussions for Aquatic Plant Management Services.

A price increase was agreed upon by all parties and will be outlined in Amendment 3 which is currently being prepared by FWC and will be coming in the near future for Board consideration. The attached FWC Amendment 2 renewal was executed to ensure that there is no gap in services.

Executive Director's Recommendation:

1. For informational purposes.

BOARD OF TRUSTEES

Gavin Rollins
District 1

Trampis Bonjorn
District 2

Birdie Zenishek
District 3

Butch Hendrick
District 4

Jonathan Germeroth
District 5

AMENDMENT

STATE OF FLORIDA

FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION

FWC Contract No. 21147, Amendment 2

This Amendment to FWC Contract No. 21147, referred to as the Original Contract, is entered into by and between the Florida Fish and Wildlife Conservation Commission, whose address is 620 South Meridian Street, Tallahassee, Florida 32399-1600, hereafter "Commission" or "FWC," and Lake County Water Authority, 596018003, whose address is 27351 State Road 19, Tavares, Florida 32778, hereinafter "Contractor," collectively, "Parties".

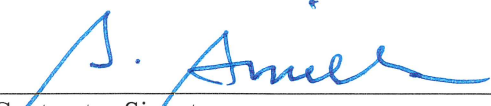
CHANGES TO THE CONTRACT

In consideration of the mutual benefits set forth herein and, in the Original Contract, the parties agree to amend the Original Contract as follows, which amendments shall govern to the exclusion of any provision of the Original Contract to the contrary:

In accordance with the TERM OF THE CONTRACT, Section 3. CONTRACT PERIOD of the Original Contract, the Original Contract hereby renewed for an additional one-year period, changing the end date from July 17, 2026 to July 17, 2027.

All provisions of the Original Contract not specifically amended herein shall remain in full force and effect.

IN WITNESS WHEREOF, the Parties hereto have caused this Amendment to FWC Contract No. 21147 to be executed through their duly authorized signatories on the day and year last written below.

CONTRACTOR EXECUTION SIGNATURE	COMMISSION EXECUTION SIGNATURE
Lake County Water Authority	Florida Fish and Wildlife Conservation Commission
	
Contractor Signature	Executive Director (or Designee) Signature
Bobby Bonilla	Jessica Crawford
Print Name	Print Name
EXECUTIVE DIRECTOR	Chief of Staff
Title	Title
4-29-26	5/5/2026
Date	Date



TO: Lake County Water Authority Board of Trustees

THROUGH: Bobby Bonilla, Executive Director

FROM: Chuck Groves, Associate Director

DATE: May 14, 2026

RE: Approval of Funding Request for Operations Fleet Vehicle

Consent Agenda – Tab 5

Approval of Funding Request & Budget Transfer for the Purchase of a Operations Fleet Vehicle

Staff are seeking the approval of funds to purchase a new truck to act as a sufficient tow vehicle for the larger work barge. Currently, none of the available trucks contain all the appropriate features in one. This is inclusive of engine size, truck size, weight, breaking power, and preferred safety features for the amount of travel necessary to transport the barge.

Investigating the market available for such trucks, staff have identified that one can be procured generally, for under \$85,000. Thus, staff are seeking funding approval to purchase an appropriate tow vehicle (truck) for an amount not to exceed \$85,000.

To do this, staff are also seeking a budget transfer to accommodate this purchase. The details are provided in the table below.

Total Amount	From Account #	To Account #
\$85,000	9800.9898720.830460	9800.9898710.860640

Executive Director's Recommendation:

1. Authorize funding request and associated budget transfer outlined above for staff to purchase new truck for an amount not to exceed \$85,000. The fiscal impact is estimated \$85,000 (expenditure – one time) and is within, and will not exceed, the Fiscal Year 2026 budget.

BOARD OF TRUSTEES



**Lake County
WATER AUTHORITY**

Bobby Bonilla, Executive Director • Gary J. Cooney, Secretary - Treasurer

27351 SR 19 • Tavares, Florida 32778-4251 • (352) 324-6141 • Fax (352) 324-6364 • email: info@lcwa.org • www.lcwa.org

TO: Lake County Water Authority Board of Trustees

THROUGH: Bobby Bonilla, Executive Director

FROM: Marcia Bush, Associate Director, Water Resources

DATE: May 14, 2026

RE: Lake Yale Alum Treatment Project Update

Regular Agenda – Tab 6

Lake Yale Alum Treatment Project Update

Dr. Holz with SOLitude Lake Management will be providing a presentation to the Board on the first alum application treatment on Lake Yale.

Executive Director's Recommendation:

1. For Board information & discussion.

BOARD OF TRUSTEES

Gavin Rollins
District 1

Trampis Bonjorn
District 2

Birdie Zenishek
District 3

Butch Hendrick
District 4

Jonathan Germeroth
District 5



**Lake County
WATER AUTHORITY**

Bobby Bonilla, Executive Director • Gary J. Cooney, Secretary - Treasurer

27351 SR 19 • Tavares, Florida 32778-4251 • (352) 324-6141 • Fax (352) 324-6364 • email: info@lcwa.org • www.lcwa.org

TO: Lake County Water Authority Board of Trustees

THROUGH: Bobby Bonilla, Executive Director

FROM: Marcia Bush, Associate Director, Water Resources

DATE: May 14, 2026

RE: Proposed Ordinance for Name Change

Regular Agenda – Tab 7

Proposed Ordinance for Name Change

At the April 22, 2026, meeting, the Lake County Water Authority Board of Trustees directed staff to explore a potential name change from the Lake County Water Authority to the Lake County Water Management District.

LCWA Legal Counsel has prepared a proposed ordinance for Board consideration should the Board wish to proceed with the formal name change process through the Lake County Board of County Commissioners. Additionally, the Office of Communications will present an alternative branding concept that retains the current Lake County Water Authority name while modernizing the organization's visual identity and public branding.

Executive Director's Recommendation:

1. Retain the current Lake County Water Authority name and proceed with implementation of the proposed branding concept by the Office of Communications; or
2. Proceed with and approve the proposed ordinance to formally change the Lake County Water Authority name to the Lake County Water Management District.

BOARD OF TRUSTEES

Gavin Rollins
District 1

Trampis Bonjorn
District 2

Birdie Zenishek
District 3

Butch Hendrick
District 4

Jonathan Germeroth
District 5

ORDINANCE NO. 2026-____

AN ORDINANCE OF THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA, AMENDING CHAPTER 24, LAKE COUNTY CODE, ENTITLED “LAKE COUNTY WATER AUTHORITY”; PROVIDING FOR THE RENAMING OF THE LAKE COUNTY WATER AUTHORITY TO THE “LAKE COUNTY WATER MANAGEMENT DISTRICT”; PROVIDING FOR EXPRESS LEGISLATIVE FINDINGS AND INTENT; PROVIDING FOR CONTINUITY OF LEGAL EXISTENCE; PROVIDING FOR NON-EXPANSION AND NON-DIMINUTION OF POWERS; EXPRESSLY DISCLAIMING ANY CREATION OR DESIGNATION AS A WATER MANAGEMENT DISTRICT UNDER CHAPTER 373, FLORIDA STATUTES; PROVIDING FOR CONTRACTUAL, REGULATORY, AND FINANCIAL CONTINUITY; PROVIDING FOR CONFORMING AMENDMENTS WITHIN THE LAKE COUNTY CODE; ACKNOWLEDGING THE RESPONSIBILITY OF THE DISTRICT’S EXECUTIVE DIRECTOR AND LEGAL COUNSEL FOR IMPLEMENTATION OF NON-CODE CHANGES; PROVIDING FOR SEVERABILITY; PROVIDING FOR INCLUSION IN THE CODE; PROVIDING FOR FILING WITH THE DEPARTMENT OF STATE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the entity presently designated as the Lake County Water Authority (“Authority”) was originally created by special act of the Florida Legislature in 1953 as the “Oklawaha Basin Recreation and Water Conservation and Control Authority in Lake County”; and

WHEREAS, pursuant to subsequent legislative action in 2000, the name of the entity was formally changed to the “Lake County Water Authority,” reflecting a modernization of its structure and function; and

WHEREAS, in 2022, in connection with the enactment of Chapter 2022-245, Laws of Florida, the entity was referenced as the “Lake County Water District,” prior to its codification and continued designation within Chapter 24, Lake County Code, as the “Lake County Water Authority”; and

WHEREAS, the Lake County Water Authority (“Authority”) is a dependent special taxing district of Lake County, Florida, created by special act of the Florida Legislature and presently codified in Chapter 24, Lake County Code; and

WHEREAS, pursuant to Chapter 2022-245, Laws of Florida, and subsequent implementing ordinances adopted by the Board of County Commissioners (“Board”), the

Authority operates as a dependent special district under the jurisdiction and control of Lake County, and its charter is expressly subject to amendment by ordinance of this Board; and

WHEREAS, at a duly noticed public meeting held on April 22, 2026, the Board of Advisors of the Lake County Water Authority formally requested that the Board of County Commissioners amend Chapter 24, Lake County Code, to change the name of the Authority to the “Lake County Water Management District”; and

WHEREAS, the Board finds that the requested name change is intended to more accurately reflect the Authority’s present statutory purpose, which is centered upon water resource management, environmental stewardship, protection of freshwater systems, and coordination with local governments in the planning, implementation, and oversight of water-related infrastructure and regulatory programs; and

WHEREAS, the Board further finds that the name “Lake County Water Management District” promotes clarity, precision, and alignment with established nomenclature for water governance entities within the State of Florida, thereby enhancing public understanding and intergovernmental coordination; and

WHEREAS, the Board finds that the proposed name change is administrative and descriptive in nature, and does not alter, expand, or diminish the Authority’s legal status, powers, duties, or obligations as established by general law, special act, or Chapter 24, Lake County Code; and

WHEREAS, The Board recognizes that the term “Water Management District” is utilized within Chapter 373, Florida Statutes, to describe certain regional entities created by general law, and therefore finds it necessary and appropriate to expressly clarify that the adoption of such nomenclature herein shall not be construed to create, confer, or imply any authority, jurisdiction, or status under Chapter 373, Florida Statutes; and

WHEREAS, the Board further finds that, to avoid any ambiguity or disruption, it is necessary to expressly provide for the uninterrupted continuity of the Authority’s existence, legal identity, contractual rights and obligations, regulatory authority, financial instruments, and all pending or existing proceedings; and

WHEREAS, the Authority maintains an Executive Director and legal counsel who are responsible for the administration, implementation, and legal sufficiency of the Authority’s internal operations, documents, agreements, and regulatory functions; and

WHEREAS, the Board finds it appropriate to expressly acknowledge that, upon adoption of this Ordinance, the Authority, through its Executive Director and legal counsel, shall be responsible for implementing all non-code, administrative, contractual, regulatory, and operational changes necessary to effectuate the name change; and

WHEREAS, the Board finds that County staff involvement in implementing this Ordinance shall be limited to ministerial and conforming amendments within the Lake County Code and County-controlled records, and that all other implementation responsibilities shall remain with the Authority;

WHEREAS, the Board is authorized to amend Chapter 24, Lake County Code, pursuant to Chapter 2022-245, Laws of Florida, which provides that the charter of the Authority may be revised, amended, or repealed by the Board of County Commissioners;

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF LAKE COUNTY, FLORIDA:

Section 1. Legislative Findings.

The foregoing recitals are hereby adopted as findings of the Board and are incorporated herein as if fully set forth.

Section 2. Renaming of Authority; Continuity of Legal Existence.

The “Lake County Water Authority” is hereby renamed the “Lake County Water Management District” (“District”). The District shall remain the same legal entity, with uninterrupted corporate existence, as the entity previously known as the Lake County Water Authority. This Ordinance shall not be construed to create a new or separate legal entity, but rather to effectuate a change in nomenclature only.

Section 3. Amendment to Chapter 24, Lake County Code.

Chapter 24, Lake County Code, entitled “Lake County Water Authority,” is hereby amended to reflect the name “Lake County Water Management District.” All references within Chapter 24 to the “Lake County Water Authority,” “Authority,” or any derivative thereof shall be deemed amended to refer to the “Lake County Water Management District” or “District,” as appropriate.

Section 4. Non-Expansion; Preservation of Powers and Duties.

This Ordinance is intended solely to effectuate a change in name. Nothing herein shall be construed to:

- (a) expand, enlarge, or otherwise modify the powers, duties, or jurisdiction of the District;
- (b) diminish or impair any existing authority or responsibility of the District; or
- (c) alter the District’s status as a dependent special taxing district of Lake County, Florida.

Section 5. Express Disclaimer Regarding Chapter 373, Florida Statutes.

Nothing contained in this Ordinance shall be construed to create, designate, or recognize the District as a water management district established pursuant to Chapter 373, Florida Statutes, nor

to confer upon the District any powers, authority, or jurisdiction reserved to such entities under general law.

Section 6. Continuity of Contracts, Obligations, and Proceedings.

All rights, obligations, contracts, agreements, permits, licenses, grants, financial instruments, and other legal relationships of the Authority existing as of the effective date of this Ordinance shall remain in full force and effect and shall inure to the benefit of, and be binding upon, the District under its new name. All pending or existing legal, administrative, or regulatory proceedings involving the Authority shall continue without abatement and shall be deemed to be proceedings of the District.

Section 7. Financial and Instrument Continuity.

The change in name shall not affect the validity or enforceability of any outstanding bonds, notes, or other financial obligations of the Authority. The District shall be deemed the successor in interest to the Authority for all such purposes, without the necessity of further action, except as may be required by applicable law or contract.

Section 8. Conforming Amendments Within County Code.

The County Manager, County Attorney, and appropriate County staff are hereby authorized and directed to make all necessary ministerial and non-substantive revisions to the Lake County Code and County-controlled records to reflect the name change adopted herein.

Section 9. Implementation by District.

The District, acting through its Executive Director and legal counsel, shall be solely responsible for the implementation of all non-code changes required to effectuate this Ordinance, including, but not limited to, revisions to contracts, agreements, regulatory instruments, administrative documents, and communications with governmental agencies and stakeholders. County staff shall not be responsible for such implementation except as expressly provided in Section 8.

Section 10. Severability.

If any section, subsection, sentence, clause, or provision of this Ordinance is held invalid or unconstitutional by a court of competent jurisdiction, such determination shall not affect the validity of the remaining portions of this Ordinance.

Section 11. Inclusion in the Code.

It is the intention of the Board that the provisions of this Ordinance shall become and be made a part of the Lake County Code, and that the sections of this Ordinance may be renumbered or relettered and the word “ordinance” may be changed to “section,” “article,” or other appropriate designation to accomplish such intention.

Section 8. Filing with the Department of State.

The Clerk of the Circuit Court and Comptroller shall file a certified copy of this Ordinance with the Florida Department of State within ten (10) days after enactment.

Section 9. Effective Date.

This Ordinance shall take effect upon filing with the Florida Department of State.

PASSED AND ADOPTED this ____ day of _____, 2026.

LAKE COUNTY, FLORIDA, through its
BOARD OF COUNTY COMMISSIONERS

Leslie Campione, Chairman

This ____ day of _____, 2026.

ATTEST:

Gary Cooney, Clerk
Board of County Commissioners
of Lake County, Florida

Approved as to form and legality:

Melanie Marsh
County Attorney



**Lake County
WATER AUTHORITY**

Bobby Bonilla, Executive Director • Gary J. Cooney, Secretary - Treasurer

27351 SR 19 • Tavares, Florida 32778-4251 • (352) 324-6141 • Fax (352) 324-6364 • email: info@lcwa.org • www.lcwa.org

TO: Lake County Water Authority Board of Trustees

THROUGH: Bobby Bonilla, Executive Director

FROM: Marcia Bush, Associate Director, Water Resources

DATE: May 14, 2026

RE: Proposed Legal Services – Draft Scope of Services

Regular Agenda – Tab 8

Proposed Legal Services – Draft Scope of Services

At the April 22, 2026, Board Meeting, the Board provided direction to the Executive Director and staff regarding the development of a scope of work for a Request for Proposals (RFP) for legal services. In response, the Executive Director worked with the Board and staff to prepare the attached draft scope of work for Board review and approval.

Executive Director’s Recommendation:

1. Board discussion & direction.
2. Approve the draft scope of work for legal services and authorize the Executive Director to work with staff and the Office of Procurement Services to perform all due diligence for this RFP.

BOARD OF TRUSTEES

Gavin Rollins
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District 2

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Butch Hendrick
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District 5

LEGAL SERVICES**1. SCOPE OF SERVICES**

Firm shall provide legal services to the Lake County Water Authority (LCWA) on a continuing basis, including advisory, transactional, administrative, and litigation services as requested by LCWA. Services shall include attendance at meetings; drafting and reviewing of legal documents; legal research and opinions; advice regarding compliance with applicable federal, state, and local laws; representation in civil litigation and administrative proceedings; and such other legal services as may be assigned by the LCWA Board of Trustees from time to time.

2. FIRM RESPONSIBILITIES

Firm shall, at a minimum, provide the following:

- 2.1. Serve as legal advisor to the LCWA Board of Trustees on matters affecting LCWA operations.
- 2.2. Attend Board meetings, workshops, committee meetings, and other meetings as requested by the LCWA Board of Trustees.
- 2.3. Review and provide legal input on agendas, resolutions, ordinances, policies, and administrative actions.
- 2.4. Draft, review, and negotiate contracts, agreements, memoranda of understanding, interlocal agreements, leases, licenses, and related instruments.
- 2.5. Advise on public records, Sunshine Law, ethics, procurement, and compliance with Florida law.
- 2.6. Provide guidance on labor and employment issues, personnel matters, employee disputes, and related policy development.
- 2.7. Advise on land use, zoning, planning, development, permitting, and code enforcement matters as assigned.
- 2.8. Assist with real estate, easements, rights-of-way, property acquisition, and disposal of surplus property.
- 2.9. Represent the LCWA in civil litigation, administrative proceedings, appeals, and pre-suit matters, subject to separate authorization where required.
- 2.10. Provide legal memoranda, opinions, and recommendations on LCWA governance and other issues assigned by the LCWA.
- 2.11. Monitor changes in federal, state, and local law affecting LCWA operations and notify LCWA Board of Trustees and Executive Director of significant developments.
- 2.12. Coordinate with LCWA Board of Trustees and Executive Director, consultants, insurers, and other counsel as needed to support the LCWA's legal matters.

3. DELIVERY REQUIREMENTS AND ACCEPTANCE

- 3.1. Firm shall respond promptly to requests from LCWA Board of Trustees and the Executive Director, communicate clearly, and maintain confidentiality in accordance with applicable professional rules and Florida law. Firm shall assign attorneys with demonstrated experience in local government, county government, or public-sector representation, and all attorneys performing work shall be licensed and in good standing with The Florida Bar.

LEGAL SERVICES

- 3.2. Firm shall provide services in a manner that is efficient, cost-conscious, and responsive to public-sector decision-making.
- 3.3. Firm shall provide written status reports, attendance at periodic meetings, and advance approval for major litigation strategy, outside experts, or unusual expenses.

4. REQUIREMENTS

- 4.1. Possess a minimum of number (XX) years of experience in Florida local government law.
- 4.2. Provide proof of no conflicts of interest before acceptance of any matter.
- 4.3. Submit a fee schedule for general counsel, litigation, and special projects.
- 4.4. Submit invoices for monthly billing with detailed task descriptions.
- 4.5. Coordinate with any existing LCWA attorney, special counsel, or risk management staff.
- 4.6. Possess (XX) years of experience in legislative and regulatory strategy.

[End of Exhibit A]



**Lake County
WATER AUTHORITY**

Bobby Bonilla, Executive Director • Gary J. Cooney, Secretary - Treasurer

27351 SR 19 • Tavares, Florida 32778-4251 • (352) 324-6141 • Fax (352) 324-6364 • email: info@lcwa.org • www.lcwa.org

TO: Lake County Water Authority Board of Trustees

THROUGH: Bobby Bonilla, Executive Director

FROM: Marcia Bush, Associate Director, Water Resources

DATE: May 14, 2026

RE: FY 2027 Recommended Budget & Millage Rate

Regular Agenda – Tab 9

FY 2027 Recommended Budget & Millage Rate

Executive Director, Bobby Bonilla has prepared a presentation providing the recommended budget summary & recommended millage rate for FY 2027.

Executive Director's Recommendation:

1. Approval of the Lake County Water Authority FY 2027 Recommended Millage Rate Resolution 2026-03 of 0.2940 mills.
2. Approval of the Lake County Water Authority FY 2027 Recommended Tentative Budget estimated at \$29,050,832.

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Lake County
WATER AUTHORITY

FY 2027 RECOMMENDED BUDGET
AND MILLAGE RATE

May 20, 2026

The Lake County Water Authority Board of Trustees will consider a budget and millage rate for FY 2027 that will ultimately be recommended for approval by the Board of County Commissioners at the June 9, 2026 regular meeting

- Budget Workshops
- Property Values
- FY 2027 Recommended Millage Rate
- FY 2027 Recommended Tentative Budget
- Requested Actions
 - FY 2027 Recommended Millage Rate
 - FY 2027 Recommended Tentative Budget

LAKE COUNTY WATER AUTHORITY BUDGET WORKSHOPS

- March 25, 2026 - First LCWA Budget Workshop
- April 22, 2026 - Second LCWA Budget Workshop
- May 20, 2026 – FY 2027 LCWA Recommended Budget and Millage Rate
- June 9, 2026 - LCWA Preliminary Budget Summary
 - BCC Presentation

LAKE COUNTY WATER AUTHORITY PROPERTY VALUES

	2024 Final Taxable Values	2025 Taxable Values	% Change
Lake County Water Authority	\$40,586,493,991	\$44,850,151,395**	10.5%

** Reported October 1, 2025 for Final Tax Roll

The preliminary estimate is due June 1, 2026

Certification of Taxable Value is due July 1, 2026

Source: Property Appraiser's Office



LAKE COUNTY WATER AUTHORITY FY 2027 RECOMMENDED MILLAGE RATE

	FY 2026 Adopted	FY 2027 Recommended	Difference between FY 2026 and FY 2027
Lake County Water Authority	0.2940	0.2940	0

Ad Valorem Projections:

FY 2026 - \$13,197,145 (Year-to-Date Actual: \$11,368,590 or 86.14%)

FY 2027 - \$13,989,345

LAKE COUNTY WATER AUTHORITY

FY 2027 RECOMMENDED BUDGET

	FY 2026 Adopted Budget	FY 2027 Recommended Budget	\$ Change	% Change
Special Boards	\$ 75,491	\$ 75,491	\$ 0	0.0%
Operating Expenses	15,831,757	12,169,165	- 3,662,592	- 23.1%
Capital Outlay	9,356,642	12,835,110	3,478,468	37.2%
Grants and Aids	1,999,000	2,024,000	25,000	1.3%
Reserves	1,859,770	1,947,066	87,296	4.7%
PO CFWD	3,151,047	0	- 3,151,047	- 100.0%
Total Expenditures	\$ 32,273,707	\$ 29,050,832	(\$ 3,222,875)	- 10.0%

Funding Source: LCWA Ad Valorem – 100%

Highlights

- Operating Expenses – includes Management Services Agreement, staff restructuring, proposed wage adjustments
- Capital Outlay – Marine Building, NuRF improvements, Acquisition, Water Control Structures, and other capital projects
- Grants and Aids – reflects LCWA and FDEP grant program
- Reserves is 16% of operating expenses as recommended by the Government Finance Officer's Association

LAKE COUNTY WATER AUTHORITY FY 2027 MILLAGE RATE

Requested Action:

Approval of the Lake County Water Authority FY 2027
Recommended Millage Rate Resolution 2026-03 of
0.2940 mills

LAKE COUNTY WATER AUTHORITY FY 2027 RECOMMENDED TENTATIVE BUDGET

Requested Action:

Approval of the Lake County Water Authority FY 2027
Recommended Tentative Budget estimated at
\$29,050,832

NEXT STEPS IN THE BUDGET PROCESS

- June 9, 2026 - BCC Budget Workshop: LCWA Preliminary Budget Summary
- July 28, 2026 - BCC Budget Workshop: Recommended FY 2027 Budget and Adopt Maximum Millage Rates (TRIM rates) for BCC and LCWA
- September 8, 2026 - BCC Public Hearing: Adopt FY 2027 Tentative Budget and Millage Rates
- September 22, 2026 - BCC Public Hearing: Adopt the Final FY 2027 Budget and Millage Rates



Lake County
WATER AUTHORITY

THANK YOU

RESOLUTION 2026-03

A RESOLUTION RECOMMENDING THE MILLAGE RATE FOR THE LAKE COUNTY WATER AUTHORITY OF LAKE COUNTY, FLORIDA FOR FISCAL YEAR COMMENCING ON OCTOBER 1, 2026 AND ENDING ON SEPTEMBER 30, 2027

WHEREAS, Florida Statute § 200.065 provides the method for adopting annual budgets and millage rates by the taxing authorities in Lake County, Florida; and

WHEREAS, Florida Statutes § 200.065 provides that no final millage shall be adopted until a resolution or ordinance has been approved by the governing Board of the taxing authority; and

WHEREAS, the Lake County Water Authority is a county dependent special taxing district created by special act and currently governed by Chapter 24 of the Lake County Code; and

WHEREAS, the Board of Trustees is the governing body of the Lake County Water Authority pursuant to law; and

WHEREAS, pursuant to § Florida Statute 200.001(5), Dependent special district millage shall be that millage rate set by the board of county commissioners, which shall be identified as to the area covered; as to the taxing authority to which the district is dependent; and as to whether authorized by a special act, authorized by a special act and approved by the electors, authorized pursuant to s. 15, Art. XII of the State Constitution, authorized by s. 125.01(1)(q), or otherwise authorized.

WHEREAS, pursuant to Florida Statute § 200.065(2)(a)(1) & (4), the Board of Trustees of the Lake County Water Authority, Lake County, Florida, prepared a tentative budget and computed a recommended millage rate necessary to fund said tentative budget for the Lake County Water Authority; and

WHEREAS, pursuant to Florida Statute § 200.065(2)(b), the Property Appraiser of Lake County, Florida, prepared the Notice of Recommend Property Taxes pursuant to Florida Statute § 200.069 and caused them to be mailed to all property owners within in Lake County; and

WHEREAS, pursuant to Florida Statute § 200.065(2)(c), on May 20, 2026, the Board of Trustees of the Lake County Water Authority, of Lake County, Florida, held a public meeting on the recommended millage rate, and recommended a tentative budget for the Lake County Water Authority, and at said public meeting the Board of Trustees of the Lake County Water Authority, Lake County, Florida, publicly announced the recommended millage rate, and recommended tentative budget and;

WHEREAS, on April 20, 2026, the Board of Trustees caused such advertisement to be made in The Daily Commercial a newspaper of general circulation in Lake County, Florida.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the Lake County Water Authority, of Lake County, Florida, that:

1. The Board of Trustees does hereby recommend a millage rate of 0.2940 mills to be levied for the general fund upon all property located within the boundaries of the above-named taxing authority, for Fiscal Year 2026-2027 and shall be effective October 1, 2026.
2. Said new millage rate is equal to the FY 2026 final adopted millage rate.
3. This Resolution shall take effect upon approval.

PASSED AND RECOMMENDED at a public meeting this 20th day of May 2026.

LAKE COUNTY WATER AUTHORITY

Robert "Butch" Hendrick, Board of Trustees Chair

ATTEST:

Gary Cooney, Clerk

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

Jimmy D. Crawford