

Leon Soil and Water Conservation District Performance Review

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

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Table of Contents

Key Takeaways	2
I. Background	3
I.A: District Description	3
I.B: Creation and Governance	6
I.C: Programs and Activities	7
I.D: Intergovernmental Interactions	9
I.E: Resources for Fiscal Year 2022 – 2023.....	10
II. Findings	11
II.A: Service Delivery	11
II.B: Resource Management.....	15
II.C: Performance Management.....	19
II.D: Organization and Governance.....	22
III. Recommendations	25
IV. District Response	31

Key Takeaways

- Leon Soil and Water Conservation District’s Board of Supervisors was very active and met monthly during the review period (October 1, 2020, through April 30, 2024) to discuss and conduct District activities.
- Leon Soil and Water Conservation District mainly participates in District Supervisor interest projects focused on the conservation of soil, water, and related natural resources.
- Leon Soil and Water Conservation District receives revenue solely from accrued interest. The District does not own any equipment, facilities, or vehicles.
- Leon Soil and Water Conservation District’s operations are not guided by a strategic plan, goals and objectives, or any performance measure or standards.

I. Background

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

I.A: District Description

Purpose

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

The District’s website states that Leon SWCD’s mission is “to annually assess the condition of the soils and waters in Leon County, both above and below ground; to educate the public on the state of the soils and waters; to educate the public about conservation practices which will enhance the condition of the soils and waters; and to advocate for conservation practices and policies which will benefit the soils and waters of the county.”

Service Area

When the District was established in 1940, the service area included the entirety of Leon County and the current borders and territory remain the same. The District’s service area includes unincorporated Leon County, the City of Tallahassee, and part or all of the following federal and State conservation lands:

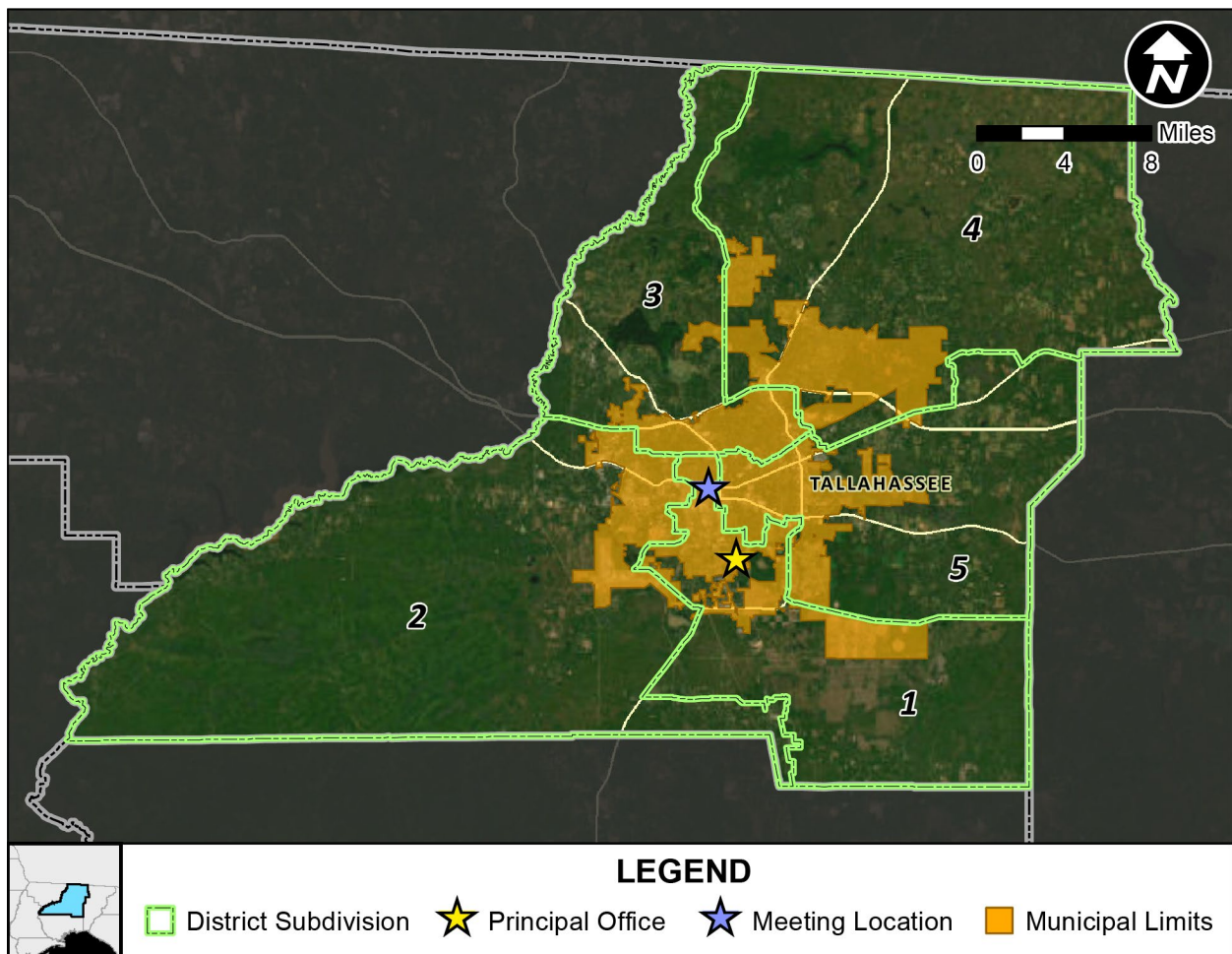
- Alfred B. Maclay Gardens State Park
- Apalachicola National Forest
- Big Bend Seagrasses Aquatic Preserve
- Capital Circle Office Complex Conservation Area
- L. Kirk Edwards Wildlife and Environmental Area
- Lake Jackson Aquatic Preserve
- Lake Jackson Mounds Archaeological State Park
- Lake Talquin State Forest
- Lake Talquin State Park
- Natural Bridge Battlefield Historic State Park
- Plank Road State Forest
- St. Marks River Preserve State Park
- Wakulla State Forest

The District is bounded on the north by the state of Georgia, east by Jefferson County, south by Wakulla County, and west by Gadsden and Liberty Counties. The total area within the District is 702 square miles, with 667 square miles of land and 35 square miles of water.

The District’s primary office is located at 615 Paul Russell Road, Tallahassee, Florida 32301 – the Leon County Extension. The District meets at 435 North Macomb Street, Tallahassee, Florida 32301 – the Renaissance Center – in a conference room managed by the Leon County Department of Development Support and Environmental Management.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)26](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, the District’s principal office, and its meeting.

Figure 1: Map of Leon Soil and Water Conservation District



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

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 301,724 as of April 1, 2023.

District Characteristics

Leon SWCD is located in the northwestern part of Florida. The economy of the service area is diversified and is supported by government, education and health services, leisure and hospitality, and professional and business service industries. Rural parts of the District are located in the northern portion and southeastern edge of the service area. The center of the District is urban, with the City of Tallahassee serving as the anchor for a large metropolitan area. According to the 2022 Census of Agriculture, the District has approximately 70,058 acres of farmland. The most common crops grown in the District include corn, grains, oilseeds, dry beans, hay, and dry peas. The District is primarily located within the Northern Highlands, Gulf Coastal Lowlands, and the River Valley Lowlands geomorphic zones. The Northern Highlands are characterized by its red clay and the gently rolling Tallahassee Hills in the northern part of the District. The Gulf Coastal Lowlands include the southern part of the District and are characterized by sandy flatwoods interspersed with shallow, densely wooded swamps. The River Valley Lowlands include the streams and stream valleys of the Ochlockonee and St. Marks Rivers.¹ The Ochlockonee River and Lake Talquin form the District's western border.

The District encompasses miles of lake, rivers, streams, and springs. Surface waters within the District are affected by natural events such as droughts, floods, and sinkholes in addition to human activities like pollution, illegal dumping, and vegetation changes. Additionally, nutrient pollution from agriculture runoff, sewage treatment systems, and sanitary sewer discharges can lead to issues that threaten water quality.² Pollution flowing to surface waters can result in toxic blue-green algal blooms, red tide, and excessive invasive aquatic vegetation. Furthermore, the District includes the Ochlockonee River Basin, which has been impacted by intensive agricultural activities, urban development, and industrial and municipal wastewater discharges.³ As such, the District's topography results in needs related to prevention of fertilizer misuse and pollution from human activities and services to help improve water quality and quantity. Almost all of the District is located in the Basin Management Action Plan⁴ for the Upper Wakulla River and Wakulla Springs Basin.⁵

¹ United States Department of Agriculture. 1981. "Soil Survey of Leon County, Florida." Soil Conservation Service and Forest Service, Washington.

² Leon County, Florida. n.d. "Water Conservation." Accessed June 6, 2024. <https://leoncountywater.org/Protecting-and-Preserving-Our-Water-Quality/Water>.

³ United States Fish and Wildlife Service. 2019. "Recovery Plan for Ochlockonee Moccasinshell." Panama City.

⁴ The Florida Department of Environmental Protection defines a Basin Management Action Plan as "a framework for water quality restoration that contains local and state commitments to reduce pollutant loading through current and future projects and strategies."

⁵ Florida Department of Environmental Protection. n.d. *Impaired Waters, TMDLs, and Basin Management Action Plans Interactive Map*. Accessed June 10, 2024. <https://floridadep.gov/dear/water-quality-restoration/content/impaired-waters-tmdls-and-basin-management-action-plans>.

I.B: Creation and Governance

Leon SWCD was chartered on July 17, 1940, as the Ochlockonee River Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board. The District was created under the authority of [the State Soil Conservation Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).⁶ The Florida Legislature amended ch. [582, Florida Statutes](#), in 1965, to expand the scope of all soil conservation districts to include water conservation, and renamed the District to the Ochlockonee River Soil and Water Conservation District.⁷ On July 12, 2011, the Florida Secretary of State certified the District’s change in name to the Leon Soil and Water Conservation District.

The District is governed by a Board of Supervisors. Supervisors are unpaid, nonpartisan public officials elected by the voters within the service district. M&J analyzed the Supervisors’ elections, appointments, and qualifications within the in-scope period pursuant to applicable *Florida Statutes*.⁸

As of this report, the District has five Supervisors. Section [582.19\(1\), Florida Statutes](#), requires Supervisors to sign an affirmation that they met the residency and qualification requirements. M&J requested the affirmations as part of a public records request to the Leon County Supervisor of Elections, and received affirmations of qualifications for the Supervisors in seats 1, 2, 4, and 5, but did not receive an affirmation of qualifications for the Supervisor in seat 3, who was reappointed to the seat in January 2023.⁹ However, the District provided a verbal statement detailing the appointed Supervisor’s qualifications, which are consistent with the residency and agricultural experience qualifications in s. [582.19\(1\), Florida Statutes](#). During the review period (October 1, 2020, through April 30, 2024), there were two vacancies on the Board, as illustrated in Figure 2 – one during the second quarter of FY21¹⁰ and a second from March 2022 until the second quarter of FY23.¹¹ Additional assessment of the District’s electoral patterns is detailed in section II.D (Organization and Governance) of this report.

⁶ ch. [582, Florida Statutes](#), available online as ch. [19473, Laws of Florida](#)

⁷ ch. [65-334, Laws of Florida](#)

⁸ ss. [582.15, 582.18, and 582.19, Florida Statutes](#); Rule [5M-20.002, Florida Administrative Code](#); and ch. [2022-191, Laws of Florida](#)

⁹ The November 2022 Board meeting minutes included a motion to reappoint the Supervisor in seat 3 contingent on completion of the affirmation required by s. [582.19, Florida Statutes](#). M&J did not receive confirmation that the affirmation was completed prior to the second motion to reappoint, which was in January 2023.

¹⁰ While an individual was elected to seat 5 in the November 2020 election, they resigned due to a conflict of interest. M&J did not receive confirmation whether or not this individual ever took the oath of office for the seat.

¹¹ The Supervisor appointed to seat 5 in March 2021 was listed as a member of the Board through the February 2022 meeting minutes, and was listed as a guest in the August and September 2022 meeting minutes. Minutes were not available for any meetings held between February and August, and M&J did not receive clarity on the timing of the vacancy.

Figure 2: Supervisor Terms

Seat	FY21				FY22				FY23				FY24		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
1	LP	Jessica Ferris													
2	Cara Fleischer														
3	Tabitha Frazier														
4	Brian Lee								Alexander Bouchard						
5	BH	Shelby Green						James Billingsley							

Legend for FY21

Lorin Pratt (LP)
Bill Howell (BH)

(Sources: Board of Supervisors meeting minutes; Information provided by the Leon County Supervisor of Elections)

During the review period, the District met 33 times¹² and met the mandatory meeting requirement of s. 582.195, Florida Statutes, to meet at least once per calendar year with all five Supervisors for both 2022 (January and February) and 2023 (July, August, September, October, and November). M&J has determined that the District did not properly notice Board meetings. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D (Organization and Governance) of this report.

The Leon County Board of County Commissioners (“LBoCC”) has adopted resolutions relating to the District’s role on greenway-oversight committees.

LBoCC established citizen’s advisory committees by resolution in 2010 to collect public input and make recommendations on the 10-year management plans for two State-owned greenways managed by the Leon County Parks & Recreation Department. Leon SWCD (under its former name, Ochlockonee River Soil and Water Conservation District) was given automatic membership on both committees. The J. R. Alford Greenways Citizen’s Advisory Committee was dissolved after completion of the management plan in 2012. The Miccosukee Canopy Road Greenways Citizen’s Advisory Committee was extended in 2012, renamed the Miccosukee Canopy Road Greenways Citizen’s Committee in 2023 and repurposed to serve as a focus group, and most recently repurposed again in 2024 to serve as a decision-making committee. One Leon SWCD Supervisor serves on the committee, which will be dissolved on completion of the 2024 Miccosukee Canopy Road Greenway Management Plan.¹³

I.C: Programs and Activities

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

¹² Meetings occurred in January, February, March, April, May, June, July, August, September, October 2021; January, February, August, September, October, November, December 2022; January, February, March, April, May, June, July, August, September, October, November, December 2023; and January, February, March, April 2024
¹³ J. R. Alford – Resolution [10-75](#) (establishment). Miccosukee Canopy Road – Resolutions [10-74](#) (establishment), [12-02](#) (extension), [23-31](#) (rename and repurpose), and [24-01](#) (repurpose).

- Leon Fruit and Nut Exchange
 - The District manages an urban gleaning program called the Leon Fruit and Nut Exchange.¹⁴ The District collects leftover produce from residents within Leon County who have fruit trees or vegetable gardens and donates the products to food banks in Leon County.
- Friends of Leon Sinks
 - The District advocated to and on behalf of the U.S. Forest Service to replace outdated structures as Leon Sinks,¹⁵ to ensure the area was safe for visitors. The District subsequently established a citizen’s group called the Friends of Leon Sinks which leads monthly educational walks to educate participants about the environment within the District’s service area.
- “Mulch It, Don’t Burn It” Campaign
 - The District manages the “Mulch It, Don’t Burn It” Campaign to educate citizens about increasing soil health and reducing air pollution by choosing to mulch or compost as opposed to burning yard waste and leaves.
- Natural Resources Conservation Service Activities
 - The District has a memorandum of understanding with the Natural Resources Conservation Service (“NRCS”) to cooperate promoting NRCS programs, including the Environmental Quality Incentives Program (“EQIP”)¹⁶ and the Conservation Stewardship Program (“CSP”),¹⁷ to agriculture producers within the District’s service area.
 - The District holds annual Local Working Group meetings, which are opportunities for the District and NRCS to receive feedback on community priorities and needs from local agricultural stakeholders. The District partners with Jefferson Soil and Water Conservation District and Wakulla Soil and Water Conservation District for the Local Working Group meetings.
- Poster Contest
 - The Poster Contest is an opportunity for students to produce educational posters related to conservation topics. The District supports by promoting the contest to schools within the District’s service area and by purchasing prizes for the winners of the contest.
- Outreach Events
 - The District uses community events as an opportunity to provide outreach to local landowners and agricultural stakeholders by explaining the programs and services offered by the District and NRCS.

¹⁴ Gleaning is the practice of collecting leftover crops and produce from agriculture producers.

¹⁵ The Leon Sinks Geological Area is located in southern Leon County, in the Apalachicola National Forest. Leon Sinks consists of a large underwater cave system that connects to Wakulla Springs in Wakulla County.

¹⁶ EQIP is a conservation practice incentive program that is administered by NRCS. EQIP provides financial and technical support to agricultural producers and forest landowners to address natural resource concerns.

¹⁷ CSP is a conservation practice enhancement program administered by NRCS. CSP provides financial and technical support to agricultural producers through the development of a conservation plan that enhances the landowner’s existing efforts to increase crop resiliency, improve crop resiliency, and/or develop wildlife habitats.

I.D: Intergovernmental Interactions

The following is a summary of federal agencies, State agencies, and public entities with which the District interacts regularly.

Leon SWCD has a memorandum of understanding with the Natural Resources Conservation Service (“NRCS”) to promote NRCS programs to agriculture producers within the District’s service area. The local NRCS District Conservationist regularly attends Board of Supervisor meetings and discusses NRCS program applicant numbers. The District also works with NRCS to hold annual Local Working Group meetings in cooperation with Wakulla Soil and Water Conservation District (“Wakulla SWCD”) and Jefferson Soil and Water Conservation District (“Jefferson SWCD”).

District Supervisors are involved with other conservation organizations in the community, including Leon County’s Miccosukee Canopy Road Greenways Citizen’s Committee.¹⁸ The Miccosukee Canopy Road Greenway Citizen’s Advisory Committee is required to have a District Supervisor from Leon SWCD, per Leon County Board of County Commissioners resolutions. A District Supervisor attends the committee meetings and reports back to the rest of the Board of Supervisors on the committee’s activities. District Supervisors frequently discuss ways the District can support or be involved with conservation efforts.

The District applies for grants from different State and national entities to complete conservation projects. During the review period, the District applied for multiple grants from organizations including the National Association of Conservation Districts, the Florida Forest Service, and NRCS. The District assisted Leon High School in applying for a grant to purchase PurpleAir Sensors as a part of the District’s “Mulch It, Don’t Burn It” campaign.¹⁹

Additionally, in FY21, the District worked with Gadsden SWCD and Wakulla SWCD to apply for a grant from National Association of Conservation Districts to create a tri-county cannery. M&J heard from representatives from the Wakulla SWCD and Gadsden SWCD that Leon SWCD actively reached out to the districts (as well as to Jefferson SWCD, which voiced support for the grant, but did not participate in the application) to solicit support for the grant application. Leon SWCD additionally led efforts to solicit letters of support from local businesses, civic organizations, nonprofit organizations, public entities, and elected officials, including food processing businesses, chambers of commerce, a local State representative, and the University of Florida’s Institute of Food and Agricultural Sciences. Ultimately, the districts did not receive the grant funds.

¹⁸ Provides input to staff on the future goals and objectives for the updates to the 10-year management plan for the Miccosukee Canopy Road Greenway. The Committee has the responsibility of collecting public input and making recommendations to staff regarding the 10-year management plan goals and objectives for submittal to the State for final approval.

¹⁹ PurpleAir Sensors measure air quality in an area by flowing air past laser sensors which detect the number of foreign particles in the air.

As a part of the District’s “Mulch It, Don’t Burn It” campaign, District Supervisors advocate anti-burning policies to the City of Tallahassee. Beginning in FY21, the District partnered with the City of Tallahassee to draft an ordinance to ban all pile burns of yard debris, treated wood, and trash material. In September 2021, the proposed ordinance failed to pass the City of Tallahassee Commissioner’s vote, though an ordinance passed in October 2021 did encourage public education on the benefits of mulching vegetation. The District additionally brought the burn ordinance in front of the Leon County Board of County Commissioners in July 2021, though no vote was taken on the matter.

The District Chairperson was a member of the Leon County Schools Sustainability Committee through the end of FY23, with a focus on sustainability through agriculture, air quality, and other natural resource conservation-related matters.

In addition to governmental entities, the District has partnered with ReThink Energy Florida, a nonprofit co-founded in 2016 by a then-District Supervisor who served Leon SWCD from 2014 to 2022. ReThink Energy Florida encourages community engagement to build a healthier, more sustainable environment. The District partnered with ReThink on the “Mulch It, Don’t Burn It” campaign.

I.E: Resources for Fiscal Year 2022 – 2023

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

Figure 3: FY23 Finances

	Revenues	Expenditures	Long-term Debt
Total for Year	\$4	\$591	\$0

(Source: Written financial information provided by the District)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
Total	0	0	0	0

(Source: Verbal and written statements provided by the District)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0	N/A	N/A
Major Equipment	0	N/A	N/A
Facilities	2	1 owned by the Leon County Board of County Commissioners; 1 owned by the Leon County Extension	1 meeting space; 1 registered address

(Source: Verbal and written statements provided by the District)

II. Findings

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

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

II.A: Service Delivery

Overview of Services

The following subsections describe the District's services during the review period (October 1, 2020, through April 30, 2024).

Leon Fruit and Nut Exchange

The District manages an urban gleaning program called the Leon Fruit and Nut Exchange. The gleaning program started before the review period, and was originally funded by a 2016 \$50,000 grant to fund the program. The District collects the gleaned fruits and vegetables from landowners and urban agriculture producers within the District's service area, such as privately owned fruit trees or bushes. The District donates the produce to food banks within the District's service area.

Friends of Leon Sinks

District Supervisors noted the poor state of structures at the Leon Sinks Geological Area in the Apalachicola National Forest prior to the review period. The District advocated to and on behalf of the U.S. Forest Service, which closed Leon Sinks to the public and applied for and received a grant midway through the review period to conduct repairs. Prior to reopening, the District started Friends of Leon Sinks to promote environmental conservation in the geological area. Friends of Leon Sinks is a group of volunteers who lead monthly educational walks at the Leon Sinks Geological Site with the purpose of educating visitors about the environment and topography unique to the North Florida environment. Friends of Leon Sinks hosted a volunteer workday and maintained a Facebook page to raise awareness. The District has promoted public participation in its efforts at Leon Sinks through outreach events.

Mulch It, Don't Burn It Campaign

The District organizes a Mulch It, Don't Burn It campaign in order to educate the public on the benefits of mulching instead of burning vegetation and natural waste within the District's service area. The District uses campaign strategies, including paying for a billboard and advocating the campaign to the local community to promote the soil health benefits of mulching and the negative effects that burning has on air quality. The District also worked with the Tallahassee Fire Department on a proposed burn ordinance that was presented to the City of Tallahassee Board of Commissioners ("CTBC") and the Leon County Board of County Commissioners ("LBoCC"). According to Board of Supervisor meeting minutes, the proposed burn ordinance did not pass the vote held by the CTBC, and was never put up for a vote by the LBoCC. The CTBC did subsequently pass an ordinance that encouraged public education about the benefits of mulching.

The District raises awareness about air quality within the District’s service area and encourages local schools to apply for funding to install PurpleAir Sensors at the schools. PurpleAir Sensors monitor air quality in the area and report the data on the PurpleAir website.²⁰ The District assisted Leon High School in receiving a grant for the PurpleAir Sensor by assisting Leon High School in writing grant applications to the Leon High School Foundation,²¹ and provided a statement that they are working towards assisting all local schools to receive the same opportunity.

In FY21, the District began development of a Twitter Bot that would be connected to the PurpleAir website and provide daily air quality updates on the social networking platform, Twitter. The Twitter Bot posts the daily air quality index and a link to the District’s website. The Twitter Bot began posting on November 29, 2021, and made its last post on August 25, 2022, when the District Supervisor who was in charge of developing the Twitter Bot left the Board of Supervisors.

Natural Resources Conservation Service Activities

Leon SWCD maintains a memorandum of agreement with the Natural Resources Conservation Service (“NRCS”) for mutual program support in the District’s service area. As a part of the memorandum of agreement, the District is responsible for promoting NRCS technical assistance and cost-share programs to farmers in the District, and advocating for natural resource conservation to landowners.

Additionally, the District encourages participation in the NRCS Local Working Group meetings which provide a chance for stakeholders and the public to gather and discuss environmental concerns within the District. An NRCS District Conservationist regularly attends Leon SWCD Board of Supervisor meetings to discuss application numbers for the NRCS programs that the District promotes as a part of the contribution agreement.

Poster Contest

The Poster Contest is an opportunity for students to produce educational posters related to conservation topics selected by the National Association of Conservation Districts. Winners at the District level can advance to compete at the regional, State, and national levels. The District promotes the contest to local schools and purchases prizes for the local contest winners.

Outreach Events

The District uses community events as an opportunity to provide outreach to local landowners by explaining the programs and services offered by the District and NRCS. During the review period, the outreach events participated in by the District are the Jubilee Festival, North Florida Farm Tour, Tallahassee Earth Day Festival, and open house held events at the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Leon County (“Leon County Extension”).

Jubilee Festival

The Jubilee Festival was organized by the Jubilee Orchards and held in May 2023. The festival involved a showcase of land management practices, soil enhancement advancements, and a Forest School demonstration. The District set up table in order to perform outreach to agriculture producers and participants at the festival.

²⁰ PurpleAir. n.d. “PurpleAir Real Time Map.” <https://map.purpleair.com/1/mAQI/a10/p604800/cC0#11.32/30.434/-84.2531>.

²¹ According to the Leon High School Foundation’s website, “The Leon High School Foundation’s primary purpose is to provide financial support, as well as materials and services to Leon High School for academic and educational aid.”

North Florida Farm Tour

The North Florida Farm Tour is an annual event managed by the University of Florida’s Institute of Food and Agriculture Sciences Extension. The North Florida Farm Tour provides farmers and producers in the counties in North Central Florida and South-Central Georgia to showcase their various farming endeavors. During the review period, the District set up a table at the tour location in Tallahassee to promote District and NRCS programs.

Tallahassee Earth Day Festival

The Tallahassee Earth Day Festival is an annual festival hosted by organizations including the Earth’s Garden LLC and Citizens for a Sustainable Future. The Tallahassee Earth Day Festival website states that the Tallahassee Earth Day Festival “is dedicated to fostering environmental justice and sustainability, bridging the crucial connection between decolonization and decarbonization for a more equitable and resilient world.” The District participates by setting up a table at the event.

Leon County Extension Open House

The Leon County Extension Open House includes a plant sale and an opportunity for interested participants the chance to hear from the Leon County Extension and community partners, including the Leon SWCD. The District sets up a table at the open house in order to expand the District’s reach to people within the community.

BLAST Welcome Back Teachers

The Big Bend/Leon Association for STEM²² Teaching (“BLAST”), a subsidiary of the Tallahassee Scientific Society, hosts an annual networking event for teachers at the Challenger Learning Center in Tallahassee. In August 2023, the District was an exhibitor alongside other public and private conservation and scientific education entities that provided teachers with field trip and curriculum ideas and opportunities. Leon SWCD promoted the Poster Contest and other District programs at the event.

Donations and Sponsorships

During the review period, the District provided donations and support to the Challenger Learning Center BLAST program, which provided an opportunity for local science and math teachers to discuss curriculum, field trip plans, and resources. The District sets up a table at the BLAST event each year to talk to teachers about the Poster Contest and collect interested teachers’ contact information.

Analysis of Service Delivery

Leon SWCD does not have consistent programs from year to year. District Supervisors stated that programming is often based upon the interests of the current Board.

The District’s “Mulch It, Don’t Burn It” campaign encourages landowners to mulch instead of burn yard debris and recommends regulations on recreational burning and open burning and provides education on building soil health. While the District’s follow up to the campaign has primarily focused on air quality, the ultimate goal of the “Mulch It, Don’t Burn It” campaign is to encourage debris mulching which provides nutrients back into soil. Therefore, the “Mulch It, Don’t Burn It” campaign aligns with the District’s purpose of promoting soil and water conservation as defined in s. [582.02\(4\)](#), *Florida Statutes*, though the District will need to avoid over-emphasizing the air quality piece in relation to the soil conservation focus of the campaign in order to maintain complete alignment with its statutory purpose.

²² “STEM” is an education-related acronym standing for science, technology, engineering, and math.

Additionally, the Leon Fruit and Nut Exchange, which is the District's urban gleaning program, serves a purpose in the community and provides food for food banks. However, the program only tangentially addresses soil and water conservation needs as defined in s. [582.02\(4\)](#), *Florida Statutes*, as the program has addressed sustainable agricultural practices for urban-located fruit and nut trees, but has not fully connected this related resource to soil and water conservation.

The District attends outreach events in the community with the purpose of promoting District and NRCS programs to agriculture producers in the District's service area. Additionally, the District organizes Local Working Group meetings with NRCS, the Jefferson Soil and Water Conservation District, and the Wakulla Soil and Water Conservation District, which promotes collaboration between organizations with the same purpose. The purpose of the Local Working Group meetings is to solicit feedback on resource and environmental concerns within the District's service area to allocate funding towards pressing issues. The District's participation in outreach events and the Local Working Group meetings promotes awareness of the District and its mission and as such, aligns with the District's statutory purpose to conduct projects for the conservation, protection, and restoration of soil and water resources, as well as provide conservation education, as defined in ss. [582.20\(1\)](#) and [582.20\(7\)](#), *Florida Statutes*.

During the review period, the District applied for grants in order to cover costs of District programs and services. For example, the original funding for the Leon Fruit and Nut Exchange came from a grant that the District applied for and received prior to the review period. The District's grant applications are an example of cost-saving measures taken by the District.

The District does not currently have staff or the revenue to afford hiring staff. The Supervisors handle all administrative tasks of the District. Without the identification of funding for staff positions, M&J cannot identify any ways the District can improve service delivery through changes in organization.

Recommendation: The District should consider reviewing current service offerings and activities to ensure that all District activities align with the District's statutory purpose as defined in ss. [582.02](#) and [582.20](#), *Florida Statutes*. The District Supervisors should consider discussing each new programming opportunity to ensure that each potential program or activity aligns with the District's statutory purpose as defined in ch. [582](#), *Florida Statutes*.

Comparison to Similar Services/Potential Consolidations

The District is the only public entity²³ within its service area that manages and provides an urban gleaning program and promotes similar educational efforts as the "Mulch It, Don't Burn It" campaign to encourage landowners to mulch natural waste instead of burning it.²⁴

²³ "Public entity" is defined as "a county or municipal government; a water management district and other special district; a public K-12 school, including a charter school; a public college; and a public university."

²⁴ The District did partner with a nonprofit entity, ReThink Energy Florida, to promote the "Mulch It, Don't Burn It" campaign, especially to the local legislative bodies.

Programs and services provided by the District, such as the urban gleaning project and advocacy for Leon Sinks, have been largely spun off to other organizations: the Leon Fruit and Nut Exchange has become a committee of Leon Trees, a local nonprofit, and Friends of Leon Sinks has grown as an unincorporated association to help promote the geological area. When Supervisors who spearheaded programs such as urban gleaning and advocating for Leon Sinks complete their tenures on the Board, the District’s programming will most likely change due to new Supervisors with new interests, and previous programming will either conclude or be taken over by other local entities in the same manner as the urban gleaning and Leon Sinks advocacy projects.

The District’s service area receives Best Management Practices (“BMP”) Cost-Share Program and Implementation Assistance Program through contracts that the Florida Department of Agriculture and Consumer Services (“FDACS”) has with other soil and water conservation districts. The BMP Cost-Share and Implementation Assistance programs provide FDACS funding to districts to administer reimbursement agreements with local agricultural producers and provide landowners with technical assistance related to implementing practices to improve water quality in agricultural and urban discharges. According to service offering maps provided to M&J by FDACS, agricultural producers in Leon County are provided BMP service by the Gadsden Soil and Water Conservation District; Leon SWCD is not involved with the provision of FDACS services and receives no funding from FDACS. Leon SWCD is only responsible for helping promote NRCS cost-share programs, which limits overlap with the other districts that focus on State programs. Additionally, because Leon SWCD is not responsible for administering cost-share contracts on NRCS’ behalf, the District does not need to consider the potential overlap between NRCS and FDACS cost-share programs to ensure agricultural producers are receiving a duplication of benefit. If the expectations for the District change in the future, Leon SWCD may need to be more aware of the other districts’ activities in Leon County regarding cost-share program promotion and implementation, however, currently, there is no overlap between Leon SWCD and Gadsden Creek Soil and Water Conservation District.

The District did not provide programs or services that overlapped with public entities that operate wholly or partially within the District’s service area. The District did not sponsor any programs during the review period, therefore there are no duplications among the District and other entities within the District who provides agriculture education opportunities.

II.B: Resource Management

Program Staffing

Leon SWCD does not have any staff the work for the District. As such, the District has not experienced turnover in positions and does not incur any costs related to salaries or compensation.

Equipment and Facilities

Equipment and Vehicles

Leon SWCD did not own any equipment, vehicles, other resources during the review period (October 1, 2020, through April 30, 2024).

Facilities

The District does not own or rent any facilities. The District's registered address is listed at the University of Florida's Institute of Food and Agriculture Sciences Extension office in Leon County ("Leon County Extension"). The District did not use the space for District activities during the review period and does not have a written agreement for the space.

The District holds Board of Supervisor meetings at the Renaissance Center in Tallahassee. The Renaissance Building is owned by the Leon County Board of County Commissioners. The District meets in a conference room which the District reserves for free, located near the offices of the Leon County Department of Development Support and Environmental Management, which provides services related to (but not overlapping with) the District's purpose of soil and water conservation, such as permitting, invasive plant maintenance, promotion of fertilizer best practices, environmental impact analysis, an inventory of local natural features, and stormwater operations.

The District Supervisors provided a statement that records and documentation are kept at the District Supervisor's personal residences. The District does not leverage a centralized location to keep records and District documentation. Supervisors asserted that the District does not have an agreement, either written or unwritten, to store records at the Leon County Extension. If the District begins to leverage the Leon County Extension office space as a space to store records, the District should ensure files are protected in the case of the closure of the office. Based on discussions with other soil and water conservation districts, M&J has observed that offices have been permanently closed and/or relocated with minimal warning, or have disposed of records stored at the facility, sometimes without providing Districts the opportunity to retrieve files stored at the facility.

Recommendation: The District should consider entering into an agreement with the Leon County Extension for use of the office space and equipment. The District should consider including provisions within the agreement that encourage the District to store records at the Leon County Extension and utilize the space for Board meetings. The agreement should also include provisions that ensure the District is provided with a reasonable period of notice in the event of the office's closure and that the District has the right to access and remove any of its files stored at the office.

Current and Historic Revenues and Expenditures

The District’s only source of revenue during the review period was interest accrued by the District. Meeting minutes and the partial financial documentation provided by the District appear to indicate that the interest was accrued through a certificate of deposit, but the District did not provide confirmation of this to M&J. Figure 6 shows the District’s total revenue from the review period. M&J requested financial documentation from the District showing a record of the District’s transactions and accounts, but only received a limited number of bank statements and transactions,²⁵ scans of two print receipts, and a document provided by the District that shows total deposits, total withdrawals, and the end-of-year balance for calendar years 2021, 2022, 2023, and the first month of calendar year 2024. M&J analyzed revenues and expenditures by utilizing this latter District-developed worksheet listing the deposits, withdrawals, and balances from January 1, 2021, through January 30, 2024.

Figure 6: District Total Revenue^{26,27}

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Interest	\$4	\$5	\$5	\$19

(Source: District-provided deposits, withdrawals, and balances worksheet for CY21-24)

Figure 7 shows the District’s total expenditures through the review period. The District’s only operating expense was the required Annual Special District State Fee paid to the Florida Department of Commerce (previously the Department of Economic Opportunity). The District spent \$1,000 on a billboard for the Mulch It, Don’t Burn It campaign in FY21 and \$137 the next year for the campaign’s Twitter Bot. Expenditures for outreach events included the costs of printing brochures and flyers to hand out at events, as well as shirts and nametags for Supervisors to wear at events.

²⁵ The District provided bank statements for October 2020, October 2021, and October 2023. The District also provided a printout of transactions between July 2023 and April 2024 downloaded from the District’s online banking portal; however, the transaction amounts were cut off in the scan of the document. As a result, M&J could only determine the dates and description of the transactions. The two transaction types listed were certificate of deposit interest deposits and checks (credits). The total credit amount is visible for this period (\$40), but the breakdown of each individual credit amount is not available, nor are the total or individual deposit amounts.

²⁶ To remain consistent among district reports, the figures in this report are through December 31, 2023, for FY24.

²⁷ Data for FY21 does not include the first quarter (October 1, 2020, through December 31, 2020).

Figure 7: District Total Expenditures²⁸

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Operating Expenditures	\$0	\$0	\$0	\$313
“Mulch It, Don’t Burn It” Campaign	\$1,000	\$0	\$137	\$0
Outreach Events	\$10	\$30	\$278	\$0
Total	\$1,010	\$30	\$415	\$313

(Source: District-provided deposits, withdrawals, and balances worksheet for CY21-24)

The District does not have any long-term debt or contract any third-party services during the review period.

Trends and Sustainability

The District had \$10, 836 in total assets as of December 31, 2023. The District provided a verbal statement that the District’s assets primarily originated from revenue donated by grants received from the National Association of Conservation Districts and a private individual from the District’s service area. Since the District does not have a source of revenue other than interest accrued on the District’s current total assets, the District operated in a deficit for each year in the review period. If the District’s trend of spending more money than the District receives in revenue, the District will not be sustainable in the long term.

The District does not develop and adopt an annual budget of expected revenues and expenditures. Without an annual balanced budget, the District has a limited ability to make strategic decisions about which conservation and education programs it can afford to financially sponsor or support, and which outreach events are fiscally feasible for District participation.

The District provided M&J with a financial document that included deposits and withdrawals for each calendar year in the review period. The District did not provide M&J with a standalone ledger tracking debits and credits over time. The lack of a standalone ledger results in over-reliance on the District’s bank statements and/or checkbooks to provide financial transparency to the public and District Supervisors. Utilizing a standalone ledger could help increase financial transparency, expedite responses to public records requests, and ensure the District is following generally accepted accounting principles and guidance by the Governmental Accounting Standards Board.

Recommendation: The District should consider developing a plan to increase revenue sources in an effort to diversify the types of revenue relied on by the District. Additional funding sources may include grants or other funding agreements from the United States Department of Agriculture, LBoCC, National Association of Conservation Districts, or other public or private conservation-related entities.

²⁸ Data for FY21 does not include the first quarter (October 1, 2020, through December 31, 2020).

Recommendation: The District should consider developing and adopting a balanced budget for each fiscal year. The budget should include expected revenues, including the source of each revenue or category of each revenue (*e.g.*, accrued interest, government grants, private grants, etc.) The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (*e.g.*, sponsorship of programs and activities, reimbursements for conference or regional meeting attendance, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. [189.016\(3\)](#), *Florida Statutes*.

Recommendation: The District should consider reviewing its currently established policies and procedures governing the recording of financial assets and financial transactions to ensure assets and transactions are properly recorded. The District should consider maintaining a ledger that includes the starting balance of the District's assets each fiscal year and all increases or decreases to that balance over the course of the fiscal year. A ledger can range from utilizing sophisticated accounting software to maintenance of an Excel spreadsheet, with a new tab for each fiscal year.

II.C: Performance Management

Strategic and Other Future Plans

Leon SWCD does not have a strategic plan in place. The District Supervisors provided a verbal statement that new District Supervisors are encouraged to review the needs of the District's service area, and identify needs that the District can fill. According to District Supervisors, the Leon Fruit and Nut Exchange and the Friends of Leon Sinks were created by District Supervisors who saw a need in the District's service area.

Recommendation: The District should consider developing and then adopting a strategic plan that builds on the District's purpose and vision. The strategic plan should not simply describe the District's current programs, but rather reflect the District's long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District's service area. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community's needs.

Goals and Objectives

Leon SWCD does not have written goals or objectives.

The District's memorandum of agreement with the Natural Resources Conservation Service ("NRCS") includes objectives for the District, which include the following:

- Provide customer service to NRCS program applicants;
- Work with the NRCS District Conservationist to provide support in the NRCS office;
- Promote the benefits of NRCS programs to existing and new customer and partners;
- Use science-based decision making as close to the resource issue/opportunity as possible when providing assistance to NRCS program applicants and supporting the NRCS District Conservationist; and
- Work to strengthen NRCS's presence within Leon County and enhance its role in the delivery of soil, water, and related natural resource conservation across the nation.

The objectives are not measurable and do not contemplate performance standards that the District can use to evaluate success related to promoting NRCS programs or expanding the District's network within the community.

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

Performance Measures and Standards

Leon SWCD does not have performance measures or standards, written or unwritten, in place to measure the success of District programs and activities.

Recommendation: The District should consider beginning to track performance measures and establishing standards that may be useful in evaluating the benefits of the programs sponsored by the District. The District should additionally consider tracking activities and services related to meeting the objectives set in the memorandum of agreement between the District and NRCS. If the District introduces new programs as a result of a strategic planning process, the District should consider identifying performance measures and standards that address the new programming.

Analysis of Goals, Objectives, and Performance Measures and Standards

Leon SWCD has not adopted a strategic plan, which limits the District's ability to develop goals and objectives that address local community needs and concerns or measure the success of programs.

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

Annual Financial Reports and Audits

Leon SWCD is required per s. [218.32](#), *Florida Statutes*, to submit an annual financial report to the Florida Department of Financial Services within nine months of the end of the District's fiscal year. The District's website and the non-compliant report generated annually by the Florida Department of Financial Services both indicate that Leon SWCD's fiscal year ends June 30.²⁹ As such, the compliance deadline for submission of the Leon SWCD Annual Financial Report is March 31 of the following calendar year.³⁰

²⁹ The non-compliant report is an annual report generated by the Florida Department of Financial Services based on the criteria of ss. [218.32\(1\)\(d\)](#) and [218.32\(1\)\(e\)](#), *Florida Statutes*. As Leon SWCD does not require an annual audit, the criteria of s. [218.32\(1\)\(e\)](#), *Florida Statutes*, applies meaning that local governments are non-compliant if the Annual Financial Report is received more than nine months after the entity's fiscal year end.

³⁰ S. [166.241\(1\)](#), *Florida Statutes*, establishes the fiscal year for municipalities as October 1 through September 30. While *Florida Statutes* does not require special districts to follow this same fiscal year, most local governments, including special districts, choose to do so. Ninety percent of the soil and water conservation districts reviewed by M&J have a September 30 year end, which is the more common fiscal year end for local governments, and results in a compliance deadline of June 30.

According to Annual Financial Reports sourced from the Florida Department of Financial Services' online database, Leon SWCD submitted the FY21 Annual Financial Report five days after the March 31 compliance deadline and the FY22 Annual Financial Report seven months after the March 31 compliance deadline. The District did not submit the FY23 Annual Financial Report prior to the compliance deadline based on a June 30 year end (March 31, 2024).³¹ The District has until March 31, 2025, to submit the FY24 Annual Financial Report for the fiscal year that ended June 30, 2024.

M&J was not able to determine from Supervisor statements, the District's Annual Financial Reports for FY21, FY22, and FY23, or the deposits and withdrawals worksheet provided by the District whether Leon SWCD is calculating its annual revenues and expenditures based on a June 30 year-end as the reported figures do not match the figures calculated by M&J, as shown in Figure 8. M&J has included calculations for an October to September fiscal year as well as a July to June fiscal year.

Figure 8: Reported vs. Calculated Revenues and Expenditures

Fiscal Year	Reported Revenues	Calculated Revenues	Variance	Reported Expenditures	Calculated Expenditures	Variance
FY21 (Oct to Sep)	\$8	\$4	\$4	\$1,771	\$1,010	\$761
FY21 (Jul to Jun) ³²	\$8	\$3	\$5	\$1,771	\$1,010	\$761
FY22 (Oct to Sep)	\$0	\$5	-\$5	\$0	\$30	-\$30
FY22 (Jul to Jun)	\$0	\$5	-\$5	\$0	\$30	-\$30
FY23 (Oct to Sep)	\$0	\$5	-\$5	\$0	\$415	-\$415
FY23 (Jul to Jun)	\$0	\$5	-\$5	\$0	\$277	-\$277
FY24 through 12/31/2023 (Oct to Sep)	Not Yet Reported	\$19		Not Yet Reported	\$313	
FY24 through 12/31/2023 (Jul to Jun)	Not Yet Reported	\$20		Not Yet Reported	\$451	

(Source: District-provided deposits, withdrawals, and balances worksheet for CY21-24; FY1-FY23 Annual Financial Reports)

³¹ The District did, however, submit its FY23 Annual Financial Report on June 27, 2024, which was prior to the compliance deadline based on a September 30 year end (June 30, 2024).

³² The calculations for the July 2020 to June 2021 version of FY21 only includes deposits and withdrawals from January 2021 to June 2021, as the document provided by the District did not include any transactions from 2020.

As shown in Figure 8, the revenues and expenditures reported for FY21 may be accurate, depending on the deposits and withdrawals recorded for calendar year 2020. The figure also shows, however, that the revenues and expenditures in the FY22 Annual Financial Report appear to have been misreported. As stated in the Current and Historic Revenues and Expenditures subsection of this report, M&J recommends the District develop a standalone ledger (separate from the financial documents used as a basis for the document provided to M&J) and adopt an annual balanced budget to report the District's finances more accurately.

Leon SWCD does not meet the criteria in s. [218.39, Florida Statutes](#), to require the District to submit a financial audit report, as the District's annual revenues and combined expenditures and expenses are below the \$50,000 threshold, the lowest requirement threshold for special districts.

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

Recommendation: The District should consider using a standalone ledger and/or annually adopted budget to confirm the accuracy of the Annual Financial Report before submission to the Florida Department of Financial Services each year.

Performance Reviews and District Performance Feedback

Leon SWCD has not had any performance reviews conducted during the review period (October 1, 2020, through April 30, 2024). The District does not solicit performance feedback on programs and activities. The District partners with NRCS, Jefferson Soil and Water Conservation District, and Wakulla Soil and Water Conservation District to host a Local Working Group, which is an opportunity for local agricultural stakeholders and producers to collaboratively identify community priorities and needs.

Recommendation: The District should consider implementing a system for collecting feedback from community partners served by the District and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's program offerings and service delivery methods.

II.D: Organization and Governance

Election and Appointment of Supervisors

Supervisors are required by s. [582.19\(1\)\(b\), Florida Statutes](#), to sign an affirmation that they meet certain residency and agricultural experience requirements. These signed affirmations are required of both elected and appointed Supervisors.

The current Supervisors in seats 1, 2, 4, and 5 were all elected or reelected in the November 2022 election. The Supervisor in seat 3 was reappointed to their seat in January 2023. M&J requested the affirmations as part of a public records request to the Leon County Supervisor of Elections and received affirmations of qualifications for District Supervisors in seats 1, 2, 4, and 5. M&J did not receive an affirmation of qualification for the District Supervisor in seat 3. Therefore, M&J could not verify that the individual occupying seat 3 meets the statutory requirements.

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

Notices of Public Meetings

Section [189.015](#), *Florida Statutes*, requires that all Board meeting minutes be publicly noticed in accordance with the procedures listed in ch. [50](#), *Florida Statutes*. This chapter has been amended twice during the review period (October 1, 2020, through April 30, 2024), and M&J reviewed for compliance with the governing statute in effect at the time of each meeting date and applicable notice period.

The District has posted meeting times, dates, and locations on the District’s Facebook page for each year in the review period. Additionally, the District has posted meeting notices for Board of Supervisor meetings in 2021 and 2024 in *the Florida Administrative Registrar*. The District has an annual schedule of dates that the District meets on the District’s website.

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

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

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

Retention of Records and Public Access to Documents

The District’s website does not include documentation from the review period; as a result, M&J requested all information directly from the District. The District was able to provide Board of Supervisor meeting minutes for most meetings that occurred during the review period, a document listing deposits and withdrawals, and a series of written responses to questions posed by M&J. In a written statement, Supervisors asserted that meeting minutes for the first three months of FY21 (October, November, and December 2020) were not available as the then-Secretary did not upload any minutes taken to a shared document storage location.

District Supervisors noted that sourcing much of the documentation requested by M&J would be challenging, especially for a Board of Supervisors who all have full-time jobs. The statement from Supervisors indicated that while records might exist, locating the documents in question would be the challenge.

Failure to retain records in accordance with s. [119.021](#), *Florida Statutes*, may limit transparency into District activities, negatively impact Supervisor and staff transitions, and violate the requirement to provide access to public records for personal inspection and copying by any person, as required by s. [119.07](#), *Florida Statutes*. Violation of these sections may subject District Supervisors and staff to penalties, including fines, suspension and removal or impeachment, and misdemeanor charges, as outlined in s. [119.10](#), *Florida Statutes*.

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

III. Recommendations

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

Recommendation Text	Associated Considerations
<p>The District should consider reviewing current service offerings and activities to ensure that all District activities align with the District’s statutory purpose as defined in ss. 582.02 and 582.20, <i>Florida Statutes</i>. The District Supervisors should consider discussing each new programming opportunity to ensure that each potential program or activity aligns with the District’s statutory purpose as defined in ch. 582, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential benefits: Aligning programs and services with the statutory purpose and authorities defined in ch. 582, <i>Florida Statutes</i>, can help provide the District with direction and focus the District’s efforts on the most relevant and appropriate activities. • Potential adverse consequences: The District may need to reevaluate and/or revise current programs. • Costs: None • Statutory considerations: All programs and activities should align with ss. 582.02 and 582.20, <i>Florida Statutes</i>.
<p>The District should consider entering into an agreement with the Leon County Extension for use of the office space and equipment. The District should consider including provisions within the agreement that encourage the District to store records at the Leon County Extension and utilize the space for Board meetings. The agreement should also include provisions that ensure the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.</p>	<ul style="list-style-type: none"> • Potential benefits: A signed and approved agreement will allow the District an ensured office and storage space. Additionally, provisions can ensure that the District will be able to receive ample time to recover records and supplies in the case of a closure. • Potential adverse consequences: The Leon County Extension might require the District to pay rent or provide in-kind services with a new agreement • Costs: None significant • Statutory considerations: None significant

Recommendation Text	Associated Considerations
<p>The District should consider developing a plan to increase revenue sources in an effort to diversify the types of revenue relied on by the District. Additional funding sources may include grants or other funding agreements from the United States Department of Agriculture, LBoCC, National Association of Conservation Districts, or other public or private conservation-related entities.</p>	<ul style="list-style-type: none"> ● Potential benefits: Additional revenue will allow the District to provide more programs and continue to remain sustainable long term. Diversifying revenue sources can help ensure that the District does not lose financial stability if one revenue source decreases. ● Potential adverse consequences: None significant ● Costs: None ● Statutory considerations: None
<p>The District should consider developing and adopting a balanced budget for each fiscal year. The budget should include expected revenues, including the source of each revenue or category of each revenue (e.g., accrued interest, government grants, private grants, etc.) The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (e.g., sponsorship of programs and activities, reimbursements for conference or regional meeting attendance, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. 189.016(3), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential benefits: An annual budget will allow the District to better plan programming opportunities based upon the expected revenue for the year. ● Potential adverse consequences: None ● Costs: Costs associated with purchasing a budgeting application ● Statutory considerations: None significant

Recommendation Text	Associated Considerations
<p>The District should consider reviewing its currently established policies and procedures governing the recording of financial assets and financial transactions to ensure assets and transactions are properly recorded. The District should consider maintaining a ledger that includes the starting balance of the District's assets each fiscal year and all increases or decreases to that balance over the course of the fiscal year. A ledger can range from utilizing sophisticated accounting software to maintenance of an Excel spreadsheet, with a new tab for each fiscal year.</p>	<ul style="list-style-type: none"> • Potential benefits: Developing a stand-alone ledger for use in the District's accounting can improve financial transparency, enhance the District's ability to budget, help avoid over-obligating its funds, and help the District adhere to the reporting requirements of s. 218.32, <i>Florida Statutes</i>. • Potential adverse consequences: None • Costs: Potential software and/or subscription costs if the District chooses to go with a more sophisticated ledger platform. • Statutory considerations: In order to meet the requirements of s. 218.32, <i>Florida Statutes</i>, the District should consider following generally accepted accounting principles and guidance from the Governmental Accounting Standards Board.
<p>The District should consider developing and then adopting a strategic plan that builds on the District's purpose and vision. The strategic plan should not simply describe the District's current programs, but rather reflect the District's long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District's service area. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community's needs.</p>	<ul style="list-style-type: none"> • Potential benefits: A strategic plan can provide a better understanding of the community's needs and more guidance for decision making related to program funding. • Potential adverse consequences: None significant. • Costs: Possible costs if the District uses a third-party vendor for assistance. • Statutory considerations: Ensure identified strategies align with the District's statutory purpose and authority.

Recommendation Text	Associated Considerations
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 582.02(4), <i>Florida Statutes</i>, and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities.</p>	<ul style="list-style-type: none"> • Potential benefits: Goals and objectives can help with the development of specific actions the District can take to address the community’s needs as described in the strategic plan. • Potential adverse consequences: None significant. • Costs: Possible costs if the District uses a third-party vendor for assistance. • Statutory considerations: Ensure goals and objectives align with the District’s statutory purpose and authority
<p>The District should consider beginning to track performance measures and establishing standards that may be useful in evaluating the benefits of the programs sponsored by the District. The District should additionally consider tracking activities and services related to meeting the objectives set in the memorandum of agreement between the District and NRCS. If the District introduces new programs as a result of a strategic planning process, the District should consider identifying performance measures and standards that address the new programming.</p>	<ul style="list-style-type: none"> • Potential benefits: Establishing performance measures and standards will allow the District to measure program successes and assist the District in creating more educated decisions regarding future programming, as well as improve transparency. • Potential adverse consequences: None significant. • Costs: Any time costs related to data gathering or measurements necessary in monitoring the District’s performance. • Statutory considerations: None significant.
<p>The District should consider refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District is meeting the requirements of s. 218.32(1)(a), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential benefits: Establishing a timeline for submitting the Annual Financial Reports will allow the District to proactively prepare for the submission requirement date • Potential adverse consequences: None • Costs: Payment for calendar service or scheduling service • Statutory considerations: The District will make sure it is adhering to reporting requirements as defined in s. 218.32(1)(a), <i>Florida Statutes</i>.

Recommendation Text	Associated Considerations
<p>The District should consider using a standalone ledger and/or annually adopted budget to confirm the accuracy of the Annual Financial Report before submission to the Florida Department of Financial Services each year.</p>	<ul style="list-style-type: none"> ● Potential benefits: Utilizing a standalone and/or annually adopted budget can help the District ensure it is reporting finances accurately and maintains fiscal transparency. ● Potential adverse consequences: None ● Costs: None ● Statutory considerations: None
<p>The District should consider implementing a system for collecting feedback from community partners served by the District and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s program offerings and service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential benefits: Implementing a system to collect feedback from agricultural producers will give the District an additional source of information to use in evaluating the District’s program offerings and service delivery. ● Potential adverse consequences: None significant ● Costs: Potential data collection or storage fees. ● Statutory considerations: None
<p>The District should consider collaborating with the Leon County Supervisor of Elections to ensure that all Supervisors, whether elected or appointed, complete the affirmations necessary to document each Supervisor’s compliance with the requirements of s. 582.19(1), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential benefits: The District ensures increased transparency into Supervisors’ qualification and ensures compliance with s. 582.19(1), <i>Florida Statutes</i>. ● Potential adverse consequences: None. ● Costs: None. ● Statutory considerations: The affirmation should match the language in s. 582.19(1)(b), <i>Florida Statutes</i>.
<p>The District should consider improving Board of Supervisors meeting notice procedures to ensure compliance with s. 189.015 and ch. 50, <i>Florida Statutes</i>. The District should retain records that document its compliance with the applicable statutes.</p>	<ul style="list-style-type: none"> ● Potential benefits: The District ensures better transparency, provides more public access to all meetings, and avoids the risk of penalties. ● Potential adverse consequences: None significant. ● Costs: Any publication costs charged by publishers. ● Statutory considerations: If the District wishes to post Board meetings online only, the District should meet the requirement of s. 50.0311(6), <i>Florida Statutes</i>.

Recommendation Text	Associated Considerations
<p>The District should consider improving record retention procedures and access to public records in accordance with ch. 119, <i>Florida Statutes</i> to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.</p>	<ul style="list-style-type: none"> • Potential Benefit: Ensuring that meeting minutes, meeting agendas, financial records, and other relevant information are appropriately kept, will ensure that members of the public have easy access to District records and be provided with greater transparency in decision making. • Potential Adverse Consequences: None significant • Costs: None • Statutory Considerations: None

IV. District Response

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

Subsequent to M&J receiving Leon SWCD's response, M&J acknowledged that the phrasing of the second key takeaway indicating that several of the District's activities do not align with its statutory purpose does not accurately reflect the findings presented in section II.A (Service Delivery) and revised the language of the key takeaway in question.



Leon SOIL AND WATER CONSERVATION DISTRICT

July 26, 2024

To Whom It May Concern:

On behalf of the Leon Soil and Water Conservation District, we wish to thank Maudlin & Jenkins CPA and Advisors for their work on this Performance Review, and for the opportunity to respond to the Report's findings.

We appreciate the Report's finding that the Leon County Soil and Water Conservation District was, and is, very active, meeting monthly to discuss and execute Board projects and initiatives. We are proud of the community outreach and educational activities that we have developed and conducted and believe that we are fulfilling the mission outlined in our charter, section 582.02, Florida Statutes. The District regularly provides assistance, guidance, and education to landowners, land occupiers, the agricultural industry, and the general public in implementing land and water resource protection practices, while working in conjunction with federal, state, and local agencies.

As the Report correctly notes, the District has no regular source of funding. The District has no staff, no real property, and few monetary assets. The District is proud of what it has accomplished without relying on any regularly allocated tax dollars. The District is necessarily opportunistic when it comes to projects that require funding. Board members regularly search for grant funding opportunities. As the report correctly notes, the Board has worked diligently with other federal, state and local agencies, as well as private funding sources to obtain grants. Some of those grant applications have been successful, such as the \$50,000 grant award for the District's work with the Leon Fruit and Nut Exchange. Other grant applications were well researched and written, but ultimately were not selected for funding.

We respectfully take issue with some of the Review's findings and recommendations. A response to the individual recommendations is provided below. Before turning to those recommendations, we wish to respectfully disagree with the Review's assertion that, in addition to having no paid staff, the District has no volunteers. The District is composed

of an all volunteer Board. None of the activities and projects of the Board could or would have been accomplished without the countless hours devoted by volunteer District Supervisors. Additionally, the Review fails to account for the dozens of volunteers that have assisted in District initiatives. For example, the Leon Fruit and Nut Exchange has relied on more than 100 volunteers, volunteers continue to implement the First Saturday Hikes with the Friends of Leon Sinks project, and volunteers assist with the Poster Contest, as well. With no funding, the District's activities are entirely driven by volunteers, so we respectfully disagree with the assertion that the activities were completed without relying on volunteers.

While we appreciate the Review's recommendations to operate more formally, we note that many of the recommendations have costs that are not identified in the Review. The Review also suggests that sources of revenue for District projects should be identified and exploited, but does not identify any source of funding not already explored by the District. The District is proud of the fact that we do not seek or expect state funding. We unfortunately agree with the Review's admission that "Without the identification of funding for staff positions, M&J cannot identify any ways the District can improve service delivery through changes in organization." We wish to avoid unfunded mandates whenever possible, and will continue to seek funding whenever an opportunity is identified, primarily through grant applications.

Please see the individual responses to the Review's recommendations below. It is an honor to serve our District as Leon Soil & Water Conservation District Supervisors to make our community a better place.

Sincerely,

Leon Soil & Water Conservation District Supervisors

Cara Fleischer, Chair

Jessica Ferris, Vice Chair

Tabitha Frazier, Treasurer

Alexander Bouchard, Secretary

James Billingsley, Public Relations

Recommendation No. 1

We also wish to take issue with the Review's assertion that "several of [the District's] activities do not align with the District's statutory purpose." See p. 2, Key Takeaways. That assertion is not supported by the Review. On page 14 on the Review, M&J CPAs conclude that the Mulch It, Don't Burn It, Leon Fruit and Nut Exchange, and were all related to the District's purpose. The Review asserts that the Leon Fruit and Nut Exchange is only "tangentially" related to the District's mission before concluding that it was, in fact, related to that mission. The Review does not identify any projects that were unrelated to the District's mission, and does not identify "several activities" that are not aligned with the District's purpose. Additionally, while we appreciate the advice to make certain that all future projects align with the District's mission, we wish to remind the auditors that the minutes they reviewed include reports of vigorous discussions about whether each project aligns with the District's charter.

Recommendation No. 2

The Review suggests that the District should obtain permanent office space for the retention of records and claims that real estate may be acquired without cost. The Review identified the Leon County IFAS as a potential location but does not reflect any investigation of any available space or willingness of the IFAS to offer rent-free space. The recommendation appears to be an unfunded recommendation to take on additional expenses. We will continue to explore other opportunities for meeting and office space.

Recommendation No. 3

Plan to increase revenues:

We will continue to work diligently to find funding purposes that align with our state statute-defined goals.

Recommendation No. 4

Balanced budget:

We will take this under advisement.

Recommendation No. 5

Accounting Ledger:

We receive monthly bank statements and keep records of all expenses and revenues on a monthly and annual basis. In addition, we file an annual financial report as required by the state of Florida.

Recommendation No. 6

Strategic Plan:

We agree and look forward to developing a plan for 2025.

Recommendation No. 7

Goals and Objectives.

Board has no rulemaking authority and must adhere to its Charter. But we continue to seek funding for projects that better our community and are in line with state-defined initiatives.

Recommendation No. 8

Performance Measures:

We have no ability to replace inactive supervisors until election time. We work diligently to recruit altruistic citizens with a servant's heart to be on our board. We also encourage all Supervisors to have a project or initiative they would like to complete while serving.

Recommendation No. 9

Annual Financial Report:

We do this every year in accordance with state statutes.

Recommendation No. 10

Feedback from partners:

Every year we conduct a public meeting with the National Resources Conservation Service, at our local IFAS office, that includes local partners and citizens that help us assess resource needs for the District and our service area.

Recommendation No. 11

Coordination with Supervisor of Elections:

We have a very good communication with our local Supervisors of Elections Office under the guise of Mark Early, who has expressed many times the desire for us to have a successful working board.

Recommendation No. 12

Improving notice of meetings:

The Review correctly notes that the District is in compliance as we post all meeting announcements to our website. A suggestion that the District was not in compliance in past years because it used Facebook announcements rather than paying for newspaper advertisements is in question.

Recommendation No. 13

Record retention:

We keep all records on a Google Drive and all Supervisors have access to this Drive. Any member of the public can request a copy of our minutes and they are readily available.