

Levy Soil and Water Conservation District Performance Review

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

August 19, 2024



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Key Takeaways

- Levy Soil and Water Conservation District’s Board of Supervisors is moderately active, having met at least 10 times during the review period (October 1, 2020, through April 30, 2024).
- Levy Soil and Water Conservation District provides Best Management Practices Cost Share services, provides conservation educational programs, funds conservation educational programs developed by local teachers, and uses community events throughout the District’s service area to promote the District’s services.
- Levy Soil and Water Conservation District is served by one full-time employee of the Levy County Board of County Commissioners. The financial records provided by the District are incomplete and differ significantly from the figures reported in the District’s Annual Financial Reports on file with the Florida Department of Financial Services.
- Levy Soil and Water Conservation District’s operations are not currently guided by a strategic plan or other goals and objectives, and the District does not evaluate its performance using performance measures 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 Levy Soil and Water Conservation District (“Levy 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 defines the District’s mission as being “to provide the administration of programs to conserve soil and improve water quality and quantity on private lands in Levy County.”

Service Area

When the District was established in 1947, the service area included Levy County. The District’s service area has not changed since its founding. The District’s service area includes unincorporated Levy County, the County’s six cities and two towns,¹ and part or all of the following federal and State conservation lands:

- Andrews Wildlife Management District
- Big Bend Seagrasses Aquatic Preserve
- Cedar Key Scrub State Reserve
- Fanning Springs State Park
- Fowlers Bluff Conservation Area
- Goethe State Forest
- Lower Suwannee National Wildlife Refuge
- Lower Waccasassa Conservation Area
- Manatee Springs State Park
- Marjorie Harris Carr Cross Florida Greenway State Recreation and Conservation Area
- Upper Waccasassa Conservation Area
- Waccasassa Bay Preserve State Park

¹ Cities: Cedar Key, Chiefland, Fanning Springs, Otter Creek, Williston, and Yankeetown; Towns: Bronson and Inglis.

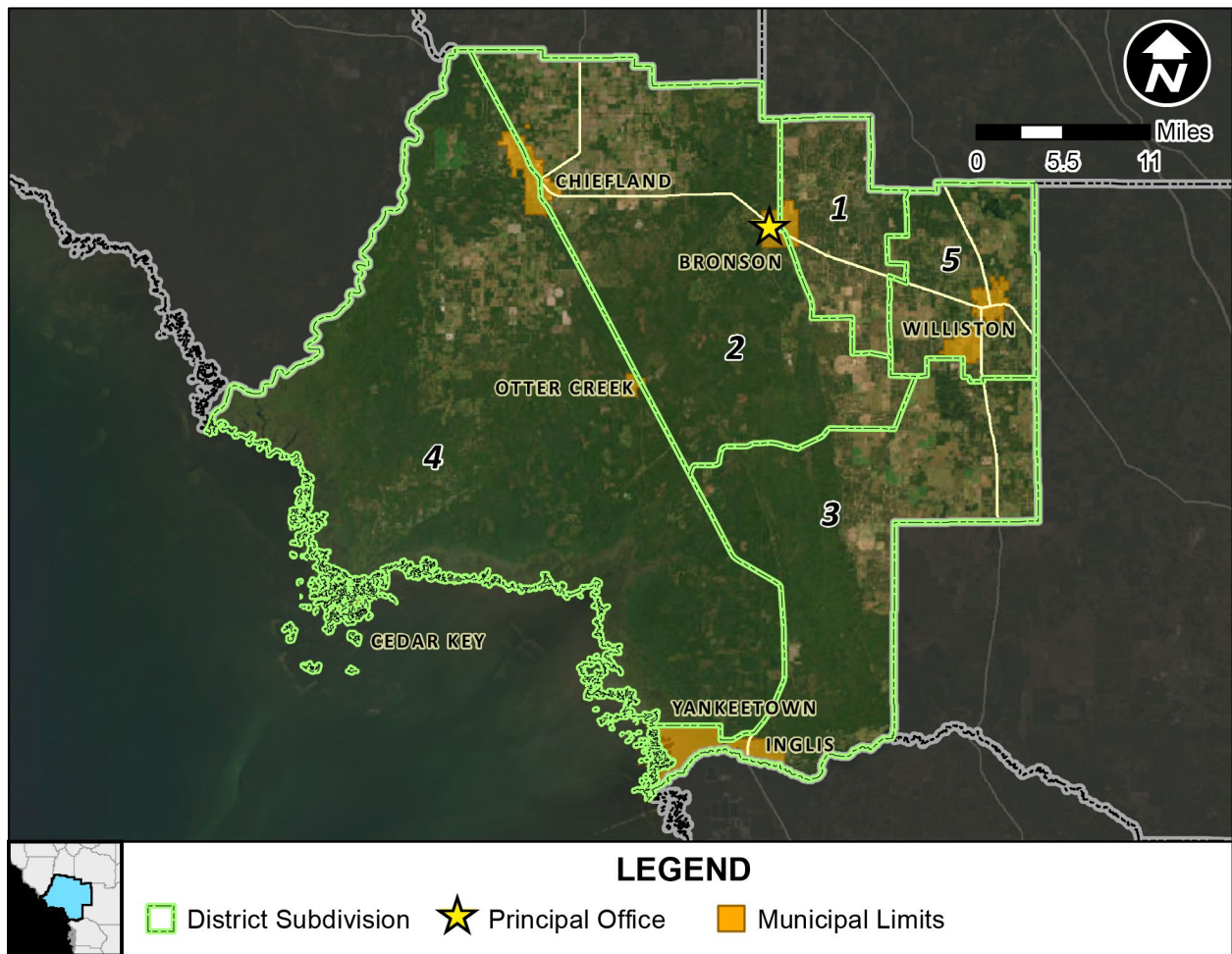
The District is bordered on the north by Gilchrist and Alachua Counties, on the east by Marion County, on the south by Citrus County, on the southwest by the Gulf of Mexico, and on the northwest by Dixie County.

The District’s total area is 1,591 square miles, including 1,118 square miles of land and 473 square miles of water.

The District’s primary office is located in the University of Florida’s Institute of Food and Agricultural Sciences Extension office at 625 N Hathaway Avenue, Bronson, FL 32621.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)27.](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s principal office.

Figure 1: Map of Levy Soil and Water Conservation District



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

Population

Based on the Florida Office of Economic and Demographic Research’s population estimates, the population within the District’s service area was 45,283 as of April 1, 2023.

District Characteristics

Levy SWCD is located in north central Florida and has a diversified economy, with significant agriculture, silviculture,² transportation and logistics, and manufacturing industries.³ The United States Census Bureau reports that the District's land area is entirely rural. Per the United States Department of Agriculture's 2022 Census of Agriculture, the District's primary agricultural products by market value are farmed shellfish/aquaculture, melons, vegetables, cattle, peanuts, and hay. Roughly 17% of the District's land area is used as cropland or pasture, primarily in the northeastern and northwestern portions of the District. The District's central, southern, and far western portions are mostly used as timberland or conservation lands. The District's agricultural activities can threaten the District's freshwater resources through runoff. This includes nutrient runoff from non-optimal fertilizer use and waste produced by dairy cows as well as pathogen runoff from the waste produced by dairy cows. The District's agricultural and silvicultural activities can also threaten the District's soils, as highly extractive timber production, overtilling, overgrazing, and high levels of cattle traffic can promote erosion. Portions of the District are included within the Basin Management Action Plan ("BMAP")⁴ areas for the Middle and Lower Suwannee River Basin, Rainbow River, and Springs.⁵

The District is divided between two different geomorphic subzones: the Gulf Coastal Lowlands in the western two-thirds of the District and the Central Highlands in the District's eastern third. In the District, the Gulf Coastal Lowlands generally consist of flat, sandy plains overlying limestone formations. The District's coastline features a very gentle slope, muddy soils, and grassy marshes characteristic of the Coastal Marsh Belt. The area immediately inland of the Coastal Marsh Belt is part of the Limestone Shelf and Hammocks subdivision, which is a somewhat hilly region full of many small creeks and sloughs that drain into the marshes. The Limestone Shelf and Hammocks, along with the Waccasassa Flats in the north-central portion of the District and the Suwannee River Valley Lowlands along the District's western border, are poorly drained and frequently flood. The Central Highlands subzone is made up of minor ridges and valleys, including the Western Valley in the far eastern portion of the District and the Brooksville Ridge, which runs north-south to separate the Western Valley from the Gulf Coastal Lowlands, with sandy, well-drained soils over limestone⁶. The limestone that underlies all of the District's service area holds significant groundwater resources, including the Floridian Aquifer, which feeds several springs in the District, including Fanning Spring and Manatee Spring.⁷

² Silviculture is the commercial cultivation of timber.

³ North Florida Economic Development Partnership. n.d. "Levy County Major Employers." *North Florida Economic Development Partnership website*. Accessed June 6, 2024. https://nflp.org/images/uploads/Levy_County_Major_Employers.pdf.

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 May 7, 2024. <https://floridadep.gov/dear/water-quality-restoration/content/impaired-waters-tmdls-and-basin-management-action-plans>.

⁶ Rupert, Frank R. 1988. *Geology and Geomorphology of Levy County, Florida*. Open File Report, Tallahassee: Florida Geological Survey. <http://ufdc.ufl.edu/UF00001018/00001>.

⁷ Florida Department of Environmental Protection. n.d. "Map of Florida's Springs Categorized by Magnitude." *Florida Department of Environmental Protection*. Accessed May 7, 2024.

I.B: Creation and Governance

Levy SWCD was chartered on September 29, 1947, as the Levy Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.⁸ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).⁹ 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 Levy Soil and Water Conservation District.¹⁰

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*.¹¹

As of this report, the District has four Supervisors. M&J has received copies of affidavits filed with the Levy County Supervisor of Elections affirming that all of the current Supervisors meet the qualifications for office. During the review period (October 1, 2020, through April 30, 2024), there has been one vacancy on the Board from January 2023 to the end of the review period, as illustrated in Figure 2. Additional assessment of the District’s electoral patterns is detailed in section II.D (Organization and Governance) of this report.

Figure 2: Supervisor Terms

Seat	FY21				FY22				FY23				FY24		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
1	Thomas J. Harper														
2	David Benton														
3	Wilbur F. Dean														
4	Joshua Scott Berry														
5	Jacob Sache														

⁸ McLendon, H. S., and H. G. Clayton. 1949. *Biennial Report of the State Soil and Water Conservation Board: January 1, 1947- December 31, 1948*. Biennial Report, Tallahassee: Florida State Soil Conservation Board. <https://ufdc.ufl.edu/UF00075937/00003/images>.

⁹ s. [582, Florida Statutes](#) (1939), available online as ch. [19473, Laws of Florida](#).

¹⁰ Ch. [65-334, Laws of Florida](#)

¹¹ Including s. [582.15, Florida Statutes](#), s. [582.18, Florida Statutes](#), s. [582.19, Florida Statutes](#), Rule [5M-20.002, Florida Administrative Code](#), and Ch. [2022-191, Laws of Florida](#)

During the review period, the District met 20 times.¹² The District met the mandatory meeting requirements of s. [582.195, Florida Statutes](#), to meet at least once per calendar year with all five Supervisors for 2022 (April, November). However, the District did not meet the requirements of s. [582.195, Florida Statutes](#), for 2023 as the District did not have five Supervisors in office during any meetings held that year. M&J has determined that the District did not properly notice each meeting and workshop. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D (Organization and Governance) of this report.

Neither Levy County nor the in-district municipalities have adopted any local regulations for the District.

I.C: Programs and Activities

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

- Best Management Practices (“BMP”) Cost Share Program
 - The BMP Cost Share Program provides Florida Department of Agriculture and Consumer Services funding to the District to administer conservation reimbursement agreements with local agricultural producers.
- Conservation Educational Programs
 - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- Conservation Teacher of the Year Award Program
 - The District accepts conservation project proposals from teachers throughout the District’s service area and awards funds to teachers to implement new conservation curricula.
- 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.
- Local Working Group
 - The District has participated in the annual Local Working Group, which provides an opportunity to receive feedback on community priorities and needs from local agricultural stakeholders.

¹² Meetings occurred in November and December 2020; February, May, June, November and December 2021; January, April, July, October, and November 2022; March, April, May, June, August, and October 2023; and February and April 2024.

I.D: Intergovernmental Interactions

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

Levy County Board of County Commissioners

The Levy County Board of County Commissioners (“LBoCC”) employs the District’s one staff person; provides the District’s office, meeting, and storage space; and owns and maintains the District’s vehicle. The District’s LBoCC budget allocation pays the District Administrator’s salary and benefit costs; the costs of owning, maintaining, and operating the District’s vehicle; and various specified operational and administrative expenses such as postage, dues, State fees, and office supplies. The District does not have an intergovernmental agreement or other contract with LBoCC that governs LBoCC’s employment of the District Administrator or the District’s tenancy in its LBoCC-owned office, but this does not appear to be an issue at this time.

Florida Department of Agriculture and Consumer Services

Per interviews with the District Administrator, the District’s Best Management Practices Cost Share Program contract with the Florida Department of Agriculture and Consumer Services (“FDACS”) accounts for nearly all of the District’s revenues during the review period. FDACS representatives attended 14 of the 20 Board of Supervisors (“Board”) meetings that the District held during the review period to provide updates about FDACS programs relevant to the District, including updates to FDACS’ cost share programs in general. FDACS and the District amended, extended, or renewed the District’s Best Management Practices Cost Share Program contract six times during the review period, including funding increases, reallocations of the contract’s budget, and updates to the contract’s reporting structure in response to changes in FDACS personnel.

United States Department of Agriculture’s Natural Resources Conservation Service

The United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) works with the District to host the annual Local Working Group meeting. NRCS staff attended four Board meetings during the review period to update the Supervisors on NRCS activities relevant to the District and provided written reports containing similar updates for presentation at six other Board meetings during the review period.

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	\$349,101	\$340,407	\$0

(Source: District check registers)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-employed Staff	0	0	0	0
Board of County Commissioners-employed staff	1	0	0	0
FDACS-employed staff	0	0	0	0
Total	1	0	0	0

(Source: Written communications with District Administrator)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	1	1 owned by the Levy County Board of County Commissioners	1 2006 Ford Expedition
Major Equipment	0		
Facilities	2	2 owned by the Levy County Board of County Commissioners	1 office/meeting space; 1 storage shed

(Source: District inventory, written communications and interviews with District Administrator)

II. Findings

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

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

II.A: Service Delivery

Overview of Services

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

Best Management Practices (“BMP”) Cost Share Program

The BMP Cost Share Program provides Florida Department of Agriculture and Consumer Services funding to the District to administer conservation reimbursement agreements with local agricultural producers.

Conservation Educational Programs

Conservation Educational Programs are designed to provide natural resources conservation-related early childhood education, elementary and secondary education, postsecondary education, special education, job training, career, and technical education, and/or adult education, usually administered by an education agency or institution.¹³ M&J has identified the following Conservational Educational Programs carried out by the District during the review period:

National Association of Conservation Districts (“NACD”) Poster Contest

The NACD Poster Contest provides students with a chance to compete and have their art displayed nationally. The contest is open to kindergarten through 12th-grade students from the District's service area, separated into divisions of two or three grades each. The contest uses conservation-related prompts set by NACD. The winners of the District-level contest advance to compete at the regional, State, and national levels.

Association of Florida Conservation Districts (“AFCD”) and Florida Conservation Districts Employees Association (“FCDEA”) Speech Contest

The Speech Contest is sponsored by AFCD and FCDEA. The contest is open to 6th through 12th grade students from the District's service area who create and deliver an original speech based on a conservation-related prompt set by AFCD, usually based on the NACD Poster Contest topic. The District-level Public Speaking Contest winner advances to compete at the regional and State levels.

¹³ Adapted from [34 CFR § 99.3 \(2024\)](#)

4-H/FFA Land Judging Contest

The 4-H/FFA Land Judging Contest allows students in middle and high school 4-H and FFA programs to compete by observing and interpreting soil to make wise land-use decisions. The District-level Land Judging Contest winners advance to compete at the state and national levels. The District rotates the responsibility for hosting the 4-H/FFA Land Judging Contest with the Dixie Soil and Water Conservation District and the Gilchrist Soil and Water Conservation District. The Levy/Dixie/Gilchrist Land Judging Contest typically draws participants from Levy, Dixie, Gilchrist, Suwannee, Taylor, Bradford, Union, Alachua, Marion, Sumter, and Citrus Counties.

Scholarship

The District awards a \$1,000 college scholarship to a senior graduating from the four public high schools in the District's service area. To be eligible to receive the scholarship, students must have participated in District programs, such as the NACD poster contest, AFCD/FCDEA speech contest, or 4-H/FFA land judging contest, and intend to pursue a conservation-related field, such as agricultural science or wastewater management. The Levy County Education Foundation manages the District's scholarships, processes scholarship applications, and selects the awardees based on the qualifications set by the District.

Elementary School Career Days

The District attends career days hosted by elementary schools within the District's service area to educate students about agricultural and conservation-related careers.

Conservation Teacher of the Year Award Program

In the Conservation Teacher of the Year Award Program, the District solicits proposals for new conservation curricula from teachers throughout the District's service area. The Supervisors review the proposals and select several proposals to fund each year. The value of each Conservation Teacher of the Year Award and number of Conservation Teacher of the Year Awards presented each year vary depending on the resource needs of the proposed curricula, the number of proposals received, and the quality of proposals received. According to an interview with the District Administrator, the District typically awards around six awards per year, with a typical value of \$1,200 per award. Conservation programs conducted by past awardees include the development of a butterfly garden at a local school, improving a water feature at a school, and conducting a research project on pollution education.

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's partner organizations, including the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS"), the Florida Department of Agriculture and Consumer Services ("FDACS"), and the Suwannee River Water Management District ("SRWMD"). Events that the District has sponsored, hosted, or participated in during the review period include:

- Suwannee River Partnership This Farm CARES Banquet
- Suwannee River Fair
- Annual Partner Agency Luncheon

Local Working Group

The District partners with NRCS to host an annual Local Working Group meeting, allowing local agricultural stakeholders and producers to collaboratively identify community priorities and needs. The District uses the feedback provided to make decisions regarding program funding and service offerings. NRCS representatives bring the feedback to the State and national offices to help direct the funding opportunities and programs provided within the District's service area.

Analysis of Service Delivery

The District's delivery of the BMP Cost Share Program aligns with ss. [582.20\(2-3\)](#), *Florida Statutes*, which permit soil and water conservation districts to "conduct... projects for the conservation, protection, and restoration of soil and water resources" and allow districts to enter into agreements with other public organizations to further their conservation programs. The District's conservation educational programs and the Conservation Teacher of the Year Award Program align with s. [582.20\(7\)](#), *Florida Statutes*, which permits soil and water conservation districts to "provide, or assist in providing, training and education programs" that support the District's conservation efforts. The District's participation in outreach events aligns with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*.

Per the District's BMP Cost Share Program contract, FDACS staff oversee and direct the District's delivery of the BMP Cost Share Program and evaluate the District's compliance with the performance standards established in the contract. M&J was not provided with performance data related to the District's BMP Cost Share Program and cannot conclusively determine the District's compliance with the performance standards established in the contract, but the fact that FDACS has not exercised the "Financial Consequences" clause in the contract to withhold, delay, or reduce payments to the District or failure to meet the relevant performance standards suggests that the District likely has met the performance standards established in its BMP Cost Share Program contract with FDACS. As the District likely meets the performance standards set in its BMP Cost Share Program contract with FDACS and the District's performance related to the BMP Cost Share Program is evaluated against the performance standards set in its contract with FDACS, alternate service delivery methods may be able to increase some output measurements but would not improve performance in a way that would benefit the District or serve its conservation goals. The costs incurred by the District executing the BMP Cost Share Program adhere to the budgets set in the District's BMP Cost Share Program contract with FDACS.

The District's conservation educational programs are largely standardized programs offered by soil and water conservation districts across the State, such as the NACD poster contest, AFCD/FCDEA speech contest, and 4-H/FFA land judging contest. M&J has evaluated potential alternative service delivery methods for the District's conservation educational programs, such as hosting the 4-H/FFA land judging contest on a yearly basis instead of rotating hosting duties with the Gilchrist and Dixie SWCDs or directly administering the scholarship award process, and determined that any potential benefits from adopting these alternative service delivery mechanisms likely would be outweighed by the additional cost and/or administrative burden borne by the District. Other than the costs of hosting the 4-H/FFA land judging contest once every three years, the only significant costs of hosting the District's educational programs are prizes and scholarship awards, neither of which could be reduced without meaningfully changing the level of service provided by the District.

The District does not retain sufficient data regarding the Conservation Teacher of the Year Award Program, such as comprehensive lists of the winning proposals and reports on their outcomes, to effectively evaluate the performance of alternative service delivery methods. By assigning educators the task of designing new conservation educational curricula for their students, the Conservation Teacher of the Year Award Program likely produces curricula more tailored to the students participating in the programs than the District's Supervisors and staff would develop.

Comparison to Similar Services/Potential Consolidations

The District's service area is split between the Southwest Florida Water Management District ("SWFWMD") and the Suwannee River Water Management District ("SRWMD"). Per its website, SWFWMD's Facilitating Agricultural Resource Management Systems ("FARMS") program provides cost share benefits to agricultural producers to support the implementation of conservation and alternative water supply BMPs. FARMS allows for reimbursement of up to 50-75% of the cost of implementing specified BMPs focused on improving water quality and minimizing water usage. SWFWMD also manages the Mini-FARMS program, which offers cost shares similar to those offered by the FARMS program specifically to producers on irrigated areas of 100 acres or less and can reimburse producers for as much as 75% of implementation costs, up to \$8,000.

Per SRWMD's website, SRWMD offers an Irrigation Water Conservation Cost Share Program, Precision Agricultural Cost Share Program, and Dairy Wastewater System Improvement Cost Share Program, all of which are similar to the District's various cost share programs. The Irrigation Water Conservation Cost Share Program offers funding to agricultural producers for implementing "irrigation system upgrades associated with water conservation, advanced irrigation scheduling, and irrigation efficiency improvements." The Precision Agricultural Cost Share Program offers funding to agricultural producers for "implementing precision agricultural practices on their farms to reduce nutrient inputs and sustain yields." The Dairy Wastewater System Improvement Cost Share Program offers funding to dairies for improvements to "conserve water and/or nutrients through upgrades to their wastewater systems." SRWMD also offers additional undefined cost share programs to applicants whose projects help conserve water and/or reduce nutrient loading but do not fall under any of SRWMD's defined cost share programs.

The cost shares offered by the District through the BMP Cost Share Program cover up to 75% of implementation costs, with a maximum of \$50,000 per improvement. Many of the BMPs eligible for cost sharing through the District's BMP Cost Share Program are similar to the BMPs/improvements eligible for cost sharing through SWFWMD and SRWMD's programs, but the District's programs differ significantly from the cost shares offered by the water management districts in the breadth of improvements covered and in the details of how the programs are implemented. Agricultural producers within the District benefit from the variety of cost share options that they currently are offered and would not benefit from consolidating the District's BMP Cost Share Program into SWFWMD and/or SRWMD's cost share programs. The District's producer cost share agreements specify that funds distributed through the agreements cannot duplicate funding from other cost share sources, such as SWFWMD or SRWMD's cost share agreements, and allow the District to recover distributed funds if a producer violates the terms of their agreement.

The University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Levy County (“UF/IFAS Extension”) organizes the Levy County 4-H program and associated youth agricultural education programs as well as adult courses on the District’s natural resources. 4-H is a multidisciplinary program that educates youth about a variety of agricultural and non-agricultural topics. The UF/IFAS Extension provides a number of educational programs that are similar to the programs provided by the District in format or subject matter, such as the 4-H Public Speaking Contest for 4th through 6th-grade students, Nature and Junior Naturalist day camps, and sponsorship of educational programs at the Suwannee River Fair. Unlike the 4-H educational programs provided by the UF/IFAS Extension, the District’s educational programs are focused entirely on conservation-related topics and (with the exception of the 4-H/FFA land judging contest) are open to all students, regardless of whether the students are involved with the 4-H program. Additionally, the UF/IFAS Extension cannot be a member of NACD, AFCD, or FCDEA, which prevents it from hosting the NACD poster contest or the AFCD/FCDEA speech contest. Consolidating the District’s conservation educational programs with the UF/IFAS Extension’s conservation educational programs may reduce the amount of dedicated conservation educational programs available to youth within the District’s service area.

II.B: Resource Management

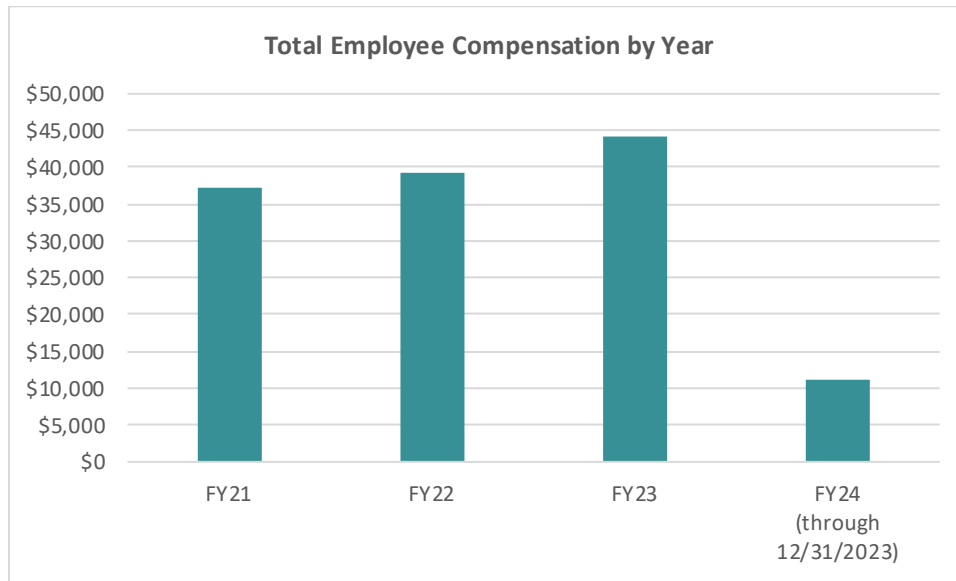
Program Staffing

The District was served by one part-time staff member during the review period, a District Administrator. During the review period, the District’s staff member’s time was allocated between working for the Levy SWCD and serving as the District Administrator for the Dixie Soil and Water Conservation District (“Dixie SWCD”). The Levy County Board of County Commissioners (“LBoCC”) employed the District Administrator and funded 80% of the District Administrator’s salary and benefit costs from the District’s allocation in the LBoCC budget. The Dixie SWCD reimbursed LBoCC for the remaining 20% of the District Administrator’s salary and benefit costs. During at least FY22 and FY23, the District paid an additional monthly “Supplemental Income” payment to the District Administrator in addition to the base salary and benefits funded by LBoCC and Dixie SWCD.

The District Administrator managed the District’s finances, administered the Best Management Practices (“BMP”) Cost Share Program, managed the District’s communications with agricultural producers and partner organizations, organized the District’s outreach and educational programs, and handled general District administrative tasks. The Levy SWCD did not have a contract, intergovernmental agreement, or other legal arrangement with LBoCC or the Dixie SWCD governing the division of the District Administrator’s costs or working time. As the District Administrator is a LBoCC employee whose primary responsibility is serving the Levy SWCD and the District Administrator’s workload for the Dixie SWCD is relatively small, the lack of arrangement between the Levy SWCD, LBoCC, and/or the Dixie SWCD does not appear to be an issue at this time. If the District’s staffing model changes or if there are changes in the District Administrator’s workload with either the Levy or Dixie SWCD, the District should consider proposing a written agreement that codifies the division of the District Administrator’s costs and working time.

M&J reviewed payroll data from LBoCC’s payroll system to evaluate the District Administrator’s compensation across the review period. As shown in Figure 6, the total compensation paid to the District Administrator has increased during each year of the review period due to annual salary increases. As LBoCC pays for the Levy SWCD’s 80% portion of the District Administrator’s salary costs from the District’s LBoCC budget allocation, the District’s finances have not been impacted by the annual increases to the District Administrator’s compensation.

Figure 6: Total Employee Coimpensation by Year¹⁴



(Source: LBoCC payroll data)

Equipment and Facilities

Vehicles

LBoCC provided the District with the use of a LBoCC-owned 2006 Ford Expedition throughout the review period. LBoCC allowed the District Administrator to use the vehicle for their work with both the Levy SWCD and the Dixie SWCD. LBoCC funded the District’s use of the 2006 Ford Expedition, including registration costs, insurance, fuel, and maintenance, from the District’s LBoCC budget allocation.

Facilities

During the review period, the District held meetings and operated out of a LBoCC-owned office. The University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Levy County (“UF/IFAS Extension”) also operated out of the same LBoCC facility. LBoCC also provided the District with access to a LBoCC-owned storage shed on the same property for record and supply storage. The District does not have a contract, lease, or other legal arrangement with LBoCC governing the District’s use of the LBoCC office and storage shed. As the District’s staffer is a LBoCC employee, the lack of a written agreement does not appear to pose a risk at this time. If the District’s staffing model changes in the future, the District should consider proposing a written agreement for continued use of the LBoCC office space and storage shed.

¹⁴ Figure 6 reflects all of the District Administrator’s LBoCC pay, including both the 80% portion funded by the District’s LBoCC budget allocation and the 20% portion funded by the Dixie SWCD’s contributions.

Major Equipment

The District did not own or operate any major equipment during the review period.

Current and Historic Revenues and Expenditures

The District's only non-interest revenue source within the review period was from its BMP Cost-Share contract with the Florida Department of Agriculture and Consumer Services ("FDACS"). As this is the District's sole source of revenues for the majority of the review period, the District's revenue for each fiscal year was determined by the BMP Cost-Share Program's level of activity during that fiscal year. Figure 7 shows the District's revenues by source and fiscal year, as reported in the District's check registers.

Figure 7: Revenues by Source and Fiscal Year

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
FDACS	\$381,854	\$380,885	\$349,101	\$81,907
Interest	\$0	\$0	\$0	\$275
Total Revenues	\$381,854	\$380,885	\$349,101	\$82,182

(Source: District check registers)

The District collects a 5% administrative fee on all funds processed through the BMP Cost Share Program contract. Other than the 5% administrative fee, revenues from the BMP Cost Share Program contract may only be used to fund cost share payments or make other expenditures expressly allowed by the BMP Cost Share Program contract.

The District uses the revenues from the 5% administrative fee to pay for all of the District's non-BMP Cost Share Program expenses, including office supplies, dues, fees, telecommunications services, website design and hosting, educational programs, scholarships, Conservation Teacher of the Year Award prizes, and outreach events. The District also uses its 5% administrative fee revenues to pay a monthly "Supplemental Income" payment to the District Administrator in addition to the salary paid to the District Administrator by LBoCC. Figure 7 lists the total costs of each of the District's programs and activities by fiscal year, as reported in the District's check registers.

Figure 8: Expenditures by Program and Fiscal Year

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Operating Expenses	\$7,220	\$5,171	\$11,988	\$3,711
Personnel Services	\$4,800	\$4,800	\$4,800	\$1,200
BMP Cost-Share	\$297,139	\$376,248	\$318,953	\$134,816
Education Programs	\$4,285	\$4,025	\$4,025	\$0
Outreach Events	\$0	\$200	\$641	\$0
Total Expenditures	\$313,444	\$390,444	\$340,407	\$139,727

(Source: District check registers)

The District’s LBoCC budget allocation pays the District Administrator’s salary and benefit costs; the costs of owning, maintaining, and operating the District’s vehicle; and various specified operational and administrative expenses such as postage, certain dues and State fees, and some office supplies. LBoCC makes payments from the District’s budget allocation directly and the District does not recognize any revenues or expenditures related to payments made from the District’s LBoCC allocation.

The District did not have any long-term debt during the review period. Figure 8 lists the total costs of each of the District’s contracted services by fiscal year, as reported in the District’s check registers.

Figure 9: Contracted Service Expenses by Fiscal Year

Program or Activity	Contracted Service Expenses			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Audit	\$4,000	\$4,000	\$5,000	\$0

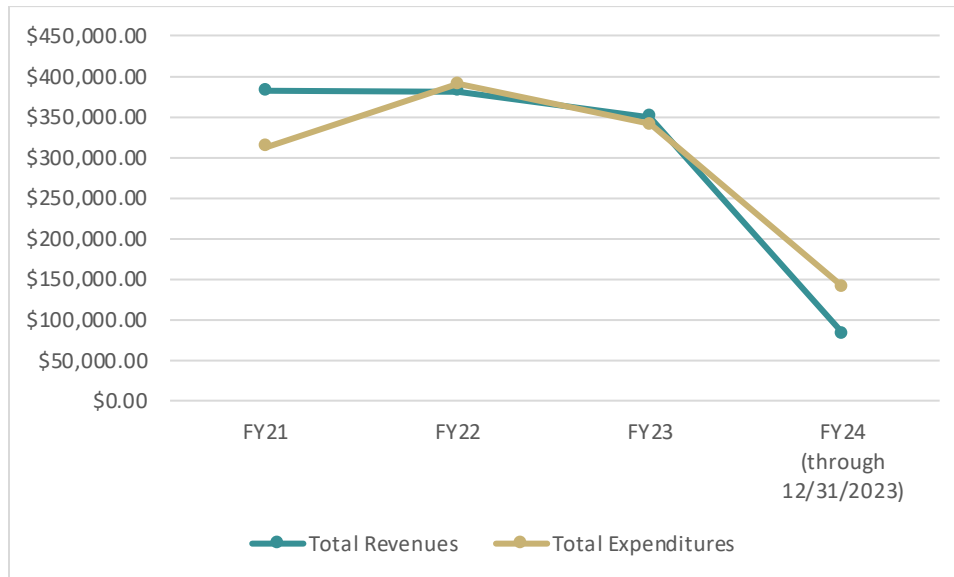
(Source: District check registers)

Recommendation: The District should consider reviewing its currently established policies and procedures governing the recording and retention of financial assets and financial transactions to ensure all transactions are properly recorded and retained. The District should consider maintaining and retaining a ledger that includes the starting balance of the District’s bank account each fiscal year and record all debits and credits to that account over the course of the fiscal year. The District’s ledger should be used to ensure that the Annual Financial Reports are complete and consistent before submission to the Florida Department of Financial Services each fiscal year.

Trends and Sustainability

As nearly all of the District's revenues are reimbursements, the District's revenues and expenditures followed similar trends across most of the review period. The District's revenues did significantly exceed expenditures in FY21 as the result of a large advance payment that the District received at the start of a new BMP Cost Share Program contract with FDACS. Expenditures were slightly greater than revenues in FY22, while revenues were slightly greater than expenditures in FY23. Expenditures exceed revenues through the first quarter of FY24. Figure 9 shows the District's revenues and expenditures across the review period.

Figure 10: Revenues vs Expenditures



(Source: District check registers)

The District's revenues remained relatively unchanged from FY21 to FY22, while the District's expenditures increased significantly across the same time period in response to the higher program budget of the District's new BMP Cost Share Program contract. Both revenues and expenditures decreased somewhat from FY22 to FY23, reflecting a reduction in BMP Cost Share Program activity.

The District's check registers indicate that the District held unrestricted cash reserves (*i.e.*, funds that are not restricted for use on specified expenditures, such as cost share payments) of approximately \$100,000 at the end of the first quarter of FY24, in addition to certificates of deposit worth approximately \$40,000. The District's significant unrestricted reserves mean that, in the event of a disruption to the District's current BMP Cost Share Program-derived revenues (including the 5% administrative fee), the District will likely still be able to pay its non-BMP Cost Share Program expenditures at their current levels for at least several years, provided that LBoCC continues to provide an annual budget allocation comparable to the allocation that it currently provides.

II.C: Performance Management

Strategic and Other Future Plans

Per the District's available Board of Supervisors ("Board") meeting minutes from the review period and interviews with the District Administrator, the District does not currently have a strategic plan.

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.

Goals and Objectives

Per the District’s available Board meeting minutes from the review period and interviews with the District Administrator, the District does not currently maintain written or unwritten goals and objectives.

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

Performance Measures and Standards

The District’s only performance measures and standards are those written into its Best Management Practices (“BMP”) Cost Share Program contract with the Florida Department of Agriculture and Consumer Services (“FDACS”). The District Administrator compiles the required performance data and delivers them to FDACS on the timelines specified in the relevant contracts. FDACS staff use these performance measures and standards to evaluate the District’s performance in delivering the BMP Cost Share Program.

M&J has not identified any performance measures, written or unwritten, that the District has adopted other than those written into its contracts with FDACS. Figure 11 lists the current performance measures and standards identified by M&J.

Figure 11: Performance Measure and Standard Listing and Program Alignment

Performance Measure and Standard	Program or Activity
District must review each cost-share payment request package within one week of receipt of package and make payment to each producer within one week of receiving a correct package, conditional on fund availability	BMP Cost Share
District must submit completed cost-share payment requests within two weeks of producer/landowner disbursement	BMP Cost Share

(Source: District contracts with FDACS)

Analysis of Goals, Objectives, and Performance Measures and Standards

The District does not have any goals or objectives. The District’s lack of goals and objectives inhibits the Supervisors’ ability to develop District policy based on a clear, agreed-upon future state. As stated earlier in this section of the report, M&J recommends that the District consider writing and adopting a set of goals and objectives.

The first performance standard listed in the District's BMP Cost Share Program contract with FDACS, related to the time that the District has to review cost-share payment request packages and make payments to producers, did not change during the review period. The second performance standard listed in the District's BMP Cost Share Program contract with FDACS, related to the timeliness of the District's reimbursement requests, was introduced when the District entered into a new BMP Cost Share Program Contract in April 2021.

M&J requested copies of the performance measures that the District collected in relation to the performance measures and standards established in the District's BMP Cost Share Program contract with FDACS and was informed by District staff that FDACS does not provide the District with any reports or assessments related to the performance measures established in the contract. As records of these performance measures do not exist, M&J cannot conclusively determine whether the District has met the applicable performance standards during the review period. FDACS has not exercised the "Financial Consequences" clause in the District's BMP Cost Share Program contract to withhold, delay, or reduce payments to the District for failure to meet the relevant performance standards, which suggests that the District has likely met the performance standards established in its BMP Cost Share Program contract with FDACS.

Were they to regularly be collected and reviewed, the performance measures specified in the District's BMP Cost-Share Program contract are useful for evaluating adherence to the contract's minimum performance standards but focus exclusively on employee productivity and response time. The District does not collect any performance measures that evaluate the impact of the BMP Cost-Share Program on the District's soil and water resources or the overall quality of service provided to agricultural producers to whom the District provides cost-share services. The District also does not collect any performance measures related to the District's conservation educational or outreach programs.

Recommendation: The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District's contract to administer the BMP Cost Share Program. The additional performance measures and standards should be identified through the development of a new strategic plan. The District should better organize and retain documentation of current performance measures, and track the newly identified performance measures against established standards. The District should consider using the collected data to monitor the District's performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District's service delivery methods.

Annual Financial Reports and Audits

The District is required per s. [218.32, Florida Statutes](#), to submit an Annual Financial Report to the Florida Department of Financial Services within nine months of the end of each fiscal year (*i.e.*, June 30, or nine months after September 30). The District submitted its FY21, FY22, and FY23 Annual Financial Reports to the Florida Department of Financial Services within the compliance timeframe.

The District is required per s. [218.39, Florida Statutes](#), to submit an annual financial audit report to the Florida Department of Financial Services and Auditor General each year, as the District's annual revenues or combined expenditures and expenses have exceeded the \$100,000 threshold for each complete year of the review period. Section [218.39, Florida Statutes](#), requires the District to submit its financial audit report to the Florida Department of Financial Services and Auditor General by the earlier of 45 days after the District receives the report from the auditor or nine months after the close of the fiscal year. The District engaged an independent auditor to conduct audits of its FY21, FY22, and FY23 financials. The District submitted its FY21, FY22, and FY23 financial audit reports to the Florida Department of Financial Services and Auditor General within the required timeline.

The District's FY21, FY22, and FY23 financial audit reports a finding similar to those present in the financial audit reports of other comparable soil and water conservation districts, which states that the District's staff do not have adequate experience, background, and knowledge to draft financial statements in accordance with Generally Accepted Accounting Principles. Repeated audit findings may pose financial and legal risks to the District. Repeat audit findings can result in the District being reported to the Legislative Auditing Committee by the Auditor General, which in turn could result in public hearings regarding the District's current and future operations. In extreme cases, a failure to address repeat audit findings could result in the District being declared inactive and subsequently dissolved. Auditors acknowledge that this finding is required for inclusion and is common for many small government bodies. There are options for mitigating or addressing this finding, such as hiring additional finance staff or contracting with individuals or firms with accounting knowledge and experience necessary to review the financial entries and prepare the financial statements. These options may not be cost-effective methods of mitigating the risk, may not fully address the finding, and may not be feasible given the District's current resources.

The District's FY21 financial audit report includes a finding that the District did not prepare a budget for the District's entire FY21 operations, as required by both s. [189.016\(3\), Florida Statutes](#), and best financial practices. M&J reviewed budgets that the District prepared for FY22, FY23, and FY24. The budget-related audit finding was not included in the District's FY22 or FY23 financial audit reports, which indicates that this audit finding does not appear to be an issue at this time.

Recommendation: The District should consider exploring opportunities and means to mitigate its repeated audit finding that the staff may not have adequate background, experience, and knowledge to draft the financial statements of the District in accordance with Generally Accepted Accounting Principles. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience drafting financial statements in accordance with Generally Accepted Accounting Principles.

Performance Reviews and District Performance Feedback

Per the District's Board meeting minutes and interviews with the District Administrator, the District has not conducted performance reviews or collected feedback from stakeholders during the review period.

Recommendation: The District should consider implementing a system for collecting feedback from local partner agencies and residents of the District's service area with whom the District has worked, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.

II.D: Organization and Governance

Election and Appointment of Supervisors

Supervisors are required by s. [582.19\(1\)\(b\)](#), *Florida Statutes*, to sign an affirmation that they meet certain residency and agricultural experience requirements. These signed affirmations are required of both elected and appointed Supervisors. M&J used election and candidate records provided by the Levy County Supervisor of Elections to assess the District’s Supervisor history and compliance with Supervisor eligibility rules.

Supervisors were elected to seats 1, 2, 3, and 5 in the 2022 general election and all four Supervisors elected in the 2022 general election are still in office. The candidate records provided by the Levy County Supervisor of Elections include affidavits from all four Supervisors elected in the 2022 general election affirming that the Supervisors meet the qualifications for office established in s. [582.19\(1\)](#), *Florida Statutes*.

Section 7, Chapter [2022-191](#), *Laws of Florida*, (also referred to as SB1078) required all five Supervisor seats to stand for election in the 2022 general election. No candidates qualified for seat 4 in the 2022 general election. Written communications with the District Administrator and Board of Supervisors (“Board”) meeting minutes indicate that the District continued to treat the Supervisor in seat 4 prior to the 2022 general election as if they still held office after the legal expiration of their term in January 2023. Board meeting minutes from throughout 2023 to refer to the former Supervisor as “Supervisor” and show that the former Supervisor participated in votes and made motions. M&J has not received documentation that the former Supervisor in seat 4 was reappointed to their Supervisor position sometime after the 2022 general election. The Levy County Supervisor of Elections provided copies of multiple emails to the District Administrator from prior to the 2022 general election’s qualification deadline in which the Levy County Supervisor of Elections reminded the District Administrator that SB1078 requires all five Supervisor seats to stand for election in the 2022 general election. M&J has not been provided with an affidavit affirming that the former seat 4 Supervisor meets the qualifications for office established in s. [582.19\(1\)](#), *Florida Statutes*.

Recommendation: The District should consider collaborating with the Levy County Supervisor of Elections to ensure that Supervisor elections follow the election calendar established in s. [582.18\(1\)\(c\)](#), *Florida Statutes*. The District should also consider working with the Levy County Supervisor of Elections to ensure that all Supervisors, elected and appointed, complete the affidavits necessary to document each Supervisor’s compliance with the eligibility requirements established in s. [582.19\(1\)](#), *Florida Statutes*, and that the District and Levy County Supervisor of Elections retain documentation showing compliance with all relevant statutes.

Notices of Public Meetings

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

Per written communications with the District Administrator, the District notices meetings by posting meeting notices around the District's office, on the District's website, and on the District's social media pages. The District also provides a list of Board meeting dates to the Association of Florida Conservation Districts, which works with the Florida Department of Agriculture and Consumer Services' Office of Agricultural Water Policy to post meeting notices in the *Florida Administrative Register*. M&J identified notices posted in the *Florida Administrative Register* for 29 meetings scheduled during the review period, including 15 meetings that M&J can confirm were held and 14 meetings that M&J can confirm were cancelled. M&J did not identify notices posted in the *Florida Administrative Register* for five meetings that M&J confirmed took place during the review period. M&J searched floridapublicnotices.com, the State of Florida's designated repository for public notices, and did not identify notices published for any District meetings scheduled during the review period.

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

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

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

Retention of Records and Public Access to Documents

The District was able to provide all records requested in accordance with s. [119.021](#), *Florida Statutes*.

III. Recommendations

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

Recommendation Text	Associated Considerations
<p>The District should consider reviewing its currently established policies and procedures governing the recording and retention of financial assets and financial transactions to ensure all transactions are properly recorded and retained. The District should consider maintaining and retaining a ledger that includes the starting balance of the District’s bank account each fiscal year and record all debits and credits to that account over the course of the fiscal year. The District’s ledger should be used to ensure that the Annual Financial Reports are complete and consistent before submission to the Florida Department of Financial Services each fiscal year.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Recording and retaining transactions in a ledger will help ensure that the District has a complete understanding and record of its financial activities, is transparent, can easily prepare required financial reports, and can respond to records requests regarding finances as needed ● Potential Adverse Consequences: None significant ● Costs: Continued costs of providing accounting software ● Statutory Considerations: None
<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.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Developing and adopting a strategic plan will require the District to consider and define an organized, cohesive set of plans for the coming years and will provide a document that the District’s current and potential future Supervisors and staff can reference to guide the District’s operations over the coming years. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt any strategic plan.

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 Benefit: Developing, writing, and adopting a set of comprehensive goals and objectives will help the District’s current and future Supervisors and staff to better understand the District’s intentions and will help to prioritize projects. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt any goals and objectives.
<p>The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District’s contract to administer the BMP Cost Share Program. The additional performance measures and standards should be identified through the development of a new strategic plan. The District should better organize and retain documentation of current performance measures, and track the newly identified performance measures against established standards. The District should consider using the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Identifying additional performance measures and establishing performance standards will enable the District to objectively evaluate the performance of its various programs, enhancing the Supervisors’ ability to oversee and manage the District’s service delivery. The District can also use collected performance measures to refine its service delivery models to improve the level of service that it is able to provide or reduce costs. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider exploring opportunities and means to mitigate its repeated audit finding that the staff may not have adequate background, experience, and knowledge to draft the financial statements of the District in accordance with Generally Accepted Accounting Principles. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience drafting financial statements in accordance with Generally Accepted Accounting Principles.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Addressing the District’s recurring audit finding will both allow the District to help ensure compliance with Generally Accepted Accounting Principles when managing its financial records and will reduce the risk that the District will receive similar negative audit findings in the future. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur costs related to hiring or contracting with properly trained assistance. ● Statutory Considerations: None
<p>The District should consider implementing a system for collecting feedback from local partner agencies and residents of the District’s service area with whom the District has worked, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Implementing a system to collect feedback from partner agencies and residents will give the District an additional source of information to use in evaluating the performance of the District’s programs and may help the District to identify and/or evaluate potential improvements to the District’s service delivery methods. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider collaborating with the Levy County Supervisor of Elections to ensure that Supervisor elections follow the election calendar established in s. 582.18(1)(c), <i>Florida Statutes</i>. The District should also consider working with the Levy County Supervisor of Elections to ensure that all Supervisors, elected and appointed, complete the affidavits necessary to document each Supervisor’s compliance with the eligibility requirements established in s. 582.19(1), <i>Florida Statutes</i>, and that the District and Levy County Supervisor of Elections retain documentation showing compliance with all relevant statutes.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Working with the Levy County Supervisor of Elections to ensure that Supervisors are elected on the correct schedule and collect eligibility affidavits from all elected and appointed Supervisors will help ensure that the Supervisors are selected in compliance with the terms set in s. 582.18, <i>Florida Statutes</i>, and have documented their compliance with the eligibility criteria set in s. 582.19(1), <i>Florida Statutes</i>. ● Potential Adverse Consequences: None ● Costs: None ● Statutory Considerations: None
<p>The District should consider reviewing its meeting notice procedures to verify compliance with s. 189.015 and ch. 50, <i>Florida Statutes</i>. The District should retain records that document its compliance with relevant statutes.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Implementing proper meeting notice policies will help ensure that the District is compliant with s. 189.015 and ch. 50, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating notice requirements established in s. 286.011, <i>Florida Statutes</i>, and protects actions taken during meetings from being invalidated on procedural grounds related to meeting notice. Properly noticing meetings also promotes increased public engagement with District operations. ● Potential Adverse Consequences: None significant ● Costs: Properly noticing the District’s meetings will require the District to pay to run public notice statements in the local newspaper ● 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. Levy SWCD did not provide M&J with a response letter for inclusion in the final report.