

Wakulla 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



Table of Contents

- Key Takeaways2**
- I. Background.....3**
 - I.A: District Description 3
 - I.B: Creation and Governance 6
 - I.C: Programs and Activities 7
 - I.D: Intergovernmental Interactions 7
 - I.E: Resources for Fiscal Year 2022 – 2023..... 8
- II. Findings9**
 - II.A: Service Delivery 9
 - II.B: Resource Management..... 11
 - II.C: Performance Management..... 14
 - II.D: Organization and Governance..... 17
- III. Recommendations20**
- IV. District Response26**

Key Takeaways

- Wakulla Soil and Water Conservation District Board of Supervisors had several vacancies, including long-term vacancies, during the review period (October 1, 2020, through April 30, 2024). When a quorum was present, the Board met in that month to discuss District activities.
- Wakulla Soil and Water Conservation District sponsors conservation programs, participates in conservation advocacy and education within the District’s service area, and conducts research on the natural resources present in its service area.
- Wakulla Soil and Water Conservation District does not have any staff, does not own any equipment or facilities, and is primarily funded through budget allocations from the Wakulla County Board of County Commissioners.
- Wakulla Soil and Water Conservation District’s operations are not guided by a strategic plan, written goals and objectives, or any performance measures related to sponsored programs and activities.

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 Wakulla Soil and Water Conservation District (“Wakulla 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 “the mission of the Wakulla Soil and Water Conservation District Board is to provide the administration of programs to conserve soil and improve water quality on private lands in Wakulla County. The board works in conjunction with federal, state, regional, and local partners to achieve these goals.”

Service Area

When the District was established in 1950,¹ the service area included the entirety of Wakulla County, and the current borders and territory remain the same. The District’s service area includes unincorporated Wakulla County, the County’s two cities,² and part or all of the following federal and State conservation lands:

- Apalachicola National Forest
- Big Bend Seagrasses Aquatic Preserve
- Edward Ball Wakulla Springs State Park
- Ochlockonee River State Park
- St. Marks National Wildlife Refuge
- St. Marks/Wakulla Rivers Water Management Area
- Wakulla State Forest

¹ McLendon, H.S. 1950. *Biennial Report of the State Soil Conservation Board: January 1, 1949 - December 31, 1950*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

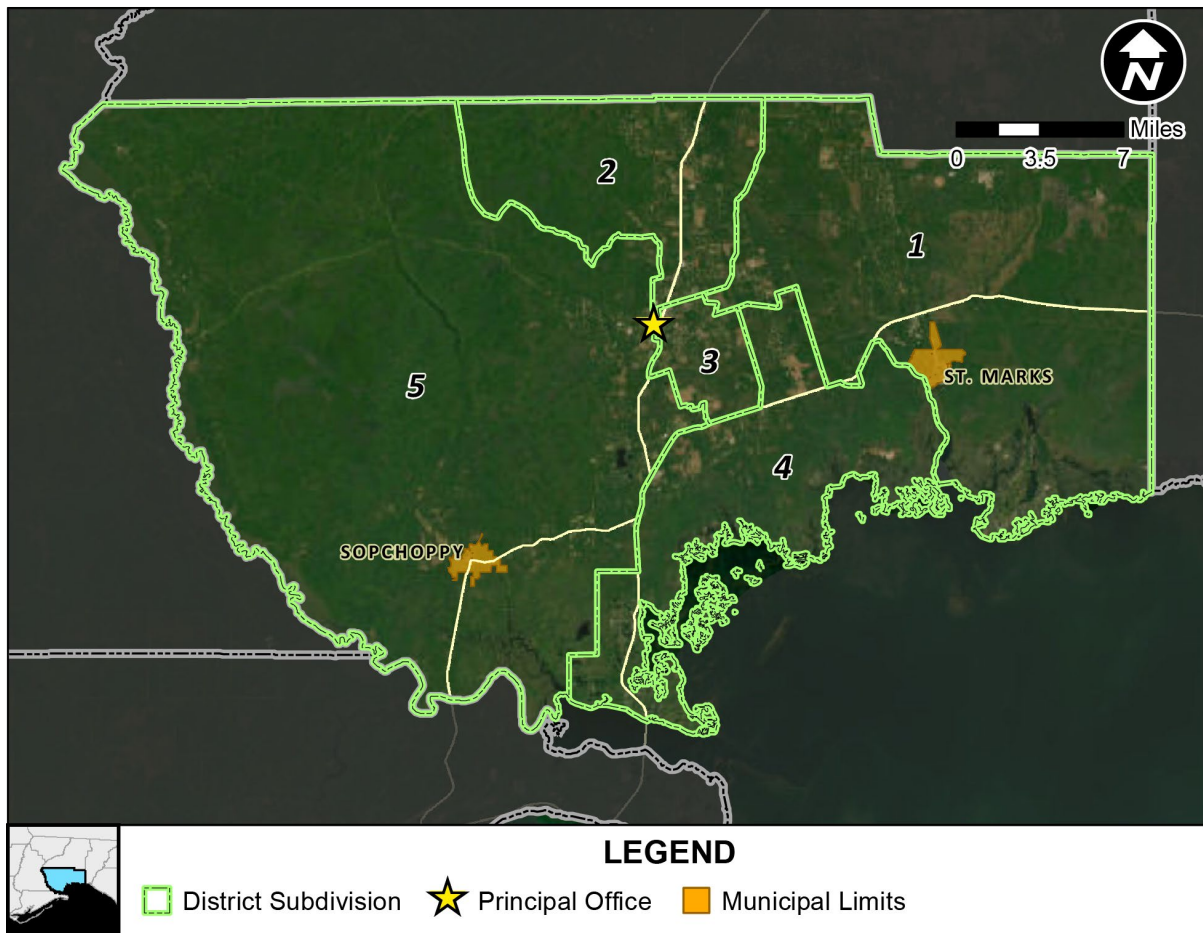
² Cities: Sopchoppy and St. Marks.

The District is bounded on the north by Leon County, east by Jefferson County, south by the Gulf of Mexico, southwest by Franklin County, and west by Liberty County. The total area within the District is 736 square miles, with 607 square miles of land and 129 square miles of water.³

The District’s primary office is located at 84 Cedar Avenue, Crawfordville, Florida 32327 – the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Wakulla County.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)49.](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, municipalities within the service area, and the District’s principal office.

Figure 1: Map of Wakulla Soil and Water Conservation District



(Source: Wakulla 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 36,168 as of April 1, 2023.

³ Wakulla County. 2019. *About Wakulla County*. Accessed May 25, 2024. https://www.mywakulla.com/visitors/about_wakulla/index.php.

District Characteristics

Wakulla SWCD is located in the northwestern part of Florida. The economy of the service area is diversified and is supported by the health care, retail and trade, and construction industries, and a large presence of public administration employment.⁴ The western part and the far eastern part of the District are rural with the western part consisting mostly of federally protected forestland and the far eastern part consisting of large wetland areas. The eastern half of the District, including the urban area around Crawfordville, is dominated by karst features, such as sinkholes, springs, sinking creeks, and underground caves.^{5,6} The District's largest agriculture production crops are hay, vegetables, grass seed crops, watermelons, and peas. Additionally, the District has a small livestock industry and many backyard chicken hobbyists. The District's climate includes heavy rainfall during the months of June through September with rain expected every other day.⁷ The District is primarily located in the Gulf Coastal Lowlands geomorphic zone.⁸ The Gulf Coastal Lowlands are comprised of a series of coast-parallel plains structured into terraces separated by gentle slopes. The District is most well-known for the Wakulla Springs located in the eastern part of the District. The Wakulla Springs discharge over 300 million gallons of water per day and is the main source of water for the Wakulla River.⁹

The District includes a multitude of creeks, freshwater rivers, bays, and small undeveloped islands. The presence of many waterways and the large number of days with rainwater can cause the District to become oversaturated and experience soil erosion due to flooding. Soil erosion, if not managed correctly, can damage crops and overall soil nutrition levels. Compared to other districts that M&J is reviewing, the District's service does not include a large agriculture industry due to the District's protected forest and wildlife management areas, as well as its sandy, low-nutrient soils. Flooding is often mitigated by privately and publicly owned wetlands, but can affect most of the District during large tropical storm events. The Wakulla Springs are threatened by pollution from urban and agricultural discharges in source waters, as well as ecological concerns that require regular monitoring and testing to mitigate water quality issues.

The Floridan Aquifer underlies the District's service area and is the source of public and private wells, which supply drinking water for the District's residents. It is also the source of the District's springs, including Wakulla Springs. Much of the karst geology is directly connected to the underlying aquifer. The dominant soil types in the District are permeable and rapidly transmit surface water to the underlying aquifer, which impacts the suitability of the soil for retaining nutrients necessary for use in farming.¹⁰

⁴ Data USA. 2021. Wakulla County, FL. Accessed May 21, 2024. <https://datausa.io/profile/geo/wakulla-county-fl>.

⁵ Karst is a landscape type where dissolving bedrock has created sinkholes, caves, and springs.

⁶ United States Department of Agriculture. 2017. "2017 Census of Agriculture - Wakulla County, Florida." County Profile, National Agricultural Statistics Service, Washington.

⁷ United States Department of Agriculture. 1991. "Soil Survey of Wakulla County, Florida." Report, Soil Conservation Service, Washington.

⁸ United States Department of Agriculture. 1991. "Soil Survey of Wakulla County, Florida." Report, Soil Conservation Service, Washington.

⁹ Florida Department of Environmental Protection. 2023. Florida Coastal Access Guide - Wakulla County. Accessed May 21, 2024. <https://floridadep.gov/rcp/coastal-access-guide/content/wakulla-county>.

¹⁰ The U.S. Geological Survey ("USGS") defines an aquifer as "a water-bearing rock [that] readily transmits water to wells and springs." USGS notes that "the Floridan aquifer system is a principal aquifer of the United States and is one of the most productive aquifers in the world. It covers approximately 100,000 square miles of the southeastern United States including all of Florida and parts of Georgia, Alabama, Mississippi, and South Carolina."

I.B: Creation and Governance

Wakulla SWCD was chartered on July 3, 1950, as the Wakulla Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.¹¹ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. 582, Florida Statutes”).¹² The Florida Legislature amended ch. 582, Florida Statutes, in 1965 to expand the scope of all soil conservation districts to include water conservation and rename the District the Wakulla Soil and Water Conservation District.¹³

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.¹⁴

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. The Wakulla County Supervisor of Elections, in response to a public records request, was able to provide affirmation of qualification documentation for two of the District Supervisors, but was not able to provide documentation for the other three. During the review period (October 1, 2020, through April 30, 2024), there have been three vacancies on the Board, as illustrated in Figure 2. The District has only had five Supervisors twice during the review period: from October 2020 to December 2020 and from November 2023 to the date 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	Dallas Marshall														
2	Dusty Leimbach														
3	DM								DS					Kellie Keys	
4	Wayne Cooper									Cal Jamison					
5	Cal Jamison								David Shepard						

Legend for FY21

Donnie Milley (DM)

Legend for FY23

David Shepard (DS)

(Source: Board of Supervisor Meeting Minutes)

¹¹ McLendon, H.S. 1950. *Biennial Report of the State Soil Conservation Board: January 1, 1949 - December 31, 1950*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

¹² ch. 582 (1939), *Florida Statutes*, available online as ch. 19473, *Laws of Florida*

¹³ ch. 65-334, *Laws of Florida*

¹⁴ Including ss. 582.15, 582.18, 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 38 times¹⁵ and did not meet the mandatory meeting requirement of s. [582.195, Florida Statutes](#), to meet at least once per calendar year with all five Supervisors for 2022, as there was not a full Board of Supervisors at any point that year. The District met the mandatory meeting requirement in 2023 (December). M&J has determined that the District did not properly notice its Board meetings. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D (Organization and Governance) of this report.

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

I.C: Programs and Activities

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

- Conservation Program Sponsorships
 - During the review period (October 1, 2020, through April 30, 2024), the District sponsored multiple agriculture conservation programs related to education and research.
- Conservation Advocacy and Education
 - The District interacts with relevant local and state organizations to advocate and explain the need for increased funding for conservation programs and greater support for conservation efforts.
- Wakulla Springs Monitoring and Reporting
 - The District Supervisors conduct regular tests of the water and monitor the surrounding watershed that contributes to Wakulla Springs and the District’s drinking water. District Supervisors regularly discuss tannic levels of the Wakulla Springs and regularly monitor external infrastructure activities around the springs to gauge impact.

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.

¹⁵ Meetings occurred in October, November, and December 2020; January, February, March, April, May, June, July, August, September, October, and November 2021, January, February, March, April, May, June, July, August, September, October, November, and December 2022, January, February, March, May, August, September, October, November, and December 2023, and January, February, and March 2024.

Natural Resources Conservation Service

In FY21 the District held a Local Working Group meeting, in conjunction with the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”). Subsequently, Leon Soil and Water Conservation District has held a joint Local Working Group meeting covering Leon, Jefferson, and Wakulla Counties, in which agriculture producers in Wakulla SWCD’s service area have been invited to participate. According to provided Board meeting minutes, NRCS has not had a presence at Board meetings since October 2021.

Wakulla County Extension

The District holds Board meetings at the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Wakulla County. Prior to September 2023, the District paid \$10 per month to the Wakulla County Extension for the meeting space. The updated rental agreement provided the District with office/storage space that it shares with the Wakulla County Master Gardener Program and meeting space at no cost.

Wakulla County Board of County Commissioners

The District receives an annual revenue allocation from the Wakulla County Board of County Commissioners (“WBoCC”) to provide conservation programming. Through an unwritten agreement with the WBoCC, the District presents budget requests to the WBoCC each year and then submits an invoice to the WBoCC if the allocation is approved.

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	\$0	\$8,097	\$0

(Source: District FY23 bank statements)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-employed Staff	0	0	0	0

(Source: Verbal and written statements from District Supervisors)

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	1	1 owned by the Wakulla County Extension	1 principal office and meeting space

(Source: Verbal and written statements from District Supervisors; Wakulla County Extension rental agreement)

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 District did not actively organize or manage programs or services during the review period (October 1, 2020, through April 30, 2024). However, the District sponsored conservation programs, participated in conservation advocacy within the District's service area, and conducted research on the natural resources present in its service area. These activities are described below.

Conservation Program Sponsorships

Board of Supervisors ("Board") meeting minutes show that the District regularly welcomed representatives from agriculture and conservation entities within the District's service area to come speak at Board meetings and submit funding requests for District's collaboration on the entities' conservation programs.

During the review period, the District donated \$2,000 to the local 4-H chapter for a Food Forest Garden at the Wakulla County Public Library. The Food Forest Garden allowed community residents and youth the chance to grow their own foods and learn about agriculture. In August 2022, the District donated \$3,500 to the Panacea Community Garden. The District's donation went towards clearing underbrush at the garden and removing pine trees and stumps. In October 2022, the District donated \$2,500 to the Wakulla County Historical Society to put a trail around a 15-acre conservation easement which encompasses a sinking stream and swallet. The purpose of the trail was to increase public awareness to the vulnerability of the District's karst geology.¹⁶

Conservation Advocacy and Education

The District advocates for increased funding for conservation programs and greater support for conservation efforts from local and state organizations. The District Supervisors regularly monitor environmental and conservation concerns within the District's service area, including Wakulla County Board of County Commissioners activities. The District Supervisors write support or dissent letters regarding public activities that affect the water quality and health of Wakulla Springs, the watershed, and the underlying aquifer.

¹⁶ Karst is a landscape type where dissolving bedrock has created sinkholes, caves, and springs.

Wakulla Springs Monitoring and Reporting

The District closely monitors activities around Wakulla Springs due to its ecological importance to the District's service area as a whole and the expertise of one of its Supervisors. One of the District Supervisors tests Wakulla Springs regularly and reports on their findings in each Board meeting.

The District paid for a Wakulla Springs Dye Study managed by a third-party contractor. The purpose of the study was to establish the connection between surface features, underwater cave systems, and Wakulla Springs in order to provide more information to the Wakulla County Board of Commissioners to create a research-supported springs protection policy and to better inform the public. The cave systems connect Wakulla Springs to other water sources, such as Leon Sinks Geological Area, which have previously led to the pollution of Wakulla Springs, including nitrates from commercial agricultural fertilizers and septic tanks.

Analysis of Service Delivery

The District's activities during the review period focused on protecting natural resources within the District's service area. The District's activities, including the Wakulla Springs Dye Study, sponsorships for community gardens, and conservation advocacy, serve to educate the community on natural resource conservation. These activities align with the District's statutory purpose to provide education about land and water resource protection practices, as defined in s. [582.02\(4\)](#), *Florida Statutes*.

The Supervisors research and report on the Wakulla Springs regularly in each Board of Supervisors meeting, and provided funds for a Wakulla Springs Dye Study. The findings and results of any studies conducted or funded are not available on the District's website, which limits transparency into the District's efforts, limits public availability to important information about the local ecosystem, and could potentially conflict with the public records requirements defined in ch. [119](#), *Florida Statutes*.

The District does not perform outreach when looking for programs to sponsor. Representatives from the local 4-H chapter, agriculture entities, conservation entities, and other public and private entities periodically attend Board of Supervisor meetings in order to propose funding opportunities to the Supervisors. The District did not sponsor a program that repeated during the review period. The District's lack of outreach to other organizations was discussed at the March 2024 Board meeting, and the elected one of the Supervisors as Outreach Coordinator. This Outreach Coordinator position will be responsible for reaching out to the community and strengthening relationships with local public entities that the District could partner with to fund and provide conservation education.

The District does not have any staff or regular volunteers to assist with District activities. M&J assessed the District's organization and administration, and did not identify any recommended changes based on current service delivery levels.

Recommendation: The District should consider posting any studies or research conducted by the District or any research that is funded by Wakulla SWCD to the District's website in order to provide education on the current state of soil and water resources within the District's service area and increase the transparency and accountability of District expenditures and services.

Comparison to Similar Services/Potential Consolidations

The District's primary activity is sponsoring agriculture conservation programs, which limits opportunities for overlap between the District's activities and activities of other agriculture and conservation entities within the District's service area.

The District participates in advocacy and research related to the Wakulla Springs. The Wakulla Springs Alliance and the Friends of Wakulla Springs (both nonprofit organizations) also provide advocacy work and research related to Wakulla Springs. The District Supervisor in seat 4 also serves as a Director for both the Wakulla Springs Alliance and the Friends of Wakulla Springs. While the District's activities intertwine with the two aforementioned nonprofit entities, the District's advocacy efforts and support of research at Wakulla Springs are complimentary to the activities of both nonprofits. Because the District Supervisor serves with both nonprofits, the District receives valuable information regarding the needs of Wakulla Springs and is able to provide funds and sponsor programs related to the needs of Wakulla Springs.

II.B: Resource Management

Program Staffing

Wakulla SWCD does not have staff that works for the District. The District received volunteer help from a certified court reporter in October 2020 who recorded Board of Supervisors meeting minutes, though this individual did not volunteer for the District for more than 2-3 months.

The District searched for a part-time position to provide transcriptions of Board of Supervisor meetings though the District did not have success finding someone to fill the position. The District did not advertise the position and instead tried to find someone to help through word of mouth.

Equipment and Facilities

Wakulla SWCD does not own any equipment, vehicles, or facilities.

Wakulla SWCD has a current facility use application and agreement for a space in the University of Florida's Institute of Food and Agriculture Sciences Extension Office in Wakulla County ("Wakulla County Extension") that the District uses as its principal office. Until September 2023, the District paid a rental fee of \$10 per month to the Wakulla County Extension. In September 2023, the District Supervisors requested the removal of the rental fee, which the Wakulla County Extension approved. Subsequently, the District has not paid rent for use of an office and meeting room at the Wakulla County Extension.

District Supervisors stated at the March 2024 Board meeting that the Wakulla County Extension completed a disposition of public records prior to the review period, and the District lost paperwork and documentation when the files were disposed. Losing documents due to document dispositions could affect the District's compliance with public record retention requirements detailed in ch. 119, *Florida Statutes*. While the District has been able to recreate some documentation, these dispositions resulted in the loss of documentation from past programs and former Boards. Based on the records received by M&J, the prior dispositions did not impact records from the review period.

Recommendation: The District should consider suggesting an amendment to the current agreement with the Wakulla County Extension to help mitigate the risks associated with storing files at the Wakulla County Extension office. The agreement should provide the District with a reasonable period of notice before the removal or destruction of any records stored at the Extension Office and guarantee the District’s right to access and remove any files stored at the Wakulla County Extension office. The agreement should include provisions to help ensure both parties adhere to the disposition of public records procedures and timelines in s. [257.36\(6\)](#), *Florida Statutes*.

Current and Historic Revenues and Expenditures

M&J analyzed the District’s current and historic revenues and expenditures through a review of the District’s bank statements from every month between October 2020 and December 2023.

Wakulla SWCD received revenue from three sources: an unwritten agreement between the District and the Wakulla County Board of County Commissioners (“WBoCC”), private donations, and a refund.

As a part of the WBoCC’s annual budget process, the District submits an allocation request to the WBoCC. The allocation request is based upon projected expenditures for the year, though the District does not create an annual budget of expected revenues and expenditures. Once the allocation request is approved by the WBoCC, the District submits an invoice to the WBoCC for payment. Figure 6 shows that the WBoCC allocated the District \$1,500 in FY21, \$5,000 in FY22, \$0 in FY23, and \$5,000 in FY24. The \$5,000 allocation in FY22 was for FY21 and FY22, per the November 2021 Board meeting minutes. While the WBoCC allocated \$5,000 for the District in FY23, the District did not submit an invoice between November 2021 and October 2023 (FY22 and FY24, respectively). The \$1,020 in revenue from private donations in FY21 was generated by a fundraiser that the District held. The \$10 refund in FY24 was a return of a check from the Wakulla County Extension.

Figure 6: District Total Revenues

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Wakulla County Board of County Commissioners	\$1,500	\$5,000	\$0	\$5,000
Private Donations	\$1,020	\$0	\$0	\$0
Refunds	\$0	\$0	\$0	\$10
Total	\$2,520	\$5,000	\$0	\$5,010

(Source: District Bank Statements from FY21 through FY24)

During the review period, the District’s regular operating expenditures included a monthly payment to Microsoft for an Office 365 subscription, annual fees (the Florida Department of Commerce, National Association of Conservation Districts, and the Association of Florida Conservation Districts [“AFCD”]), and rental fees for the Wakulla County Extension space (which were eliminated in September 2023). Figure 7 shows the District’s expenditures during the review period. District operating expenditures were higher in FY22 due to a \$643 reimbursement to a Supervisor who attended an AFCD seminar and a donation to the AFCD Ellis Putnal Memorial Fund as part of the District’s FY22 membership dues.

Figure 7: District Total Expenditures

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Operating Expenditures	\$199	\$1,452	\$170	\$40
Sponsorship of Conservation Programs	\$0	\$2,000	\$7,887	\$0
Total	\$199	\$3,452	\$8,057	\$40

(Source: District Bank Statements from FY21 through FY24)

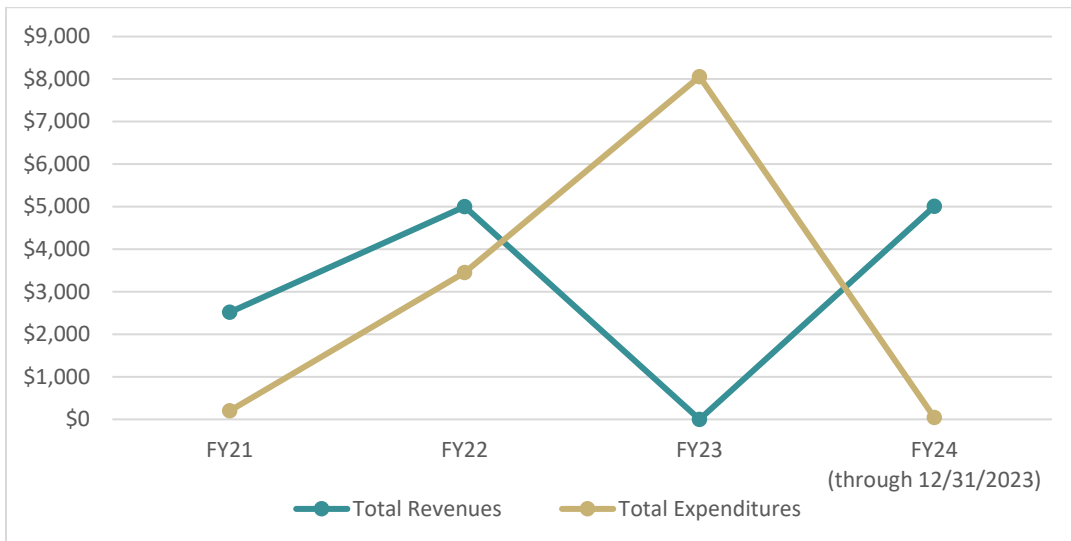
The District did not hold any long-term debt or use any third-party services during the review period.

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., government grants, donations, reimbursements, 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, operating costs, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. [189.016\(3\), Florida Statutes](#).

Trends and Sustainability

The District’s largest source of revenues – the unwritten agreement with WBoCC – fluctuates due to budget availability and timing of invoice submission, as shown in Figure 8. While the District’s assets at the beginning of FY23 (\$8,828) were sufficient to cover the total expenditures of the year, the District still expended more than it generated in revenues for the year, as a result of not invoicing the WBoCC for, and therefore not receiving, the allocation included in the Wakulla County budget for Wakulla SWCD. The District does not create annual budgets, so M&J was not able to determine whether or not the deficit was expected.

Figure 8: District Revenues vs. Expenditures



(Source: District Bank Statements from FY21 through FY24)

As of February 2024, the District has \$5,765 of assets in its bank account. The District's expenditures for program sponsorships vary, but are also *ad hoc*. The District's expenditure trends indicate the District will be able to sustain the District through current assets for the foreseeable future, as long as the District is included in the County's annual budget, and the District does not overcommit its assets.

Recommendation: The District should consider proposing an agreement that codifies the process for the District to present a budget request to the Wakulla County Board of County Commissioners for consideration and potential approval if funds are available and the District submits an annual budget that meets the requirements of s. [189.016\(3\)](#), *Florida Statutes*, and any other requirements mutually established by the District and the Board of County Commissioners.

II.C: Performance Management

Strategic and Other Future Plans

Wakulla SWCD does not have a strategic plan. District Supervisors asserted at the March 2024 Board meeting that Supervisors have aspirations related to natural resource conservation within the District's service area, including reducing the nitrogen levels in Wakulla Springs. The District does not have a strategic plan in place to determine whether the Supervisors' aspirations meet the District's purpose and the community's needs, nor how to address any community needs.

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

Wakulla SWCD does not have written goals and objectives. A review of Board meeting minutes indicated that the District discussed goals at Board meetings, including creating more fundraisers, and looking for ways to provide more conservation programming to the District's service area. The District did not provide strategies or ways to achieve and measure the unwritten goals.

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

Wakulla SWCD does not have current performance measures, written or unwritten. The District has not identified how to determine whether a program, activity, or other initiative is successful. The District does not conduct any programs or activities that have industry standards or baseline requirements to guarantee funding.

Recommendations: The District should consider identifying performance measures and standards as part of the development of a new strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District's performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District's service delivery methods.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District does not have a strategic plan, goals and objectives, or any performance measures and standards. The District is not able to create goals and objectives because of the District's lack of a strategic plan.

During Board meetings, District Supervisors have discussed goals to provide more outreach and agriculture conservation programs to the District's service area, though because the District does not have a strategic plan in place, the District is not able to take strategic steps toward meeting the unwritten goals.

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

The District's lack of performance measures related to programs that the District sponsors means that the District does not have any measures to decide which programs are successful or not. The District could benefit from performance measures that would help the District make decisions on future programming decisions.

Annual Financial Reports and Audits

Wakulla 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 (September 30). The District missed the compliance deadlines established by s. [218.32](#), *Florida Statutes*, for submission of the District's financial activity for the FY21, FY22, and FY23 Annual Financial Reports.

The District has until June 30, 2025, to submit the FY24 Annual Financial Report (after FY24 closes out in September 2024).

Wakulla 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 are below the \$50,000 threshold, the lowest requirement threshold for special districts.

FY21 Annual Financial Report

The FY21 Annual Financial Report was submitted on February 3, 2023, which was approximately seven months after the compliance deadline (June 30, 2022). The reported revenues and expenditures in Wakulla SWCD's Annual Financial Report submission for FY21 did not match the bank statements provided by the District, as shown in Figure 9.

Figure 9: FY21 Annual Financial Report vs. Bank Statements

	Reported Revenues	Calculated Revenues	Variance
FY21	\$1,500	\$2,520	\$1,020
	Reported Expenditures	Calculated Expenditures	Variance
FY21	\$2,837	\$199	-\$2,638

(Source: FY21 Annual Financial Audit Report; District Bank Statements)

FY22 Annual Financial Report

The FY22 Annual Financial Report was submitted on January 8, 2024, which was approximately six months after the deadline (June 30, 2023). As with the prior year, the reported expenditures in Wakulla SWCD’s Annual Financial Report submission for FY22 did not match the bank statements provided by the District, as shown by Figure 10, though the reported and calculated revenues did match

Figure 10: FY22 Annual Financial Report vs. Bank Statements

	Reported Revenues	Calculated Revenues	Variance
FY22	\$5,000	\$5,000	\$0
	Reported Expenditures	Calculated Expenditures	Variance
FY22	\$2,784	\$3,452	\$668

(Source: FY22 Annual Financial Report; District Bank Statements)

General Analysis

As previously discussed in section II.B (Resource Management), the District does not develop an annual budget of expected revenues and expenditures, with which it can make strategic decisions about which conservation and education programs the District can afford to financially sponsor or support. The District maintains the check register in each successive District checkbook, but does not have a separate ledger that lists the starting and final balances for each fiscal year, as well as the credits (expenditures) and deposits (revenues) with identification of the payor/payee and the purpose of the transaction.

M&J analyzed bank statements for calendar years versus fiscal years to determine if the District was reporting calendar year revenues and expenditures rather than fiscal year. The reported revenues for FY21 matched the credits recorded on bank statements for calendar year 2021 (“CY21”). The reported expenditures for FY22 matched the debits recorded on bank statements for CY22 through the end of September, plus a debit recorded in November 2021.

M&J was unable to reconcile the reported expenditures for FY21, but based on the other two variance calculations, it is possible the expenditures not reflected in the FY21 and FY22 calculations were recorded on FY20 bank statements (which M&J did not request, as they were outside of the review period).

The analysis of reported finances versus bank statements suggests that the District is utilizing a combination of accrual accounting and cash accounting, which is supported by annotations made by the District's Treasurer on the scanned copies of bank statements provided to M&J.¹⁷ The lack of a stand-alone ledger results in over-reliance on the District's checkbook, and whichever member(s) of the Board has current possession and/or access to the checkbook. 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 to use and report based on modified accrual accounting.¹⁸

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 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 debits or credits 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. The District's ledger should be used to confirm the accuracy of the Annual Financial Reports before submission to the Florida Department of Financial Services each year.

Performance Reviews and District Performance Feedback

Wakulla 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 sponsorships.

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.

¹⁷ Accrual accounting records revenues and expenditures when the payment, transfer, or deposit are approved and/or initiated, or when a check is signed, representing the assets an entity expects to have based on services rendered or obligations made, even if the transfer of funds has not happened yet. Cash accounting relies on actuals, meaning debits and credits are recorded when transaction is complete.

¹⁸ The Governmental Accounting Standards Board recommends a modified accrual accounting method, in which governments record expenditures at the time of obligation and record revenues only when received.

The Supervisor in seat 4 qualified and was elected in the November 2022 election, when all five seats were up for election. Board meeting minutes indicate that the Supervisors in seats 1 and 2 were reappointed to those same seats, the Supervisor in seat 5 was appointed in January 2023, and the Supervisor in seat 3 was appointed in November 2023. M&J requested the Supervisors' affirmations of qualifications as part of a public records request to the Wakulla County Supervisor of Elections. In response, M&J received the affirmations for the Supervisor elected to seat 4 and the Supervisor appointed to seat 5, but did not receive affirmations for the remaining three appointed Supervisors. As a result, M&J cannot verify whether the Supervisors in seats 1, 2, and 3 signed the required affirmation of qualifications.

Recommendation: The District should consider collaborating with the Escambia County Supervisor of Elections to ensure that appointed Supervisors consistently 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*. Chapter [50](#), *Florida Statutes*, 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.

M&J reviewed the *Florida Administrative Register* for Wakulla SWCD meeting notices. The District posted meeting notices in the *Florida Administrative Register* for Board meetings in 2021 and 2024. Meeting minutes and bank statements indicate Supervisors periodically posted notices of meeting date changes in the *Wakulla Sun*, a local weekly newspaper, but not regularly scheduled meetings.

M&J's review concluded that District 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 may deny the public an opportunity to attend meetings and participate in District business. Violation of ch. [50](#), *Florida Statutes*, may subject District Supervisors and staff to penalties, including fees, fines, and misdemeanor charges, as outlined in s. [286.011](#), *Florida Statutes*. Additionally, business conducted at such meetings may be invalidated.

Recommendation: The District should consider improving its meeting 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

On the District's website, Wakulla SWCD provides meeting notes for Board meetings that occurred in 2020. The District was able to provide meeting agendas and minutes, bank statements, and advocacy letters to M&J upon request. The District was unable to provide the facilities use agreement between the District and the Wakulla County Extension for the office space used by the District. The majority of the District's records are stored on a laptop that M&J was permitted to access or in a briefcase that holds financial information from the two most recent Board Treasurers.

The District failed to retain records in accordance with s. [119.021](#), *Florida Statutes*, which may limit transparency into District activities, negatively impact Supervisor 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*.

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 posting any studies or research conducted by the District or any research that is funded by Wakulla SWCD to the District’s website in order to provide education on the current state of soil and water resources within the District’s service area and increase the transparency and accountability of District expenditures and services.</p>	<ul style="list-style-type: none"> • Potential benefits: Education for interested citizens within the District’s service area will provide increased awareness for environmental issues affecting natural resources in the District’s service area • Potential adverse consequences: None significant • Costs: Time costs for posting each update on the District’s website or social media accounts • Statutory considerations: Educating the public on soil and water conservation concerns aligns with the District’s statutory purpose.
<p>The District should consider suggesting an amendment to the current agreement with the Wakulla County Extension to help mitigate the risks associated with storing files at the Wakulla County Extension office. The agreement should provide the District with a reasonable period of notice before the removal or destruction of any records stored at the Extension Office and guarantee the District’s right to access and remove any files stored at the Wakulla County Extension office. The agreement should include provisions to help ensure both parties adhere to the disposition of public records procedures and timelines in s. 257.36(6), Florida Statutes.</p>	<ul style="list-style-type: none"> • Potential benefits: A consistent, centralized, and secure location for records allows for smoother transition between Supervisor, helps ensure the continuity of programs, and helps maintain District precedent. • Potential adverse consequences: None significant • Costs: None significant • Statutory considerations: None significant

Recommendation Text	Associated Considerations
<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., government grants, donations, reimbursements, 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, operating costs, 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
<p>The District should consider proposing an agreement that codifies the process for the District to present a budget request to the Wakulla County Board of County Commissioners for consideration and potential approval if funds are available and the District submits an annual budget that meets the requirements of s. 189.016(3), <i>Florida Statutes</i>, and any other requirements mutually established by the District and the Board of County Commissioners.</p>	<ul style="list-style-type: none"> ● Potential benefits: An intergovernmental agreement can provide the District guarantees for funding, limiting the possibility of a loss of funding without adequate cause. ● Potential adverse consequences: Development of an intergovernmental agreement could allow the BoCC to develop more stringent requirements for the District to meet before funding is disbursed. ● Costs: None significant ● Statutory considerations: None significant

Recommendation Text	Associated Considerations
<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: By creating a strategic plan, the District will have steps in place to address the various environmental concerns that the District has, and provide actions related to enhancing the District’s presence within the community ● Potential adverse consequences: None significant ● Costs: Possible costs of contracting with a third party to assist in the creation of a strategic plan ● Statutory considerations: None significant
<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: 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

Recommendation Text	Associated Considerations
<p>The District should consider identifying performance measures and standards as part of the development of a new strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> • Potential benefits: Tracking performance measures of funded programs will allow the District to make better decisions regarding which programs are successful and should be funded again, or are not successful and should be more carefully evaluated before providing funding again. • Potential adverse consequences: None significant • Costs: It will take time to track performance measures at each program that the District manages • 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>.
<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 debits or credits 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. The District’s ledger should be used to confirm the accuracy of the Annual Financial Reports before submission to the Florida Department of Financial Services each 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 principals and guidance from the Governmental Accounting Standards Board.

Recommendation Text	Associated Considerations
<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 Escambia County Supervisor of Elections to ensure that appointed Supervisors consistently 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: Ensuring that the District Supervisors are correctly qualified to legitimately serve in their position ● Potential Adverse Consequences: None significant ● Costs: None significant ● Statutory Considerations: The District will need to make sure that each District Supervisor’s qualification affirmation complies with the requirements of s. 582.19(1), <i>Florida Statutes</i>.
<p>The District should consider improving its 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: Having meeting correctly posted will strengthen the District’s presence in the District and provide the District with potential feedback from community residents ● Potential Adverse Consequences: None significant ● Costs: Any costs associated with posting meeting notices in newspapers or other publications ● Statutory Considerations: The District should regularly review s. 189.015 and ch. 50, <i>Florida Statutes</i>, for the most up-to-date requirements governing public notices.

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 Benefits: The District will be able to effectively access and provide information if ever required in an audit or public records request. The District will improve transparency and better ensure transfer of knowledge during transitions between District Supervisors and staff. ● Potential Adverse Consequences: None significant ● Costs: None significant ● Statutory Considerations: The District should ensure record retention and availability policies and procedures align with ch. 119, <i>Florida Statutes</i>; Rule 1B-24, <i>Florida Administrative Code</i>; and General Records Schedule GS1-SL, as developed by the Florida Department of State’s Division of Library and Information Services.

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

Wakulla Soil & Water Conservation District Supervisors Response

Thank you for providing this performance review. We appreciate your time, thoughtfulness, and rapid responses during this process. We are already in the process of implementing some of your recommendations, as described in more detail below.

Section II.C: Performance Management Posting Studies and Meeting Notices:

Response: As noted in the review, we have a newly elected Outreach Coordinator who has already updated our meeting schedule on our website and will work to post the studies mentioned as well as relevant maps of the District.

Section II.D.: Organization and Governance

Response: The residency and agricultural experience affirmation for the seat 3 Supervisor was completed and should be available from the Wakulla County Elections Office. We will be certain the other Supervisors are current on their documentation as well.

III.: Recommendations

Codifying Agreements with the Wakulla County Extension and the Wakulla County BoCC

Response: We will address this recommendation in our next few meetings.

Budget and Financial Report


Response: We have a new appointee who will be taking on the Treasurer position by the end of 2024 and who will begin implementing the recommendations for budgeting and a standardized timeline for financial reporting.

Strategic Plan

Response: We acknowledge that our strategic plan is not written and we will work to create formal goals, objectives and performance measures. We have always used the guidebook provided by the state association for all Districts as our strategic plan, but we will create a custom detailed strategic plan for our District by October 1, 2024. We note that the verbally stated goals of our supervisors and the work we have done has always closely aligned with our statutory purpose “to provide assistance, guidance, and education...in implementing land and water use resource protection practices.” (Preceding quote from both our state association guidebook and from the beginning of this performance review.)

Finally, we acknowledge that most of these recommendations will not create a financial strain on our budget. However, we are five unpaid volunteers. While we are working diligently, and will continue to do so, to comply with these requirements and the recommendations, we ask for recognition and understanding that most of the items have a “cost” in time.

This response was provided by joint agreement from the Board of Supervisors of the Wakulla Soil & Water Conservation District.

DocuSigned by:
 8/14/2024 | 9:55 AM EDT
F9C3018B67E347A...
Kellie Keys
Outreach Coordinator and District Supervisor Seat 3