

Alachua Soil and Water Conservation District Performance Review

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

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Key Takeaways

- Alachua Soil and Water Conservation District’s Board of Supervisors is moderately active, having met at least 20 times during the review period (October 1, 2020, through April 30, 2024), although the Board’s activity varies, with stretches of frequent meetings with high attendance and stretches of less frequent meetings and lower attendance.
- Alachua Soil and Water Conservation District offers limited programming, primarily related to promoting conservation funding programs other governmental entities offer.
- Alachua Soil and Water Conservation District does not have any staff and did not receive any non-interest revenues during the review period. While the District’s expenditures during the review period were minor, the District’s lack of revenues means that the District cannot sustain its current level of expenditures for more than a few years.
- Alachua Soil and Water Conservation District’s operations are not currently guided by a strategic plan or written goals and objectives. The District does not use performance measures or performance standards to evaluate the District’s performance.

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 Alachua Soil and Water Conservation District (“Alachua 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 District’s purpose is “promoting and encouraging the wise use, management, and conservation of the County’s soil, water, and related natural resources.”

Service Area

When the District was established in 1944, the service area included Alachua County. The District’s service area has not changed since its founding. The District’s service area includes unincorporated Clay County, the County’s seven cities and two towns,¹ and part or all of the following federal and State conservation lands:

- 20 conservation properties owned and/or operated by the University of Florida
- Austin Cary Forest
- Black Lake Preserve
- Devil’s Millhopper Geological State Park
- Dudley Farm Historic State Park
- Goethe State Forest
- Graham Conservation Area
- Lake Santa Fe Parcels
- Lochloosa Wildlife Conservation Area
- Longleaf Flatwoods Preserve
- Newnans Lake Conservation Area
- Newnans Lake State Forest
- O’Leno State Park
- Orange Creek Restoration Area
- Pareners Branch Conservation Area
- Paynes Prairie Preserve State Park
- River Rise Preserve State Park

¹ Cities: Alachua, Archer, Gainesville, Hawthorne, High Springs, Newberry, and Waldo; Towns: LaCrosse and Micanopy

- San Felasco Hammock Preserve State Park
- Santa Fe Springs Conservation Area
- Santa Fe Swamp Conservation Area
- University of Florida Lakes, Creeks, and Sinks
- Upper Waccasassa Conservation Area
- Watermelon Pond Wildlife and Environmental Area

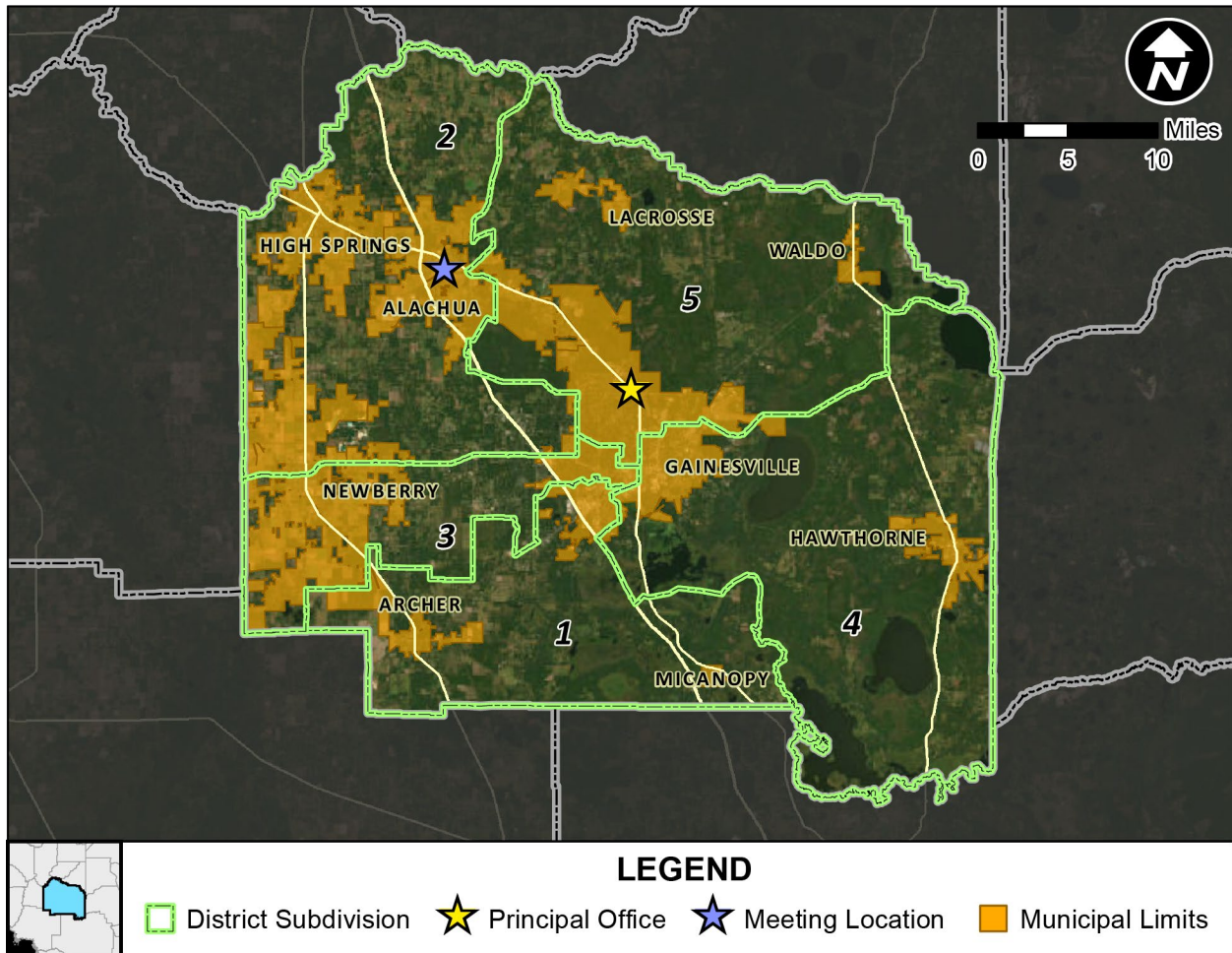
The District is bordered on the north by Union and Bradford Counties, on the east by Putnam County, on the south by Levy and Marion Counties, on the west by Gilchrist County, and on the northwest by Columbia County.

The District’s total area is 969 square miles, including 876 square miles of land and 93 square miles of water.

The District’s primary office is located in the United States Department of Agriculture’s Natural Resources Conservation Service office at 5709 NW 13th Street, Suite B, Gainesville, FL 32653. The District holds its meetings in the City of Alachua Chamber of Commerce’s welcome center, located at 14801 Main Street, Alachua, FL 32615.

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

Figure 1: Map of Alachua Soil and Water Conservation District



(Source: Alachua 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 293,040 as of April 1, 2023.

District Characteristics

Alachua SWCD is located in north central Florida. The service area's economy is diversified and is supported by significant higher education, healthcare, hospitality and tourism, manufacturing, agriculture, and silviculture industries.² The United States Census Bureau reports that 10% of the District's service area is urban, concentrated around Gainesville in the center of the District. Per the United States Department of Agriculture's 2022 Census of Agriculture, the District's primary agricultural products are nursery plants, greenhouse plants, flowers, fruits, vegetables, melons, and cattle. Slightly more than one-quarter of the District's land area is used for cropland or pasture, largely concentrated in the western half of the District. The District's timberland is primarily concentrated in its northeastern quarter. The District's agricultural and silvicultural activity can threaten its water and soil resources through nutrient and pathogen runoff, overtilling, overgrazing, cattle traffic, and highly extractive timber production. Portions of the District are included in the Basin Management Action Plan ("BMAP")³ areas for the Santa Fe River Basin, Orange Creek, Silver River and Springs, and Lower St. Johns River Basin Main Stem.⁴

The District's service area is divided between two geomorphic provinces: the Northern Highlands and the Central Highlands. The two geomorphic provinces are separated by the Cody Scarp, a southwest-facing escarpment that runs through the District from its northwest to its southeast. On the northeastern side of the Cody Scarp, the Northern Highlands is a broad, gentle upland with well-defined streambeds. The Central Highlands, on the southeastern side of the Cody Scarp, consists of a series of minor ridges and valleys, including the Western Valley, the Central Valley, the Alachua Lake Cross Valley, the Fairfield Hills, and the Brooksville Ridge. The Central Highlands' valleys often contain lakes and wetlands.⁵ The District's soils are typically sandy and lie over a base of limestone, which holds the District's groundwater reserves, including the Floridian Aquifer. The Floridian Aquifer and the District's other groundwater reserves feed many springs across the District, primarily concentrated along the Santa Fe River on the District's northwestern border.⁶

² Bureau of Workforce Statistics and Economic Research. 2023. *Summary of Employment, Demographics, and Commuting Patterns for Alachua County, Florida*. Summary Report, Tallahassee: Florida Department of Economic Opportunity. https://lmsresources.labormarketinfo.com/library/labor_shed/alachua.pdf.

³ 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."

⁴ 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>.

⁵ Hoenstine, Ronald W. 1991. *Environmental Geology and Hydrology of the Gainesville Area, Florida*. Special Publication, Tallahassee: Florida Geological Survey. <https://ufdc.ufl.edu/UF00000114/00001>.

⁶ 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

Alachua SWCD was chartered on March 20, 1944, as the Alachua Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.⁷ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).⁸ 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 Alachua Soil and Water Conservation District.⁹

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*.¹⁰

As of this report, the District has five Supervisors. M&J accessed copies of eligibility affidavits on the Alachua County Supervisor of Elections website affirming that all five 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 the start of the review period to January 2021, 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	John Chamberlain								Jancie Vinson						
2	D.S.	Emily Faulconer							Archie L. Matthews						
3	Kathleen Hernandez			Lisa Charney					Walt Boyer						
4	Daniel “Danny” Gordon													Patrick Sell	
5	Archie L. Matthews								Patricia Lee						

Legend for FY21

Danielle Sullen (D.S.)

⁷ McMullen, K. S., and A. P. Spencer. 1945. *Biennial Report of the State Soil Conservation Board: January 1, 1943 - December 31, 1944*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

⁸ s. 582, *Florida Statutes* (1939), available online as ch. [19473, Laws of Florida](#)

⁹ Ch. [65-334, Laws of Florida](#)

¹⁰ 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 at least 20 times¹¹ 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 both 2022 and 2023. The District did meet with all five Supervisors in 2023 (January, February, March, April) but did not meet with all five Supervisors in any months in 2022. The District also met once in a workshop without a quorum – no business was conducted at this workshop meeting. 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 Alachua 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 Educational Programs
 - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- 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.
- 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.
- Conservation Advocacy
 - The District interacts with relevant local, state, and national organizations to advocate for increased funding for conservation programs and greater support for conservation efforts.

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.

¹¹ Meetings occurred in August, September, October, and November 2021; February, March, April, and July 2022; January, February, March, April, June, August, September, October, and November 2023; and February, March, and April 2024.

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 frequently attend District meetings, including attending 14 of the 20 meetings during the review period, to update the Supervisors on NRCS activity in the District’s service area and coordinate the District’s outreach activities. In written communications, the District’s Secretary/Treasurer stated that the District signs an annual Memorandum of Agreement with NRCS. M&J requested copies of the District’s Memoranda of Agreement with NRCS but the District did not provide copies of those agreements.

Alachua County Board of County Commissioners and governing bodies of District municipalities

District Supervisors interact with the Alachua County Board of County Commissioners (“ABoCC”) and the governing bodies of various municipalities within the District to inform the various governing bodies of the District’s mission and purpose, work to determine how the District can coordinate its efforts with the efforts of the District’s local governments, and solicit funding. An ABoCC Commissioner attended one Board of Supervisors meeting during the review period to discuss ABoCC’s conservation funding, provide updates on relevant conservation projects, and discuss areas of concern. Individual Supervisors have interacted with the governing bodies of the Cities of Newberry and Hawthorne and are working to make contact with other municipalities within the District.

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	\$350	\$0

(Source: Written communications with District Secretary/Treasurer)

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	0	0	0	0
Total	0	0	0	0

(Source: Interviews and written communications with District Secretary/Treasurer)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0	N/A	N/A
Major Equipment	0	N/A	N/A
Facilities	2	1 owned by the United States Department of Agriculture’s Natural Resources Conservation Service; 1 owned by a private owner	1 primary office; 1 meeting location

(Source: Interviews and written communications with District Secretary/Treasurer)

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):

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.¹² M&J has identified the following Conservation Educational Programs carried out by the District during the review period:

4-H/FFA Land Judging Contest

The District hosted the 2022 State 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 in order to make wise land use decisions.

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"), the Suwannee River Water Management District, and the St. Johns River Water Management District. Events that the District has sponsored, hosted, or participated in during the review period include:

- Suwannee River Partnership This Farm CARES Banquet
- Conservation Financial Assistance Workshop
- Presentations at municipal council meetings

¹² Adapted from [34 CFR § 99.3 \(2024\)](#)

Local Working Group

The District partners with NRCS to host an annual Local Working Group meeting, which provides an opportunity for 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.

Conservation Advocacy

The District uses its connections with relevant local, state, and national organizations to advocate for increased funding for conservation programs and greater support for conservation efforts. The Secretary serves as Area 2 Vice President and Parliamentarian for the Association of Florida Conservation Districts and uses this position to promote greater support of conservation programs within the State of Florida.

Analysis of Service Delivery

The District's conservation education programs 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 and conservation advocacy efforts align with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*. The District's involvement in hosting a Local Working Group aligns with s. [582.20\(1\)](#), *Florida Statutes*, which permits soil and water conservation districts to "conduct surveys, studies, and research relating to soil and water resources."

The District does not maintain adequate program design documentation and does not collect sufficient performance data related to its conservation education, outreach, and advocacy programs to effectively evaluate the performance and relative costs of alternative service delivery methods. The District does not collect data related to its outreach efforts and event participation to allow for effective evaluation of the impact of these services. The District's outreach efforts have minimal costs other than the direct sponsorship costs of events.

Due to limited funding, the District currently provides limited soil and water conservation support to agricultural producers located in its service area. Agricultural producers in the District's service area may have received assistance from other soil and water conservation districts that hold contracts with FDACS, including Best Management Practices Cost-Share^{13, 14} and Mobile Irrigation Laboratory^{15, 16} support. NRCS provides additional technical advice, cost-share, and data collection assistance to landowners in the District's service area.

¹³ The Best Management Practices Cost-Share program offers reimbursement agreements with agricultural producers related to implementing practices to improve water quality in agricultural discharges.

¹⁴ Provided by the Marion Soil and Water Conservation District, Putnam Soil and Water Conservation District, Suwannee County Conservation District, Gadsden Soil and Water Conservation District, Gilchrist Soil and Water Conservation District, Highlands Soil and Water Conservation District, and Levy Soil and Water Conservation District

¹⁵ The Mobile Irrigation Laboratory program provides technical assistance to agricultural producers related to the improvement of irrigation systems and related equipment.

¹⁶ Provided by the Madison County Soil and Water Conservation District and Lake Soil and Water Conservation District

M&J evaluated potential adjustments to the District’s organization and administration, such as the creation of a District staff position, and found that these adjustments would not be feasible with the District’s current resources.

Comparison to Similar Services/Potential Consolidations

The University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Alachua County (“UF/IFAS Extension”) organizes the Alachua 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 District works with the UF/IFAS Extension (through its role in organizing 4-H) to host the 4-H/FFA land judging contest. Given the District’s limited resources, the additional support provided by the District likely does not significantly improve the quality or quantity of conservation educational programs provided to youth and adults in the District’s service area.

The Alachua County Board of County Commissioners’ Environmental Protection Department’s Water Resources Division conducts a variety of virtual and face-to-face programs to educate students and adults in the District’s service area about the District’s water resources and water conservation, similar to educational programs offered by many other soil and water conservation districts. Conservation educational programs offered by the Water Resources Division include presentations on how wetlands help to manage pollution and prevent flooding, interactive demonstrations about the water cycle, and on-site educational events and contests about the District’s springs.

II.B: Resource Management

Program Staffing

The District did not use the services of any full-time, part-time, contract, or volunteer staff during the review period.

Equipment and Facilities

Vehicles

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

Facilities

The District’s registered address and primary office is the United States Department of Agriculture’s Natural Resources Conservation Service’s (“NRCS”) office in Gainesville. In discussions with other soil and water conservation districts, M&J has learned that other NRCS offices have been permanently closed and/or relocated with minimal warning to soil and water conservation districts that operate out of or store files in these offices. In written communications, the District’s Secretary/Treasurer stated that the District signs an annual Memorandum of Agreement with NRCS. M&J requested copies of the District’s Memoranda of Agreement with NRCS but the District did not provide copies of those agreements. M&J cannot determine whether the District’s Memoranda of Agreement with NRCS specify the terms of the District’s use of the NRCS facility in Gainesville or, provide the District with guarantees related to notice of potential termination of the District’s tenancy or access to files stored in the NRCS office.

From the start of the review period through the end of FY22, the District held Board of Supervisors (“Board”) meetings at the Alachua Woman’s Club facility in the City of Alachua. From the start of FY23 through the end of the review period, the District held Board meetings at the (City of) Alachua Chamber of Commerce facility in the City of Alachua.

Recommendation: The District should consider working with NRCS on updating or modifying the agreement with NRCS to specify the terms of the District’s use of NRCS office space and equipment. The agreement should include provisions that ensure that the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.

Major Equipment

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

Current and Historic Revenues and Expenditures

M&J requested the District’s financial records and was informed by the Secretary/Treasurer that the District has very low levels of financial activity and does not maintain a budget or organized financial records. Section [189.016\(3\)](#), *Florida Statutes*, requires the governing body of special districts to adopt a budget resolution at the start of each fiscal year. Per interviews and written communications with the District’s Secretary/Treasurer, the District does not receive any revenues. The District’s Annual Financial Report on file with the Florida Department of Financial Services for FY21 reports that the District received \$25 of interest revenue in FY21.

M&J reviewed the District’s Annual Financial Reports on file with the Florida Department of Financial Services for FY21 and FY22 to assess the District’s expenditures in FY21 and FY22 and written communications with the District’s Secretary/Treasurer to assess the District’s finances in FY23 and the first quarter of FY24. The District’s Annual Financial Reports showed no expenditures in FY21 and \$504 of expenditures on “Other Uses” in FY22. The District’s Secretary/Treasurer reported that the District had \$350 of expenditures in FY23, all for Association of Florida Conservation Districts dues, and \$0 in expenditures through the first quarter of FY24.

The District did not have any long-term debt or contract out any services during the review period.

Recommendation: The District should consider reviewing its currently established policies and procedures governing the recording of financial assets and financial transactions to ensure all transactions are properly recorded. The District should consider maintaining 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.

Recommendation: The District should consider developing and implementing a process for preparing and adopting an annual budget resolution that meets the requirements specified in s. [189.016\(3\)](#), *Florida Statutes*. Any such budget should be developed in support of any strategic plan, goals, and/or objectives that the District may revise or adopt.

Trends and Sustainability

The District did not have any non-interest revenues during the review period. In interviews and written communications, the District's Secretary/Treasurer reported that the District earned revenues prior to the review period through the sale of plat books and through donations. The adoption of digital property records reduced the viability of platbook sales as a fundraiser and the District's primary donor passed away, so the District did not record any of these revenues during the review period. The District's Board meeting minutes show that the District knows that its current operations are not sustainable without finding new revenue sources and the District is developing relationships with the Alachua County Board of County Commissioners ("ABoCC") and municipal governments within the District's service area in the hopes that ABoCC and/or one or more of the municipalities will provide the District with a regular stream of funding. The District has also explored non-governmental funding sources, such as grants from nonprofit organizations, but has not yet identified any non-governmental funding sources that work for the District's needs.

The District's expenditures have varied slightly over the course of the review period, but the highly summarized information presented in the District's Annual Financial Reports prevents further analysis of the causes or impacts of variation in the District's year-to-year expenditures. The District held reserves of \$1,113 as of December 31, 2023. At the District's current minimal level of spending, only spending on dues and required State fees, the District could continue to function for several years without finding another source of revenues.

Recommendation: The District should consider identifying and pursuing funding opportunities from new funding sources to support the District's operations. Additional funding sources may include ABoCC, in-district municipalities, and grants from the United States Department of Agriculture, the National Association of Conservation Districts, or other public or private conservation-related entities.

II.C: Performance Management

Strategic and Other Future Plans

Per the District's available Board of Supervisors ("Board") meeting minutes from the review period, interviews with the District's Secretary/Treasurer, and written communications with the District's Secretary/Treasurer, 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, interviews with the District's Secretary/Treasurer, and written communications with the District's Secretary/Treasurer, the District does not currently have a set of written goals and objectives. The District's Secretary/Treasurer reported that the District's Supervisors have discussed two unwritten goals: to raise public awareness of the District and to determine what needs the District could address. The Board has not voted to adopt the goals. The District's goal related to raising awareness of the District aligns with the District's outreach activities, while the District's goal related to identifying needs that the District can address is related to the District's general operations.

Recommendation: The District should consider refining its unwritten existing set of goals and objectives to better 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

Per the District's available Board meeting minutes from the review period, interviews with the District's Secretary/Treasurer, and written communications with the District's Secretary/Treasurer, the District does not currently track performance measures or evaluate the District's performance against standards.

Recommendation: 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 towards the goals and objectives that 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's engagement with municipal governments across the District's service area has helped the District to progress towards achieving its goal of raising awareness of the District. The District's involvement with the Local Working Group has helped the District make progress toward achieving its goal related to identifying needs that the District can address.

The District's goals have not been written in a District document or adopted by a vote of the Board and do not contain any measurable elements to allow for quantitative evaluation of the District's progress toward achieving its goals. The District's goals do clearly address the District's statutory purpose and provide sufficient direction for the District's current programs and activities, but they will need to be updated as the District identifies new services that the District wishes to provide. The District's goals do not have any associated costs other than general District overhead expenses, but the District does not currently have any regular revenues and cannot sustain itself financially in the long term without identifying new sources of revenues. As stated earlier in this section of the report, the District should consider refining its existing unwritten goals into a clearly defined, measurable set of goals and objectives.

The District does not track any performance measures or standards. The District's lack of performance measures and standards limits the District's ability to analyze its performance in an objective fashion and prevents outside individuals or organizations from adequately evaluating District activities. As stated earlier in this section of the report, M&J recommends that the District consider identifying and tracking performance measures and standards.

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 and FY22 Annual Financial Reports to the Florida Department of Financial Services within the compliance timeframe. The District submitted its FY23 Annual Financial Report to the Florida Department of Financial Services on July 9, 2024, slightly more than one week after the deadline established by s. [218.32](#), *Florida Statutes*.

Per s. [218.39](#), *Florida Statutes*, the District is not required to submit an annual financial audit report, as its annual revenues and combined expenditures and expenses are below the \$50,000 threshold for each year of the review.

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 meets the requirements of s. [218.32\(1\)\(a\)](#), *Florida Statutes*.

Performance Reviews and District Performance Feedback

Per the District's available Board meeting minutes from the review period, interviews with the District's Secretary/Treasurer, and written communications with the District's Secretary/Treasurer, 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 reviewed candidate records available on the Alachua County Supervisor of Elections website to assess the District's Supervisor history and compliance with Supervisor eligibility rules.

Supervisors were elected to all five seats in the 2022 general election, and all five Supervisors elected in the 2022 general election are still in office. The Alachua County Supervisor of Elections website contains affidavits from all five Supervisors elected in the 2022 general election affirming that the Supervisors meet the qualifications for office established in s. [582.19\(1\)](#), *Florida Statutes*.

Notices of Public Meetings

Section [189.015](#), *Florida Statutes*, requires that all Board of Supervisors ("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.

The District 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 13 meetings scheduled during the review period, including five meetings that M&J can confirm were held and eight meetings for which M&J has requested but not yet received confirmation that they were held. M&J did not identify notices posted in the *Florida Administrative Register* for 15 meetings and one workshop 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 not able to provide all records in response to M&J's records requests. The District failed to provide Board meeting minutes for all meetings held during the review period or to confirm the dates upon which the Board held meetings during the review period. The District also failed to provide any documents to evidence the District's financial activity during the review period.

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 disposal 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 working with NRCS on updating or modifying the agreement with NRCS to specify the terms of the District’s use of NRCS office space and equipment. The agreement should include provisions that ensure that the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Entering into a legal agreement that codifies the District’s access to its office and records will help ensure that the District has time to prepare for any potential future changes to its working relationship with NRCS and mitigates a significant risk to the security of the District’s records. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors and representatives from NRCS will need to approve any legal agreements.
<p>The District should consider reviewing its currently established policies and procedures governing the recording of financial assets and financial transactions to ensure all transactions are properly recorded. The District should consider maintaining 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 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 implementing a process for preparing and adopting an annual budget resolution that meets the requirements specified in s. 189.016(3), <i>Florida Statutes</i>. Any such budget should be developed in support of any strategic plan, goals, and/or objectives that the District may revise or adopt.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Beginning to develop, adopt, and adhere to a budget is not only required by s. 189.016(3), <i>Florida Statutes</i>, but also will help to ensure that the District’s activities align with its strategic plan, goals, and objectives. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt a budget resolution at the start of each fiscal year.

Recommendation Text	Associated Considerations
<p>The District should consider identifying and pursuing funding opportunities from new funding sources to support the District’s operations. Additional funding sources may include ABoCC, in-district municipalities, and grants from the United States Department of Agriculture, National Association of Conservation Districts, or other public or private conservation-related entities.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Pursuing additional funding sources is necessary to ensure that the District can continue to afford necessary expenditures will allow the District to fund additional programs and/or the expansion of its current programs. ● Potential Adverse Consequences: None significant ● Costs: None ● 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.
<p>The District should consider refining its unwritten existing set of goals and objectives to better 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.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Refining the District’s existing set of limited, unwritten goals into 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.

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 towards the goals and objectives that the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Identifying 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
<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 meets the requirements of s. 218.32(1)(a), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Refining the District’s timeline for preparing its Annual Financial Report guidelines will help the District to ensure compliance with statutory reporting deadlines and avoid potential negative consequences of late Annual Financial Report submission, including those specified in s. 218.32(1)(f), <i>Florida Statutes</i>. ● Potential Adverse Consequences: None Significant ● Costs: None ● 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 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
<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 disposal of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Implementing improved record retention system and record request response systems will help to ensure that the District complies with the record retention requirements established in s. 119.021 and can provide access to public records as required by s. 119.07, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating record retention and access requirements established in s. 119.10, <i>Florida Statutes</i>. ● Potential Adverse Consequences: None ● Costs: Implementing an improved record retention system may cause the District to incur costs, potentially including costs of physical storage space and/or the setup and upkeep costs of a new digital file management system. ● 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. Alachua SWCD's response letter is provided on the following page.



Alachua
Soil & Water Conservation District

5709 NW 13th Street, Suite B
Gainesville, Florida 32653
352

Mauldin and Jenkins
Attn: Kate Russell
200 Galleria Parkway, Suite 1700
Atlanta, GA 30339

August 13, 2024

RE: Response to OPPAGA report

Dear Ms. Russell,

On behalf of the Alachua Soil and Water Conservation District, I acknowledge receipt of the report sent on July 18, 2024. As the Board of Supervisors of the District has been unable to meet since the receipt of the report due to lack of quorum, we have been unable to discuss the report in a duly announced public meeting. Therefore, I cannot address any specific items in said report, as the Board has no input at this point.

Upon discussion of the report at a duly noticed public meeting, the District will address any specific recommendations made.

Sincerely,

Archie L. Matthews

Archie L. Matthews
District 2 Supervisor
Secretary/Treasurer-Alachua Soil and Water Conservation District