

Choctawhatchee River 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

- The Choctawhatchee River Soil and Water Conservation District Board of Supervisors meets quarterly to discuss the District’s activities. Programs and services are managed on a day-to-day basis by the District’s staff.
- Choctawhatchee River Soil and Water Conservation District’s primary program is the provision of technical assistance to agricultural producers implementing conservation-related practices as part of Natural Resources Conservation Service incentive and best practices programs.
- The Walton County Board of County Commissioners employes and funds two full-time positions on behalf of the Choctawhatchee River Soil and Water Conservation District. The District directly employs a part-time position, which is funded by the District’s contribution agreement with the Natural Resources Conservation Service. The contribution agreement accounted for nearly all of the District’s revenues during the review period (October 1, 2020, through April 30, 2024).
- Choctawhatchee River Soil and Water Conservation District’s operations are not currently guided by a strategic plan or other written goals and objectives, and the District’s performance is not evaluated using locally developed performance measures and standards.

I. Background

Pursuant to s. [189.0695\(3\)\(b\)](#), *Florida Statutes*, Mauldin & Jenkins (“M&J”) was engaged by the Florida Legislature’s Office of Program Policy Analysis and Government Accountability to conduct performance reviews of the State’s 49 independent soil and water conservation districts. This report details the results of M&J’s performance review of Choctawhatchee River Soil and Water Conservation District (“Choctawhatchee River 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 website states that “the mission of the Choctawhatchee River Soil and Water Conservation District is to provide the administration of programs to conserve soil and improve water quality and quantity on private lands.”

Service Area

When the District was established in 1940, the service area included the parts of Holmes County west of the Choctawhatchee River and all of Walton County, with the exception of the corporate limits of the City of DeFuniak Springs.¹ In May 1971, the District ceded the area in Holmes County to the Holmes Creek Soil and Water Conservation District, and established its territory as the entirety of Walton County, including the City of DeFuniak Springs. The current borders and territory remain identical to those of Walton County. The District’s service area includes unincorporated Walton County; the County’s two cities and one town;² and part or all of the following federal and State conservation lands:

- Choctawhatchee River Water Management Area
- Deer Lake State Park
- Eden Gardens State Park
- Eglin Air Force Base conservation lands
- Grayton Beach State Park
- Point Washington State Forest
- Ponce de Leon Spring State Park
- Topsail Hill Preserve State Park

¹ 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.

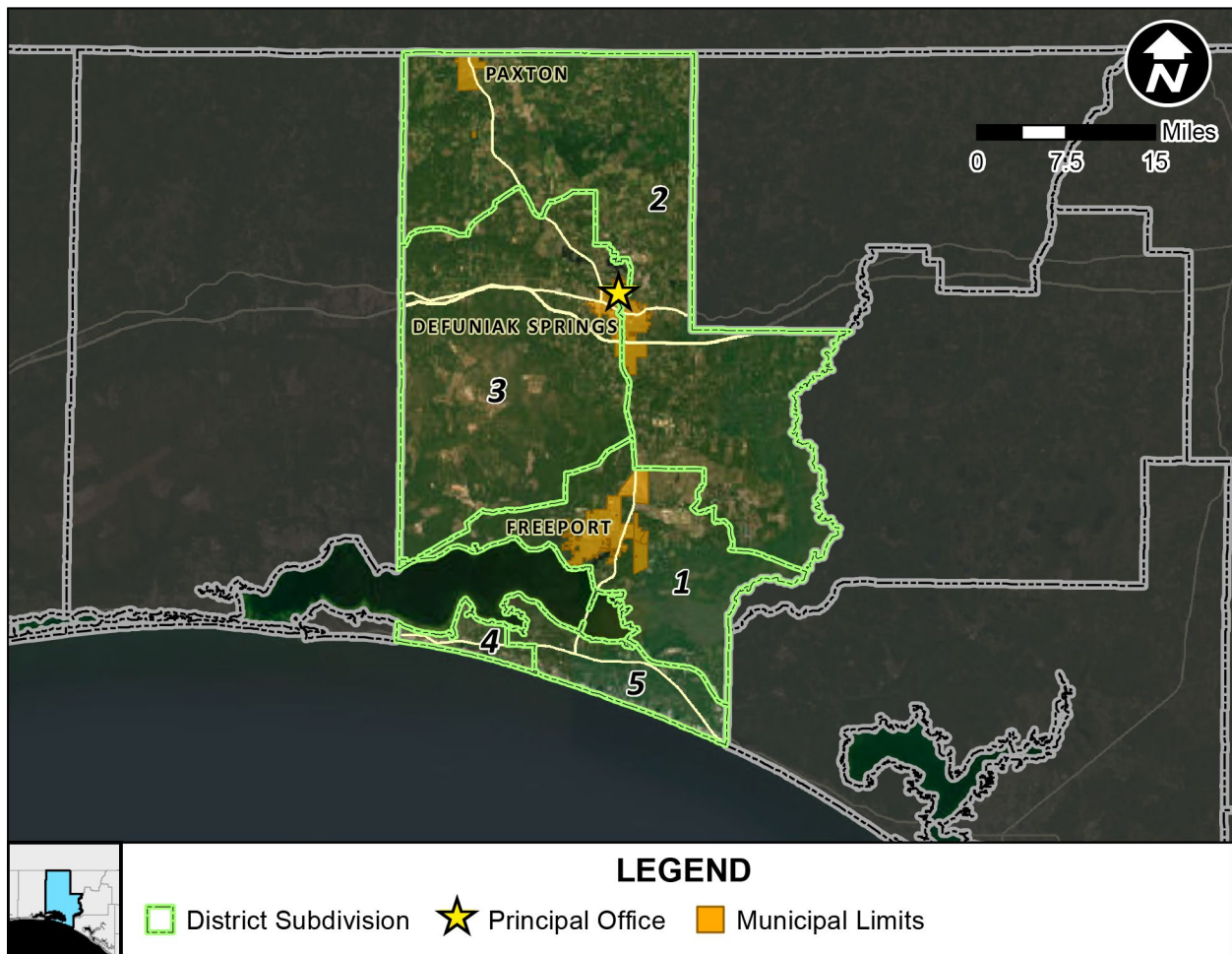
² Cities: DeFuniak Springs, Freeport. Town: Paxton.

The District is bounded on the north by the State of Alabama; east by Holmes, Washington, and Bay Counties; south by the Gulf of Mexico; and west by Okaloosa County. The District’s borders with Washington and Bay Counties runs along the Choctawhatchee River. The total area within the District is 1,240 square miles, with 1,038 square miles of land and 202 square miles of water.

The District’s primary office is located at 239 John Baldwin Road, Suite B, DeFuniak Springs, Florida 32433 – the United States Department of Agriculture’s DeFuniak Springs service center.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)6](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area and the District’s principal office.

Figure 1: Map of Choctawhatchee R. Soil and Water Conservation District



(Source: Walton County GIS, Florida Commerce District Profile)

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 83,342 as of April 1, 2023.

District Characteristics

Choctawhatchee River SWCD is located in the northwestern part of Florida. The economy of the service area is specialized and is supported mainly by Walton County's tourism industry which brought in over \$4.8 billion dollars to Walton County in FY22.³ The southern part of the District is urban with many beach neighborhoods, including Seaside, Rosemary Beach, and Santa Rosa Beach. Walton County is also one of five places in the world that are home to coastal dune lakes – a unique geographic feature that exists as shallow, permanent lakes that interchange with the Gulf of Mexico's tides, resulting in unique mixtures of saltwater and fresh water, and habitats for unique mixes of flora and fauna.⁴ The northern part of the District includes more than 600 farms and over 140,000 acres of rural agriculture farmland.⁵ The rural areas of the District produce agriculture including cotton, peanuts, pecans, hay, cattle, and small livestock. The District's geomorphic zones include the Western Highlands in the north of the District, the Gulf Coastal Lowlands in south of the District, and the River Valley Lowlands in the east of the District. The Western Highlands are defined by their erosional remnant hills, accompanied by low marsh regions (commonly referred to locally as "bays") in the valleys. The Gulf Coastal Lowlands are comprised of a series of coast-parallel plains structured into terraces separated by gentle slopes. The River Valley Lowlands are the flood plain deposits left by the area's many streams and tributaries that feed into the Choctawhatchee River and Choctawhatchee Bay. The District farmlands require a large emphasis on soil and water conservation leading practices to combat the aggressive erosion that occurs in the District due to the hydromorphic nature of the soil found in much of the District's farmland. District agriculture is heavily affected by periodic tropical disturbances which can result in greater than 200-mile-per-hour winds and heavy rain stemming from the Gulf of Mexico that have the potential to severely damage row crop. Additionally, tornadoes are common in the Spring months.⁶

The District has a need for soil and water conservation leading practices with an emphasis on heavy erosion preventative measures related to strong weather patterns. The agricultural lands in the northern part require support for the implementation of leading practices in reducing agricultural production's impact on water quality, as well as helping connect landowners to federal and state cost-share programs to help cover the costs of innovative equipment, projects, and practices. The areas of the District that sit parallel to Choctawhatchee River and the Choctawhatchee River Water Management Area in the eastern part of the District, are impacted by soil erosion due to the river. Along the Gulf of Mexico, tropical disturbances and the impact of tourism can both result in erosion of coastline, which adds an additional set of needs.

³ Walton County Tourism Department. 2022. Walton County Tourism Department. Accessed May 13, 2024. <https://www.co.walton.fl.us/162/Tourism-Department>.

⁴ Choctawhatchee Basin Alliance. 2022. What is a Coastal Dune Lake? Accessed May 13, 2024. <https://basinalliance.org/where-we-work-2/in-the-coastal-dune-lakes/what-is-a-coastal-dune-lake/>.

⁵ UF/IFAS Extension. 2022. UF/IFAS Walton County Extension Office. Accessed May 7, 2024. <https://sfyl.ifas.ufl.edu/walton/agriculture/>.

⁶ United States Department of Agriculture. 1989. "Soil Survey of Walton County, Florida." Report, Natural Resources Conservation Service, Washington.

I.B: Creation and Governance

Choctawhatchee River SWCD was chartered on March 21, 1940, as the Choctawhatchee River 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 rename the District the Choctawhatchee River 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 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. Each current Supervisor was originally appointed to their respective seat, then qualified in the election following their appointment. During the review period (October 1, 2020, through April 30, 2024), there have been no vacancies on the Board, 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	Cathy Johnson														
2	Leonard Thorn														
3	Stephen Brazile														
4	Ray Jackson														
5	Henry Hodges														

(Source: District Supervisors’ oaths of office, Walton County Supervisor of Elections Board terms report)

During the review period, the District met 15 times¹¹ and met the mandatory meeting requirement of s. [582.195, Florida Statutes](#), to meet at least once per calendar year with all five Supervisors for both 2022 and 2023, meeting in July 2022 and August 2023. M&J has determined that the District properly noticed each meeting. 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 Walton County nor the in-district municipalities have adopted any local regulations for the District.

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

⁹ ch. [65-334, Laws of Florida](#)

¹⁰ Including ss. [582.15, 582.18, and 582.19, Florida Statutes](#); Rule [5M-20.002, Florida Administrative Code](#); and ch. [2022-191, Laws of Florida](#)

¹¹ Meetings occurred in November 2020; February, May, August, and November 2021; February, May, June, August, and November 2022; February, May, August, and November 2023; and February 2024.

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.

- Technical Assistance to District Agriculture Producers
 - The District’s two Soil Conservation Technicians provide technical assistance to service area landowners and agricultural producers by explaining Natural Resources Conservation Service (“NRCS”) programs and collecting field data relevant to the implementation of conservation planning, engineering designs, and practices.
- Annual Association Meeting Participation
 - District Supervisors and staff regularly attend area and annual meetings of the Association of Florida Conservation Districts.
- Local Working Group meetings
 - The District hosts the annual Local Working Group meeting, which provides an opportunity for the District and NRCS to receive feedback on community priorities and needs from local agricultural stakeholders.

I.D: Intergovernmental Interactions

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

Choctawhatchee River SWCD has two current agreements with the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”). First, the District has a contribution agreement with NRCS, through which the District employs a part-time Soil Conservation Technician who provides advice and technical assistance to local landowners for the implementation of conservation practices. The Soil Conservation Technician explains NRCS programs to agricultural producers and collects field data relevant to the implementation of NRCS-program-related conservation planning, engineering designs, and practices. NRCS also provides the District with office space, supplies, equipment, and vehicles for the Soil Conservation Technicians to use.

Second, the District has a memorandum of agreement with NRCS which outlines a statement of mutual benefit and collaboration on soil and water conservation objectives.

The District also has an unwritten agreement with the Walton County Board of County Commissioners (“BoCC”) for the employment of a full-time Soil Conservation Office Manager position and a full-time Soil Conservation Technician. The Walton County BoCC has employed and paid for both positions since 1973, per BoCC meeting minutes. The Soil Conservation Office Manager is responsible for District administrative tasks and meeting the in-kind administrative services required in the NRCS contribution agreement. The full-time Soil Conservation Technician is responsible for providing technical assistance related to NRCS programs to agriculture producers within the District’s service area.

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. Descriptions of the District’s resources and the change in resources over the review period (October 1, 2020, through April 30, 2024) will be included in section II.B (Resource Management) of this report.

Figure 3: FY23 Finances

	Revenues	Expenditures	Long-term Debt
Total for Year	\$19,514	\$19,364	\$0

(Source: Choctawhatchee River SWCD check registers, internal annual financial reports)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-employed Staff	0	1	0	0
Board of County Commissioners-employed staff	2	0	0	0
Total	2	1	0	0

(Source: District organizational chart, NRCS contribution agreement)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0	0	0
Major Equipment	0	0	0
Facilities	1	1 Owned by the Natural Resources Conservation Service	1 Primary Office including meeting and storage space

(Source: NRCS contribution agreement, District written statement)

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

Choctawhatchee River SWCD's primary service is the provision of assistance to service area landowners and agricultural producers. The District has a contribution agreement with the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS") to provide implementation expertise for conservation programs, conduct initial screenings for NRCS-program applicants, manage contacts, and increase participation in NRCS' conservation programs including the Environmental Quality Incentives Program ("EQIP").¹²

The Walton County Board of County Commissioners ("BoCC") employs and pays the salaries and benefits for a full-time Soil Conservation Office Manager ("Office Manager") and a full-time Soil Conservation Technician to perform the work agreed on by the District and NRCS. The contribution agreement additionally provides funding for a part-time Soil Conservation Technician to assist with meeting the District's contractual requirements. The agreement deliverables include working on the design, layout, checkout, certification, and construction of erosion control practices; assisting agriculture providers by providing application support and answering EQIP questions; and monitoring and documenting program participant's progress in implementing practices under the NRCS program contracts.

The District partners with NRCS to host an annual Local Working Group, which is an opportunity for local agricultural stakeholders to collaboratively identify community priorities and needs. The District summarizes and draws prioritization conclusions from the discussions, and NRCS representatives bring the conclusions to the State and national offices in order to direct the funding opportunities and programs provided within the District's service area.

During the review period, the District did not provide or participate in programs other than the services required by the contribution agreement. The Office Manager provided a written statement in response to M&J's review noting that prior to the COVID-19 pandemic, the District was involved in agriculture youth education programs, but the District has not resumed participation since the conclusion of pandemic restrictions. Meeting minutes additionally indicate that the Supervisors have not discussed restarting involvement in agriculture youth education programs during review-period Board meetings.

¹² EQIP is a conservation practice incentive program that is administered by NRCS. EQIP provides financial and technical support to agricultural producers and forest landowners to address natural resource concerns.

The District's primary activity is to send Supervisors and staff to Association of Florida Conservation Districts ("AFCD") regional and annual meetings. The Supervisors are reimbursed by the District for any travel expenses related to the meeting.

Analysis of Service Delivery

The only program that the District managed during the review period was the execution of the activities codified in the contribution agreement with the NRCS. The provision of these program assistance services aligns with the District's statutory purpose to conduct and assist with the conduct of conservation projects and implementation of best management practices. The District's aforementioned purpose, as well as its authority to enter into an agreement with NRCS and help manage contracts with landowners for NRCS funding is codified in s. [582.20, Florida Statutes](#).

As previously mentioned, the Soil Conservation Technicians carry out responsibilities related to the NRCS programs and required deliverables as outlined in the contribution agreement between the District and NRCS. Because the NRCS programs are defined through the contribution agreement, the District does not have autonomy on how the NRCS programs are administered, meaning that there is little opportunity to revise service methods with the goal of reducing costs or improving performance. M&J reviewed the District's monthly deliverables reports from a haphazardly selected¹³ sample 12 months during the review period. The reviewed reports showed that the District's staff have consistently met or exceeded minimum deliverables standards set by NRCS without exceeding the budgets set in the District's NRCS contribution agreement. As the District complies with the performance standards set in its contribution agreement and the District's performance related to its NRCS programming is evaluated against the standards set in the agreement, alternative service delivery would likely not increase outputs or improve performance. NRCS renewed the contribution agreement each year of the review period, including entering into a new contribution agreement with the District in FY23 after the previous agreement's five-year project period expired.

M&J evaluated potential adjustments to the District's organization, administration, and staffing level, and has not identified any revisions to the District's organization or administration that would result in improvements to the District's operations.

Comparison to Similar Services/Potential Consolidations

The District is located entirely within the Northwest Florida Water Management District ("NFWWMD"). NFWWMD offers a cost-share program for agricultural producers who implement best management practices for conservation. The cost-share program is focused on landowners in the Jackson Blue Spring/Merritt's Mill Pond Groundwater Contribution Area, which is located approximately 70 miles east of Choctawhatchee River SWCD's service area, meaning the District's agricultural producers aren't eligible for NFWWMD's cost-share program thus eliminating any potential overlap in cost-share services between the District (and NRCS) and NFWWMD.

¹³ Haphazard sampling, also known as convenience sampling or accidental sampling, is not based on a formal, structured process, but is left largely to the discretion of the researcher.

The Holmes Creek Soil and Water Conservation District’s service area for the provision of technical assistance to agricultural producers who implement State-developed best management practices includes Choctawhatchee River SWCD’s service area. While the assistance provided by each district’s staff relate to common agricultural best management practices for improved conservation of soil and water resources, each district’s technical assistance is focused on the implementation of different programs with different emphases. Whereas Choctawhatchee River SWCD’s Soil Conservation Technicians assist agricultural producers in the implementation of NRCS programs, the staff from Holmes Creek Soil and Water Conservation District assist with State-funded programs and primarily operate in Holmes County. Agricultural producers would not benefit from the consolidation of technical assistance programs as they would lose access to staff with more specialized knowledge.

The Walton County Environmental Services Department (“WCESD”) houses the Office Manager and full-time Soil Conservation Technician who are assigned to support the District and are collectively known as the Soil Conservation Office (“Office”). WCESD provides assistance to local governments, public entities, and residents regarding environmental issues, including the protection of natural resources. WCESD provides topographical and soil information, conducts local environmental and conservation projects, and handles stormwater management for the same territory covered by the District. WCESD’s webpage for the Office promotes the same services as the District, for the same service area, including the availability of NRCS programs and technical assistance. The webpage notes that the Office “is staffed by soil conservationists and soil conservation technicians who work with and support the Choctawhatchee River Soil and Water Conservation District” and provides a link to the District.¹⁴ While the WCESD website does direct users to the District’s website, the dual promotion of services and the clear designation of Office staff being employees of WCESD who “work with and support” the District could potentially blur the lines between the Office’s responsibilities and services and the District’s responsibilities and services. This does not appear to have caused challenge for the District’s service delivery and does not appear to have hampered local landowners in receiving services.

II.B: Resource Management

Program Staffing

Choctawhatchee River SWCD is staffed by one full-time Soil Conservation Officer Manager (“Office Manager”), one full-time Soil Conservation Technician, and one part-time Soil Conservation Technician (“Technicians”). Both of the full-time positions are employees of and are paid fully by the Walton County Board of County Commissioners (“BoCC”). The part-time Soil Conservation Technician’s salary is funded through the contribution agreement between the District and the Natural Resources Conservation Service (“NRCS”), an agency of the United States Department of Agriculture (“USDA”).

The Technicians are responsible for the provision of expert assistance to agricultural producers and landowners who are implementing conservation practices, especially to mitigate erosion. The Technicians gather preliminary field data for use in conservation plan development and then provide technical assistance in the planning, design, and application of soil and water conservation systems. The Technicians conduct site visits before, during, and after the implementation of conservation practices to monitor program progress and adherence.

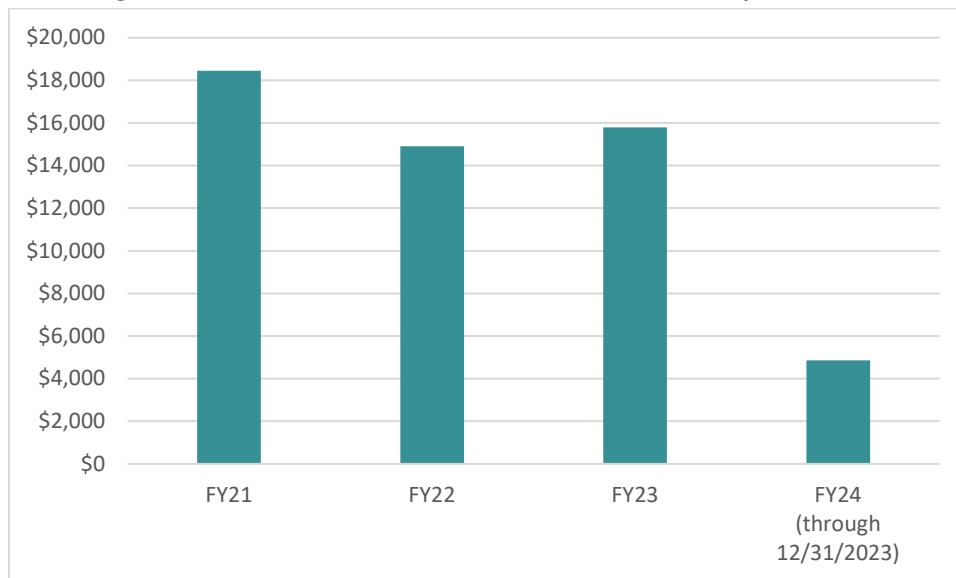
¹⁴ Walton County Environmental Services Department. 2024. Soil Conservation. Accessed May 13, 2024. <https://www.co.walton.fl.us/126/Soil-Conservation>.

The Office Manager serves in an administrative role for the District by preparing meeting agendas, minutes, and financial reports; providing supervision to District staff; assisting potential applicants who reach out with program questions; preparing and submitting required reports and documents to appropriate agencies; and conducting inventory maintenance and purchasing.

The Office Manager and part-time Technician positions have been filled for the entire review period. The full-time Technician position was filled in May 2019, vacated in October 2022, and filled again in July 2023, remaining filled through the culmination of M&J’s fieldwork on April 30, 2024.

Per the contribution agreement between the District and NRCS, the District is reimbursed by NRCS for the salary of the part-time Technician. The contribution agreement requires the District to contribute matching funds – this obligation is met through in-kind work of the Office Manager, who completes the administrative deliverables required by the agreement, including documentation for the contribution agreement, NRCS program application assistance, and administrative duties at the DeFuniak Springs service center. The part-time Technician’s compensation has grown from \$21.25 per hour in FY21 and FY22 to \$26 per hour in FY23 and \$27 per hour in FY24. The District pays the part-time Soil Conservation Technician’s compensation, and then submits monthly reimbursement requests to NRCS for the hours worked. Figure 6 shows the compensation of the part-time Soil Conservation Technician from FY21 through December 21, 2023. Compensation was higher in FY21 due to a higher minimum deliverable hours required by NRCS; lower minimum hours has correlated with lower annual contribution agreement budgets and total compensation amounts.

Figure 6: Part-Time Soil Conservation Technician Compensation¹⁵



(Source: Choctawhatchee River SWCD check registers, internal annual financial reports)

¹⁵ To maintain consistency across district reports, figures in this report are through December 31, 2023, for FY24.

Equipment and Facilities

Choctawhatchee River SWCD does not own or rent any facilities, major equipment, or vehicles. The contribution agreement between the District and the NRCS provides the District with office space and equipment at the USDA DeFuniak Springs service center. In return for use of the office space and equipment, the Office Manager serves in an administrative role for the entire service center including answering phones and greeting guests.

Additionally, the contribution agreement with NRCS provides District staff access to vehicles to use while performing activities related to NRCS programs. NRCS purchased the vehicles and maintains ownership of the vehicles. The District does not pay for gas, maintenance, or insurance for the vehicles.

Current and Historic Revenues and Expenditures

The District generates revenue from two sources, as shown in Figure 7: the contribution agreement with NRCS and interest accrued on a certificate of deposit. Through the contribution agreement, the District receives a 10% administrative fee based on the monthly reimbursement requests submitted to NRCS. The District submits the monthly request which includes the part-time Technician salary to be reimbursed, the in-kind contribution hours of the full-time staff, and the administrative fee calculated at 10% of the reimbursement amount. The previous contribution agreement, which expired at the end of FY22, provided the District a 15% administrative fee.

Figure 7: Revenues by Source and Fiscal Year

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
NRCS Contribution Agreement	\$18,893	\$17,851	\$18,217	\$5,537
Interest from Certificate of Deposit	\$0	\$0	\$1,297	\$570
Total Revenues	\$18,893	\$17,851	\$19,514	\$6,107

(Source: Choctawhatchee River SWCD check registers, internal annual financial reports)

According to the District's ledger, in November 2022, the District deposited \$70,000 into a certificate of deposit. Interest accrued through the certificate of deposit is automatically deposited each month into the District's checking account.

Revenue generated through the contribution agreement stayed consistent from FY21 to FY23. The certificate of deposit began generating interest revenue in FY23.

The District's regular expenditures can be separated into two categories: operating expenses and personnel services, as shown in Figure 8.

Figure 8: Expenditures by Program and Fiscal Year

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Operating Expenses	\$2,095	\$247	\$3,569	\$184
Personnel Services	\$18,444	\$14,906	\$15,795	\$4,860
Total Expenditures	\$20,539	\$15,153	\$19,364	\$5,044

(Source: Choctawhatchee River SWCD check registers, internal annual financial reports)

The District’s annual operating expenses are annual association membership fees, mandatory State fees, postage, and meeting advertisements. Travel reimbursements to District Supervisors and staff related to association meeting and conference attendance are also categorized as operating expenses – these expenditures fluctuate depending on the number of meetings and conferences attended and the number of Supervisors and/or staff who attend. The part-time Technician’s salary is the sole expenditure included in personnel services. Personnel services is the best representation of the District’s program costs, as the Technician is compensated at an hourly rate for implementation assistance provided.

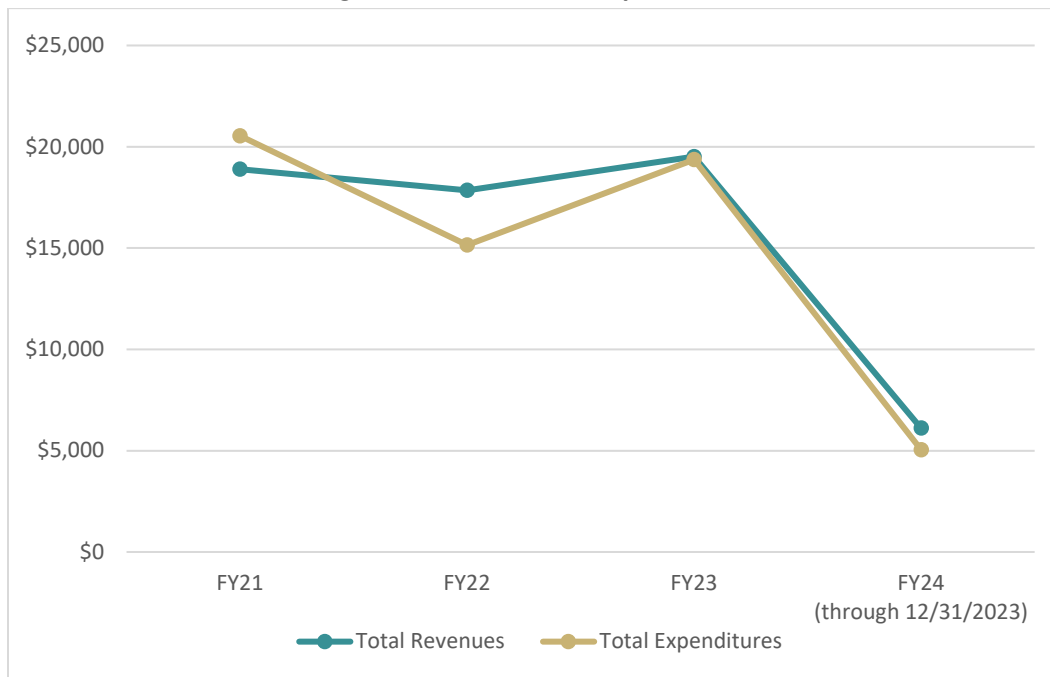
The District has not held any debt during the review period and did not use any contracted services.

Trends and Sustainability

Choctawhatchee River SWCD has had consistent revenue generation each year of the review period through the contribution agreement with the NRCS, and added an additional revenue source through an interest-earning certificate of deposit in FY23.

For one year of the review period – FY21 – expenditures surpassed revenues, resulting in the District operating with a deficit, as shown in Figure 9. The District was not able to provide a copy of the proposed budgets for FY21 and FY22, therefore M&J is unable to determine if the District expected the deficit in FY21. The FY23 budget approved by the Supervisors and provided to M&J allocated \$625 more to expenditures than the District expected to bring in through revenues. While the District’s reserves are substantial, with approximately \$100,000 in total assets at the end of each fiscal year, the District is required to maintain a balanced budget and amend the budget through a resolution of the Board when actual expenditures are expected to exceed allocated amounts, as detailed in s. [189.016, Florida Statutes](#). The FY24 budget approved by the Supervisors is balanced, with the proposed expenditure allocations exactly equal to the expected revenues.

Figure 9: Revenues vs. Expenditures



(Source: Choctawhatchee River SWCD check registers, internal annual financial reports)

The District’s FY23 and FY24 budgets show both expected expenditures and expected revenues for the year. Budgeted expense categories include advertisement costs; membership, conference, and special district fees; postage; office supplies; bank fees; and compensation for the part-time Technician. The annual budgets provided to M&J for the review period additionally included educational and community programs and Envirothon.¹⁶ The District has not expended money on or participated in educational and community programs nor Envirothon during the review period. As such, the annual proposed budgets do not accurately reflect the District’s current expenditure categories.

According to meeting minutes, District Supervisors have discussed not renewing the contribution agreement with NRCS in October for the third year of the agreement, because the current part-time Technician is retiring and there is not a plan for their replacement. If the District’s main revenue source, the contribution agreement with NRCS, is not renewed either for FY25 or at the agreement’s five-year term expiration at the end of FY27, the District’s only source of revenue will be interest accrued from the certificate of deposit. Due to the District’s reserves and lack of programming outside implementation assistance for NRCS programs, as well as the BoCC’s funding of the two full-time positions, the District should remain sustainable for the foreseeable future. If the District decides to increase service delivery and add new programs, the District would need to consider diversifying its funding sources in order to maintain a balanced budget and remain sustainable in the long term.

¹⁶ Envirothon is an outdoor competition in which students from grades 9 through 12 develop hands-on skills related to aquatic ecology, forestry, soil and land use, wildlife, and other current environmental issues.

Recommendation: The District should consider reviewing its budget creation and adoption process. The District should consider including in the budget only those programs the District expects to expend money on in that fiscal year and removing budget categories for programs the District is not actively conducting or perusing. The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. [189.016\(3\)](#), *Florida Statutes*. The District should further consider amending the budget as needed during the year pursuant to the process detailed in s. [189.016\(6\)](#), *Florida Statutes*.

II.C: Performance Management

Strategic and Other Future Plans

Choctawhatchee River SWCD does not have an adopted written strategic plan. Board of Supervisor (“Board”) meeting minutes indicate Supervisors are not proactively planning future District programs based on identified needs and priorities of the community, and have not taken steps to plan for the future in regard to programing, or what steps should be taken if the contribution agreement with the United States Department of Agriculture’s (“USDA”) Natural Resources Conservation Service (“NRCS”) is not re-executed.

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 and contracts, 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

Choctawhatchee River SWCD does not have written or unwritten goals and objectives. M&J’s review of Board meeting minutes indicated that District Supervisors have not discussed goals and objectives and are not being proactive about program planning and development.

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

Choctawhatchee River SWCD tracks performance measures based on the tasks and deliverables assigned to its contribution agreement with NRCS. The contribution agreement includes quantifiable performance standards in the form of an estimated number of hours that should be completed by the District for each task per year. The total number and deliverable-specific number of hours has fluctuated year over year, with a large increase immediately before the COVID-19 pandemic and subsequent decrease after the start of the pandemic. The District reports the number of hours spent performing each of the following tasks to NRCS each month:

- Compile quantitative interpretations of USDA-NRCS contract data and reviewed a wide variety of invoices, vouchers, and other miscellaneous payment requests for USDA-NRCS programs.

- Assist in design, survey, layout, and construction of erosion control practices.
- Monitor and document cooperators' progress in implementing practices agreed to in program contracts.
- Assist in practice checkout and certification for all practices.
- Provide program information and guidance to customers that phoned or walk into the office.
- Assist in receiving and assembling program applications and collecting information related to producer eligibility.

Analysis of Goals, Objectives, and Performance Measures and Standards

Choctawhatchee River SWCD has not adopted a strategic plan, or any written or unwritten goals and objectives.

The performance measures, as provided in the contribution agreement with NRCs have been the same for each year in the review period (October 1, 2020, through April 30, 2024). The standards, or minimum number of hours required for each task, did change as shown in Figure 10. While the performance measures required by the contribution agreement provide an overview of the District's inputs (*i.e.*, hours) for its work, the contribution agreement doesn't contemplate measurable performance measures and standards that show outputs and/or outcomes, such as number of people or number of acres impacted, or estimates of ground and surface water conserved and estimates of erosion mitigated through services rendered.

Figure 10: NRCS Contribution Agreement Deliverables and Standards

Deliverable	Number of Hours Required			
	FY21	FY22	FY23	FY24
Compile quantitative interpretations of USDA-NRCS contract data and reviewed a wide variety of invoices, vouchers, and other miscellaneous payment requests for USDA-NRCS programs	112	88	130	110
Assist in design, survey, layout, and construction of erosion control practices	250	200	200	192
Monitor and document cooperators' progress in implementing practices agreed to in program contracts	115	100	110	100
Assist in practice checkout and certification for all practices	180	150	157	155
Provide program information and guidance to customers that phoned or walk into the office	100	70	75	64
Assist in receiving and assembling program applications and collecting information related to producer eligibility	90	50	55	45

(Source: Contribution Agreement)

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*.

Recommendation: The District should consider identifying and tracking additional performance measures and establishing additional standards that may be useful in evaluating the District's performance in administering NRCS programs, such as number of landowners impacted, number of acres impacted, estimates of ground and surface water conserved, and estimates of erosion mitigated through services rendered. In addition, the District should consider expanding the performance measures and standards to address progress towards any goals and objectives it develops as part of the strategic planning process.

Annual Financial Reports and Audits

Choctawhatchee River 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). According to the Florida Department of Financial Services' online database, the District submitted the FY21, FY22, and FY23 Annual Financial Reports by the compliance deadline. The District has until June 30, 2025, to submit the FY24 Annual Financial Report (after FY24 closes out in September 2024). For the years included in the review period, Choctawhatchee River SWCD has met the reporting requirements of s. [218.32](#), *Florida Statutes*.

The District does not meet the lowest threshold of \$50,000 in s. [218.39](#), *Florida Statutes*, to require an independent third-party financial audit.

Performance Reviews and District Performance Feedback

Choctawhatchee River SWCD holds annual Local Working Group meetings in conjunction with NRCS. Local Working Group meetings provide agricultural producers in the District's service area an opportunity to discuss concerns regarding agriculture and conservation. NRCS and the District take the information gained in the Local Working Group meetings to establish priorities for the NRCS programs funded within District's service area. Outside of the Local Working Group, the District does not have a system for collecting feedback.

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

II.D: Organization and Governance

Election and Appointment of Supervisors

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

The District Supervisors have been in their current seats since before the review period (October 1, 2020, through April 30, 2024). The current District Supervisors were all originally appointed, and then qualified for candidacy at the next election. As all five seats were up for election in 2022, all five current Supervisors qualified and were elected to their respective seats. In response to an information request, the Walton County Supervisor of Elections provided to M&J each current Supervisor's signed affirmation of qualifications per s. [582.19\(1\)](#), *Florida Statutes*.

Seats 2 and 4 are up for election in the 2024 general election, following the correct election schedule.

Notices of Public Meetings

Choctawhatchee River SWCD meets quarterly and provides notice of meetings through three methods: advertisements placed in the *DeFuniak Springs Herald*, a local weekly newspaper; a list of meeting dates posted on the District's website; and a list of meeting dates published in the *Florida Administrative Register*. M&J reviewed proofs of publication from the newspaper, the District's website, and relevant issues of the *Florida Administrative Register* to confirm that the District's meetings have been correctly noticed to the public, as required by s. [189.015](#), *Florida Statutes*.

Retention of Records and Public Access to Documents

The District provides meeting agendas and minutes for each Board of Supervisors meeting scheduled between August 8, 2022, and the culmination of M&J's review period (April 30, 2024). The District was able to provide the remaining meeting agendas and meeting minutes for the review period, as well as additional documentation requested by M&J for the performance review. The District's website additionally includes the FY24 budget and links to its Annual Financial Reports on the Florida Department of Financial Services' website. M&J concludes that there are no notable issues with the District's records retention and public access to information as required s. [119.021](#), *Florida Statutes*.

III. Recommendations

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

Recommendation Text	Associated Considerations
<p>The District should consider reviewing its budget creation and adoption process. The District should consider including in the budget only those programs the District expects to expend money on in that fiscal year and removing budget categories for programs the District is not actively conducting or perusing. The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. 189.016(3), <i>Florida Statutes</i>. The District should further consider amending the budget as needed during the year pursuant to the process detailed in s. 189.016(6), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential benefits: Reviewing the budget process will allow the District to increase financial transparency and ensure that the District avoids expending more than it has allocated. • Potential adverse consequences: None significant • Costs: None significant • Statutory considerations: The budget should be developed and maintained in line with the requirements of s. 189.016, <i>Florida Statutes</i>.
<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 and contracts, 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: The District will have a better understanding of the community’s needs and more guidance for decision making related to program funding. • Potential adverse consequences: None significant • Costs: Possible costs if the District uses a third-party vendor for assistance. • Statutory considerations: Ensure identified strategies align with the District’s statutory purpose and authority.

Recommendation Text	Associated Considerations
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 582.02(4), 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 benefits: The District can develop specific actions to take to address the community’s needs as described in the strategic plan. • Potential adverse consequences: None significant • Costs: Possible costs if the District uses a third-party vendor for assistance. • Statutory considerations: Ensure goals and objectives align with the District’s statutory purpose and authority.
<p>The District should consider identifying and tracking additional performance measures and establishing additional standards that may be useful in evaluating the District’s performance in administering NRCS programs, such as number of landowners impacted, number of acres impacted, estimates of ground and surface water conserved, and estimates of erosion mitigated through services rendered. In addition, the District should consider expanding the performance measures and standards to address progress towards any goals and objectives it develops as part of the strategic planning process.</p>	<ul style="list-style-type: none"> • Potential benefit: A better understanding of the District’s performance in relation to NRCS programs may help improve future service delivery. • Potential adverse consequences: None significant • Costs: Potential data collection or storage fees. • Statutory considerations: None
<p>The District should consider implementing a system for collecting feedback from agricultural producers 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 benefit: 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

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. Choctawhatchee River SWCD's response letter is provided on the following page.



CHOCTAWHATCHEE RIVER SOIL & WATER CONSERVATION DISTRICT



239 John Baldwin Road, Suite B
DeFuniak Springs, FL 32433

Phone (850) 892-3712, Ext. # 3

July 18, 2024

Graham Sweeney, Manager
Mauldin & Jenkins
200 Galleria Parkway, Suite 1700
Atlanta, GA 30339

RE: Choctawhatchee River SWCD Draft Performance Review Report

Dear Mr. Sweeney:

This is a follow up to my initial response by email on July 3, 2024, stating there were no edits required to the Draft Performance Report on our district, prepared by you and your associate, Coleman Loftin. Upon further and more in-depth review of that report, there remain no edits or corrections that need to be made.

It is unfortunate that during the first year covered in this report, Covid restrictions prevented some of the educational programs we formerly participated in from being held, and in some cases those programs never resumed.

I have highlighted the recommendations made in the report, and other areas of concern, for discussion at our next district meeting.

If there are any other questions or concerns, please feel free to contact our office.

Sincerely,

Leonard Thorn, Chairman
Choctawhatchee River SWCD