

Gadsden Soil and Water Conservation District Performance Review

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

August 19, 2024



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Key Takeaways

- Gadsden Soil and Water Conservation District increased its programs and services over the review period (October 1, 2020, through April 30, 2024) due to relatively new contracts with the Florida Department of Agriculture and Consumer Services. During the period, the Board of Supervisors became increasingly active and met almost every month.
- Gadsden Soil and Water Conservation District provides a variety of services to the local community, including cost-share incentives and implementation assistance for agricultural producers, a cost-share program to remove aquatic weeds from residents’ ponds, agricultural equipment rentals, education programs, and sponsorship of conservation partners’ programs and events.
- Gadsden Soil and Water Conservation District employs one full-time staff person and is assigned three other staff to work on a part-time basis by the Gadsden County Extension. The District’s full-time position and the partial salary for one of the Gadsden County Extension positions are funded by the District’s contracts with the Florida Department of Agriculture and Consumer Services. These contracts represent the District’s largest revenue source, though the District receives an annual government grant from the Gadsden County Board of County Commissioners, and generates revenues through equipment rentals.
- Gadsden Soil and Water Conservation District’s operations are directed by a limited long-range strategic plan that establishes a set of goals and objectives. The District’s performance is not evaluated using locally developed performance measures.

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 Gadsden Soil and Water Conservation District (“Gadsden SWCD” or “District”), conducted with a review period of December 1, 2020, through April 30, 2024.

I.A: District Description

Purpose

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

The District’s website states that “the mission of the Gadsden Soil and Water Conservation District is to provide the administration of programs to conserve soil and improve water quality and quantity on private lands in Gadsden County.”

Service Area

When the District was established in 1941,¹ the service area included the entirety of Gadsden County, and the current borders and territory remain the same. The District’s service area includes unincorporated Gadsden County; the County’s four cities and two towns;² part of Lake Talquin State Forest and Torreya State Park; and all of Joe Budd Wildlife Management Area. The District is bounded on the north by Georgia, east by Leon County, southwest by Liberty and Calhoun County, and northwest by Jackson County. The total area within the District is 528 square miles, with 516 square miles of land and 12 square miles of water.

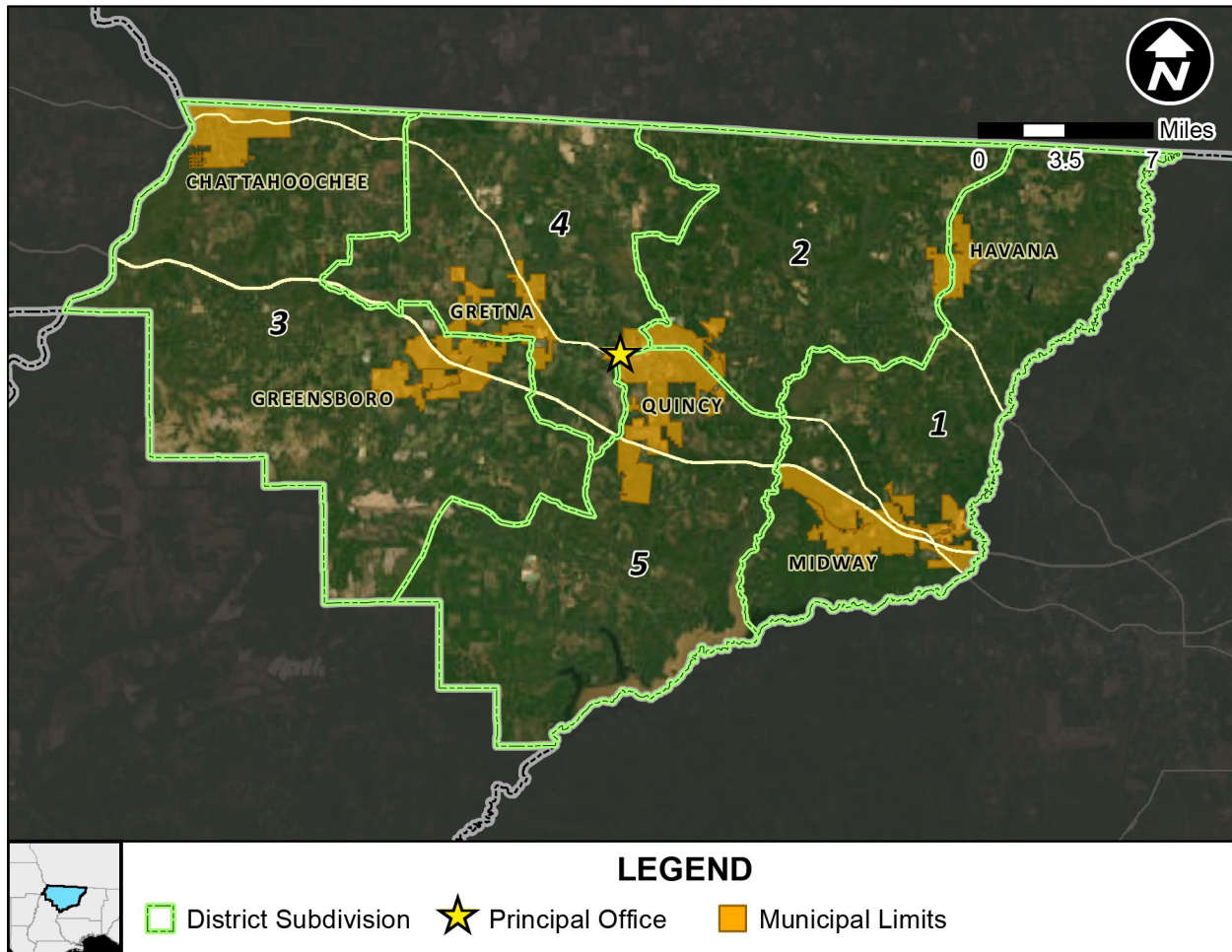
The District’s primary office is located at 2140 West Jefferson Street, Quincy, Florida 32351 – the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Gadsden County.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)12](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s principal office.

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: Chattahoochee, Gretna, Midway, and Quincy. Towns: Havana and Greensboro.

Figure 1: Map of Gadsden Soil and Water Conservation District



(Source: Gadsden County GIS; Florida Commerce Special District Profile)

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 44,421 as of April 1, 2023.

District Characteristics

Gadsden SWCD is located in the northwestern part of the State of Florida. The economy of the service area is specialized. According to the Gadsden County Florida Development Council, the District is primarily supported by a large agriculture and forestry industry. Other industries within the District include health care, construction, and manufacturing. Agriculture production in the District includes timber production, forage crops, cotton, corn, peanuts, and various vegetables.³ Because of the humid climate, rainfall is abundant year-round. The District lies in two geomorphic districts – the Tifton Uplands District and the Apalachicola Delta District. The Tallahassee Hills (characterized by gently rolling hills and clayey soils) and the Apalachicola Bluffs and Ravines (a unique topographical zone of rounded cliffs overlooking a flood plain) comprise the Tifton Uplands district.

³ Gadsden Soil and Water Conservation District. 2023. "2023-2027 Gadsden County Long Range Plan."

The southernmost part of the District lies in High Level Deltas and River Terraces Zone of Apalachicola Delta District, which is characterized by sandy and clayey terraces showing the region’s prehistoric sea levels. The District is also home to Lake Talquin, a 16.9 square mile lake that sits at the southeastern part of Gadsden County. The Apalachicola River forms the District’s northwestern boundary, while the Ochlockonee River forms the District’s eastern boundary.⁴ The eastern two-thirds of the District is in the Upper Wakulla River and Wakulla Spring Basin Management Action Plan.⁵

The District includes large regions of hills and upland farming, and has abundant year-round rainfall which means that the row-crops grown in the District are highly susceptible to soil erosion from rainfall and upland farming. According to the 2023-2027 Gadsden SWCD Long Range Plan, soil conservation best practices such as terraces, erosion control structures, vegetated waterways, and permanent vegetation are a necessity for protection from erosion.

I.B: Creation and Governance

Gadsden SWCD was chartered on March 17, 1942, as the Gadsden Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.⁶ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582](#), *Florida Statutes*”).⁷ 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 Gadsden Soil and Water Conservation District.⁸

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*.⁹

As of April 30, 2024, the District has five Supervisors. Section [582.19\(1\)](#), *Florida Statutes*, requires Supervisors to sign an affirmation that they met the residency and qualification requirements. The District coordinated with the Gadsden County Supervisor of Elections to provide M&J with the Supervisors’ affirmations, which are consistent with the residency and agricultural experience qualifications in s. [582.19\(1\)](#), *Florida Statutes*. During the review period (October 1, 2020, through April 30, 2024), there were three vacancies on the Board, as illustrated in Figure 2. The District had a vacancy in seat 1 from October 2020 to November 2020, seat 5 from July 2021 to February 2022, and seat 3 from July 2022 to August 2022. Additional assessment of the District’s electoral patterns is detailed in section II.D (Organization and Governance) of this report.

⁴ United States Department of Agriculture. 2009. “Soil Survey of Gadsden County, Florida.” Report, Natural Resources Conservation Service, Washington.

⁵ Florida Department of Environmental Protection. May 21, 2024. *Basin Management Action Plans (BMAPs)*. Accessed May 22, 2024. <https://floridadep.gov/dear/water-quality-restoration/content/basin-management-action-plans-bmaps>.

⁶ 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.

⁷ ch. [582](#) (1939), *Florida Statutes*, available online as ch. [19473](#), *Laws of Florida*

⁸ ch. [65-334](#), *Laws of Florida*

⁹ 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*

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 | Lance Watson | | | | | | | | Vincent Moore | | | | | | |
| 2 | Bryan Baxley | | | | | | | | | | | | | | |
| 3 | Jeff Moore | | | | | | | S.R.S. | Karen Alday-Henderson | | | | | | |
| 4 | Michael Brown | | | | | | | | | | | | | | |
| 5 | W.H. | | | Vincent Moore | Shelby Ralph Sanford | | | | | | | | | | |

Legend for FY21

William Hackney (W.H.)

Legend for FY23

Shelby Ralph Sanford (S.R.S.)

(Source: Gadsden County Supervisor of Elections’ posted election results, District Board meeting minutes)

During the review period, the District met 39 times,¹⁰ 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 (March, December) and 2023 (March, July, August). The District additionally met two times without a quorum, during which no votes were taken. M&J has determined that the District did not properly notice 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 Gadsden 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 within the review period (October 1, 2020, through April 30, 2024), along with a brief description of each program or activity. The District’s programs and activities will be described in detail in section II.A (Service Delivery) of this report.

- Best Management Practices Programs
 - The Best Management Practices Cost-Share and Implementation Assistance programs provide Florida Department of Agriculture and Consumer Services funding to the District to administer reimbursement agreements with local agriculture producers and provide landowners with technical assistance related to implementing practices to improve water quality in agricultural and urban discharges.
- Aquatic Weed Control Cost-Share Program
 - The Aquatic Weed Control Cost-Share program provides District funding to residents in the District’s service area to implement aquatic weed prevention practices. The District reimburses residents 75% of Board-approved costs up to \$2,000 related to aquatic weed control.

¹⁰ Meetings occurred in October, November, and December 2020; January, February, March, April, May, June, July, August, September, October, and November 2021; January, February, March, April, May, June, July, August, September, October, and November 2022; January, February, March, April, May, June, July, August, September, October, and November 2023; and January, February, and April 2024.

- Conservation Education Contests
 - Poster Contest
 - The Poster Contest is an opportunity to produce educational posters related to conservation topics. Winners at the District level can advance to compete at the regional, State, and national levels. The District provides information packets to schools within the community and pays for prizes for local winners of the contest.
 - Annual Speech Contest
 - The Speech Contest provides students the opportunity to practice public speaking based on conservation-related prompts. The District provides information packets to schools within the community and pays for prizes for local winners of the contest.
- Equipment Rental Service
 - The District maintains a set of agricultural equipment that it rents to landowners in its service area to aid with soil and water conservation practices. The equipment available from the District includes two no-till drills and one aerator.
- Outreach and Sponsorships
 - The District has sponsored the following programs and events managed by public and nonprofit entities within the District’s service area:
 - 4-H Summer Camp Scholarship Endowment Program
 - Pond Management Day, hosted by the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Gadsden County
 - Gadsden County Library Gadsden Seed Library Program
 - Havana Garden Club’s Sprouts Academy Program
 - Local Working Group meeting
 - The District, in conjunction with the Natural Resources Conservation Service (“NRCS”), holds annual Local Working Group meetings, which provide an opportunity for the District and NRCS to receive feedback on community priorities and needs from local agricultural stakeholders.
 - General Outreach
 - The District attends community events, places advertisements in the local newspaper, and utilizes personal networks to spread word-of-mouth information about the District and its services.

I.D: Intergovernmental Interactions

The following is a summary of federal agencies, State agencies, and/or public entities that the District interacted with regularly during the review period (October 1, 2020, through April 30, 2024).

Florida Department of Agriculture and Consumer Services

The District administers Best Management Practice (“BMP”) Cost-Share and Implementation Assistance programs on behalf of the Florida Department of Agriculture and Consumer Services (“FDACS”), providing financial incentives and technical services to agriculture producers in the District’s service area who implement BMPs. District staff frequently communicate with the FDACS staff that manage the District’s contracts to receive instructions regarding what work needs to be completed and to update FDACS staff on the District’s performance relative to the standards established contracts. District meeting minutes reflect that FDACS staff regularly attend District Board of Supervisors meetings and present reports on FDACS activity relevant to the District’s mission or on news related to the BMP Cost-Share and BMP Implementation Assistance programs. FDACS additionally provides a workstation at no cost to a District employee at the Office of Water Agricultural Water Policy’s Tallahassee office.

Natural Resources Conservation Services

The District maintains an unfunded cooperative agreement with the Natural Resources Conservation Service (“NRCS”) to provide the District with office space at the United States Department of Agriculture Quincy service center and access to vehicles, office equipment, and office supplies. In return, the District promotes NRCS programs and acts as a liaison between local agriculture producers and NRCS. The agreement additionally provides shared administrative support for both entities.

The District holds annual Local Working Group meetings, in conjunction with NRCS, which provide an opportunity for local agricultural shareholders to collaboratively identify community priorities and needs.

Gadsden County Board of County Commissioners

The District maintains a memorandum of understanding with the Gadsden County Board of County Commissioners for an annual budget allocation of \$11,000 to be paid to the District to perform soil and water conservation programs that benefit residents of the County. The memorandum of understanding was renewed every two years leading up to and during the review.

Gadsden County Extension

The District’s principal office is co-located at the University of Florida’s Institute of Food and Agricultural Sciences Extension and Florida Agricultural and Mechanical University Cooperative Extension office in Gadsden County (collectively “Gadsden County Extension”). In addition to office, meeting, and records storage space, the Gadsden Extension Office assigns several of its employees to support the District on a part-time basis. In return, the District regularly supports Gadsden County Extension activities by funding programs and volunteering with Gadsden Extension Office Activities.

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 | \$526,377 | \$518,634 | \$0 |

(Source: Gadsden SWCD FY23 Budget to Actuals)

Figure 4: FY23 Program Staffing

| | Full-time Staff | Part-time Staff | Contracted Staff | Volunteers |
|---|-----------------|-----------------|------------------|------------|
| District-employed Staff | 1 | 0 | 0 | 0 |
| Board of County Commissioners-employed staff | 0 | 3 | 1 | 0 |
| Total | 1 | 3 | 1 | 0 |

(Source: Gadsden SWCD Approved/Vacant Position Data)

Figure 5: FY23 Equipment and Facilities

| | Number | Ownership Status | Type(s) |
|------------------------|--------|---|---|
| Vehicles | 1 | 1 vehicle paid for by FDACS and titled by the Gadsden County Board of County Commissioners | 1 Ford F-150 |
| Major Equipment | 4 | 4 owned by the District | 2 7-foot no-till drills; 1 10-foot no-till drill; 1 aerator |
| Facilities | 3 | 1 principal office owned by Gadsden County Extension; 1 office space owned by FDACS; 1 office space owned by NRCS | 1 primary office; 2 secondary office spaces |

(Source: District Inventory List, Discussions with District Representation)

II. Findings

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

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

II.A: Service Delivery

Overview of Services

The following section identifies the programs and activities that the District performed during the review period (October 1, 2020, through April 30, 2024).

Best Management Practices

A Best Management Practice (“BMP”) is defined as “a practice or combination of practices determined by the coordinating agencies,¹¹ based on research, field-testing, and expert review, to be the most effective and practicable on-location means, including economic and technological considerations, for improving water quality in agricultural and urban discharges. Best Management Practices for agricultural discharge shall reflect a balance between water quality improvements and agricultural productivity.”¹² Producers in an area with a Basin Management Action Plan¹³ are required to either implement BMPs or conduct water quality monitoring.¹⁴

The District administers a BMP Cost-Share Program and BMP Implementation Assistance Program on behalf of the Florida Department of Agriculture and Consumer Service (“FDACS”).

The BMP Cost-Share Program contract is designed to help agricultural producers offset the expenses related to purchasing conservation-related equipment. Producers are reimbursed up to 75% of the equipment cost with a reimbursement cap of \$50,000. District staff perform regular site visits for producers enrolled in the BMP Cost-Share Program to confirm their compliance with the terms of their agreement(s).

¹¹ Department of Agriculture and Consumer Services, Department of Environmental Protection, and South Florida Water Management District

¹² s. [373.4595\(2\)\(a\)](#) (2023), *Florida Statutes*

¹³ Defined by the Florida Department of Environmental Protection as “a framework for water quality restoration that contains local and state commitments to reduce pollutant loading through current and future projects and strategies.”

¹⁴ s. [403.067\(7\)\(b\)2.g.](#) (2023), *Florida Statutes*

The BMP Implementation Assistance contract provides funds to the District to employ a full-time Conservation Technician and pays for a portion of the expenses related to a part-time Senior Secretary position to help agricultural producers complete Notice of Intent to Implement BMPs forms and annual Common Practice Status Reports, to conduct Implementation Verification site visits, and to provide cost-share assistance. The Conservation Technician additionally provides technical assistance for designing and constructing more efficient farm infrastructures.

The District receives reimbursement from FDACS for all staff salaries, equipment, vehicles, travel, administrative expenses, and cost-share reimbursements.

Aquatic Weed Control Cost-Share Program

The Aquatic Weed Control Cost-Share Program is a program that the District created and manages. The District reimburses residents within its service area 75% of the cost of chemicals up to \$2,000 for aquatic weed prevention and management. The District uses the program to encourage aquatic weed control through conservation-friendly practices. Residents interested in the Aquatic Weed Control Cost-Share Program are required to fill out an application for the cost-share funds. The District Supervisors review each application during Board meetings and vote on approving the request.

Equipment Rental Service

The District owns a set of agricultural equipment that it rents to agricultural producers and other landowners within its service area to aid with soil and water conservation practices. The equipment available from the District includes two 7-foot no-till drills, one 10-foot no-till drill, and one aerator. Revenue related to the rental service is used to sponsor soil and water conservation programs and conduct maintenance on the equipment when necessary.

From December 2023 to February 2024, the District paid for upgrades to the pole barn where the rental equipment is stored to improve the physical security of the site.

Conservation Education Programs

The District regularly partners with agriculture and conservation entities by participating in or sponsoring agriculture and conservation education 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. During each year of the review period (October 1, 2020, through April 30, 2024), the District hosted an annual Poster Contest and Speech Contest. The District promotes both the Poster Contest and the Speech Contest by providing informational packets to teachers and schools in the District's service area. Additionally, the District purchases prizes for the local Poster and Speech Contest winners.

Poster Contest

The Poster Contest provides students with a chance to compete and have their art displayed nationally. The contests are open to kindergarten through 12th grade students from the District's service area, separated into two- or three-grade divisions. These contests use a common conservation-related prompt set by the National Association of Conservation Districts ("NACD"). The winners of the District-level contests advance to compete at the regional, State, and national levels.

Speech Contest

The Speech Contest is open to 6th through 12th grade students from the District's service area. Students create an original speech based on a common conservation-related prompt set by the Association of Florida Conservation Districts ("AFCD"), usually based on the NACD Poster Contest topic. The winner of the District-level Public Speaking Contest advances to compete at the regional and State levels, the latter of which is hosted by AFCD and the Florida Conservation District Employees Association.

District Outreach and Sponsorships

During the review period, the District conducted outreach in the community and provided sponsorship of conservation-related programs in order to enhance conservation practices in the service area, enhance conservation educational opportunities, and inform local agricultural stakeholders about the services provided by the District. General outreach efforts included Supervisors and staff setting up educational booths at local events to interact with community members, presenting at local area clubs and associations, participating in local workshops hosted by conservation partners, and working with the local newspaper to place advertisements and publish articles describing the District's services.

In its support of local conservation programs, the District donated to the 4-H Summer Camp Scholarship Endowment Program,¹⁵ Gadsden County Seed Library Program,¹⁶ and Havana Garden Club's Sprout Academy program¹⁷ over the course of the review period. The District donated to multiple programs conducted by the University of Florida's Institute of Food and Agricultural Sciences Extension and Mechanical University Cooperative Extension office in Gadsden County (collectively "Gadsden County Extension"), such as Pond Management Field Day.¹⁸

In addition to sponsoring soil and conservation programs within the District's service area, the District holds annual Local Working Group meetings, in conjunction with the Natural Resources Conservation Service ("NRCS"). Local Working Group meetings are an opportunity for local agricultural stakeholders and producers to collaboratively identify community priorities and needs. The District uses the feedback provided to strategically make decisions regarding program funding and service offerings. NRCS representatives bring the conclusions drawn by the District from the feedback to the State and national offices in order to direct the funding opportunities and programs provided within the District's service area. The District also helps promote NRCS incentive programs to local landowners outside of the Local Working Group during the aforementioned outreach exercises.

¹⁵ The 4-H Summer Camp Scholarship Endowment Program offers kids, who are not able to afford the costs associated with 4-H's environmental education-related summer camps, the opportunity to receive a scholarship to attend a camp.

¹⁶ The Gadsden County Seed Library program is a seed sharing program which gives residents the ability to receive seeds from any of the three library branches and education on how to grow their own fresh food.

¹⁷ Sprouts Academy is a program hosted by the Havana Garden Club at the Havana Magnet School in Gadsden County which offers students the chance to learn about growing, nurturing, and planting.

¹⁸ The Gadsden County Extension Pond Management Field Day included demonstrations and classroom workshops for participants. The topics discussed included methods to maintain pond water quality and manage pond weeds through conservation-friendly practices.

Analysis of Service Delivery

Gadsden SWCD's mission, as defined in the 2023-2027 Gadsden Long Range Plan, is to develop, keep, and direct a sound program of soil and water conservation in keeping with the needs of the land users and the land. The District provides soil and water conservation programs that address the needs of the District's service area by administering the BMP Cost-Share and Implementation Assistance programs. The District's Aquatic Weed Control Cost-Share Program was specifically designed by the District to address a localized need for conservation-friendly aquatic weed management within the District, which residents and the Gadsden County Board of County Commissioners identified as a priority.

The District proactively considers opportunities to provide additional soil and water conservation services to the District's service area by regularly discussing needs that the District can fill in Board of Supervisor ("Board") meetings. Representatives from agriculture and conservation entities in the District's service area regularly attend Board meetings to propose funding opportunities to District Supervisors. During the review period, each program or event that the District sponsored aligned with the District's purpose as defined in s. [582.20, Florida Statutes](#).

The District seeks to provide additional services to local agricultural producers, while efficiently managing District assets. Two of the staff positions that support the District on a part-time basis are full-time employees of the Gadsden County Extension. As a result, the District and the Gadsden County Extension collaborate extensively on programming and coordinate funding and program administration based on the purpose and authorities of each entity. The two entities identified a need for a second 7-foot no-till drill available for local landowner rentals, and acknowledged the challenge of procuring the equipment with limited funds. The District successfully requested reimbursement from FDACS for the cost of the equipment, and in return, agreed to limit rental of the drill to agricultural producers registered for FDACS' BMP programs. The reimbursement allowed the District to enhance service delivery without incurring high costs.¹⁹ Meeting minutes indicate that the Gadsden County Extension recommended rental prices for all of the District's equipment, based on an industry average the staff identified, and assisted the District in promoting the new no-till drill to local agricultural producers. Additionally, District Supervisors and staff perform minor maintenance on the equipment to reduce maintenance costs.

Per the District's contracts, FDACS staff oversee the District's delivery of the BMP programs, including determining the service delivery methods used. FDACS staff oversee the BMP programs by managing staff schedules and assigning work, leaving the District limited ability to adopt alternative service delivery methods in an attempt to reduce costs or improve performance. M&J has considered alternative service delivery methods, such as contracting out services related to the BMP programs to third-party firms or utilizing contract staff instead of employees to perform the technical assistance and/or administration roles. Gadsden SWCD's BMP programs are relatively recent compared to the other soil and conservation district-administered programs – the District first executed a contract with FDACS in 2016. While M&J has not received detailed performance data related to the BMP programs, District staff asserted in interviews that Gadsden SWCD tries to exceed monthly and annual performance requirements, and as a result the District's service area for BMP technical assistance and

¹⁹ A written statement provided by the District stated that the drill was valued \$24,845 at the time of purchase.

total contract amounts have grown steadily since the program's inception.²⁰ As the District's performance related to the BMP programs is evaluated against the standards set in the relevant FDACS contracts, alternate service delivery methods will not be able to improve performance over the District's current service delivery method. The costs of the District's current BMP program service delivery model adheres to the budgets set in the District's BMP Cost-Share Program and BMP Implementation Assistance Program contracts with FDACS and are in line with costs of similar programs at other SWCDS reviewed by M&J.

The District delivers its conservation educational programs using service delivery models in line with those used by other soil and water conservation districts that M&J reviewed. The District's staff and Supervisors offer programs developed by dedicated organizations, such as NACD and curricula similar to those used by other organizations across the State that provide conservation education. M&J has considered alternative service delivery methods, such as consolidation of the District's conservation educational programs with the Gadsden County Extension's educational programs, and has not identified any alternative service delivery methods that may reduce costs or improve the performance of the District's conservation educational programs.

Per Board meeting minutes, the BMP Cost-Share Program contract, and the Conservation Technician BMP Implementation Assistance contract, the staff providing technical services and managing the documentation has a set list of deliverables. M&J's review of Board meeting minutes found that District staff regularly report on these deliverables related to the contracts in Board meetings. In addition, according to board meeting minutes, programs that are District specific, such as the Aquatic Weed Control Cost-Share Program, are discussed in Board meetings, and District Supervisors and staff collaborate on decisions made regarding programs. The staff funded through the FDACS contracts are solely dedicated to the BMP programs, without availability to assist additional programs. The remaining staff are assigned to support the District on a part-time basis by the Gadsden County Extension; these staff have limited availability to help the District maintain current services due to their primary duties for the Gadsden County Extension and could not take on additional District service delivery duties. A review of Board meeting minutes and an interview with District staff indicated that the District had been encouraged multiple times to apply for certain grants, but none of the District's staff had availability to write and administer the grant.

Recommendation: The District should consider creating a new full-time position to conduct administrative, financial, and grant-writing responsibilities for Gadsden SWCD. The District could consider suggesting a partnership with the Gadsden County Board of County Commissioners, FDACS, or NRCS to offset some salary and benefits costs.

²⁰ The current service area of Gadsden SWCD's Conservation Technician comprises the entirety of Gadsden, Leon, Wakulla, Jefferson, and Liberty Counties, as well as western Madison County.

Comparison to Similar Services/Potential Consolidations

In the District's service area, the Gadsden County Farm Bureau and the Gadsden County Extension provide agriculture conservation education for youth. The District partners with both of these entities by participating and sponsoring the education programs, in addition to its own education programs (the Poster and Speech contests). The resources provided by each entity differ, allowing the entities to complement one another, rather than overlap in programming. While the Gadsden County Farm Bureau and Gadsden County Extension provide technical expertise and access to certain Statewide and national programs (such as 4-H), the District provides community knowledge, funding, and access to NACD and AFCD programs.

The District is located entirely within the Northwest Florida Water Management District ("NFWWMD"). NFWWMD offers a cost-share program for agricultural producers who implement BMPs 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 12 miles west of Gadsden SWCD's western boundary, meaning the District's agricultural producers aren't eligible for NFWWMD's cost-share program. This eliminates any potential overlap in cost-share services between the District (and FDACS) and NFWWMD.

The District, through partnerships, promotes both FDACS and NRCS cost-share and implementation programs, which have the potential to overlap. The District's partnership with each entity helps mitigate the risk of agricultural producers receiving duplicated funding from more than one cost-share program, and, according to an interview M&J conducted with FDACS' Office of Agricultural Water Policy, NRCS and FDACS regularly communicate and have implemented methods to identify and avoid duplication of funding. The District's cost-share agreements with producers allows the recovery of distributed funds if a producer violates the non-duplication of funding provisions of their agreement.

M&J did not identify any other public entities located wholly or partially within the District's service area that provide services similar to those provided by the District.

II.B: Resource Management

Program Staffing

The District employs one full-time Conservation Technician funded through reimbursement payments from the District's Best Management Practices ("BMP") Implementation Assistance Program contract with the Florida Department of Agriculture and Consumer Services ("FDACS"). The University of Florida's Institute of Food and Agricultural Sciences Extension and Mechanical University Cooperative Extension office in Gadsden County (collectively "Gadsden County Extension") assigns its full-time Office Supervisor, full-time Senior Secretary, and part-time Secretary to provide support to the District on a part-time basis. Forty percent of the Senior Secretary's salary is funded through reimbursement payments from the District's BMP Implementation Assistance Program contract with FDACS. All four positions were filled as of the culmination of the review period (April 30, 2024).

The Conservation Technician is responsible for conducting a site assessment of the production area to be enrolled in the BMP Cost-Share Program. The Conservation Technician provides BMP-setup assistance BMP Cost-Share Program participants, conducts BMP Implementation Verification site visits, promotes the BMP Cost-Share Program to non-registered agricultural producers, and other tasks at the direction of FDACS contract-management staff. The Office Supervisor manages the District's

correspondence and financial processes and records for the District The full-time Senior Secretary functions as the “administrative staff” role required by the BMP Implementation Assistance contract. The role processes BMP Cost-Share Program contracts, submits invoices for reimbursement to FDACS, and handles payments. The part-time Secretary prepares District news releases and assists with education programs, such as the annual Poster and Speech Contests, by distributing information to local schools. In addition to supporting the Gadsden County Extension and the District, the part-time Secretary additionally provides administrative support to the Natural Resources Conservation Service (“NRCS”) through the unfunded cooperative agreement between NRCS and the District.

The Gadsden County Extension additionally assigns an Administrative Assistant to provide drill rental scheduling services to the District. The District compensates the Gadsden County Extension Education Foundation (the Gadsden County Extension’s nonprofit affiliate) for rental scheduling services, housing the equipment, and other miscellaneous costs associated with the equipment, at an hourly rate.

In addition to the Conservation Technician salary and 40% of the part-time Senior Secretary’s secretary (both funded through FDACS reimbursements), the District provides the Office Supervisor a monthly \$200 stipend and awards the staff an annual bonus. The funds for the Conservation Technician and Senior Secretary’s salaries are transferred to the Gadsden County BoCC, which processes the payroll for the two employees in order to save the District payroll processing expenses. The Office Supervisor’s stipend and the Administrative Assistant’s annual fee are paid directly by the District. Figure 6 shows the compensation calculations for each employee during the review period.

The asterisks in Figure 6 represent the years that the annual compensation was not paid out in full due to vacancies.

Figure 6: Staff Compensation Calculations

| | FY21 | FY22 | FY23 | FY24 |
|----------------------------------|--|---|--|--|
| Conservation Technician | \$22/hr. (2080 hrs.) \$48,760 annually* | \$22/hr. (2080 hrs.) \$48,760 annually* | \$23.18/hr. (2080 hrs.) \$48,214 annually | \$23.18/hr. (2080 hrs.) \$48,214 annually |
| Senior Secretary | \$16.50/hr. (832 hrs.) \$13,728 annually* | \$16.50/hr. (832 hrs.) \$13,728 annually | \$17.39/hr. (832 hrs.) \$14,468 annually | \$17.39/hr. (832 hrs.) \$14,468 annually |
| Office Supervisor | \$200/month \$2,400 annually | \$200/month \$2,400 annually | \$200/month \$2,400 annually | \$200/month \$2,400 annually |
| Administrative Assistant | \$14/hr. (1040 hrs.) \$14,560 annually | \$14/hr. (1040 hrs.) \$14,560 annually | \$15/hr. (1040 hrs.) \$15,560 annually* | \$15/hr. (1040 hrs.) \$15,560 annually |
| Total Annual Compensation | \$79,448* | \$79,448* | \$80,642* | \$80,642 |

(Source: Written statement from District, FDACS contracts, General Ledger)

Gadsden SWCD additionally reimburses District Supervisors and staff for travel expenses related to attendance at industry meetings and conferences on behalf of the District. The total reimbursements paid to District Supervisors and staff are listed in Figure 7.

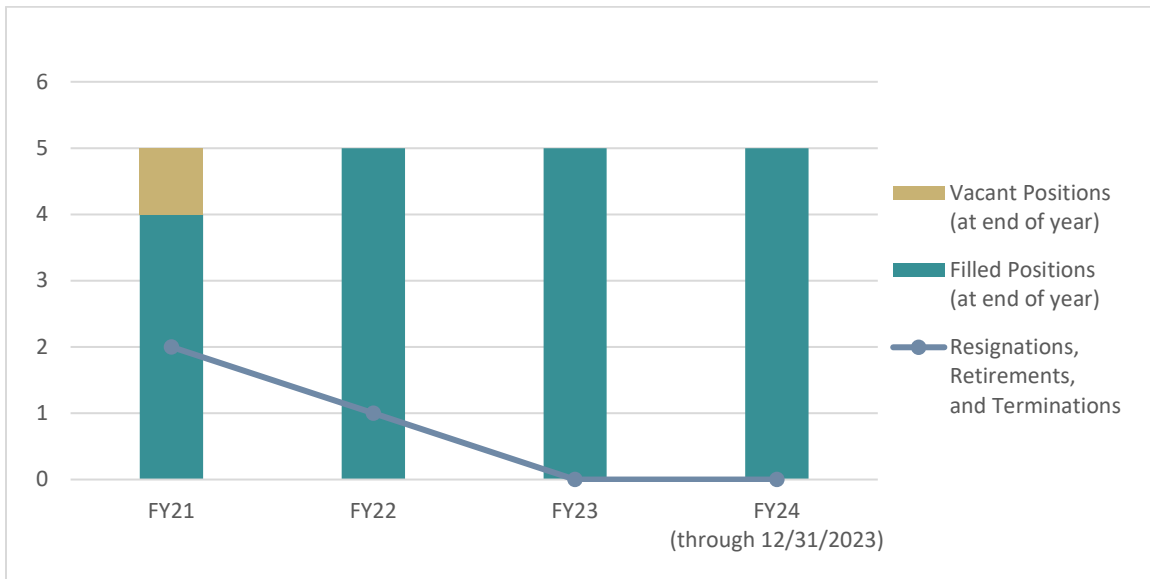
Figure 7: Meeting and Conference Travel Reimbursements²¹

| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) |
|-----------------------------|---------|---------|---------|---------------------------------|
| Supervisors | \$565 | \$1,865 | \$1,076 | \$803 |
| Staff | \$861 | \$622 | \$0 | \$631 |
| Total Reimbursements | \$1,426 | \$2,487 | \$1,076 | \$1,434 |

(Source: Written statement from District, General Ledger)

The District experienced some turnover in staff positions in the first two years of the review period. The Conservation Technician position was vacated prior to the start of the review period and remained vacant until November 2021. The employee in the full-time Senior Secretary position at the start of the review period resigned in April 2021; the position was filled in July 2021. The employee in the part-time Secretary position at the start of the review period resigned in December 2020; the position was filled in May 2021. The employee in the contracted Administrative Assistant position at the start of the review period resigned in May 2022; the position was filled in August 2022. In total, the District experienced three resignations and four vacancies during the review period.

Figure 8: District Staff Retention and Turnover



(Source: Written and verbal statements from District staff; Board of Supervisors meeting minutes)

²¹ Figures in this report are through December 31, 2023, for FY24 to maintain consistency across all district reports.

Equipment and Facilities

Vehicles

Gadsden SWCD uses one vehicle – a Ford F-150 purchased by the District through the funds provided by the BMP Implementation Assistant contract with FDACS. The District pays for the vehicle’s gas, but the Gadsden County Board of County Commissioners (“BoCC”) holds the vehicle’s title and pays for insurance and maintenance alongside its own fleet for cost efficiency through bulk service pricing discounts. The District’s memorandum of understanding (“MOU”) with the BoCC does not include provisions governing ownership or payments for the vehicle.

The District’s BMP Implementation Assistance contract states that FDACS reserves the right to require the District to return any vehicles purchased using contract funds to FDACS at the termination or expiration of the contract, without providing any time limits to this right. The vehicle’s non-inclusion in the MOU between the District and the BoCC could potentially result in future challenges for the District to meet its contractual obligation with FDACS.

The District has access to a vehicle through the unfunded cooperative agreement with NRCS, though District staff did not indicate the District used any NRCS vehicles during the review period.

Recommendation: The District should consider proposing an update to the existing MOU with the BoCC to include provisions governing ownership, payments for, and use of vehicles purchased with FDACS funds, as well as provisions ensuring compliance with FDACS vehicle return requests.

Facilities

Through an unwritten agreement between the District and the Gadsden County Extension, the latter provides the District with a principal office space, meeting space, and records storage. The District staff based out of the principal office are all Gadsden County Extension employees, so have access to office equipment and supplies. The Gadsden County Extension facility includes a pole barn where the District stores its agricultural equipment. The District paid for renovations to the pole barn in FY23 and FY24. As the majority of District staff are Gadsden County Extension employees, the lack of an unwritten agreement does not appear to pose a risk. If the staffing model for the District changes in the future, the District could consider proposing a written agreement for continued use of the space.

One of the staff assigned to support the District – the full-time Secretary – is located in the United States Department of Agriculture’s (“USDA”) Quincy service center through the District’s unfunded cooperative agreement with NRCS. The agreement additionally provides the District with access to office equipment. The agreement was executed in April 2022 and District Board of Supervisors meeting minutes indicate the Secretary moved to the NRCS office in June 2022. The USDA Quincy service center building is located next to the Gadsden County Extension.

The District executed a memorandum of understanding with FDACS in March 2023 to provide a workstation for the District’s Conservation Technician at the Office of Agricultural Water Policy’s Tallahassee office. The Ford F-150 discussed in the previous subsection is housed at this office with permission from both FDACS and the BoCC, per Board meeting minutes.

Figure 9 shows the ownership of the District’s principal office, secondary office, and satellite office.

Figure 9: District Facilities by Ownership Status

| Facility Type | Ownership Status | | | |
|-------------------------|--|--|--|--|
| | FY21 | FY22 | FY23 | FY24 |
| Principal Office | 1 office owned by the Gadsden County Extension and provided to the District as an in-kind donation | 1 office owned by the Gadsden County Extension and provided to the District as an in-kind donation | 1 office owned by the Gadsden County Extension and provided to the District as an in-kind donation | 1 office owned by the Gadsden County Extension and provided to the District as an in-kind donation |
| Secondary Office | | 1 office owned by USDA and provided to the District through an Unfunded Cooperative Agreement | 1 office owned by USDA and provided to the District through an Unfunded Cooperative Agreement | 1 office owned by USDA and provided to the District through an Unfunded Cooperative Agreement |
| Satellite Office | | | 1 office owned by FDACS and provided to the District through a memorandum of understanding | 1 office owned by FDACS and provided to the District through a memorandum of understanding |

(Source: NRCS unfunded cooperative agreement; FDACS memorandum of understanding; Board meeting minutes)

Major Equipment

At the beginning of the review period, the District owned one 7-foot no-till drill, one 10-foot till-drill, and one aerator available for rent by local agricultural producers. According to Board meeting minutes, FDACS agreed in FY22 to reimburse the District for the purchase of a new 7-foot no-till drill with the requirement that only landowners registered in the BMP program and implementing BMPs could rent the drill. The District uses the revenue received from renting the equipment to pay for equipment maintenance. The new no-till drill, a Remlinger 2300, is the only asset owned by the District valued at more than \$5,000.

Current and Historic Revenues and Expenditures

Gadsden SWCD receives regular revenue each year through reimbursements from the FDACS contracts for BMP Cost-Share Program and BMP Implementation Assistance, the memorandum of understanding between the BoCC, equipment rentals, reimbursements, and refunds (primarily from the Association of Florida Conservation Districts for meeting attendance). Figure 10 shows the District’s total revenues for the years in the review period.

Figure 10: District Total Revenues

| Revenue Source | Total Revenues | | | |
|-------------------------------|------------------|------------------|------------------|---|
| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) ²² |
| FDACS | \$339,890 | \$409,373 | \$519,115 | \$40,441 |
| Gadsden County BoCC | \$11,000 | \$11,000 | \$11,000 | \$0 |
| Equipment Rentals | \$4,743 | \$2,813 | \$7,280 | \$530 |
| Reimbursements/Refunds | \$393 | \$0 | \$1,057 | \$282 |
| Interest | \$202 | \$233 | \$1,051 | \$0 |
| Total Revenues | \$356,228 | \$423,419 | \$539,503 | \$41,253 |

(Source: District General Ledger, FDACS contracts, FY21-FY23 financial audit report)

The contracts between FDACS and the District for BMP Cost-Share Program and BMP Implementation Assistance provide reimbursements for the cost-share agreements administered by the District and expenses related to the provision of technical assistance. The contracts include an administrative fee for the District, calculated as 5% of each reimbursement request. The revenues generated by the 5% administrative fee are unrestricted funds for the District to use for its general operations or non-FDACS programs. Interest revenues have been generated by certificates of deposit.

The memorandum of understanding with the BoCC provides the District \$11,000 annually contingent on biennial ratification of the memorandum without changes to the grant amount.

The District generates revenue related to the equipment rentals. Revenue generated in rental fees fluctuates based on the demand by agriculture producers within the District’s service area to rent the equipment. Revenue generated in rental fees is used to pay for equipment maintenance.

The Association of Florida Conservation Districts (“AFCD”) has offered reimbursements for soil and water conservation districts’ Supervisors and staff to attend the AFCD Annual Meeting through an FDACS-funded grant. Gadsden SWCD has twice taken advantage of this opportunity. The third refund was for an overpayment on insurance.

Using the revenues generated from the various sources, the District incurs regular expenses each year related to the BMP Cost-Share and Implementation Assistance programs, including salaries for the Conservation Technician and the Senior Secretary, gas for the F-150, travel expenses related to the contracts, and the costs of BMP Cost-Share agreements with agricultural producers.

²² FY24 revenues from FDACS are an estimate based on the amount FDACS reports it has paid out on the BMP Cost-Share Program contract, as listed in its online contracts database. The BMP Implementation Assistance contract does not list any FY24 payments prior to December 31, 2023.

The District also has regular expenses related to the Aquatic Weed Control Cost-Share Program, maintenance of conservation-related equipment and structures (the former being the pole barn), education programs, sponsorship of conservation programs and events, costs associated with meetings and conferences, operating expenses, non-BMP-related personnel services, and costs for contracted services. Additionally, the District had capital outlays in FY22 for the purchase of the new 7-foot no-till drill. As these capital outlays were reimbursed by FDACS, the reimbursed funds are included in the FDACS revenues category in Figure 10.

Figure 11 shows the District’s expenditures broken down by program or category. The salaries funded by FDACS reimbursement funds (100% of the Conservation Technician’s salary and 40% of the Senior Secretary’s salary) are paid to the Gadsden County Human Resources Department for payroll processing, so those funds are included in the BMP programs category as a program-related expenditures.

Figure 11: District Total Expenditures

| Program or Activity | Total Expenditures | | | |
|---|--------------------|------------------|------------------|---------------------------------|
| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) |
| BMP Cost-Share and Implementation Assistance | \$325,680 | \$389,867 | \$474,814 | \$38,419 |
| Aquatic Weed Control Cost-Share | \$667 | \$3,327 | \$919 | \$0 |
| Maintenance of Conservation Equipment and Structures | \$6,413 | \$3,153 | \$2,542 | \$7,525 |
| Education Programs | \$12 | \$623 | \$1,124 | \$0 |
| Sponsorship of Conservation Programs and Events | \$0 | \$3,700 | \$3,716 | \$600 |
| Meetings and Conferences | \$5,877 | \$1,270 | \$2,629 | \$1,699 |
| Operating Expenses | \$2,260 | \$2,273 | \$2,300 | \$1,405 |
| Personnel Services (Non-BMP) | \$3,550 | \$3,575 | \$3,750 | \$2,100 |
| Capital Outlays | \$0 | \$24,845 | \$0 | \$0 |
| Contracted Services | \$2,202 | \$750 | \$1,271 | \$472 |
| Total Expenditures | \$346,661 | \$433,383 | \$493,065 | \$52,220 |

(Source: District General Ledger; FY21-FY23 financial audit reports, FDACS contracts)

The expenditures for education programs covered costs associated with hosting and awarding participants of the Poster and Speech Contests. Sponsorship of conservation programs and events included donations to the Gadsden County Extension and Gadsden County Extension Educational Foundation for various programs (such as the Pond Management Field Day introduced in section II.A [Service Delivery] and the 2024 Emerging Crop Production Systems Forum²³), as well as other nonprofit and education institutions ranging from the Havana Garden Club for their Sprouts Academy and the Gadsden County Public Library for their seed exchange program. Meetings and conferences included travel, lodging, silent auction donations, and other expenses related to association meetings and conferences – especially Association of Florida Conservation Districts and Florida Conservation District Employees Association. Operating expenses included liability insurance, bank service charges, annual memberships for associations, postage, office supplies, and annual report filing and special district fees. Personnel services included the monthly stipend for the Office Supervisor and annual bonuses the Board voted to provide each of the employees (one full-time, three part-time, and one contract) each year of the review period. The District’s capital outlays are detailed in Figure 12 and contracted services are detailed in Figure 13. The contracted services figure includes the \$5,000 paid for the annual financial audit, which is paid as a BMP programs expense and reimbursed by FDACS (the financial audit is included in the BMP Cost-Share and Implementation Assistance category in Figure 11).

Figure 12: Capital Outlays

| Contracted Service | Total Contracted Services | | | |
|------------------------------|---------------------------|----------|------|---------------------------------|
| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) |
| Remlinger 2300 No-Till Drill | \$0 | \$24,845 | \$0 | \$0 |

(Source: District General Ledger, FY22 financial audit report)

Figure 13: Contracted Services

| Contracted Service | Total Contracted Services | | | |
|--|---------------------------|----------------|----------------|---------------------------------|
| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) |
| Agricultural Equipment Scheduling Services | \$1,452 | \$500 | \$1,020 | \$472 |
| Financial Audit and Preparation of Forms 1096 & 1099 | \$5,750 | \$5,250 | \$5,250 | \$0 |
| Total Contracted Services | \$7,202 | \$5,750 | \$6,270 | \$472 |

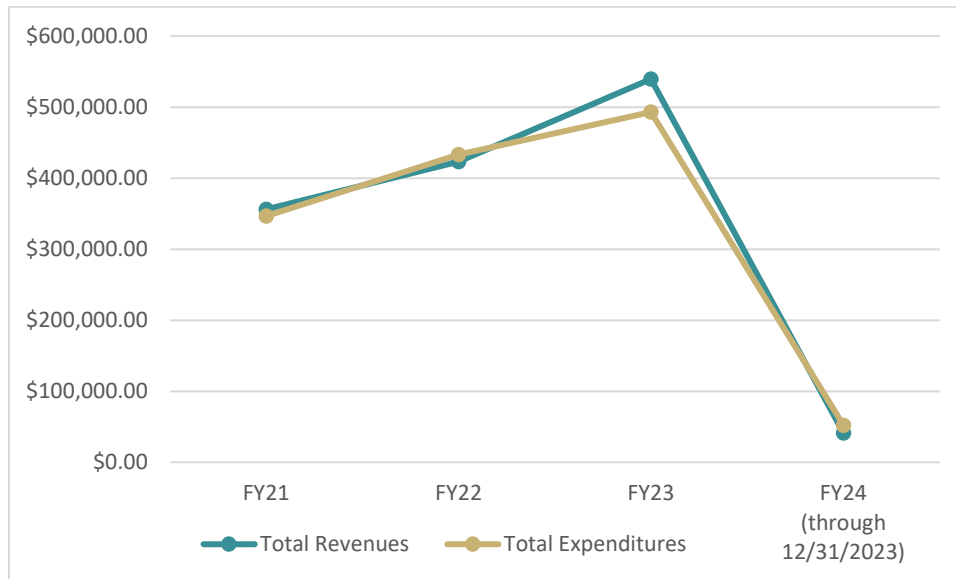
(Source: District General Ledger)

²³ This forum invites growers from the Florida Panhandle and southern Georgia to learn about BMPs for sustainable and organic crop production – especially fruits, vegetables, medicinal, and specialty crops.

Trends and Sustainability

Gadsden SWCD receives recurring revenues from four sources and non-recurring revenues from a fifth source. The District uses the revenue to budget for program, operational, and personnel expenses on an annual basis. As the FDACS contracts are the District's largest revenue source, the revenues and expenditures grow in parallel year over year based on the amount of the contracts. Due largely to the growth of the revenues and expenditures related to the BMP programs after the Conservation Technician was hired in early FY22, both revenues and expenditures have continued to rise, with an increase of more than \$100,000 in revenues between FY22 and FY23 as a reflection of the District's first full year with the Conservation Technician within the review period, as shown in Figure 14.

Figure 14: Revenues vs. Expenditures



(Source: District General Ledger; FY21-FY23 financial audit reports)

The District's 5% administrative fee revenues, its largest source of unrestricted funds, are dependent on its overall program activity through its BMP Cost-Share and BMP Implementation Assistance. As the FDACS contract amounts increased, the subsequent increase in administrative fee revenues allowed the District to increase programming, such as educational programs and sponsorships of community conservation programs and events.

Figure 14 shows that the District's expenditures exceeded its revenues in FY22 by approximately \$10,000. This can be attributed to the capital outlays; according to the FY22 financial audit report, the general government expenditures were \$408,538 – approximately \$14,000 less than that year's revenues. The District provided M&J with balanced budgets for each year in the review period, with the three completed fiscal years' documents showing the actual budget, as updated at the end of the year, alongside the originally approved budget. Based on the District's revenues and expenditures trends over the review period, the District's programs and activities will remain sustainable in the future.

II.C: Performance Management

Strategic and Other Future Plans

Gadsden SWCD’s operations have been governed by two strategic plans during the review period (October 1, 2020, through September 30, 2024): a five-year Long Range Plan for 2019 through 2023 and a five-year Long Range Plan for 2023 through 2027. The plans include topographic and demographic information about the District, a statement of the District’s purpose and mission, and a set of goals and objectives for the District to accomplish within the five-year period. Each goal has a set of objectives that the District seeks to accomplish in order to achieve the goal.

The District developed a list of issues and resource concerns utilizing the District’s statutory and adopted purpose and mission statements, as well as the characteristics of the District’s service area, ranging from climate and geography to tourism and active Natural Resources Conservation Service programs.

The District’s long range plans included the following issues and resource concerns:

- Best management practices for cattle farms
- Water quality in the two rivers on the eastern and western borders and Lake Talquin on the southern border of Gadsden County
- Conservation education, including workshops and demonstrations
- Equipment rental
- Management of invasive species
- Non-agricultural issues like urban development

Goals and Objectives

The District included in its long range plans a list of goals and objectives that the District is working toward accomplishing. Figure 15 lists each goal and objective included in the long range plans.

Figure 15: Long Range Plans Goals and Objectives

| Goal | Objective |
|--|---|
| Erosion Control - Reduce Soil Erosion | Reduce soil erosion on cropland |
| | Reduce soil erosion on pastureland |
| | Reduce soil erosion on forestland |
| Conservation Education - Inform the public of the role of the District | Supervisor continuing education on the role of partners |
| | Provide conservation education information to people of Gadsden County |
| Water Quality - Improve water quality throughout the District | Continued enrollment of qualified landowners in the use of BMPs |
| | To provide conservation technical/financial assistance through partners |
| Fish and Wildlife - To improve fish and wildlife habitat | Promote the practices that improve F&W habitat |
| | Identify and encourage the use of appropriate partners that can assist landowners in the District |
| Hurricane Recovery | Explore opportunities to support Gadsden County residents |

(Source: 2023-2027 Gadsden Long Range Plan)

Performance Measures and Standards

Gadsden SWCD has contracts with the Florida Department of Agriculture and Consumer Services (“FDACS”) for the Best Management Practices (“BMP”) Cost-Share and Conservation Technician BMP Implementation Assistance programs. Each contract has a different set of deliverables in the scoping documents associated with each contract.

The Conservation Technician and the Senior Secretary are both responsible for ensuring that each deliverable is met according to the specific contract. Meeting minutes show that Supervisors regularly check with the aforementioned positions during meetings to ensure that deliverables are being met.

Deliverables for the Conservation Technician include the following items:

- Assisting producers with enrolling in the BMP Cost-Share program and filling out the appropriate Notice of Intent (“NOI”) to Implement BMPs
 - The Conservation Technician is required to submit at least 36 NOI enrollments during the fiscal year.
- Conducting Implementation Verification Site Visits
 - The Conservation Technician is required to submit at least 36 implementation verification visits each fiscal year.
- Provide cost-share assistance to agriculture producers by referring them to different FDACS BMP programs when necessary
 - The Conservation Technician is required to provide assistance on at least five BMP Cost-Share projects each fiscal year.
- Assist producers in completing an annual Common Practice Status Report
 - The Conservation Technician is required to provide assistance to 80% of the producers assigned to them who are required to complete annual Common Practice Status Reports.
- Participate in staff meetings, trainings, and monthly one-on-one FDACS Project Manager and Contract Manager Deliverable Reviews
 - The Conservation Technician is responsible for attending at least four training events per year and at least 10 monthly staff meetings per year.

Deliverables for the Senior Secretary include the following items:

- Assist the Conservation Technician by performing financial and reporting duties
- Submit the contract financial close-out and reconciliation reports and a copy of the Annual Audit Report

Both the Conservation Technician and the Senior Secretary are responsible for submitting monthly activity logs to FDACS, including a Conservation Technician Performance Work Plan, Field Staff Activity Report, and an Administrative Log and Timesheet.

While the District did not provide M&J with recorded performance measure data, FDACS has consistently renewed and increased the amount on the BMP contracts with the District for each year in the review period, meaning that there is no perceived with the District's ability to meet performance measures required by FDACS.

The District discusses FDACS contract financials during each Board meeting and votes to submit the required treasurer reports to FDACS each month, according to meeting minutes.

The District does not have performance measures and standards related to programs that the District funds and/or administers related to agriculture conservation.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District's 2023-2027 Long Range Plan appears to be almost entirely identical to the prior 2019-2023 Long Range Plan, with the exception of updates to Gadsden County's per capita and median household incomes. In a statement provided to M&J, the District asserted that the issues and resources concerns identified in the 2023-2027 plan were still the needs of the community and addressed changing land-use patterns.

The goals and objectives included in the 2023-2027 Long Range Plan do not include measurable steps and/or progress indicators for the District to track goal and objective progress. In order for the District to address the community agriculture issues and concerns stated in the 2023-2027 Long Range Plan, goals and objectives should be specific and include measurable progress indicators.

Additionally, the District does not have performance measures related to the programs that the District manages including the Aquatic Weed Control Cost-Share Program. The District is currently unable to address the successes or failures of the program.

The District sponsors different agriculture-related educational programs each year. The District does not have performance measures or standards to indicate the status of the sponsored programs.

Recommendation: The District should consider refining the issues, resource concerns, and goals and objectives identified in its long range plan during the development of each subsequent five-year plan. The District should consider reviewing whether the current wording and/or inclusion of each issue, resource concern, and goal and objective remains relevant for the upcoming five-year period, and whether the District should develop additional issues, resource concerns, and/or goals and objectives to address or refine the approach to addressing the needs of the community.

Recommendation: The District should consider refining its existing set of goals and objectives to better 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. The District could consider identifying how current or potential programs and activities work toward achieving specific goals and objectives, as long as the goals and objectives remain a reflection of the District's long-term and short-term priorities based on the needs of the community rather than justifications for current programs and contracts.

Recommendation: The District should consider beginning to track additional performance measures and establishing additional standards that may be useful in evaluating the District’s performance in administering the BMP Cost-Share and BMP Implementation Assistance programs, such as estimates of irrigation water conserved or of fertilizer runoff prevented. In addition, the District should consider developing performance measures and standards related to any additional goals developed as part of the revision of the District’s Long Range Plan.

Recommendation: The District should consider beginning to track performance measures and developing standards that may be useful in evaluating the benefits of the programs administered, sponsored, and supported by the District. Performance measures such as attendance and overall participant feedback would be beneficial for the District to use when deciding what programs to re-sponsor each year. Performance measures such as participation and impact of equipment purchased through local landowner cost-share contracts would be beneficial in measuring the success of the Aquatic Weed Control Cost-Share Program.

Annual Financial Reports and Audits

Gadsden SWCD is required per s. [218.32](#), *Florida Statutes*, to submit an Annual Financial Report to the Florida Department of Financial Services within nine months of the end of the District’s fiscal year (September 30). The District was delinquent with the FY21 Annual Financial Report, submitting it approximately two months after the compliance deadline. Gadsden SWCD submitted the FY22 and FY23 Annual Financial Reports within the compliance timeframe.

Gadsden SWCD contracted with a public accountant to assist the District with any necessary audits that need to be completed when the District meets the criteria in s. [218.39](#), *Florida Statutes*. During the review period, the District’s annual revenues consistently exceeded the \$100,000 threshold, which necessitates an annual financial audit. Like the Annual Financial Report for FY21, the financial audit report for FY21 was submitted approximately two months after the compliance deadline. The audit was completed in August 2022 and submitted to the Department of Financial Services 11 days later. The financial audit reports for FY22 and FY23 were submitted within the compliance timeframe.

Even though the District submitted the FY21 Annual Financial Report and financial audit report after the compliance deadline, the year appears to have been an exception to the pattern of on-time submission. As such, M&J does believe a recommendation is warranted for this finding.

The District’s FY21, FY22, and FY23 financial audit reports included the following repeat findings, which are similar to those present in the financial audit reports of other small government entities:

- Certain accounting and administrative duties were not segregated sufficiently to achieve an adequate internal control structure.
- The District’s system of internal accounting control over the financial reporting is not sufficient by itself to prevent, detect, or correct misstatements in the audited financial statements.

Repeated audit findings may pose financial and legal risks to the District. Repeat audit findings can result in the District being reported to the Legislative Auditing Committee by the Auditor General, which in turn could result in public hearings regarding the District's current and future operations. In extreme cases, a failure to address repeat audit findings could result in the District being declared inactive and subsequently dissolved. Auditors acknowledge that this finding is required for inclusion and is common for many small governments. There are options for mitigating or addressing this finding, such as hiring additional finance staff or contracting with individuals or firms with accounting knowledge and experience necessary to review the financial entries and prepare the financial statements. These options may not be cost-effective methods of mitigating the risk, may not fully address the finding, and may not be feasible given the District's current resources.

Recommendation: The District should consider exploring opportunities and means to mitigate its repeated audit findings that the District's accounting and administrative duties were not segregated sufficiently, and that the District's system of internal accounting control over financial reporting is not sufficient to prevent misstatements. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience creating segregation of duties for financial processes.

Performance Reviews and District Performance Feedback

Gadsden SWCD has not had any performance reviews performed by a third-party assessor during the review period.

The District receives feedback from agriculture producers in the District's service area at the annual Local Working Group meetings that the District hosts alongside the Natural Resources Conservation District. The Supervisors discuss the main themes of the Local Working Group meetings during Board meetings and base annual programming and sponsorships on the priorities relayed from agriculture producers.

The District does not have a system in place to receive feedback regarding the Aquatic Weed Control Cost-Share Program. Representatives from programs that the District has sponsored or donated to attend Board meetings and provide gratitude for programs that the District has sponsored.

Recommendation: The District should consider implementing a system for collecting feedback from conservation partners, agricultural producers that the District serves, and program participants, 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.

The current District Supervisors for seats 1, 2, 3, and 4 were all elected or re-elected in the November 2022 general election. The current District Supervisor for seat 5 was appointed in January 2023.

In response to M&J's information request, the District Chairman and staff provided a verbal statement of the Supervisors' qualifications, which are consistent with the residency and agricultural experience qualifications in s. [582.19\(1\)](#), *Florida Statutes*. To confirm this assertion, M&J requested the Supervisors' affirmations as part of a public records request to the Gadsden County Supervisor of Elections. The District coordinated with the Gadsden County Supervisor of Elections to provide M&J with the affirmations for the four elected Supervisors signed in 2022, as well as the three Supervisors standing for re-election to their respective seats signed in 2024 (the Supervisors in seats 2, 4, and 5). While the Supervisor in seat 5 did sign the required affirmation as part of the November 2024 election cycle, M&J did not receive an affidavit signed by this Supervisor after their appointment to the Board. While M&J can verify that every current Supervisor has signed the affirmation of qualifications, M&J cannot verify whether the Supervisor in seat 5 signed the required affirmation as part of their appointment to the Board. However, as all current Supervisors have signed the required affirmation of qualifications, a recommendation is not necessary at this time, though the District should continue to coordinate with the Gadsden County Supervisor of Elections to ensure all Supervisors sign the affirmation prior to or at the time of qualification, election, or appointment.

Notices of Public Meetings

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

The District posts the time and place of the Board of Supervisor meetings on the District's website. During interviews with District staff, the District stated that the staff have been sending meeting notices to the Association of Florida Conservation Districts ("AFCD") to publish in the *Florida Administrative Register*, per AFCD guidance.

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

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

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

Retention of Records and Public Access to Documents

Gadsden SWCD has the Board meetings from FY22 through the most recent meeting, in March 2024, posted on the District's website. Additionally, the District has the FY21, FY22, and FY23 Financial Audit Reports available for download from the District's website. The District was able to provide the remaining meeting minutes and additional information requested for this review. Therefore, 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 creating a new full-time position to conduct administrative, financial, and grant-writing responsibilities for Gadsden SWCD. The District could consider suggesting a partnership with the Gadsden County Board of County Commissioners (“BoCC”), Florida Department of Agriculture and Consumer Services (“FDACS”), or Natural Resources Conservation Service (“NRCS”) to offset some salary and benefits costs.</p> | <ul style="list-style-type: none"> ● Potential benefits: Adding a full-time position to the District staff can provide greater capacity for other positions within the District to focus on their responsibilities while this full-time position focusses on District activities ● Potential adverse consequences: Funding a full-time position will have limit funding for programs and sponsorships. ● Costs: Costs associated with hiring a full-time position and providing compensation. ● Statutory considerations: None significant |
| <p>The District should consider proposing an update to the existing memorandum of understanding with the Gadsden County BoCC to include provisions governing ownership, payments for, and use of vehicles purchased with FDACS funds, as well as provisions ensuring compliance with FDACS vehicle return requests.</p> | <ul style="list-style-type: none"> ● Potential benefits: Updating the District’s memorandum of understanding with the Gadsden County BoCC will codify administrative matters regarding the District’s vehicle and help ensure that the memorandum of understanding aligns with actual practice, which reduces the risk of potential disagreements or misunderstandings between the District and the BoCC. ● Potential adverse consequences: None significant ● Costs: None ● Statutory considerations: Supervisors and the Gadsden County BoCC will need to approve any changes to the memorandum of understanding during the next renewal |
| <p>The District should consider amending its current long-range plan to better establish issues and concerns that correlate with community needs and priorities. The long-range plan should address the needs of the community and the changing land use patterns within the District’s service area.</p> | <ul style="list-style-type: none"> ● Potential benefits: Amending the long-range plan to address community needs will allow the District to create goals and objectives using the strategic plan that align with the issues and concerns identified in the current 2023-2027 Long Range Plan. ● Potential adverse consequences: None ● Costs: Any costs associated with contracting a third-party service for assistance. ● Statutory considerations: The strategic plan should align with the District’s statutory purpose and authorities as defined in ss. 582.02(4) and 582.20, <i>Florida Statutes</i>. |

| Recommendation Text | Associated Considerations |
|---|---|
| <p>The District should consider refining its 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 community agriculture issues and concerns as established in the District’s Long Range 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: By redefining goals to more achievable goals, the District will have an easier time establishing performance measures and progress points related to the goals and objectives • Potential adverse consequences: None significant • Costs: Any time costs associated with revisiting the Long Range Plan and reassessing the currently established goals and objectives • Statutory considerations: Redefining goals and objectives to the District’s statutory purpose, as defined in s. 582.02(4), Florida Statutes, is important in ensuring that the District is moving forward with the District’s defines purpose in mind 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>The District should consider beginning to track additional performance measures and establishing additional standards that may be useful in evaluating the District’s performance in administering the Best Management Practice (“BMP”) Cost-Share and BMP Implementation Assistance programs, such as estimates of irrigation water conserved or of fertilizer runoff prevented. In addition, the District should consider developing performance measures and standards related to any additional goals developed as part of the revision of the District’s Long Range Plan.</p> | <ul style="list-style-type: none"> • Potential benefits: Tracking additional BMP Cost-Share and Implementation Assistance performance measures will allow the District to provide more information regarding the successes and/or failures of various BMPs • Potential adverse consequences: None significant • Costs: It will take additional time and resources such as vehicle-related expenses to track performance measures such as irrigation water conserved or fertilizer run-off • Statutory considerations: None significant |

| Recommendation Text | Associated Considerations |
|---|--|
| <p>The District should consider beginning to track performance measures and developing standards that may be useful in evaluating the benefits of the programs administered, sponsored, and supported by the District. Performance measures such as attendance and overall participant feedback would be beneficial for the District to use when deciding what programs to re-sponsor each year. Performance measures such as participation and impact of equipment purchased through local landowner cost-share contracts would be beneficial in measuring the success of the Aquatic Weed Control Cost-Share Program.</p> | <ul style="list-style-type: none"> ● Potential benefits: Tracking performance measures of funded programs will allow the District to make better decisions in regards to which programs are successful and should be funded again, or are not successful and should be more carefully evaluated before providing funding again ● Potential adverse consequences: None significant ● Costs: It will take time to track performance measures at each program that the District funds or sponsors ● Statutory considerations: None significant |
| <p>The District should consider exploring opportunities and means to mitigate its repeated audit findings that the District’s accounting and administrative duties were not segregated sufficiently, and that the District’s system of internal accounting control over financial reporting is not sufficient to prevent misstatements. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience creating segregation of duties for financial processes.</p> | <ul style="list-style-type: none"> ● Potential benefits: Addressing the District’s recurring audit finding will both allow the District to better comply with Generally Accepted Accounting Principles when managing its financial records and will reduce the risk that the District will receive similar negative audit findings in the future ● Potential adverse consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur costs related to hiring or contracting with properly trained assistance ● Statutory considerations: None |
| <p>The District should consider implementing a system for collecting feedback from conservation partners, agricultural producers that the District serves, and program participants, 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 benefits: Implementing a system to collect feedback from partners, agricultural producers, and program participants will give the District an additional source of information to use in evaluating the performance of the District’s programs and sponsorships and may help the District to identify and/or evaluate potential improvements to service delivery methods. ● Potential adverse consequences: None significant ● Costs: Possible minor data collection and storage fees. ● Statutory considerations: None |

| Recommendation Text | Associated Considerations |
|--|---|
| <p>The District should consider improving Board of Supervisor meeting notice procedures to ensure compliance with s. 189.015 and ch. 50, Florida Statutes. The District should retain records that document its compliance with the applicable statutes.</p> | <ul style="list-style-type: none"> • Potential benefits: Compliance with s. 189.015 and ch. 50, Florida Statutes, can improve transparency and provide more opportunities for public engagement. • Potential adverse consequences: None significant • Costs: None • Statutory considerations: The District should ensure it is following the procedure established by the version of ch. 50, Florida Statutes, in effect at the time of the meeting notice publication. |

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

Subsequent to M&J receiving Gadsden SWCD's response, M&J acknowledged that all five of the District's Supervisors signed the affirmation of qualifications required by s. [582.19\(1\)](#), *Florida Statutes*, and as a result, M&J concluded that a recommendation suggesting the District consider collaborating with the Gadsden County Supervisor of Elections to ensure that all Supervisors complete this affirmation was not necessary. M&J removed the recommendation, which is referred to in Gadsden SWCD's response letter as the ninth recommendation.