

# Gilchrist 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

- Gilchrist Soil and Water Conservation District’s Board of Supervisors are moderately active and met approximately once every three months during the review period (October 1, 2020, through April 30, 2024).
- Gilchrist Soil and Water Conservation District provides Best Management Practices Implementation Assistance and Cost Share services, provides conservation education programs, and uses community events throughout the District’s service area to promote the District’s services.
- Gilchrist Soil and Water Conservation District employs five full-time staff and uses four vehicles. While the District’s available finances appear healthy, the District’s financial records are incomplete and lack sufficient detail to fully understand the District’s financial operations.
- Gilchrist Soil and Water Conservation District’s operations has a Long Range Plan, but has not updated the plan since it was created in 2017. The District does not use local 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 Gilchrist Soil and Water Conservation District (“Gilchrist SWCD” or “District”), conducted with a review period of October 1, 2020, through April 30, 2024.

## I.A: District Description

### Purpose

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

The District’s website defines the District’s mission as being “to provide the administration of programs to conserve soil and improve water quality and quantity on private lands in Gilchrist County” and defines the District’s goal as being “to solve local natural resource problems with quality technical services. Educate and serve residents of Gilchrist County to gain a better understanding of local environmental concerns and what can be done to protect and conserve the County’s limited natural resources.”

The District’s Long Range Plan defines the District’s mission as being to “deliver natural resources conservation technology and education to local land users and to promote best land use and management practices that will conserve, improve, and sustain the natural environment of Gilchrist County.”

### Service Area

When the District was established in 1945, the service area included Gilchrist County. The District’s service area has not changed since its founding. The District’s service area includes unincorporated Gilchrist County, the County’s two cities and one town,<sup>1</sup> and part or all of the following federal and State conservation lands:

- Bell Ridge Longleaf Wildlife and Environmental Area
- Fort White Wildlife and Environmental Area
- Ichetucknee Conservation Area
- Rock Bluff Conservation Area
- Ruth B. Kirby Gilchrist Blue Springs State Park
- Santa Fe Springs Conservation Area
- Wannee Conservation Area

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<sup>1</sup> Cities: Fanning Springs and Trenton; Town: Bell.



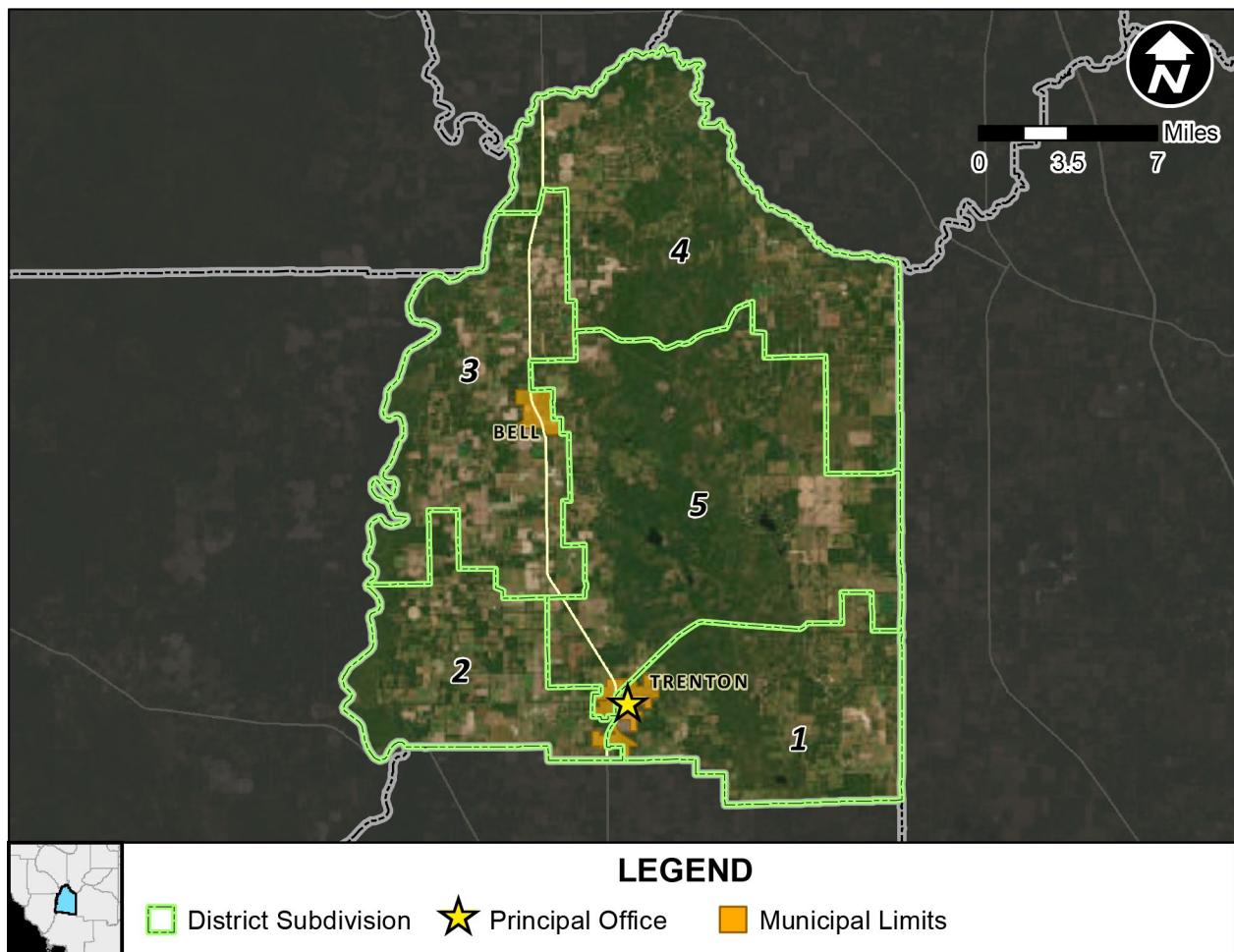
The District is bordered on the north by Suwannee and Columbia Counties, on the east by Alachua County, on the south by Levy County, and on the west by Dixie and Lafayette Counties.

The District’s total area is 356 square miles, including 350 square miles of land and 6 square miles of water.

The District’s primary office is located in the Florida Department of Agriculture and Consumer Services’ office at 729 E Wade Street, Trenton, FL 32693.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)13](#), *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 Gilchrist Soil and Water Conservation District**



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

### Population

Based on the Florida Office of Economic and Demographic Research’s population estimates, the population within the District’s service area was 19,123 as of April 1, 2023.

## District Characteristics

Gilchrist SWCD is located in north central Florida. The economy of the service area is diversified and led by its agriculture, silviculture, logistics and distribution, and manufacturing industries.<sup>2</sup> The United States Census Bureau reports that the District's land is entirely rural. Per the United States Department of Agriculture's 2022 Census of Agriculture, dairy, melons, and vegetables account for the vast majority of the District's agricultural production by market value. Nearly 40% of the District's land area is used as cropland or pasture, mostly in the eastern third and western third of the District. A north-south strip of land comprising most of the central third of the District is used for timberland and as a private game preserve. The District's agricultural activities can threaten the District's freshwater resources through runoff, including nutrient runoff from non-optimal fertilizer use and dairy waste and pathogens from dairy waste. The district's agricultural and silvicultural activities also threaten the health of the District's soils, as highly extractive timber production, overtiling, overgrazing, and high levels of cattle traffic can promote erosion. Portions of the District's service area are included in the Basin Management Action Plan ("BMAP")<sup>3</sup> areas for the Middle and Lower Suwannee River Basin and for the Santa Fe River Basin.<sup>4</sup>

The District is divided between two different geomorphic subzones: the Gulf Coastal Lowlands in the western two-thirds of the District and the Central Highlands in the District's eastern third. In the District, the Gulf Coastal Lowlands generally consist of flat, sandy plains overlying limestone formations. Portions of the Gulf Coastal Lowlands, including the Waccasassa Flats in the south-central portion of the District, the Santa Fe River valley on the District's northeastern border, and the Suwannee River valley on the District's western border, contain swampy areas and may be prone to flooding. The portions of the Gulf Coastal Lowlands in the center and center-west portions of the District include the Bell Ridge and Chiefland Limestone Plain, which feature well-drained soils and slightly hillier terrain. The Central Highlands subzone is made up of minor ridges and valleys, including the Brooksville Ridge in the southeast of the District and the High Springs Gap in the District's northeast, with sandy, well-drained soils over limestone.<sup>5</sup> The limestone that underlies all of the District's service area holds significant groundwater resources, including the Floridian Aquifer, which feed many springs along the Santa Fe and Suwannee Rivers on the District's northern and western borders, the most prominent of which are Devil's Ear Spring, the Siphon Creek Rise, and Fanning Spring.<sup>6</sup>

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<sup>2</sup> Gilchrist County Economic Development. n.d. *Key Industries*. Accessed June 5, 2024. <https://discovergilchrist.com/key-industries/>.

<sup>3</sup> The Florida Department of Environmental Protection defines a Basin Management Action Plan as "a framework for water quality restoration that contains local and state commitments to reduce pollutant loading through current and future projects and strategies."

<sup>4</sup> Florida Department of Environmental Protection. n.d. *Impaired Waters, TMDLs, and Basin Management Action Plans Interactive Map*. Accessed May 7, 2024. <https://floridadep.gov/dear/water-quality-restoration/content/impaired-waters-tmdls-and-basin-management-action-plans>.

<sup>5</sup> Schmidt, Walt. 1988. *The Geology and Geomorphology of Gilchrist County, Florida*. Open File Report, Tallahassee: Florida Geological Survey. <https://ufdc.ufl.edu/UF00001017/00001/images>.

<sup>6</sup> Florida Department of Environmental Protection. n.d. "Map of Florida's Springs Categorized by Magnitude." *Florida Department of Environmental Protection*. Accessed May 7, 2024.

## I.B: Creation and Governance

Gilchrist SWCD was chartered on August 7, 1945, as the Gilchrist Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.<sup>7</sup> The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).<sup>8</sup> The Florida Legislature amended ch. [582, Florida Statutes](#), in 1965, to expand the scope of all soil conservation districts to include water conservation and renamed the District to the Gilchrist Soil and Water Conservation District.<sup>9</sup>

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*.<sup>10</sup>

As of this report, the District has five Supervisors. M&J has reviewed affidavits prepared and submitted by all five of the District’s current Supervisors to the Gilchrist County Supervisor of Elections. M&J has affirmed that the Supervisors meet the qualifications for office. During the review period (October 1, 2020, through April 30, 2024), there has been one vacancy on the Board from January to June 2022, 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	Tommy Jones							B.W.		Jeffrey Reed					
2	Jack Cook							Steven Borek		Bobby J. “BJ” Wilkerson					
3	Myles Langford								Brett Crawford						
4	Jeffrey Reed								Steven Borek						
5	Brett Crawford								Myles Langford						

### Legend for FY22/FY23

Bobby J. “BJ” Wilkerson (B.W.)

<sup>7</sup> Florida State Soil Conservation Board. 1947. *Biennial Report of the State Soil Conservation Board: January 1, 1945 - June 30, 1947*. Biennial Report, Tallahassee: Florida State Soil Conservation Board. <https://ufdc.ufl.edu/UF00075937/00002/images>.

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

<sup>9</sup> Ch. [65-334, Laws of Florida](#)

<sup>10</sup> Including s. [582.15, Florida Statutes](#), s. [582.18, Florida Statutes](#), s. [582.19, Florida Statutes](#), Rule [5M-20.002, Florida Administrative Code](#), and Ch. [2022-191, Laws of Florida](#).

During the review period, the District met 19 times<sup>11</sup> 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 (June, August) and 2023 (January, April, October). The District additionally met once in a workshop, during which no business was conducted. M&J has determined that the District did not properly notice each meeting and workshop. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D: Organization and Governance) of this report.

Section [7.03.02, Land Development Code of Gilchrist County](#), exempts ponds that are established for bona fide agricultural purposes, are located in specified zoning districts, meet Natural Resource and Conservation Service design standards, and are approved by the District, from the regulations and permitting requirements included in the *Land Development Code of Gilchrist County*. The in-district municipalities have not adopted any local regulations for the District.

### I.C: Programs and Activities

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

- Best Management Practices (“BMP”) Programs
  - The Best Management Practices Cost-Share and Implementation Assistance Programs provide Florida Department of Agriculture and Consumer Sciences funding to the District to administer reimbursement agreements with local agricultural producers and provide landowners with technical assistance related to implementing practices to improve water quality in agricultural and urban discharges.
- Conservation Educational Programs
  - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- Local Working Group
  - The District has participated in the annual Local Working Group, which provides an opportunity to receive feedback on community priorities and needs from local agricultural stakeholders.
- Outreach Events
  - The District uses community events as an opportunity to provide outreach to local agricultural producers by explaining the programs and services offered by the District.

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<sup>11</sup> Meetings occurred in April, June, August, September, and November 2021; January, February, March, April, June, August, and October 2022; January, February, April, May, and October 2023; and January 2024.

- Conservation Stewardship Award
  - The District awards the Conservation Stewardship Award to a local farmer who works with the District and has done noteworthy work over the past year to improve the sustainability of their farm’s operations. The District presents the award at the District Stewardship Banquet.
- Supporting Research
  - The District financially sponsors research conducted by the University of Florida’s Institute of Food and Agricultural Sciences regarding the use of controlled-release fertilizers.

### **I.D: Intergovernmental Interactions**

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

#### **Gilchrist Board of County Commissioners**

The Gilchrist County Board of County Commissioners (“GBoCC”) manages payroll and benefits processing for the District’s staff, funds 40% of one of the District’s staff positions, and owns the vehicles used by most District staff. The District reimburses GBoCC for expenses that it incurs related to managing payroll and benefits for District staff (other than GBoCC’s 40% support of one District position) and providing the District’s vehicles.

#### **Florida Department of Agriculture and Consumer Services**

Per interviews with District staff, the District’s Best Management Practices (“BMP”) Implementation Assistance Program and BMP Cost Share Program contracts with the Florida Department of Agriculture and Consumer Services (“FDACS”) provided all District funding during the review period. The District operates out of FDACS’ office in Trenton and FDACS staff regularly attend Board meetings to keep the Board informed about FDACS operations and discuss FDACS programming. FDACS representatives attended 15 meetings held during the review period.

#### **United States Department of Agriculture’s Natural Resources Conservation Service**

The United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) works with the District to host the annual Local Working Group meeting and to update the District’s Supervisors on NRCS activities in the District’s service area. NRCS representatives attended and presented reports at two Board meetings during the review period and made a virtual report at a third Board meeting.



## University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Gilchrist County

The District works with the University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Gilchrist County (“UF/IFAS Extension”) to provide conservation educational programs to youth and adults in the District’s service area. The District also sponsors and attends community events put on by the UF/IFAS Extension to promote District programs and funds UF/IFAS research projects related to conservation-based farming practices in the District’s service area. District staff attend a monthly breakfast event hosted by UF/IFAS to receive updates on programs from other conservation-related staff throughout 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.

**Figure 3: FY23 Finances<sup>12</sup>**

	Revenues	Expenditures	Long-term Debt
<b>Total for Year</b>	Not Available	Not Available	\$0

(Source: District reconciliation reports)

**Figure 4: FY23 Program Staffing**

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
<b>District-employed Staff</b>	5	0	0	0
<b>Board of County Commissioners-employed staff</b>	0	0	0	0
<b>FDACS-employed staff</b>	0	0	0	0
<b>Total</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>0</b>

(Source: District employment records)

<sup>12</sup>Due to data constraints, M&J was unable to assess the District’s overall revenues and expenditures during FY23. See II.B: Resource Management) for more discussion of the limitations of the District’s financial reporting.

**Figure 5: FY23 Equipment and Facilities**

	<b>Number</b>	<b>Ownership Status</b>	<b>Type(s)</b>
<b>Vehicles</b>	4	4 owned by the District but the titles are held by the Gilchrist County Board of County Commissioners	2 2015 Ford F150s; 1 2018 Ford F150; 1 2022 Ford F150
<b>Major Equipment</b>	0	N/A	N/A
<b>Facilities</b>	1	1 leased by the Florida Department of Agriculture and Consumer Services	1 primary office

*(Source: Written communications with District staff)*

## II. Findings

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

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

### II.A: Service Delivery

#### Overview of Services

The District conducted the following programs and activities conducted by the District during the review period (October 1, 2020, through April 30, 2024):

#### *Best Management Practices ("BMP") Programs*

BMP programs are administered by the District on behalf of the Florida Department of Agriculture and Consumer Services ("FDACS"). The District receives reimbursement for costs related to the programs, including staff salaries, equipment, vehicles, travel, administrative expenses, and the cost-share reimbursements. A BMP is defined as "a practice or combination of practices determined by the coordinating agencies,<sup>13</sup> 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."<sup>14</sup> Producers in an area with a Basin Management Action Plan<sup>15</sup> are required to either implement BMPs or conduct water quality monitoring.<sup>16</sup>

The FDACS BMP programs within the District include the BMP Cost-Share Program and the BMP Implementation Assistance Program. The BMP Cost-Share Program 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).

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<sup>13</sup> Department of Agriculture and Consumer Services, Department of Environmental Protection, and Suwannee River Water Management District

<sup>14</sup> s. [373.4595\(2\)\(a\)](#) (2023), *Florida Statutes*

<sup>15</sup> 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"

<sup>16</sup> s. [403.067\(7\)\(b\)2.g.](#) (2023), *Florida Statutes*

The BMP Implementation Assistance Program allows the District to employ four full-time Conservation Technicians to help agricultural producers complete Notice of Intent to Implement BMPs forms and annual Common Practice Status Reports, conduct Implementation Verification site visits, and provide cost-share assistance. The Conservation Technicians additionally provide technical assistance for designing and constructing more efficient farm infrastructures. The BMP Implementation Assistance Program also partially funds the District Administrator position, which administers the District's contracts with FDACS, manages the District's finances, and processes paperwork for producers related to the District's BMP programs.

### *Conservation Educational Programs*

The District commonly partners with the University of Florida's Institute for Food and Agricultural Sciences Extension Service in Gilchrist County ("UF/IFAS Extension") and FFA to provide its Conservation Educational Programs. Conservation Educational Programs are designed to provide natural resources conservation-related early childhood education, elementary and secondary education, postsecondary education, special education, job training, career, and technical education, and/or adult education, usually administered by an education agency or institution.<sup>17</sup> M&J has identified the following Conservational Educational Programs carried out by the District during the review period:

#### **National Association of Conservation Districts ("NACD") Poster Contest**

The NACD Poster Contest provides students with a chance to compete and have their art displayed nationally. The contest is open to students from the District's service area. These contests use a common conservation-related prompt set by NACD. The winners of the District-level contests advance to compete at the regional, State, and national levels.

#### **Association of Florida Conservation Districts ("AFCD") and Florida Conservation District Employees Association ("FCDEA") Speech Contest**

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

#### **4-H/FFA Land Judging Contest**

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

#### **Elementary School Career Days**

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

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<sup>17</sup> Adapted from [34 CFR § 99.3 \(2024\)](#)

## **FFA Sponsorship**

FFA is a nonprofit organization that provides youth agricultural and leadership services. The District financially sponsors the FFA chapters located within the District, based in Trenton and Bell.

## **Scholarships**

The District offers scholarships to graduating students from the District's service area who are entering college and intend to pursue an agriculture-related major. The District solicits applications from qualified students, and the Supervisors determine the awardees. The District awarded a single \$1,000 scholarship in 2022 and a single \$2,000 scholarship in 2023. The District awarded three \$2,000 scholarships in 2024.

### *Local Working Group*

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

### *Outreach Events*

The District uses community events as an opportunity to provide outreach to local agricultural producers by explaining the programs and services offered by the District and its partner organizations. Events that the District has sponsored, hosted, or participated in during the review period include:

- Suwannee River Partnership This Farm CARES Banquet
- Suwannee River Youth Fair
- District Stewardship Banquet
- BMP Expo
- UF/IFAS Extension Watermelon Institute

### *Conservation Stewardship Award*

The District awards the Conservation Stewardship Award to a local farmer who works with the District and has done exceptional work over the past year to improve the sustainability of their farm's operations. The District presents the award at the District Stewardship Banquet.

### *Supporting Research*

The District financially sponsors research conducted by UF/IFAS regarding the use of alternative fertilizers in sweet corn production. The Supervisors decide whether to support research projects on a case-by-case basis and provide financial support in the form of lump-sum payments, not ongoing funding agreements.



## Analysis of Service Delivery

The District's delivery of the BMP Implementation Assistance and BMP Cost Share Programs aligns with ss. [582.20\(2-3\)](#), *Florida Statutes*, which permit soil and water conservation districts to "conduct... products for the conservation, protection, and restoration of soil and water resources" and allow districts to enter into agreements with other public organizations to further their conservation programs. The District's conservation education programs align with s. [582.20\(7\)](#), *Florida Statutes*, which permits soil and water conservation districts to "provide, or assist in providing, training and education programs" that support the District's conservation efforts. The District's involvement in hosting a Local Working Group and research support activities align with s. [582.20\(1\)](#), *Florida Statutes*, which permits soil and water conservation districts to "conduct surveys, studies, and research relating to soil and water resources." The District's participation in outreach events and presentation of the Conservation Stewardship Award align with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*.

FDACS staff managing the District's delivery of FDACS programs prepare monthly Conservation Technician performance reports that evaluate each Conservation Technician's performance against the employee-level performance standards set in the District's contracts with FDACS. M&J requested that the District provide copies of Conservation Technician performance reports from the review period. The District provided copies of the reports from a single month during the review period: August 2022. M&J reviewed the performance reports prepared for the District's Conservation Technicians for August 2022 and confirmed that they show that the Conservation Technicians met all applicable performance standards for August 2022. FDACS has not exercised the "Financial Consequences" clauses in the District's contracts to withhold, delay, or reduce payments to the District for failure to meet relevant performance standards, which suggests that the District has met the contractual performance standards. As the District appears to meet the performance standards set in its FDACS contracts and the District's performance related to its FDACS programs is evaluated against the standards set in its FDACS contracts, alternate service delivery methods may be able to increase outputs, but would not improve performance in a way that would benefit the District. The costs of the District's current FDACS programs as executed with its current service delivery methods adhere to the budgets set in the District's FDACS contracts.

The District's involvement in the UF/IFAS research programs that it sponsors is limited to providing funding. The District is not a research agency and does not have the expertise or resources to take on a direct role in the research process. The District's only expenses related to its research program support are its contributions to UF/IFAS, so alternative service delivery methods cannot reduce the program's costs without also reducing financial support provided to UF/IFAS researchers.

The District does not maintain adequate program design documentation and does not collect sufficient performance data related to its conservation education and outreach programs to effectively evaluate the performance and relative costs of alternative service delivery methods.

### Comparison to Similar Services/Potential Consolidations

The District, located entirely within the Suwannee River Water Management District (“SRWMD”), offers a variety of cost-share programs. Similarly, SRWMD provides an Irrigation Water Conservation Cost-Share Program, Precision Agricultural Cost-Share Program, and Dairy Wastewater System Improvement Cost-Share Program. These programs, similar to the District’s offerings, are designed to fund projects that conserve water and reduce nutrient loading. The Irrigation Water Conservation Cost-Share Program is open to agricultural producers for implementing “irrigation system upgrades associated with water conservation, advanced irrigation scheduling, and irrigation efficiency improvements.” The Precision Agricultural Cost-Share Program is available to agricultural producers for “implementing precision agricultural practices on their farms to reduce nutrient inputs and sustain yields.” The Dairy Wastewater System Improvement Cost-Share Program is accessible to dairies for improvements to “conserve water and/or nutrients through upgrades to their wastewater systems.” Additionally, SRWMD offers other cost-share programs to applicants whose projects align with their conservation goals but don't fit into their defined programs.

Neither the District nor SRWMD publishes lists of the exact types of projects eligible for cost sharing, but there is significant overlap between the projects eligible for the District’s BMP Cost Share Program and SRWMD’s cost-share programs. The cost share agreements offered by the District under the BMP Cost Share Program cover 75% of the total cost of each improvement, up to a total of \$50,000. The amount of cost share covered by SRWMD’s agreements varies depending on the project type. SRWMD offers cost share agreements covering a varying percentage of the total cost, ranging from 50% up to 90%. SRWMD cost shares also use per-item reimbursement caps, not flat caps, for the entirety of the project. SRWMD cost share applicants are typically limited to a maximum of \$300,000 of cost share reimbursements over any five-year period, although SRWMD’s governing board can waive this requirement.

The cost share programs offered by the District and SRWMD cover a similar set of improvements but follow distinct regulatory frameworks that provide options that may benefit different agricultural producers who face particular financial constraints or may need to address unique water use or nutrient loading concerns. Agricultural producers within the District’s service area would not benefit from the consolidation of the District’s cost-share programs with SRWMD’s cost-share programs. The District’s producer cost-share agreements specify that funds distributed through the agreements cannot duplicate funding from other cost-share sources, such as SRWMD’s cost-share agreements or other District-provided cost-share agreements, and allow the District to recover distributed funds if a producer violates the terms of their agreement.

The UF/IFAS Extension organizes the Gilchrist County 4-H program and associated youth agricultural education programs, as well as adult courses on the District’s natural resources. 4-H is a multidisciplinary program that educates youth about a variety of agricultural and non-agricultural topics. While the variety of youth and adult education programs offered by the UF/IFAS Extension may include topics related to natural resources education, the District focuses entirely on conservation topics in its educational events and hosts conservation-specific programs, such as the NACD poster contest and AFCD/FCDEA speech contest, that the UF/IFAS Extension, which cannot join NACD, AFCD, or FCDEA, may not be eligible to host. Consolidating the District’s conservation educational programs within the UF/IFAS Extension’s broader agricultural and natural resources education programs may reduce the amount of dedicated conservation educational programs available to youth and adults within the District’s service area.

M&J did not identify any public entities<sup>18</sup> located wholly or partially within the District’s service area that provide services similar to those provided by the District other than SRWMD and the UF/IFAS Extension.

## II.B: Resource Management

### Program Staffing

The District has five full-time positions. There are no part-time or contract staff and does not regularly use volunteers. At the start of the review period, the Gilchrist County Board of County Commissioners (“GBoCC”) employed the District’s staff on the District’s behalf. During the review period, the Florida Department of Agriculture and Consumer Services (“FDACS”) requested that the District employ its staff directly, which led the District to amend the existing Memorandum of Agreement (“MoA”) with GBoCC governing the employment of District staff. The District was unable to provide M&J with an effective date for the MoA amendment. The MoA outlined and restructured the District’s employment relationship with GBoCC. The amended MoA states that the District employs all of its staff directly, and GBoCC only provides payroll and benefit processing services for the District. The District’s positions include four Conservation Technicians and one District Administrator.

The District’s four Conservation Technician positions perform the tasks specified in the District’s Best Management Practices (“BMP”) Implementation Assistance Program contract with FDACS, including enrolling producers in the FDACS BMP program, conducting BMP Implementation Verification site visits, promoting cost share programs to agricultural producers, assisting producers with applications for cost share programs, participating in staff meetings and training sessions, and conducting other tasks at the direction of FDACS management staff. The District’s BMP Implementation Assistance Program contract with FDACS fully funds the Conservation Technician positions. The District had three Conservation Technicians at the start of the review period. The fourth Conservation Technician position was created by an amendment to the District’s BMP Implementation Assistance Program contract executed in September 2021.

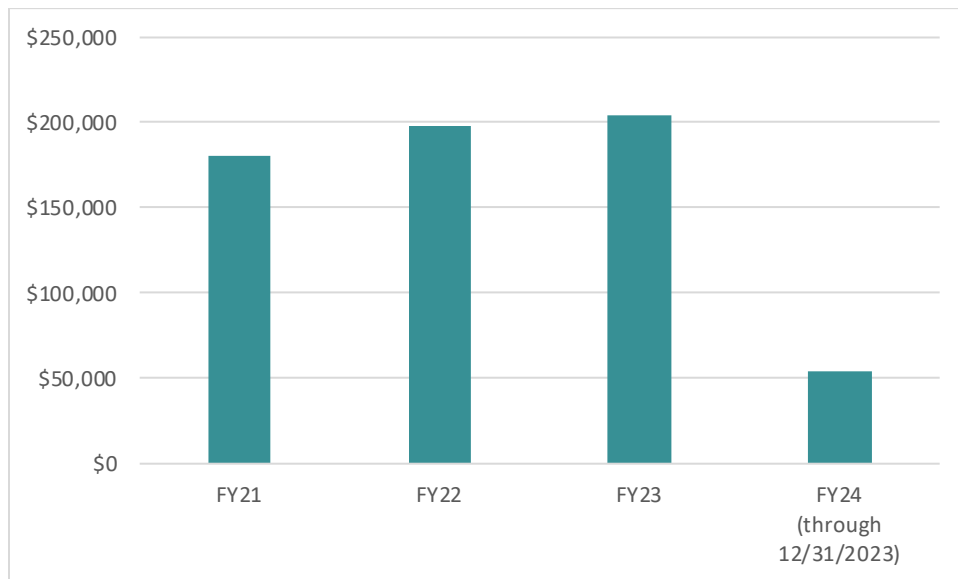
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<sup>18</sup> “Public entity” is defined as “a county or municipal government; a water management district and other special district; a public K-12 school, including a charter school; a public college; and a public university.”

The District Administrator manages the District’s finances, arranges the District’s outreach and educational programs, processes paperwork related to the District’s FDACS contracts, and performs general District administrative functions. The District’s BMP Implementation Assistance Program contract funds 60% of the District Administrator position’s salary and benefit costs, while GBoCC funds the remaining 40% of the District Administrator position’s salary and benefit costs. The District reimburses GBoCC for salary and benefit costs that GBoCC incurs related to the four Conservation Technician positions and 60% of the District Administrator’s salary and benefit costs.

Figure 6 shows the total salaries paid out to the District’s staff during the review period by fiscal year, including both the BMP Implementation Assistance Program contract portion and GBoCC portion of the District Administrator’s salary. The District’s salary costs increased steadily from FY21 to FY22 and from FY22 to FY23 due to annual salary increases for District staff. The total salary expenditures through the first quarter of FY24 suggest that the District’s total salary costs for FY24 will likely follow the trend and increase from the FY23 total.

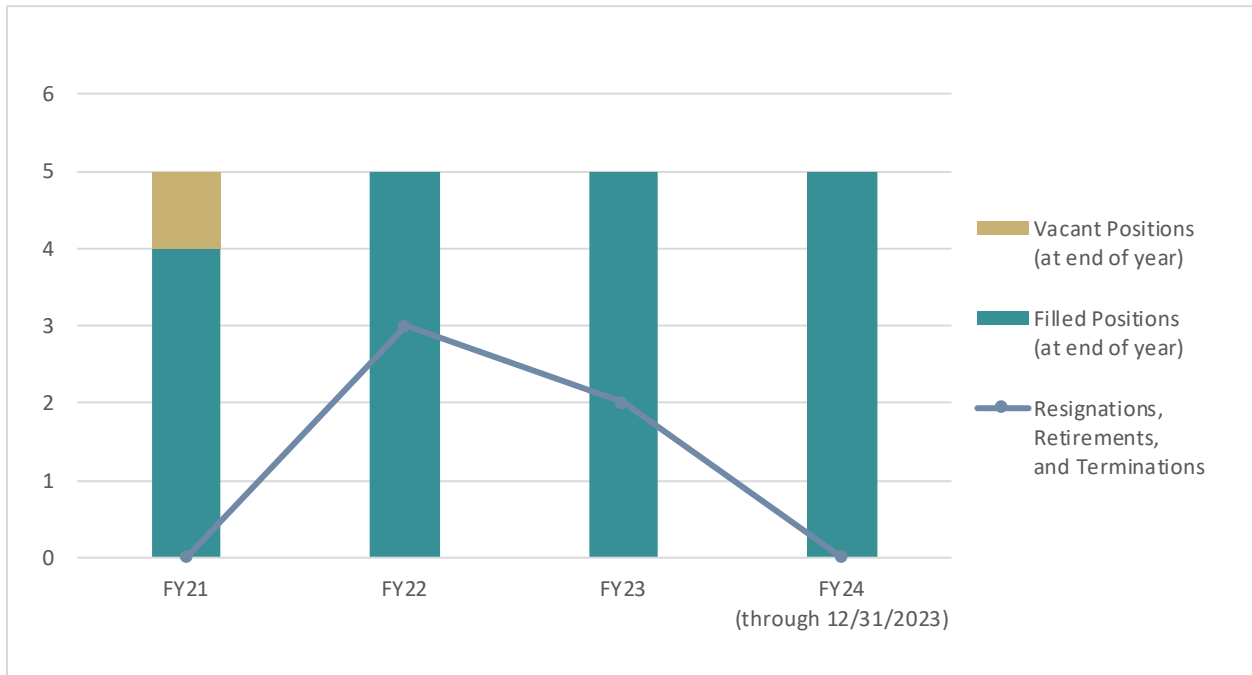
**Figure 6: Total Employee Compensation by Year**



*(Source: GBoCC payroll records)*

The District experienced significant turnover during the middle of the review period, with three employees (one District Administrator and two Conservation Technician) leaving in FY22 and two employees (both of which were Conservation Technicians) leaving in FY23, as shown in Figure 7. In interviews, District staff indicated that most of the turnover in the review period has been due to Conservation Technicians taking “promotions” to similar positions with FDACS. The District has not had difficulty hiring during the review period and has filled most vacancies within 60 days of their opening.

**Figure 7: Retention and Turnover**



(Source: District employment records)

Equipment and Facilities

Vehicles

The District operated four GBoCC-owned trucks during the review period: two 2015 Ford F150s, one 2018 Ford F150, and one 2022 Ford F150, as shown in Figure 8.

**Figure 8: Ownership Status of District Vehicles by Type**

Vehicle Type	Ownership Status			
	FY21	FY22	FY23	FY24
<b>2015 Ford F150</b>	2 – Vehicles owned by the District but the titles are held by GBoCC	2 – Vehicles owned by the District but the titles are held by GBoCC	2 – Vehicles owned by the District but the titles are held by GBoCC	2 – Vehicles owned by the District but the titles are held by GBoCC
<b>2018 Ford F150</b>	1 – Vehicle owned by the District but the title is held by GBoCC	1 – Vehicle owned by the District but the title is held by GBoCC	1 – Vehicle owned by the District but the title is held by GBoCC	1 – Vehicle owned by the District but the title is held by GBoCC
<b>2022 Ford F150</b>		1 – Vehicle owned by the District but the title is held by GBoCC	1 – Vehicle owned by the District but the title is held by GBoCC	1 – Vehicle owned by the District but the title is held by GBoCC

(Source: Written communications with District staff)



The District's trucks were purchased using funds budgeted for that purpose in the District's BMP Implementation Assistance Program contract with FDACS and are used by the Conservation Technicians for travel related to providing technical assistance, conducting implementation verification site visits, and conducting other conservation work allowed by the contract. The increase in the number of vehicles available for the District's use during the review period corresponds to the addition of the fourth Conservation Technician position. The District uses funds from the BMP Implementation Assistance Program contract to reimburse GBoCC for costs that GBoCC incurs related to titling, insuring, and maintaining the trucks used by the District.

The BMP Implementation Assistance Program contract states that FDACS reserves the right to require the District to return any vehicles purchased using FDACS funds at the termination or expiration of the contract. The District does not have a contract, or other interlocal agreement with GBoCC that requires GBoCC to comply with FDACS requests to take ownership of vehicles purchased using FDACS funds.

**Recommendation:** The District should consider working with GBoCC to enter into an interlocal agreement that specifies that GBoCC must comply with FDACS vehicle return requests for any GBoCC-owned vehicles purchased with FDACS funds.

#### *Facilities*

The District operated out of FDACS' office in Trenton during the review period. The District does not have a contract, lease, or other legal arrangement with FDACS governing the District's use of FDACS' Trenton office. As all of the District's staff work to execute FDACS-funded programs in line with the District's contracts with FDACS, the lack of a written agreement does not appear to pose a risk at this time. If the District's staffing model or program activities change to focus less on administering FDACS-funded programs, the District should consider proposing a written agreement for continued use of the FDACS office space.

#### *Major Equipment*

The District did not use any major equipment during the review period.

## Current and Historic Revenues and Expenditures

The District maintained three bank accounts during the review period: the Cost Share, Tech, and General Fund accounts. The Cost Share account was used for transactions related to the District's BMP Cost Share Program. The Tech account was used for transactions related to the District's BMP Implementation Assistance Program. The General Fund account was used for transactions not related to the District's BMP Cost Share or BMP Implementation Assistance Programs. M&J reviewed monthly reconciliation reports from the District's accounting software for the Cost Share, Tech, and General Fund accounts to evaluate the District's current and historic revenues and expenditures. The District was not able to provide reconciliation reports for certain months during the review period due to problems with the transition from the desktop version of the accounting software to the cloud-based version of the accounting software that took place partway through the review period. M&J was not able to include transactions from those aforementioned periods related to the software transition when analyzing the District's finances, including four months for the Cost Share account, one month for the General Fund account, and seven months for the Tech account<sup>19</sup>.

The monthly reconciliation reports that the District provided to M&J list the transactions that took place in each account during the given month, including the date of each transaction, the value of each transaction, and the recipient of debits made by the District. The reconciliation reports provided by the District use several different formats, each of which includes a different level of detail. Some of the reconciliation reports provided by the District do not clearly distinguish different types of credits and debits, such as distinguishing transfers of District funds into a different District account from deposits or distinguishing transfers of District funds to a different District account from expenditures. Reconciliation reports from some months provide limited information on the source of credits received by the District. None of the reconciliation reports provide information, such as a memo line, description, or notes field, that gives insight into the purpose of each transaction. M&J can categorize some individual transactions from context but has not been provided with sufficient information to confidently distinguish many District revenues or expenditures from other types of credits and debits to the District's accounts.

The District did not prepare and/or adopt budgets for the District's funds for fiscal years after FY21, so M&J was not able to compare the District's revenues and expenditures to secondary revenue/expenditure estimates to validate the analysis of the District's reconciliation reports. Section [189.016\(3\)](#), *Florida Statutes*, requires the governing body of special districts to adopt a budget resolution at the start of each fiscal year.

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<sup>19</sup> Cost Share: January 2022, February 2022, April 2022, and September 2022; General Fund: January 2021; Technician: October 2020, November 2020, December 2020, January 2021, December 2021, September 2022, and July 2023.

As the District has not provided a complete set of reconciliation reports for FY21, FY22, and FY23 and the District’s reconciliation reports do not contain sufficient information to consistently distinguish revenues and expenditures from other types of credits and debits to the District’s accounts, any analysis of the District’s finances in FY21, FY22, and FY23 based on the reconciliation reports would be incomplete and pose a significant risk of presenting a misleading view of the District’s financial activity. The District did provide all reconciliation reports for the first quarter (“Q1”) of FY24 (October 1, 2023, through December 31, 2023) and the format used for the District’s Q1 FY24 reconciliation reports provides enough detail for M&J to conduct some high-level analysis of the District’s revenues and expenditures during Q1 FY24. The District’s Q1 FY24 reconciliation reports do not provide sufficient information to confirm the sources of the District’s revenues during Q1 FY24 or to determine the program/activity associated with all expenditures during Q1 FY24.

In interviews, the District Administrator reported that the District’s BMP Implementation Assistance Program and BMP Cost Share Program contracts with FDACS were the District’s sole source of revenues during the review period, but the reconciliation reports that M&J has reviewed do not contain sufficient information to confirm this statement. The BMP Cost Share Program and BMP Implementation Assistance Program contracts reimburse the District for actual expenses that the District incurs while delivering the services provided for in the contract, so the District’s revenues are determined by the level of activity in the District’s FDACS contracts.

The District has submitted Annual Financial reports for FY21 and FY22 to the Florida Department of Financial Services. The District has submitted its Annual Financial Report for FY23, but the report is not yet available on the Florida Department of Financial Services’ website. The Annual Financial Reports contain summaries of the District’s total annual revenues and expenditures. Figure 9 shows the District’s revenues and expenditures, as reported in the District’s FY21 and FY22 Annual Financial Reports and reconciliation reports for Q1 FY24.

**Figure 9: Revenues and Expenditures**

	FY21 <sup>20</sup>	FY22 <sup>21</sup>	FY23 <sup>22</sup>	Q1 FY24 <sup>23</sup>
<b>Revenues</b>	\$1,118,207	\$1,607,480	Not Available	\$192,462
<b>Expenditures</b>	\$1,095,782	\$1,477,240	Not Available	\$277,964

*(Source: FY21 and FY22 Annual Financial Reports, District FY24 reconciliation reports)*

<sup>20</sup> From FY21 Annual Financial Report

<sup>21</sup> From FY22 Annual Financial Report

<sup>22</sup> The District’s FY23 Annual Financial Report has not yet been posted on the Florida Department of Financial Services’ website and the District did not provide a complete set of detailed reconciliation reports for FY23, so M&J cannot assess the District’s revenues and expenditures using the reconciliation reports.

<sup>23</sup> From Q1 FY24 reconciliation reports

The District collects a 5% administrative fee on funds processed through the BMP Cost Share Program and BMP Implementation Assistance Program contracts. Other than the 5% administrative fee, revenues from the District’s FDACS contracts may only be used to pay for actual expenses incurred by the District to deliver the specified programs or other expenses expressly allowed by the relevant contract, such as the District’s usage of funds from the BMP Implementation Assistance Program contract to purchase a truck for use by Conservation Technicians. The District uses 5% administrative fee revenues to pay all of its expenditures that are not related to the BMP Implementation Assistance and BMP Cost Share Programs, such as general administrative expenses, travel, contest supplies and prizes, scholarships, and research sponsorships.

Figure 10 lists the total cost of each of the District’s contracted services by fiscal year.

**Figure 10: Contracted Service Expenses by Fiscal Year**

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

*(Source: District reconciliation reports)*

The District does not have any long-term debt.

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

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

## Trends and Sustainability

The limited financial data provided by the District prevents M&J from conducting more thorough analyses of the District’s financial trends during the review period. The District’s Annual Financial Reports show a significant increase in both revenues and expenditures from FY21 to FY22. The increase from FY21 to FY22 corresponds with both an amendment to the District’s BMP Implementation Assistance Program contract adding the fourth Conservation Technician position and an amendment to the District’s BMP Cost Share Program contract adding over \$400,000 to the contract’s total value, with the amendment budgeting the entirety of the increase to be spent in FY22. The District has executed several additional amendments of its BMP Implementation Assistance Program and BMP Cost Share Program contracts with FDACS that indicate a moderate increase in program budgets for FY23 and FY24. Based on the FY23 and FY24 FDACS contract amendments, M&J expects that the District’s FY23 and FY24 revenues and expenditures will be somewhere between the revenues and expenditures given in the Annual Financial Reports for FY21 and FY22.

Due to the lack of complete financial information for FY21 through FY23, M&J cannot conduct analysis of the District’s expenditure levels.

The District’s current revenues are sufficient to continue to pay its current expenditures. Per interviews with the District Administrator, the District is entirely reliant on its FDACS contracts for funding. The District’s reconciliation reports show that the General Fund held \$220,457 in unrestricted reserves as of December 31, 2023, which would be sufficient to support the District’s current non-contract programs for several years if FDACS were to cancel or significantly reduce the District’s contract programs.

## II.C: Performance Management

### Strategic and Other Future Plans

In 2017, the District adopted a Long Range Plan for the 2017-2027 period. The District Administrator reported in an interview that the Board of Supervisors (“Board”) adopted the plan by vote. The District’s Long Range Plan defines the District’s mission and define nine “Objectives” for the District, broken out over five focus areas. Each “Objective” listed in the Long Range Plan is accompanied by several “Strategies,” or steps that the District can take to work towards achieving the related “Objective.” Figure 11 lists the “Objectives” and “Strategies” given in the District’s Long Range Plan.

**Figure 11: Long Range Plan “Objectives” and “Strategies”**

Focus Area	“Objective”	“Strategy”
Natural Resources Management	Protect natural resources in the District by promoting sensible development and management of these resources	Identify resource concerns within [the District]
		Implement a conservation education program
		Secure technical and financial assistance through the conservation partnership to address identified resource concerns



Focus Area	“Objective”	“Strategy”
		Assist with the development programs of Gilchrist County that address natural resource concerns (e.g., composting, recycling, conservation easements)
		Assist with the development of the Gilchrist County Comprehensive Plan
		Monitor private property rights issues and develop and promote a position appropriate for [the District]
	Position the District as the lead conservation and non-point source pollution management agency	Take a lead role in Total Maximum Daily Load (“TMDL”) program in Gilchrist County verifying and identifying non-point source pollution problems within Gilchrist County assisting in the implementation of the TMDL program
		Identify sites and cooperative growers to demonstrate non-point source pollution Best Management Practices (“BMP”)
Seek supporting funds and increase participation in non-point source projects		
<b>Conservation Education</b>	Maintain and improve conservation and environmental education programs	Increase participation in [4-H/FFA Land Judging Contest], [Association of Florida Conservation Districts/Florida Conservation District Employees Association Speech Contest], and [National Association of Conservation Districts Poster Contest]
		Coordinate BMP implementation workshops
	Develop and implement new educational programs	Recognize stewards of the land and resources through the Conservation Farmer of the Year Award
		Coordinate and/or participate in the [4-H/FFA Land Judging Contest]

Focus Area	“Objective”	“Strategy”
		Establish and award an annual scholarship to a Gilchrist County student
		Recognize [excellence] in environmental education through the Conservation Educator of the Year award
<b>Administration</b>	Prioritize and schedule District activities	Develop and maintain a list of stakeholders (conservation partners and potential partners)
		Develop an annual Plan of Operation in accordance with the [Long Range Plan] each fiscal year
		Prepare and distribute an annual report at the end of each fiscal year
		Review and update [the] Long Range Plan every five years
	Maintain appropriate staffing and equipment to meet the District’s needs	Recruit and retain well-trained, motivated, qualified, and compensated staff
		Recruit and retain well-trained, motivated, and qualified volunteers
		Maintain state-of-the-art computers, equipment, and training for staff to produce quality products
Participate in annual training for Supervisors at AFCD conference or other such meetings		
<b>Funding and Finance</b>	Ensure the continued existence of the District and expansion of its programs to meet future needs	Develop and monitor an annual budget to accomplish the [District’s] Annual Plan of Operation
		Ensure continued funding from Gilchrist County
		Develop and implement a marketing plan
		Increase [District] program funding from grants or other sources
		Establish an environmental education fund

Focus Area	“Objective”	“Strategy”
Public Relations and Outreach	[BLANK] <sup>24</sup>	Design and implement a website for [the District]
		Prepare news articles and press releases before and after all major projects and distribute to all local media
		Distribute copies of the Long Range Plan and Annual report for review by cooperators, agency representatives, and other partners
		Supervisors will maintain personal contact with Gilchrist County Commissioners, State Representatives, State Senators and Congressional Representatives and Senators to keep them informed about [District] activities and issues
	Promote programs and services offered by conservation partners	Post flyers and announcements regarding program deadlines and eligibility requirements
		Include information about programs of partners on [District] website

(Source: District Long Range Plan)

The “Objectives” and “Strategies” listed in the Long Range Plan clearly lay out the District’s desired state and provide a set of concrete steps that the District can take to bring it towards that state.

### Goals and Objectives

The “Objectives” listed in the District’s Long Range Plan are not true objectives and instead function as goals, which are defined as long-term ends toward which District programs and services are ultimately directed. Many of the “Strategies” listed in the District’s Long Range Plan function as objectives, which are defined as specific, measurable intermediate ends that are achievable and mark progress toward achieving an associated goal. While the District has not adopted goals and objectives labeled as such, it has adopted a set of goals and objectives in the form of the “Objectives” and “Strategies” in the Long Range Plan.

<sup>24</sup> The header exists showing that an objective should be there, but the objective is not provided. Strategies are listed for the unstated objective, which imply that the objective would have related to promoting the District’s programs, services, and plans.

Only a portion of the “Objectives” and “Strategies” listed in the District’s Long Term Plan, including “Objectives” and “Strategies” related to the District’s educational programs, align with the District’s current programs and activities, while many of the listed “Objectives” and “Strategies” do not align with the District’s current programs and activities. Some of the District’s current programs and activities, such as the District’s sponsorship of conservation research programs, does not align with any of the “Objectives” and “Strategies” listed in the District’s Long Term Plan.

**Recommendation:** The District should consider refining the “Objectives” and “Strategies” listed in the District’s Long Range Plan into a set of goals and objectives that aligns with the District’s statutory purpose, as defined in s. [582.02\(4\)](#), *Florida Statutes*, and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities.

### Performance Measures and Standards

The District has performance measures and standards, all of which are written into the District’s contracts with the Florida Department of Agriculture and Consumer Services (“FDACS”) for the Best Management Practices (“BMP”) Implementation Assistance and BMP Cost Share Programs. District staff compile these data and deliver them to FDACS on the timelines specified in the relevant contracts. FDACS staff use these performance measures and standards to evaluate the District’s performance in delivering the BMP Implementation Assistance and Cost Share Programs.

M&J has not identified any performance measures and standards, written or unwritten, that the District has adopted or used during the review period outside of those included in the District’s contracts with FDACS. Figure 12 lists the current performance measures and standards identified by M&J as well as the program or activity with which the measure or standard is aligned.

**Figure 12: Performance Measure and Standard Listing and Program Alignment**

Performance Measure or Standard	Program or Activity
Conservation Technician must assist producers with Enrolling/Re-enrolling in the BMP program on at least 98% of Implementation Verification site visits	BMP Implementation Assistance Program
Conservation Technician must respond to at least 98% of enrollment requests/assignments within 30 business days of receipt	BMP Implementation Assistance Program
Conservation Technician must contact or attempt to contact producers to schedule Implementation Verification site visits for at least 50% of assigned Notices of Intent to Implement BMPs	BMP Implementation Assistance Program
Conservation Technician must use correct process for Implementation Verification site visit data entry for at least 95% of Implementation Verification data entries	BMP Implementation Assistance Program
Conservation Technician must use the proper cost-share process and prepare cost-share documents accurately for at least 95% of entries	BMP Implementation Assistance Program, BMP Cost-Share Program
District must review each cost-share payment request package within one week of receipt of package and make payment to each producer within one week of receiving a complete package	BMP Cost-Share Program
District must submit completed cost share payment requests within two weeks of producer/landowner disbursement	BMP Cost-Share Program

*(Source: District contracts with FDACS)*

**Recommendation:** The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District’s contracts to administer the BMP Cost Share Program and BMP Implementation Assistance Program. The additional performance measures and standards should be identified through the refinement of the District’s Long Range Plan. The District should better organize and retain documentation of current performance measures and track the newly identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.

### Analysis of Goals, Objectives, and Performance Measures and Standards

The goals and objectives included among the Long Range Plan’s “Objectives” and “Strategies” are clearly stated, address the District’s statutory purpose, provide sufficient direction for the District’s programs and activities, and may be achieved within the District’s adopted budget but are not sufficiently measurable and may not allow for long-term evaluation of progress and performance. The District has made progress towards achieving the goals and objectives that are directly related to existing District programs and activities, such as the District’s conservation education programs, but has not made progress towards achieving most of its goals and objectives related to overall District management or conducting new programs and activities. Other than updating the list of Supervisors, the District has not updated the Long Range Plan at least once every five years, as called for by the Long Range Plan. In interviews, the District Administrator reported that the District’s current Supervisors had not spent much time reviewing the Long Range Plan in-depth and aligning the District’s activities with those called for in the Long Range Plan. As stated earlier in this section of the report, M&J recommends that the District consider refining the “Objectives” and “Strategies” listed in the Long Range Plan into a detailed set of goals and objectives.

The performance measures and standards listed in the District’s BMP Implementation Assistance Program and BMP Cost Share Program contracts did not change during the review period.

FDACS staff managing the District’s delivery of FDACS programs prepare monthly Conservation Technician performance reports that evaluate each Conservation Technician’s performance against the employee-level performance standards set in the District’s contracts with FDACS. M&J requested that the District provide copies of Conservation Technician performance reports from the review period. The District provided copies of the reports from a single month during the review period: August 2022. M&J reviewed the performance reports prepared for the District’s Conservation Technicians for August 2022 and confirmed that they show that the Conservation Technicians met all applicable performance standards for August 2022. FDACS has not exercised the “Financial Consequences” clauses in the District’s contracts to withhold, delay, or reduce payments to the District for failure to meet relevant performance standards, which suggests that the District has met the contractual performance standards.

The District’s performance measures and standards are useful for evaluating compliance with the terms of its FDACS contracts but only evaluate a portion of the services provided by the District. The District does not collect any performance measures or utilize any performance standards to evaluate the success of the District’s research support, conservation educational, or outreach programs. Additionally, the District’s current performance measures and standards focus solely on employee productivity and do not directly measure the impact of the District’s programs on the District’s soil and water resources. As stated earlier in this section of the report, M&J recommends that the District consider identifying performance measures and establishing performance standards in addition to those included in its contracts with FDACS.

### Annual Financial Reports and Audits

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

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

The District's FY21 and FY22 financial audit reports include a finding similar to those present in the financial audit reports of other comparable soil and water conservation districts, which states that the District's staff do not have adequate experience, background, and knowledge to draft financial statements in accordance with Generally Accepted Accounting Principles. The District's FY23 financial audit report has not been posted on the Florida Department of Financial Services' website and M&J cannot confirm whether the report includes the same finding. Repeated audit findings may pose financial and legal risks to the District. Repeat audit findings can result in the District being reported to the Legislative Auditing Committee by the Auditor General, which in turn could result in public hearings regarding the District's current and future operations. In extreme cases, a failure to address repeat audit findings could result in the District being declared inactive and subsequently dissolved. Auditors acknowledge that this finding is required for inclusion and is common for many small government bodies. There are options for mitigating or addressing this finding, such as hiring additional finance staff or contracting with individuals or firms with the 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 finding that the staff may not have adequate background, experience, and knowledge to draft the financial statements of the District in accordance with Generally Accepted Accounting Principles. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience drafting financial statements in accordance with Generally Accepted Accounting Principles.

#### Performance Reviews and District Performance Feedback

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

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



## II.D: Organization and Governance

### Election and Appointment of Supervisors

Supervisors are required by s. [582.19\(1\)\(b\)](#), *Florida Statutes*, to sign an affirmation that they meet certain residency and agricultural experience requirements. These signed affirmations are required of both elected and appointed Supervisors. M&J used candidate and election records provided by the Gilchrist County Supervisor of Elections and written communications with District staff to assess the District's Supervisor history and compliance with Supervisor eligibility rules. Supervisors were elected to all five seats in the 2022 general election and those five Supervisors are still in office today. The Gilchrist County Supervisor of Elections provided M&J with affidavits signed by all five Supervisors elected in the 2022 general election that affirm that the Supervisors meet the qualifications for office established in s. [582.19\(1\)](#), *Florida Statutes*.

### Notices of Public Meetings

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

The District provides notice of Board of Supervisors ("Board") meetings by posting meeting notices on the District's website, on a bulletin board at the District's office, and on a bulletin board at the Gilchrist County Courthouse. The minutes from the District's January 2023 Board meeting state that the District advertised its calendar year 2023 Board meetings in the *Chiefland Citizen*, a local newspaper, and the District's financial records reflect a January 2023 payment to the *Chiefland Citizen's* publisher. The District did not provide M&J with any documents confirming that these notice publications were run and M&J did not locate records of the District's meeting notices on [floridapublicnotices.com](#), the State of Florida's designated public notice repository, so M&J cannot independently confirm that the District published meeting notices in the *Chiefland Citizen*.

The District also provides a list of Board meeting dates to the Association of Florida Conservation Districts, which works with the Florida Department of Agriculture and Consumer Services' Office of Agricultural Water Policy to post meeting notices in the *Florida Administrative Register*. M&J identified notices posted in the *Florida Administrative Register* for 18 meetings scheduled during the review period, including five meetings that M&J can confirm were held, 12 meetings that M&J can confirm were not held, and one meeting for which M&J has requested but not received confirmation that they were held. M&J did not identify notices posted in the *Florida Administrative Register* for 13 meetings and one workshop that M&J confirmed took place during the review period.

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

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

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

#### Retention of Records and Public Access to Documents

The District was not able to provide all records in response to M&J's records requests. The District was not able to provide financial records for certain accounts for several months during the review period<sup>25</sup>, reportedly due to issues related to the District's transition from the desktop version of its accounting software to the cloud-based version of the software. Other documents that M&J requested but the District did not provide include:

- Budgets for fiscal years after FY21
- Conservation Technician performance reports for months other than August 2022

**Recommendation:** The District should consider improving record retention procedures and access to public records in accordance with ch. 119, *Florida Statutes*, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposal of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.

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<sup>25</sup> Cost Share: January 2022, February 2022, April 2022, September 2022; General Fund: January 2021; Technician: October 2020, November 2020, December 2020, January 2021, December 2021, September 2022, July 2023

### III. Recommendations

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

Recommendation Text	Associated Considerations
<p>The District should consider working with GBoCC to enter into an interlocal agreement that specifies that GBoCC must comply with FDACS vehicle return requests for any GBoCC-owned vehicles purchased with FDACS funds.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Entering into an interlocal agreement with GBoCC that accounts for the conditions of vehicle usage specified in the District’s BMP Implementation Assistance Program contract with FDACS will help to ensure that GBoCC does not inhibit the District’s ability to comply with the terms of its contracts with FDACS.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: None</li> <li>● Statutory Considerations: Board and GBoCC will need to approve any amendments to the Interlocal Agreement.</li> </ul>
<p>The District should consider reviewing its currently established policies and procedures governing the recording and retention of financial assets and financial transactions to ensure all transactions are properly recorded and retained. The District should consider maintaining and retaining a ledger that includes the starting balance of the District’s bank account each fiscal year and record all debits and credits to that account over the course of the fiscal year. The District’s ledger should be used to ensure that the Annual Financial Reports are complete and consistent before submission to the Florida Department of Financial Services each fiscal year.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Recording and retaining transactions in a ledger will help ensure that the District has a complete understanding and record of its financial activities, is transparent, can easily prepare required financial reports, and can respond to records requests regarding finances as needed</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: Continued costs of providing accounting software</li> <li>● Statutory Considerations: None</li> </ul>
<p>The District should consider developing and implementing a process for preparing and adopting an annual budget resolution that meets the requirements specified in s. <a href="#">189.016(3)</a>, <i>Florida Statutes</i>. Any such budget should be developed in support of any strategic plan, goals, and/or objectives that the District may adopt.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Beginning to develop, adopt, and adhere to a budget is not only required by s. <a href="#">189.016(3)</a>, <i>Florida Statutes</i>, but also will help to ensure that the District’s activities align with its strategic plan, goals, and objectives.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: None</li> <li>● Statutory Considerations: Supervisors will need to adopt a budget resolution at the start of each fiscal year.</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider refining the “Objectives” and “Strategies” listed in the District’s Long Range Plan into a set of goals and objectives that aligns with the District’s statutory purpose, as defined in s. <a href="#">582.02(4)</a>, <i>Florida Statutes</i>, and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Refining the “Objectives” and “Strategies” listed in the Long Range Plan into a set of goals and objectives will more clearly define the District’s desired future state and help ensure that the District is able to clearly track its progress towards reaching that state.</li> <li>● Potential Adverse Consequences: None</li> <li>● Costs: None</li> <li>● Statutory Considerations: Supervisors must adopt the new set of goals and objectives</li> </ul>
<p>The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District’s contracts to administer the BMP Cost Share Program and BMP Implementation Assistance Program. The additional performance measures and standards should be identified through the refinement of the District’s Long Range Plan. The District should better organize and retain documentation of current performance measures and track the newly identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Identifying additional performance measures and establishing performance standards will enable the District to objectively evaluate the performance of its various programs, enhancing the Supervisors’ ability to oversee and manage the District’s service delivery. The District can also use collected performance measures to refine its service delivery models to improve the level of service that it is able to provide or reduce costs.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees.</li> <li>● Statutory Considerations: None</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider exploring opportunities and means to mitigate its repeated audit finding that the staff may not have adequate background, experience, and knowledge to draft the financial statements of the District in accordance with Generally Accepted Accounting Principles. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience drafting financial statements in accordance with Generally Accepted Accounting Principles.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Addressing the District’s recurring audit finding will both allow the District to help ensure compliance with Generally Accepted Accounting Principles when managing its financial records and will reduce the risk that the District will receive similar negative audit findings in the future.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: Implementing this recommendation may cause the District to incur costs related to hiring or contracting with properly trained assistance.</li> <li>● Statutory Considerations: None</li> </ul>
<p>The District should consider implementing a system for collecting feedback from local partner agencies and residents of the District’s service area with whom the District has worked and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s service delivery methods.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Implementing a system to collect feedback from partner agencies and residents will give the District an additional source of information to use in evaluating the performance of the District’s programs and may help the District to identify and/or evaluate potential improvements to the District’s service delivery methods.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees.</li> <li>● Statutory Considerations: None</li> </ul>
<p>The District should consider reviewing its meeting notice procedures to verify compliance with s. <a href="#">189.015</a> and ch. <a href="#">50</a>, <i>Florida Statutes</i>. The District should retain records that document its compliance with relevant statutes.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Implementing proper meeting notice policies will help ensure that the District is compliant with s. <a href="#">189.015</a> and ch. <a href="#">50</a>, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating notice requirements established in s. <a href="#">286.011</a>, <i>Florida Statutes</i>, and protects actions taken during meetings from being invalidated on procedural grounds related to meeting notice. Properly noticing meetings also promotes increased public engagement with District operations.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: Properly noticing the District’s meetings will require the District to pay to run public notice statements in the local newspaper</li> <li>● Statutory Considerations: None</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider improving record retention procedures and access to public records in accordance with ch. <a href="#">119</a>, <i>Florida Statutes</i>, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposal of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Implementing improved record retention system and record request response systems will help to ensure that the District complies with the record retention requirements established in s. <a href="#">119.021</a> and can provide access to public records as required by s. <a href="#">119.07</a>, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating record retention and access requirements established in s. <a href="#">119.10</a>, <i>Florida Statutes</i>.</li> <li>● Potential Adverse Consequences: None</li> <li>● Costs: Implementing an improved record retention system may cause the District to incur costs, potentially including costs of physical storage space and/or the setup and upkeep costs of a new digital file management system.</li> <li>● Statutory Considerations: None</li> </ul>

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