

Jackson Soil and Water Conservation District Performance Review

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

August 19, 2024



Table of Contents

- Key Takeaways2**
- I. Background.....3**
 - I.A: District Description 3
 - I.B: Creation and Governance 5
 - I.C: Programs and Activities 7
 - I.D: Intergovernmental Interactions 8
 - I.E: Resources for Fiscal Year 2022 – 2023..... 9
- II. Findings10**
 - II.A: Service Delivery 10
 - II.B: Resource Management..... 16
 - II.C: Performance Management..... 22
 - II.D: Organization and Governance..... 25
- III. Recommendations28**
- IV. District Response32**
- Appendix A: Performance Standards in Detail.....34**

Key Takeaways

- Jackson Soil and Water Conservation District’s Board of Supervisors is active and meets monthly to discuss District activities. During Board of Supervisor meetings, District Supervisors discuss conservation needs and programs with a variety of stakeholders and conservation partners in the District’s service area.
- Jackson Soil and Water Conservation District holds multiple contracts with the Florida Department of Agriculture and Consumer Services to administer State-funded incentive programs. The District also provides sponsorships for agriculture education programs and general conservation projects in the District’s service area.
- Jackson Soil and Water Conservation District’s primary revenue source stems from the District's contracts with the Florida Department of Agriculture and Consumer Services. The District is currently allocated five staff positions through State contracts and an unwritten agreement with the Jackson County Board of County Commissioners.
- Jackson Soil and Water Conservation District’s operations are not guided by a strategic plan, goals, or objectives. The District’s performance is not evaluated by using locally developed 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 Jackson Soil and Water Conservation District (“Jackson SWCD” or “District”), conducted with a review period of October 1, 2020, through April 30, 2024.

I.A: District Description

Purpose

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

The District’s website states that “the Jackson Soil and Water Conservation District works to promote conservation of our natural resources through education, develop and review environmental and natural resources legislation, and secure adequate federal or State funding through legislation for natural resource conservation programs. The District has the ability to influence conservation policies that affect our area.”

Service Area

When the District was established in 1987, the service area included the entirety of Jackson County, and the current borders and territory remain the same. Previously the service area had been divided between two soil and water conservation districts: Chipola River and Holmes Creek.

The District’s service area includes unincorporated Jackson County, the County’s four cities and seven towns,¹ and part or all of the following federal and State conservation lands:

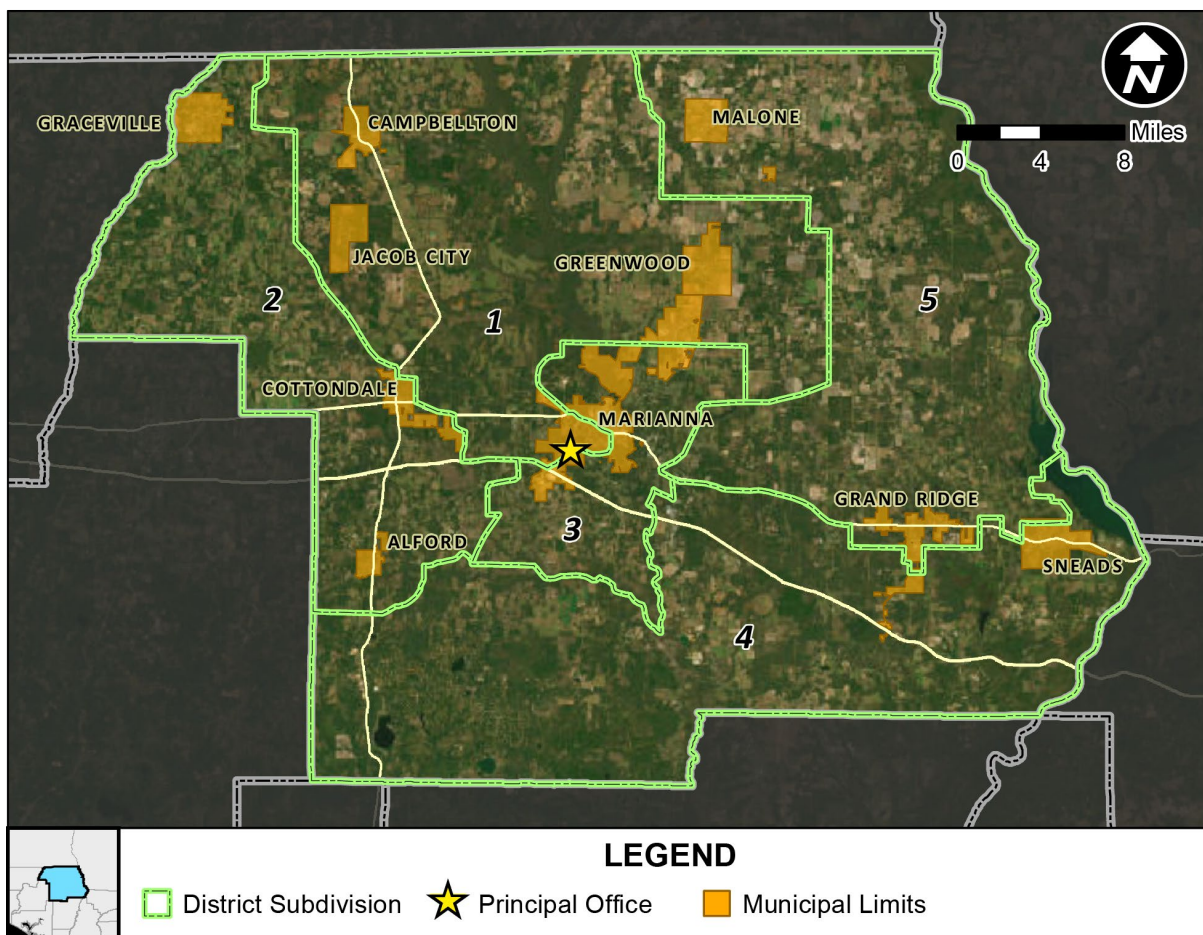
- Apalachee Wildlife Management Area
- Econfina Creek Water Management Area
- Florida Caverns State Park
- Judges Cave Wildlife and Environmental Area
- Three Rivers State Park
- Torreya State Park
- Upper Chipola River Water Management Area

¹ Cities: Cottondale, Graceville, Jacob City, and Marianna. Towns: Alford, Bascom, Campbellton, Grand Ridge, Greenwood, Malone, and Sneads.

The District is bounded on the north by the state of Alabama, east by the state of Georgia and Gadsden County, south by Calhoun and Bay Counties, and west by Washington and Holmes Counties. The Chattahoochee River and Lake Seminole form the District’s border with Georgia, the Apalachicola River forms the border with Gadsden County, the Chipola River forms part of the border with Calhoun County, and Holmes Creek forms the border with Holmes County. The total area within the District is 955 square miles, with 918 square miles of land and 37 square miles of water.

The District’s primary office is located at 2741 Penn Avenue, Marianna, Florida 32448 – the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Jackson County. Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)22.](#), *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 Jackson Soil and Water Conservation District



(Source: Jackson 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 48,982 as of April 1, 2023.

District Characteristics

Jackson SWCD is located in the northwestern part of Florida. The service area's economy is diversified and is supported by health care and social assistance, public administration, retail trade, and forestry, fishing, and hunting industries.² The District's service area is predominately rural with a large agricultural community.³ According to the 2022 Census of Agriculture, the District has 255,873 acres of farmland. The most common crops grown in the District include grains, oilseeds, dry beans, cotton and cottonseed, and hay. The District's climate is characterized by rainfall above the national average. The District's topography is predominately comprised of the Marianna River Valley Lowlands, which are terraced lowlands formed through erosion and deposition by streams where elevation ranges from about 60 feet to 180 feet above sea level. The soils within the District's service area drain water well and have a sandy surface layer.⁴ Three major waterways flow southward through the District: the Apalachicola River on the eastern border, the Chipola River in the middle of the District, and Holmes Creek on the western border.

The District's service area is within the Basin Management Action Plan⁵ ("BMAP") for the Jackson Blue Spring and Merritts Mill Pond Basin. The Jackson Blue Spring and Merritts Mill Pond are impaired by nitrogen, which in excess may adversely affect flora or fauna through the excessive growth of algae. The excessive growth of algae can result in an ecological imbalance in the springs and Chipola River and can produce human health problems and other issues. The BMAP serves to reduce balance environmental factors such as algae growth. Additionally, the District's service area is within an area of the basin where the Floridian Aquifer⁶ is generally most vulnerable to pollutant inputs. As such, runoff-containing pollutants impact the District's water quality. Furthermore, as the District contains poorly drained soils and experiences heavy rainfall, soils are at risk for erosion. The District's needs are related to the prevention of pollutants from entering water sources to preserve water quality, in addition to the prevention of soil erosion.

I.B: Creation and Governance

Jackson SWCD was chartered on July 20, 1987, as the Jackson Soil and Water Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida Department of Agriculture and Consumer Services. The District was created under the authority of ch. 582 (1985), *Florida Statutes*.

² Jackson County, Florida. N.d. "Economic Dashboard." Accessed June 6, 2024. <https://www.jacksonedc.com/page/dashboard/>.

³ Jackson County, Florida. N.d. "About." Accessed June 6, 2024. <https://jacksoncountyfl.gov/about/>.

⁴ United States Department of Agriculture. 1979. "Soil Survey of Jackson County, Florida." Report, Soil Conservation Service, Washington.

⁵ 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"

⁶ The U.S. Geological Survey ("USGS") defines an aquifer as "a water-bearing rock [that] readily transmits water to wells and springs." USGS notes that "the Floridan aquifer system is a principal aquifer of the United States and is one of the most productive aquifers in the world. It covers approximately 100,000 square miles of the southeastern United States including all of Florida and parts of Georgia, Alabama, Mississippi, and South Carolina."

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*.⁷

As of this report, the District has five Supervisors. Section [582.19\(1\)](#), *Florida Statutes*, requires Supervisors to sign an affirmation that they met the residency and qualification requirements. The District coordinated with the Jackson County Supervisor of Elections to provide M&J with the affidavit signed by the Supervisor in seat 3 prior to the November 2022 election and the affidavits signed by the Supervisors in seats 1, 2, 4, and 5 as part of their qualification for the November 2024 election. M&J did not receive an affidavit for the Supervisor elected to seat 5 in the November 2022 election, however, District staff provided a written statement detailing the qualifications of all Supervisors who served during the review period (October 1, 2020, through April 30, 2024), which are consistent with the residency and agricultural experience qualifications in s. [582.19\(1\)](#), *Florida Statutes*.

During the review period, there were two vacancies on the Board, as illustrated in Figure 2. The District had vacancies from the start of June 2022 to the beginning of July 2022 in seat 2, and from the beginning of March 2023 to the beginning of April 2023 in seat 5. 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	Mack Glass									S.B.	David DeFelix				
2	Greg Hall						Jeff Pittman		Mack Glass						
3	Tom Stadsklev														
4	Steve Basford									J.P.	Steve Basford				
5	Sonny Davis									Jeff Pittman					

Legend for FY23

Steve Basford (S.B.)
Jeff Pittman (J.P.)

(Source: District Board of Supervisor meeting minutes)

M&J confirmed that the District met 32 times between November 2021 and April 2024.⁸ M&J did not receive documentation of the meetings held between October 2020 and October 2021, so cannot confirm the number of times that the District met during the first year of the review period. The District 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 (January and October) and 2023 (August). M&J has determined that the District properly noticed each Board meeting.

⁷ Including s. [582.15](#), [582.18](#), and [582.19](#), *Florida Statutes*; Rule [5M-20.002](#), *Florida Administrative Code*; and ch. [2022-191](#), *Laws of Florida*

⁸ Meetings occurred in November and December 2021; January, February, March, April, May, June, July August (twice), September, October, November, and December 2022; January, February, March, April, May, June, July, September, October, November, and December 2023; and January, February, March, and April 2024.

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 Jackson 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 (“FDACS”) 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.
- Mobile Irrigation Laboratory
 - The Mobile Irrigation Laboratory provides technical assistance to agricultural property owners related to the improvement of irrigation systems and related equipment.
- Gulf of Mexico Program
 - The District is a subrecipient of a federal grant received by FDACS from the United States Environmental Protection Agency’s Gulf of Mexico Program. The District administers a cost-share program on behalf of FDACS to repair, restore, and enhance habitats and resources along the Chipola River Basin. The District is responsible for providing the cost-share grant to landowners and monitoring the grant recipients on behalf of FDACS.
- Gulf Coast Ecosystem Restoration Council (“RESTORE”) Programs
 - The District administers two RESTORE-funded programs that focus on improving the energy efficiency of agricultural practices and reducing the impact that agricultural activities have on water quality and quantity.
- Conservation Educational Programs
 - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- Outreach Events
 - The District uses community events as an opportunity to provide outreach to local landowners and agricultural stakeholders by explaining the programs and services offered by the District and FDACS.

I.D: Intergovernmental Interactions

The following is a summary of federal agencies, State agencies, and/or public entities with which the District interacted during the review period (October 1, 2020, through April 30, 2024), including the means, methods, frequency, and purpose of coordination and communication.

Florida Department of Agriculture and Consumer Services

The District administers Best Management Practices programs, the Mobile Irrigation Laboratory Services program, Gulf Coast Ecosystem Restoration Council programs, and the Gulf of Mexico Program in accordance with its contracts with the Florida Department of Agriculture and Consumer Sciences (“FDACS”), which comprised approximately 98% of the District’s revenues during the review period. The District’s staff communicates with the FDACS staff that manage the District’s contracts for instructions regarding what work needs to be done and to update FDACS staff on the District’s performance relative to the goals established in the contracts. The District actively holds contracts with FDACS’ Office of Agricultural Water Policy (“OAWP”) and commonly has representation from OAWP at Board meetings. The District also held a contract with FDACS’ Office of Energy during the review period.

Jackson County Board of County Commissioners

The Jackson County Board of County Commissioners (“JBoCC”) employs a full-time District Coordinator position on behalf of Jackson SWCD. The District Coordinator is responsible for the District’s administrative duties and plays a large role in organizing District programs and communicating with external entities on the District’s behalf. The position’s compensation is not codified in a written agreement between the District and JBoCC, though the JBoCC pays the position’s full compensation.

Jackson County Extension

The University of Florida’s Institute of Food and Agriculture Sciences Extension office in Jackson County (“Jackson County Extension”) provides the District with a principal office space and meeting space. The District is allowed to use office equipment, including printers and copiers, and does not pay rent for the space.

District meeting minutes reflect that multiple Jackson County Extension staff regularly attend Board meetings and present reports on Jackson County Extension activity relevant to the District’s mission.

Holmes Creek Soil and Water Conservation District

The District maintained a memorandum of agreement with the Holmes Creek Soil and Water Conservation District (“Holmes Creek SWCD”) from April 2022 to March 2024 to share an administrative staff position as defined and required by the districts’ respective BMP Implementation Assistance contracts. The position was employed and paid by Jackson SWCD through FDACS reimbursements but split their time between the two districts. The position began assisting Holmes Creek SWCD in the second quarter of 2022, prior to the execution date of the memorandum of agreement.

Other Conservation Partners

The District regularly interacts with representatives from the Northwest Florida Water Management District and the Natural Resources Conservation Service. District meeting minutes reflect that staff from the aforementioned entities regularly attend Board meetings and present news and reports on activities. District Supervisors converse with each individual regarding updates on matters relating to the District’s mission.

Additionally, the District works with different soil and water conservation districts near the District to organize/host educational programs and events, such as the FFA Land Judging Contest.

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	\$1,307,314	\$1,202,752	\$0

(Source: Jackson SWCD FY23 Statement of Balances)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-employed Staff	4	0	0	0
Board of County Commissioners-employed staff	1	0	0	0
Total	5	0	0	0

(Source: BMP Implementation Assistance Contract; MIL Contract; District-provided verbal statement)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	2	2 owned by the District	1 Ford F-150; 1 Chevrolet Silverado
Major Equipment	0	N/A	N/A
Facilities	2	1 owned by the Jackson County Extension; 1 owned by the Florida Department of Health	1 principal office; 1 additional office

(Source: District-provided written statement regarding District Facilities and Equipment)

II. Findings

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

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

II.A: Service Delivery

Overview of Services

M&J has identified the following programs and activities that the District has performed during the review period (October 1, 2020, through April 30, 2024).

Best Management Practices Programs

A BMP is defined as “a practice or combination of practices determined by the coordinating agencies, 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.” Producers in an area with a Basin Management Action Plan are required to either implement BMPs or conduct water quality monitoring.

The Florida Department of Agriculture and Consumer Services (“FDACS”) BMP programs within the District include the Cost-Share Program, BMP Implementation Assistance Program, and the Integrating Conservation of Habitat and Sustainable Agriculture through Partnerships in the Chipola River Basin 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).

The BMP Implementation Assistance program allows the District to employ one Conservation Technician and one Business Analyst position. The Conservation Technician is responsible for assisting agricultural producers complete Notice of Intent to Implement BMPs forms and annual Common Practice Status Reports, conducting Implementation Verification site visits, and providing cost-share assistance. The Conservation Technician additionally provides technical assistance for designing and constructing more efficient farm infrastructures. The Business Analyst position is responsible for processing BMP cost-share agreements and payments, as well as submitting invoices for reimbursement to FDACS.

Gulf of Mexico Program

During the review period, the District contracted with the FDACS Office of Agriculture Water Policy as a subrecipient of a federal grant to FDACS from the United States Environmental Protection Agency's Gulf of Mexico Program. The District administered a cost-share program on behalf of FDACS to repair, restore, and enhance habitats and resources along the Chipola River Basin. The District was responsible for providing the cost-share grant to landowners and monitoring grant recipients on behalf of FDACS.

Landowners who qualified could receive cost-share funds to cover either 75%, 85%, or 90% of the total project cost, depending on the type of project, with a cost-share maximum of \$75,000.

Gulf Coast Ecosystem Restoration Council Programs

The District contracted with FDACS to administer two programs funded by the Gulf Coast Ecosystem Restoration Council ("RESTORE"), the intergovernmental agency created to manage the 80% share of administrative and civil penalties related to the Deepwater Horizon spill that are dedicated to ecosystem restoration across the Gulf Coast. Both programs provided additional incentive programs to landowners located in the Apalachicola River Watershed.

The first RESTORE program, which was managed by FDACS' Office of Agricultural Water Policy, provided cost-share agreements targeted at reducing sediment and pollutant runoff using similar terms to the cost-share agreements that the District provides under its FDACS BMP Cost-Share Program contract.

The second RESTORE program, which was managed by FDACS' Office of Energy, provided funding to conduct on-farm energy evaluations and enter into energy efficiency-related cost-share agreements with agricultural producers. At the beginning of the review period, the District contracted with a third-party organization called EnSave to conduct the energy audits. The District did not renew the contract with EnSave and instead contracted with Natural Analytic Services, LLC, in June 2022 to conduct the on-farm energy evaluations. The energy efficiency cost-share agreements funded by the District's RESTORE contracts with FDACS had similar terms to the cost-share agreements that the District provides under its FDACS BMP Cost-Share Program contract.

Mobile Irrigation Lab Services

The Mobile Irrigation Laboratory ("MIL") is an FDACS-funded program that provides technical assistance to agricultural property owners through expert analysis and site-specific recommendations on the improvement of irrigation systems and related equipment. Through the MIL contract, the District is provided compensation for one MIL Team Leader and one MIL Technician. MIL personnel provide education to landowners on water conservation, irrigation planning, and irrigation management.

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. The District commonly partners with the University of Florida's Institute of Food and Agricultural Sciences Extension office in Jackson County ("Jackson County Extension"), the local 4-H chapter, and the local FFA chapter.

During the review period, the District participated and/or sponsored the following programs:

- 4-H/FFA Land Judging Contest
- National Association of Conservation Districts Poster Contest
- Association of Florida Conservation Districts Speech Contest
- Jackson County Extension
- Cottondale FFA
- Other Educational Sponsorships

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 assists in organizing the annual regional level of the contest, and according to Board of Supervisor meeting minutes, the District donated funds to the Cottondale FFA Chapter in February 2022 and April 2023 to participate in the Land Judging Contest and other career development events. Winners of the regional and then State Land Judging Contest have the opportunity to advance to the national competition.

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 sixth 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 District-level Public Speaking Contest winner advances to compete at the regional and State levels, the latter of which is hosted by AFCD and the Florida Conservation District Employees Association.

Jackson County Extension

Family and Consumer Sciences Well and Septic System Class

The Jackson County Extension held a Well and Septic System Class for interested individuals within Jackson County. The class taught individuals how to test septic systems and wells. In April 2022, the District assisted in setting up the first class and donated funds to the Jackson County Extension to pay for water tests.

Panhandle Youth Expo

The Panhandle Youth Expo provides youth in southern Alabama, Georgia, and northwest Florida the opportunity to present farm animals to a panel of judges. Winners are provided ribbons and prizes. In September 2023, the District sponsored a prize level of the Expo.

4-H Youth Day Camp

The Jackson County Extension and the local 4-H chapter host an annual 4-H Southeastern Crop Scout School, an annual day camp at which youth participants have the opportunity to tour different farms in south Georgia and northwestern Florida.⁹ The District annually sponsors the camp.

Other Educational Sponsorships

4-H Poultry Team

The District sponsored the 4-H Poultry team by providing funds to cover travel expenses related to competing in the National 4-H Poultry Judging Contest. The National 4-H Poultry Judging Contest involves testing teams on their knowledge of hen production.

Forestry in the Classroom

Forestry in the Classroom is the incorporation of forestry education into regular curricula and hands-on learning with agricultural projects and experiences. The Northwest Florida Water Management District (“NFWFMD”) introduced Forestry in the Classroom to two fourth-grade classes in schools within the Jackson County School District. The District provided a verbal statement that the District and NFWFMD are working with local foresters and landowners to expand the Forestry in the Classroom curriculum to all fourth-grade classes in the Jackson County School District.

Outreach Events

The District uses community events as an opportunity to provide outreach to local landowners and agricultural stakeholders by explaining the programs and services offered by the District. During the review period, the outreach events participated in by the District included:

- Farm City Breakfast
- Northwest Florida Beef Conference and Trade Show
- Natural Resources Conservation Service Local Working Group meetings
- Florida Peanut Producers Annual Banquet
- Florida Agriculture and Mechanical University Extension Office Farm Tour Day
- National Association for the Advancement of Colored People Spring Festival
- Southeast Conservation Districts Employees Mid-Year Meeting
- Tri-State Fruit and Vegetable Conference
- Caverns Cultural Celebration

⁹ Mayo, Doug. 2024. *UF/IFAS Extension Jackson County - Summer Day Camp Opportunities for Kids*. May 24. Accessed June 13, 2024. <https://blogs.ifas.ufl.edu/jacksonco/2024/05/24/summer-day-camp-opportunities-for-kids/>.

Analysis of Service Delivery

The District's delivery of the BMP Implementation Assistance, BMP Cost-Share, MIL Service, Gulf of Mexico, and RESTORE programs align with ss. [582.20\(2-3\)](#), *Florida Statutes*, which permit soil and water conservation districts to conduct projects 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 participation in outreach events and overall conservation advocacy efforts align with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*. According to Board of Supervisor meeting minutes, District Supervisors regularly attend outreach events alongside the District Coordinator. The District Coordinator provides pre-event information at each Board of Supervisor meeting in order to ensure that District Supervisors are aware of the outreach events. The District provided a verbal statement that the District Coordinator acts as the face of the District and effectively keeps the District involved with agriculture conservation events around the District's service area, and with various soil and water conservation district associations and employee associations.

Per the District's contracts, FDACS staff manage the District's delivery of the State-funded programs, including determining the service delivery methods used. FDACS staff manage the contracted programs by assigning staff schedules and 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 FDACS programs to third-party firms or utilizing contract staff instead of employees to perform the Conservation Technician and/or Business Analyst roles. While M&J has not received detailed performance data related to the District's State-funded programs, FDACS has not withheld payments from the District during the review period, which indicates that the District has met all performance targets set in the relevant contracts with FDACS. 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 District's sponsorship of education programs during the review period included soil and water conservation programs, including the FFA Land Judging Contest, the Well and Septic System Class, and the Cottondale FFA. However, the District's sponsorships for programs, including travel expenses for the 4-H Poultry Team and the Panhandle Youth Expo, do not necessarily align with the District's purpose of promoting soil and water conservation education. Neither the 4-H Poultry Team nor the Panhandle Youth Expo relate to soil and water conservation but rather provide poultry and livestock education. M&J reviewed Board of Supervisors meeting minutes from the review period and found that District Supervisors regularly discuss and vote on sponsorships but do not discuss program relevance to the District's purpose as defined in ch. [582](#), *Florida Statutes*, when making sponsorship decisions.

Recommendation: The District should consider developing and adopting a written list of criteria and requirements that funding requests must meet before the District will consider funding a project, program, service, event, activity, or expenditure. The District should develop the list of criteria and requirements using the statutory purpose and authority of soil and water conservation districts, as described in ch. [582](#), *Florida Statutes*. Each new funding request should be compared to the list at Board meetings before District Supervisors consider and vote on the funding request.

Comparison to Similar Services/Potential Consolidations

Through FDACS contracts, the District provides BMP Cost-Share Program services to landowners and agriculture producers within the District's service area. The District is located entirely within the Northwest Florida Water Management District ("NFWFMD"). NFWFMD offers a cost-share program funded by Florida Department of Environmental Protection grants for agricultural producers who implement BMPs for conservation. The cost-share program focuses on landowners in the Jackson Blue Spring/Merritt's Mill Pond Groundwater Contribution area, located in the center of the District's service area. NFWFMD's website states that its cost-share program aims to "increase the efficiency in both irrigation and fertilizer use in Jackson and Calhoun Counties." The BMP Cost-Share Program service also provides funds to landowners engaged in water conservation projects, which are similar to the programs funded by NFWFMD's cost-share program, though NFWFMD's cost-share program has a higher maximum reimbursement (\$56,250 compared to \$50,000) and offers funding on a cyclical basis, unlike Jackson SWCD's continuous program.

There is possible overlap in the two cost-share programs, including the potential for landowners and agriculture producers to receive duplicative funding from both entities. The cost-share agreements that the District enters into with producers specify that funds distributed through the agreements cannot duplicate funding from other cost-share sources, such as NFWFMD's cost-share agreements, and allow the District to recover distributed funds if a producer violates the terms of their agreement, providing the District a recourse for duplicative funding.

The cost-share programs offered by the District and NFWFMD cover similar improvements but follow a distinct regulatory framework that provides additional options that may benefit different agricultural producers who face distinct 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 NFWFMD's cost-share programs.

The District sponsors conservation education programs in partnership with 4-H, FFA, and the Jackson County Farm Bureau. The District's primary activity in relation to the education conservation programs is acting as a funding source. Because the District is funding the programs and not managing the programs, there is no overlap between the District and the aforementioned organizations. The only exception is the FFA Land Judging Contest where the District assists the set up and organization of the contest. Because the District and FFA are working in cooperation on the same event, there is no overlap between the two entities when setting up the FFA Land Judging Contest.

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

Recommendation: The District should consider collaborating with the NFWFMD to ensure that neither entity's cost-share programs are providing duplicative funds to agriculture producers in the combined service area. The District should consider sharing active applicant and project lists with the NFWFMD to provide transparency and collaboration regarding service offerings.

II.B: Resource Management

Program Staffing

The District is currently allocated five full-time staff positions: one Conservation Technician, one Business Analyst, one Mobile Irrigation Lab (“MIL”) Team Leader, one MIL Technician, and one District Coordinator. All positions but the District Coordinator are directly employed by the District.

Both the Conservation Technician and the Business Analyst positions are paid for through the District’s Best Management Practices (“BMP”) Implementation Assistance contract with the Florida Department of Agriculture and Consumer Services (“FDACS”). The MIL Team Leader and MIL Technician positions are provided to the District through its MIL Services contract with FDACS. The District pays for the BMP and MIL positions’ salaries and benefits and is then reimbursed by FDACS. The District Coordinator is employed by the Jackson County Board of County Commissioners (“JBoCC”) and assigned to work full-time for the District. The JBoCC pays the District Coordinator’s salary and benefits. M&J requested a written agreement for the District Coordinator position, but the District was unable to provide one.

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 to 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 Business Analyst position processes BMP Cost-Share Program contracts, submits invoices for reimbursement to FDACS, and handles payments. Starting in the second quarter of FY22, the Business Analyst provided administrative support to Holmes Creek Soil and Water Conservation District (“Holmes Creek SWCD”) through a memorandum of understanding between the District and Holmes Creek SWCD. Holmes Creek SWCD did not pay compensation for the Business Analyst position during the term of the memorandum of agreement. The individual filling this position resigned in March 2024. Both districts confirmed in independent interviews with M&J that neither intends to renew the memorandum of agreement and will each hire separately for their respective BMP administrative staff positions.

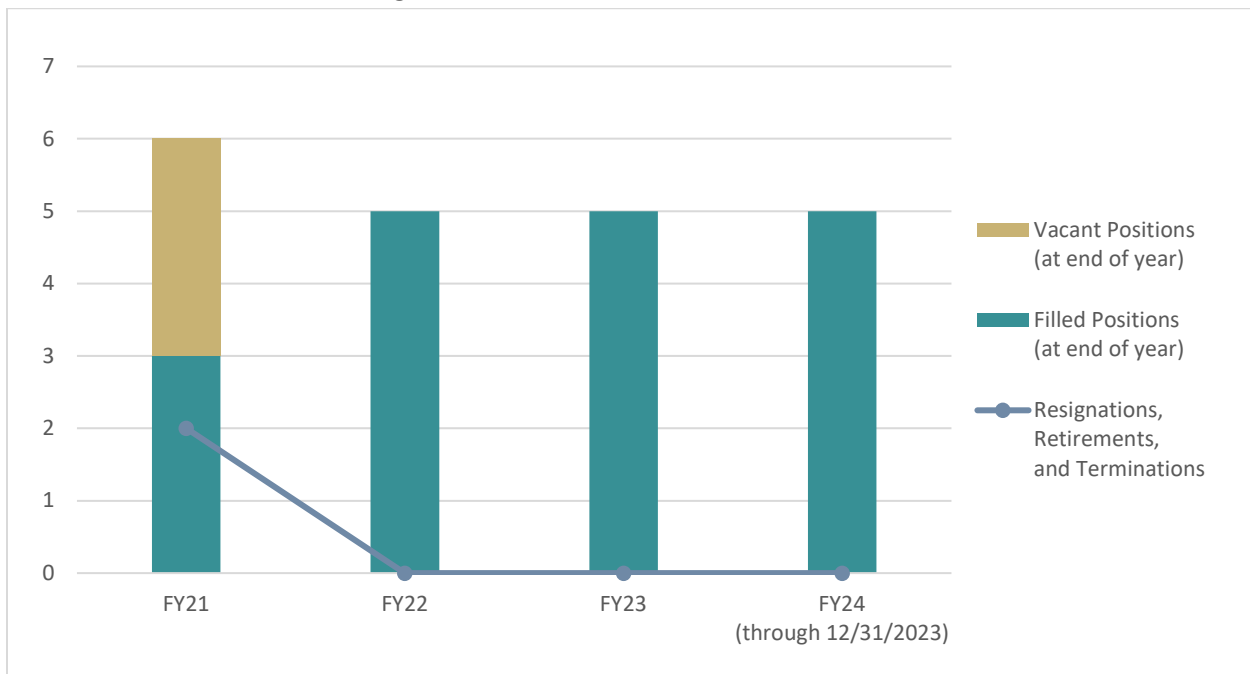
The MIL Team Leader and the MIL Technician are responsible for evaluating agriculture irrigation systems within the defined service area of the contract. The MIL Team Leader Lead arranges evaluations of irrigation systems for agricultural producers, conducts evaluations, and supervises the MIL Technician. The MIL Technician conducts irrigation system evaluations, generates reports for the owner of the system, and participates in public outreach.

The District Coordinator position is responsible for all clerical and administrative work for the District, with the exception of administering the BMP cost-share agreements with landowners. The District Coordinator organizes outreach activities, manages District records, coordinates educational programs, and represents the District at conferences and meetings, including Association of Florida Conservation District meetings and the Florida Conservation District Employees Association meetings. Before creating the Business Analyst position in September 2021, the District Coordinator handled all administrative responsibilities, including contract administration.

Figure 6 shows the District’s retention and turnover during the review period. The District had two vacancies and two departures in FY21. The MIL Services contract amendment in October 2020 allocated the District one MIL Team Leader, one MIL Assistant Team Leader, and one MIL Technician. In December 2020, the MIL Team Leader position was vacated, and the individual in the MIL Assistant Team Leader position was promoted to fill the vacant MIL Team Leader position. The MIL Assistant Team Leader position was never filled, and the new MIL Services contract amendment executed in February 2022 removed the vacant position.

The Business Analyst position was created in September 2021 and filled on October 1, 2021. The District Coordinator position was vacated on September 28, 2021, and was then filled on October 26, 2021. There have been no other vacancies or departures during the review period.

Figure 6: District Retention and Turnover¹⁰

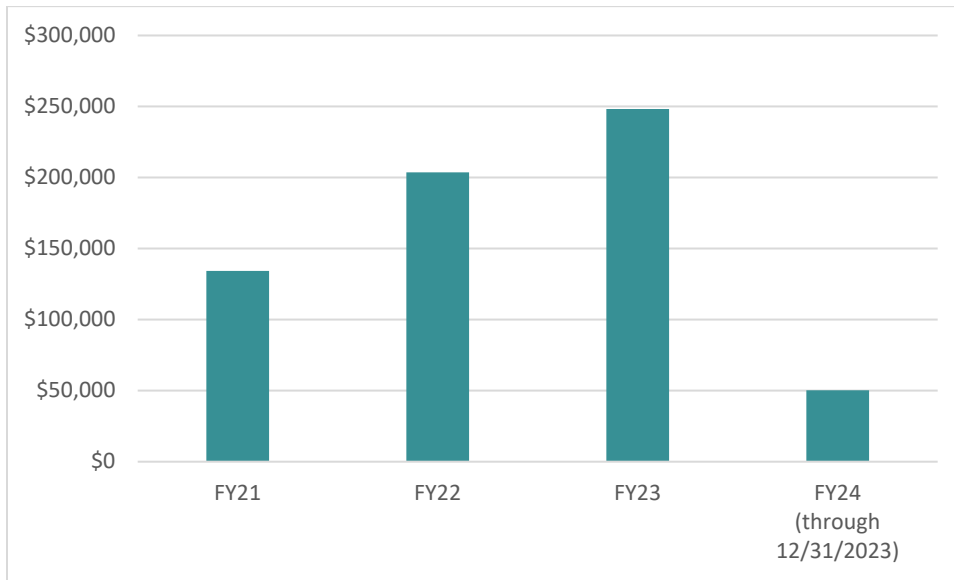


(Source: Board of Supervisors meeting minutes; written statement provided by the District)

Figure 7 shows the compensation for each position in the review period. From FY21 to FY23, the compensation for the Conservation Technician, MIL Team Leader, MIL Technician, and Business Analyst positions increased due to annual salary adjustments approved by the JBoCC and FDACS. Figure 7 includes District Coordinator compensation, which is paid by the JBoCC as an in-kind contribution. M&J included the in-kind contribution to present the same financial data as is presented in the annual financial audit reports.

¹⁰ To maintain consistency across district reports, figures in this report are through December 31, 2023, for FY24.

Figure 7: Total Employee Compensation by Year¹¹



(Source: JBoCC FY21 - FY24 Final Budgets; FY21 - FY24 Jackson SWCD Payroll Summary)

Recommendation: The District should consider working with the JBoCC to locate the agreement that codifies the District Coordinator position. If the agreement cannot be found or does not exist, the District should consider proposing an agreement with the JBoCC that pays the full amount of the District Coordinator’s compensation.

Equipment and Facilities

Equipment

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

Vehicles

Jackson SWCD owns and operates two vehicles purchased by the District: a 2015 Ford F-150 and a 2016 Chevrolet Silverado. The District was reimbursed for the vehicle purchases by FDACS through the MIL Services contract and the BMP Implementation Assistance contract. The titles for both vehicles are held by FDACS, and FDACS will take full possession of the vehicles if the contracts are terminated or not renewed. The District pays for insurance, registration, maintenance, fuel, and any other expenses related to the vehicles, with reimbursement from FDACS.

Facilities

The University of Florida’s Institute of Food and Agriculture Consumer Services Extension office in Jackson County (“Jackson County Extension”) provides the District with a principal office space and meeting space at no cost to the District. The District provided a statement that an agreement for the office space might have existed at one point in time, but the District was unable to locate it.

¹¹ Compensation data for FY24 (through February) contains budgeted FY24 amounts from the FY24 Jackson County Board of County Commissioners Final Budget.

The Conservation Technician, Business Analyst, MIL Team Leader, and the MIL Technician work out of an office space provided by the Florida Department of Health in Jackson County. Jackson SWCD is provided the office space at no cost to the District, and the staff work alongside regionally based FDACS employees who also work out of the office.

Recommendation: The District should consider working with the Jackson County Extension to locate the agreement which codifies the District’s principal office space. If the agreement cannot be found or does not exist, the District should consider proposing an agreement with the Jackson County Extension that governs the District’s use of the office space.

Current and Historic Revenues and Expenditures

During the review period, Jackson SWCD received revenue through intergovernmental grants including State funds from the FDACS BMP and MIL Services contracts, federal funds from the FDACS grants for the Gulf of Mexico and Gulf Coast Ecosystem Restoration Council (“RESTORE”) programs, direct contributions from the JBoCC to pay for operational expenses and conservation program activities, in-kind contributions from the JBoCC for the District Coordinator’s salary and benefits, and miscellaneous revenue. FDACS contracts contributed approximately 98% of the District’s revenues during the review period (October 1, 2020, through April 30, 2024), meaning the District’s annual income is largely determined by the level of activity in the programs administered on FDACS’ behalf. The FY22 decrease in revenue in federal funds was due to the term expiration of two grants – one of which was renewed for a two-month term in FY23. The third grant expired in the second quarter of FY24, which indicates that the federal funds received by the District will decrease again in FY24 and that the District will not receive federal funds in FY25 without a new subrecipient agreement.

Figure 8 shows the District’s revenue by source and fiscal year. When possible, M&J used auditor-generated financial reports to determine revenues, including the annual financial audit reports in FY21, FY22, and FY23. For FY24, M&J used a Profit and Loss Statement exported from QuickBooks by the District. Due to a clerical error, no entries were input into QuickBooks for the first quarter of FY24, so the statement does not show any revenues or expenditures.

Figure 8: District Total Revenue

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Subtotal – Intergovernmental	\$2,436,363	\$1,675,136	\$1,464,519	\$0
FDACS – State Funds	\$1,031,252	\$1,373,362	\$1,218,866	\$0
FDACS – Federal Funds	\$1,397,211	\$293,574	\$237,915	\$0
JBoCC – Direct Contributions	\$7,900	\$8,200	\$7,738	\$0
Subtotal – In-Kind Contributions	\$34,686	\$33,344	\$38,039	\$0
JBoCC – In-Kind Contributions	\$34,685	\$33,344	\$38,039	\$0
Subtotal – Miscellaneous	\$0	\$305	\$427	\$0
TOTAL	\$2,471,049	\$1,708,785	\$1,502,985	\$0

(Source: FY21-FY22 Financial Audit Reports; FY24 Profit and Loss Statement;)

The contracts between FDACS and the District provide reimbursements for the expenses related to the District’s administration of FDACS programs. 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, while the remaining reimbursement funds are restricted by program.

Figure 9 shows the District’s total expenditures through the review period. As with revenues, M&J sourced FY21, FY22, and FY23 expenditure data from the annual financial reports, which did not show a breakdown of expenditure categories; FY22 expenditure categories from the FY23 auditor-prepared trial balance, which was a preliminary worksheet used in the development of the FY23 audit report; and the FY24 Profit and Loss Statement exported from the District’s QuickBooks accounting system. The final expenditure numbers for FY23 reported in the audit report did not match the initial categorized expenditures listed in the trial balance.

The District uses its revenues from the 5% administrative fees to pay for general administrative expenses, such as office supplies and travel, and expenses for programs other than the District’s contract-based programs, including conservation educational program costs and outreach events.

While the funds expended on the BMP cost-share agreements (including the federally funded cost-share agreements) were clearly delineated, other expenditures reimbursed by FDACS were divided between operating expenses and personnel services in Figure 9 due to how they were reported in the financial information provided to M&J.

Operating expenses included office supplies, annual dues and fees, travel, meeting advertisements, vehicle-related expenses, insurance, utilities, and third-party services. Personnel services included staff wages and benefits.

Figure 9: District Total Expenditures

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
BMP Cost-Share Agreements	Not Available	\$1,123,901	Not Available	\$0
Operating Expenses	Not Available	\$240,956	Not Available	\$0
Personnel Services	Not Available	\$203,633	Not Available	\$0
Sponsorship of Conservation Programs	Not Available	\$3,300	Not Available	\$0
Total	\$2,449,859	\$1,571,790	\$1,589,006	\$0

(Source: FY21-FY23 Financial Audit Reports; FY23 Auditor-prepared Trial Balance; FY24 Profit and Loss Statement)

The District did not maintain any long term debt during the review period. The District works with an independent third-party accounting firm to conduct the District’s annual financial audits and prepare the District’s 1099-G forms. The District also worked with two third-party companies to conduct the energy audits that were part of the energy efficiency-related RESTORE program.

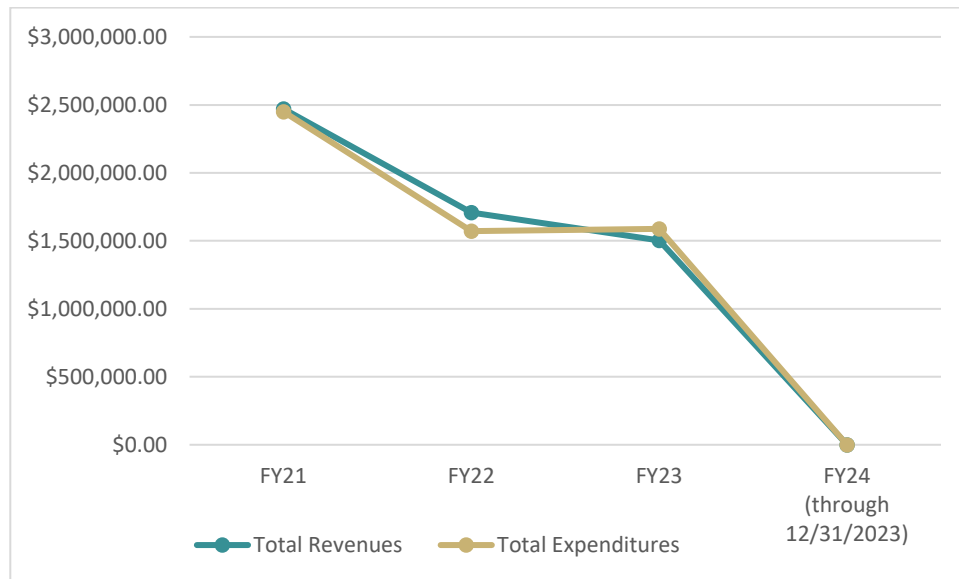
Trends and Sustainability

The District maintains four bank accounts – one for unrestricted funds (the District’s general fund), one for funds paid to landowners through the cost-share agreements, one for reimbursement for BMP Implementation Assistance-related expenditures, and one for MIL Services program expenditures.

The District’s unrestricted funds are primarily generated from the 5% administrative fee applied to FDACS contract reimbursements. For approximately a year starting in April 2023, the District did not submit invoices to FDACS for the reimbursement of expenditures, so the District did not receive the 5% administrative fees, and therefore unrestricted funds, for the second half of FY23 and the first half of FY24. FDACS, Jackson SWCD, and Holmes Creek SWCD collectively identified the problem, and Jackson SWCD subsequently submitted the missing invoices.

The District only operated a deficit in one year during the review period – FY23, as shown in Figure 10. While the District provided Board-approved budgets to M&J, the budgets only included the following operating expenditures: insurance, utilities, grants and awards, supplies, travel, dues, accounting, advertising, and bank fees. The District budgets do not list expenditures related to FDACS contracts, and do not list expected revenues. Without an annual balanced budget showing both expected revenues and allocations for expenditures, the District has a limited ability to make strategic decisions about which conservation and education programs it should financially sponsor or support.

Figure 10: Revenues vs. Expenditures



(Source: FY21-FY23 Financial Audit Reports; FY24 Profit and Loss Statement)

While the District maintains a General Ledger through its QuickBooks subscription, the District noted irregularities between the FY23 and FY24 ledgers and bank statements. Supervisors are working with its contracted auditor to correct the irregularities before the issuance of the FY23 financial audit report.

The District relies on the 5% administrative fee from the FDACS contracts as its primary source of revenue. In the event that the District loses the FDACS contracts and no longer receives revenue from the 5% administrative fee, the District's asset balance would allow the District to sustain itself for a long period of time. However, if the District were to be without a revenue source for a long period of time, the District's sustainability would come into question.

Recommendation: The District should consider developing and adopting a balanced budget for each fiscal year. The budget should include expected revenues, including the source of each revenue or category of each revenue (*e.g.*, administrative fees, government grants, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (*e.g.*, sponsorship of programs and activities, BMP Cost-Share Program-related expenses, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. [189.016\(3\)](#), *Florida Statutes*.

II.C: Performance Management

Strategic and Other Future Plans

Jackson SWCD does not have a strategic plan. The District provided a statement that the District Supervisors are planning to hold a workshop meeting to discuss and create a strategic plan, but meeting minutes don't indicate that a timeframe has been selected.

M&J reviewed Board of Supervisor ("Board") meeting minutes from the review period (October 1, 2020, through April 30, 2024), and found that the District Supervisors take strategic actions, including participating in Jackson County Board of County Commissioners ("JBoCC") planning committees in order to be aware of agriculture planning changes before they occur so that the District is able to provide input on the recommended changes.

Recommendation: The District should consider developing and then adopting a strategic plan that builds on the District's purpose and vision. The strategic plan should not simply describe the District's current programs or contracts, but rather reflect the District's long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District's service area.

Goals and Objectives

Jackson SWCD does not have any goals or objectives developed for District operations. M&J reviewed Board meeting minutes and did not find any discussion of establishing goals and objectives.

Recommendation: The District should consider writing and then adopting a set of goals and objectives that align with the District's statutory purpose, as defined in s. [582.02\(4\)](#), *Florida Statutes*, and the Board's vision and priorities as established in the District's strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District's efforts and ensuring a consistent direction forward for the District's future prioritization of programs and activities.

Performance Measures and Standards

Jackson SWCD has performance measures and standards, all of which are written into the contracts with FDACS for the Best Management Practices (“BMP”) Cost-Share, BMP Implementation Assistance, Mobile Irrigation Laboratory (“MIL”) Services, Gulf of Mexico, and Gulf Coast Ecosystem Restoration Council (“RESTORE”) programs. District staff compile these data and deliver them to FDACS based on the timelines specified in the relevant contract. Staff at FDACS use these data to monitor compliance with minimum performance standards or progress relative to expected performance measures specified in contracts. The Supervisors approved all of the District’s performance measures and standards when they approved the contracts.

M&J has not identified any locally developed performance measures or standards, written or unwritten, that the District has adopted outside of those included in the District’s FDACS contracts. Appendix A (Performance Standards in Detail) contains tables detailing the performance standards specified in the District’s contracts for the BMP Cost-Share, BMP Implementation Assistance, MIL Services, Gulf of Mexico, and RESTORE programs.

Recommendation: The District should consider identifying and tracking additional performance measures and establishing additional standards that may be useful in evaluating the District’s performance in administering the BMP Cost Share, BMP Implementation Assistance, and MIL Service 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 a strategic planning process.

Analysis of Goals, Objectives, and Performance Measures and Standards

Jackson SWCD does not have a strategic plan or adopted goals or objectives. The District’s only performance measures are those required by FDACS contracts. These performance measures do not serve to evaluate the District’s ability to deliver services or develop meaningful insights into other District activities.

The performance standards specified in the District’s BMP Implementation Assistance and MIL Services contracts were modified over the course of the review period, as shown in the tables detailing the performance standards in Appendix A (Performance Standards in Detail). The performance standards in the District’s BMP Cost-Share, Gulf of Mexico Program (Chipola River Basin Cost-Share), and RESTORE (Apalachicola River Watershed Cost-Share and Energy Programs) contracts did not change during the review period.

The District was unable to provide M&J with deliverable reports that had been submitted to FDACS. While M&J has not received detailed performance data related to the BMP programs or MIL Service program, FDACS has not withheld payments from the District during the review period, which indicates that the District has met all performance targets set in the relevant contracts with FDACS.

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

Annual Financial Reports and Audits

Jackson 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). Jackson SWCD submitted the FY21, FY22, and FY23 Annual Financial Reports within the compliance timeframe.

Jackson 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. The financial audit reports for FY21, FY22, and FY23 were submitted within the compliance timeframe.

The District's FY21, FY22, and FY23 financial audit reports included the following two 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.

The District's FY21 and FY22 financial audit reports included a further repeat finding:

- The District has not adopted a balanced budget as is required by s. [189.016](#), *Florida Statutes*.

The District's FY23 financial audit report introduced two new findings:

- The District had expenditures in excess of the adopted budget and did not make budget amendments throughout the year to maintain compliance with s. [189.016](#), *Florida Statutes*.
- The District's system of internal controls is not adequate to prevent the potential for unauthorized expenditures and/or detection of errors in the financial statement.

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 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 findings that the District's accounting and administrative duties were not segregated sufficiently and that its internal accounting control system 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

Jackson SWCD has not undertaken any operational or performance assessments during the review period.

The District holds monthly Board of Supervisor meetings where District Supervisors and staff have the chance to discuss the District's activities and programs and hear from representatives from public entities, including the NRCS District Conservationist, representatives from FDACS, and other key stakeholders. The District provided M&J with various "thank you" cards for programs sponsored in the past, but the District does not have a system to collect program participant or partnership feedback.

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.

Four Supervisors were elected in the November 2022 election. However, the seats listed on several Supervisors' qualifying documents did not match the seats listed on their oaths. After an initial realignment dictated by the Jackson County Supervisor of Elections, three resignations, and five appointments, the current five Supervisors had all been either elected or appointed to their current seats. The Supervisor in seat 3 was elected to seat 3 and has remained in the seat consistently; the Supervisor in seat 2 was appointed to the seat in January 2023; and the Supervisors in seats 1, 4, and 5 were appointed to their respective seats in April 2023. As a result, four of the five Supervisors are considered appointed, and only one is elected.

District staff provided a written statement detailing the current 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 Jackson County Supervisor of Elections. The District coordinated to provide M&J with the affidavit signed by the Supervisor in seat 3 as part of the 2022 election cycle and the affidavits signed by the Supervisors in seats 1, 2, 4, and 5 as part of the 2024 election cycle. M&J did not receive affidavits signed by these latter Supervisors during the 2022 election cycle and/or after their respective appointments to the Board. While M&J can verify that the Supervisors signed the affirmations of qualifications, M&J cannot verify whether the Supervisors signed the required affirmation as part of their previous election and/or after 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 Jackson County Supervisor of Elections to ensure all Supervisors sign the affirmation prior to or at the time of qualification, election, or appointment.

According to the Jackson County Supervisor of Elections website, seats 1, 2, 4, and 5 will be up for election in November 2024. Seats 2 and 4 are up for election as part of the regular cycle defined by Chapter [2022-191](#), *Laws of Florida*; seats 1 and 5 are up for election as they were filled by appointment and, therefore must come up for election at the next general election (in this case, November 2024) per s. [582.18](#), *Florida Statutes*, and Florida Attorney General Opinion [2010-36](#).

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.

Jackson SWCD has the regularly scheduled time and location for each Board of Supervisor meeting posted on their website. The District provided a verbal statement that the District posts meeting notices on the bulletin board at the University of Florida's Institute of Food and Agriculture Science Extension office in Jackson County. Additionally, the District provided M&J with proofs of notice from the *Jackson County Times*, Jackson County's local newspaper, which shows that the District has placed legal ads for each Board of Supervisor meeting in the *Jackson County Times*. Finally, the District has also posted meeting notices for Board meetings in FY24 to the *Florida Administrative Register*.

M&J's review concluded that District notices met 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 met 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 met this requirement for meetings held in 2023 and 2024. M&J does not have any concerns regarding the District's adherence to ch. [50](#) and s. [189.015](#), *Florida Statutes*.

Retention of Records and Public Access to Documents

The District has FY22, FY23, and FY24 Board meeting minutes and agendas posted on its website. The District was able to provide M&J with financial information, program contracts, and other documentation as requested by M&J for the performance review. The District was unable to provide documentation from the period prior to October 2021, when the current District Coordinator started. from October 2020 through June 2021. The District provided a statement that a large amount of information was lost due to a hard drive malfunction and crash. The District was unable to recover the records after the crash.

Failure to retain records may limit transparency into District activities, negatively impact Supervisor and staff transitions, and violate the requirement to provide access to public records for personal inspection and copying by any person, as required by s. [119.07](#), *Florida Statutes*. Violation of these sections may subject District Supervisors and staff to penalties, including fines, suspension and removal or impeachment, and misdemeanor charges, as outlined in s. [119.10](#), *Florida Statutes*.

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

III. Recommendations

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

Recommendation Text	Associated Considerations
<p>The District should consider developing and adopting a written list of criteria and requirements that funding requests must meet before the District will consider funding a project, program, service, event, activity, or expenditure. The District should develop the list of criteria and requirements using the statutory purpose and authority of soil and water conservation districts, as described in ch. 582, <i>Florida Statutes</i>. Each new funding request should be compared to the list at Board meetings before District Supervisors consider and vote on the funding request.</p>	<ul style="list-style-type: none"> • Potential benefits: Requirements for funding would allow each funding request to be given the same set of expectations and standards when decisions are made by the District • Potential adverse consequences: None significant • Costs: Requests would require additional time and effort by requestors, which may decrease the number of funding requests submitted to the District • Statutory considerations: Ensure that funded programs and services align with the District’s statutory purpose and authority
<p>The District should consider collaborating with the NFWFMD to ensure that neither entities’ cost-share programs are providing duplicative funds to agriculture producers in the combined service area. The District should consider sharing active applicant and project lists with the NFWFMD to provide transparency and collaboration regarding service offerings.</p>	<ul style="list-style-type: none"> • Potential benefits: Collaborating with NFWFMD would allow the District to ensure that efforts related to the District’s FDACS contracts are not duplicated by the NFWFMD. • Potential adverse consequences: None significant • Costs: None • Statutory considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider working with the JBoCC to locate the agreement which codifies the District Coordinator position. If the agreement cannot be found or does not exist, the District should consider proposing an agreement with the JBoCC that pays the full amount of the District Coordinator’s compensation.</p>	<ul style="list-style-type: none"> ● Potential benefits: A signed and approved agreement for the District Coordinator would codify the position’s compensation agreement and establish defined roles and responsibilities ● Potential adverse consequences: None significant ● Costs: None ● Statutory considerations: None significant
<p>The District should consider working with the Jackson County Extension to locate the agreement which codifies the District’s principal office space. If the agreement cannot be found or does not exist, the District should consider proposing an agreement with the Jackson County Extension that governs the District’s use of the office space.</p>	<ul style="list-style-type: none"> ● Potential Benefits: A signed and approved lease will allow the District more protection in the case of building sale or closure. The District will be able to receive ample time to recover records and supplies in the case of a closure. ● Potential Adverse Consequences: None significant ● Costs: None significant ● Statutory Considerations: None significant
<p>The District should consider developing and adopting a balanced budget for each fiscal year. The budget should include expected revenues, including the source of each revenue or category of each revenue (e.g., administrative fees, government grants, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (e.g., sponsorship of programs and activities, BMP Cost-Share Program-related expenses, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. 189.016(3), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential benefits: An annual budget will allow the District to better plan programming opportunities based upon the expected revenue for the year. ● Potential adverse consequences: None ● Costs: Costs associated with purchasing a budgeting application ● Statutory considerations: None significant

Recommendation Text	Associated Considerations
<p>The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs or contracts, but rather reflect the District’s long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area.</p>	<ul style="list-style-type: none"> • Potential benefits: A strategic plan can provide a better understanding of the community’s needs and more guidance for decision making related to program funding. • Potential adverse consequences: None significant. • Costs: Possible costs if the District uses a third-party vendor for assistance. • Statutory considerations: Ensure identified strategies align with the District’s statutory purpose and authority.
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 582.02(4), Florida Statutes, and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities.</p>	<ul style="list-style-type: none"> • Potential benefits: Goals and objectives can help with the development of specific actions the District can take to address the community’s needs as described in the strategic plan. • Potential adverse consequences: None significant. • Costs: Possible costs if the District uses a third-party vendor for assistance. • Statutory considerations: Ensure goals and objectives align with the District’s statutory purpose and authority
<p>The District should consider identifying and tracking additional performance measures and establishing additional standards that may be useful in evaluating the District’s performance in administering the BMP Cost Share, BMP Implementation Assistance, and MIL Service 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 a strategic planning process.</p>	<ul style="list-style-type: none"> • Potential benefits: Establishing performance measures and standards will allow the District to measure program successes and assist the District in creating more educated decisions regarding future programming, as well as improve transparency. • Potential adverse consequences: None significant. • Costs: Any time costs related to data gathering or measurements necessary in monitoring the District’s performance. • Statutory considerations: None significant.

Recommendation Text	Associated Considerations
<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
<p>The District should consider improving record retention procedures and access to public records in accordance with ch. 119, <i>Florida Statutes</i>, to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.</p>	<ul style="list-style-type: none"> • Potential Benefits: The District will be able to effectively access and provide information if ever required in an audit or public records request. The District will improve transparency and better ensure transfer of knowledge during transitions between District Supervisors and staff. • Potential Adverse Consequences: None significant • Costs: None significant • Statutory Considerations: The District should ensure record retention and availability policies and procedures align with ch. 119, <i>Florida Statutes</i>; Rule 1B-24, <i>Florida Administrative Code</i>; and General Records Schedule GS1-SL, as developed by the Florida Department of State’s Division of Library and Information Services.

IV. District Response

Each soil and water conservation district under review by M&J was provided the opportunity to submit a response letter for inclusion in the final published report. Jackson SWCD's response letter is provided on the following page.



Jackson Soil and Water Conservation District
2741 Penn Ave, Ste 3
Marianna, FL 32448
850-372-4793

07/18/2024

Dear Graham Sweeney and our Mauldin and Jenkins OPPAGA Report team,

First, the Jackson Soil & Water Conservation District Board would like to formally thank you for making this project so easy to communicate with and to deliver the materials requested. We are pleased to have our draft copy of the report in hand. With the employee changes that have occurred here over the last few years, we were out of touch with some of the expectancies from the district to the state. Your report defines where we were lacking and has given us direction to make the necessary changes to be compliant in all areas and have records at hand when requested.

Our management response to the report:

Our records retention issue was recognized between our two administrators. We had issues with which one was keeping which records. We are actively working on correcting this issue. Currently, we have one of those administrators remaining who is taking steps to correctly divide the workload between the two before the replacement admin is hired. For example, the district now has a binder where a printed copy of all the board meeting agendas and minutes is kept and available for reference at board meetings, and electronically on our website. A Standard Operating Policy is being developed as well.

We are very serious about complying with our statutes and meeting the needs of the producers here in Jackson County.

Thanks again,

A handwritten signature in black ink, appearing to read "Mack Glass", written in a cursive style.

Mack Glass
Chairman of the Board
Jackson Soil & Water Conservation District

Appendix A: Performance Standards in Detail

The following tables detail the performance measures and standards included in the various contracts that have been in place during the review period:

Contract: Best Management Practices (“BMP”) Implementation Assistance			
Standard	Target		
	7/1/2019 Contract	12/31/2020 Amendment	6/1/2022 Renewal
Number of Notice of Intent to Implement forms that must be submitted by the Conservation Technician each year	≥36		
Number of Implementation Verification site visits that must be performed by the Conservation Technician each year	≥36		
Share of assigned producers to which the Conservation Technician must provide assistance in completing Common Practice Status Reports	≥80%		
Number of cost-share projects on which the Conservation Technician must provide assistance each year	≥8	≥3	
Number of training events each Conservation Technician must attend each year	≥4		
Number/share of monthly staff meetings each Conservation Technician must attend each year	≥10	≥95%	
Time after contract termination or final payment within which the close-out report must be provided	≤15 Days	≤15 Days	≤15 Days
Time after completion within which the District audit must be provided	≤15 Days	≤15 Days	≤15 Days
Number of days in which the Conservation Technician must contact assigned producers within 90 days to schedule an enrollment appointment		≤90	
Share of assigned Notices of Intent to Implement BMPs that each Conservation Technician must contact or attempt to schedule Implementation Verification site visits for		≥51%	≥50%
Date of the month by which the administrative log and timesheet for the previous month must be submitted		10 th	10 th
Share of Implementation Verification site visits on which each Conservation Technician must assist producers with enrolling/re-enrolling in the BMP program			≥98%
Share of enrollment requests that each Conservation Technician must respond to within 30 business days of receipt			≥98%
Share of Implementation Verification data entries for which each Conservation Technician must use the correct Implementation Verification site visit data entry process			≥95%
Share of cost-share entries for which each Conservation Technician must use the proper cost-share process and prepare cost-share documents accurately			≥95%

Contract: BMP Cost-Share Program, Apalachicola River Watershed Cost-Share Program, Chipola River Basin Cost-Share Program	
Standard	Target
Time after receipt within which the District must review each cost-share payment request package	≤1 Week
Time after receipt of a complete cost-share payment request package within which the District must issue payment	≤1 Week
Time after producer reimbursement within which the District must submit reimbursement requests	≤2 Weeks
Time after contract termination or final payment within which the close-out report must be provided	≤15 Days
Time after completion within which the District audit must be provided	≤15 Days

Contract: Mobile Irrigation Laboratory ("MIL") Services		
Standard	Target	
	7/2/2020 Contract	10/1/2021 Amendment
Number of agricultural irrigation systems each MIL staff must evaluate in FY21 and FY22	150	120
Number of agricultural irrigation systems each MIL staff must evaluate in FY23	165	156
Time after completion of monthly MIL Activity Log, Reports, Calendar, etc. within which each MIL and administrative staff must submit their report	≤10 Days	≤10 Days
Number of Irrigation Conservation Committee meetings that at least one MIL staff must be present at each year	4	4
Time after contract termination or final payment within which the close-out report must be provided	≤15 Days	≤15 Days
Time after completion within which the District audit must be provided	≤15 Days	≤15 Days

Contract: Apalachicola River Watershed Energy Program	
Standard	Target
Number of farm energy audits and individual farm reports with recommendations that the District must contract with a third-party provider to conduct	25