

Jefferson 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

- Jefferson Soil and Water Conservation District currently has a full Board of Supervisors that met periodically throughout the review period (October 1, 2020, through April 30, 2024).
- Jefferson Soil and Water Conservation District does not manage any programs or services. The District’s main activity is sponsoring soil and water conservation programs.
- Jefferson Soil and Water Conservation District does not have any allocated staff, equipment, vehicles, or facilities. Additionally, the District does not have a current source of revenue.
- Jefferson Soil and Water Conservation District’s operations are not guided by a strategic plan, goals and objectives, or performance measures and standards.
- Jefferson Soil and Water Conservation District did not provide a significant amount of information requested for the performance review. The District does not have adequate policies in place for records retention.

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 Jefferson Soil and Water Conservation District (“Jefferson 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, “The District was created to develop, plan, and direct a conservation assistance program for local agricultural producers. While the program has evolved over the years, the District still provides cooperative technical assistance to help landowner reach their land management goals, while maintaining a healthy environment. With assistance from [the] Natural Resources Conservation Service (“NRCS”), the SWCD encourages landowners to implement conservation practices which protect the soil, water, air, plants, and animals while supporting sustainable agriculture.”

Service Area

When the District was established in 1940,¹ the service area included the entirety of Jefferson County, and the current borders and territory remain the same. The District’s service area includes unincorporated Jefferson County, the City of Monticello, and part or all of the following federal and State conservation lands:

- Aucilla Wildlife Management Area
- Big Bend Seagrasses Aquatic Preserve
- Middle Aucilla Conservation Area
- Plank Road State Forest
- St. Marks National Wildlife Refuge
- St. Marks River Preserve State Park
- Upper Aucilla Conservation Area
- Wacissa Conservation Area

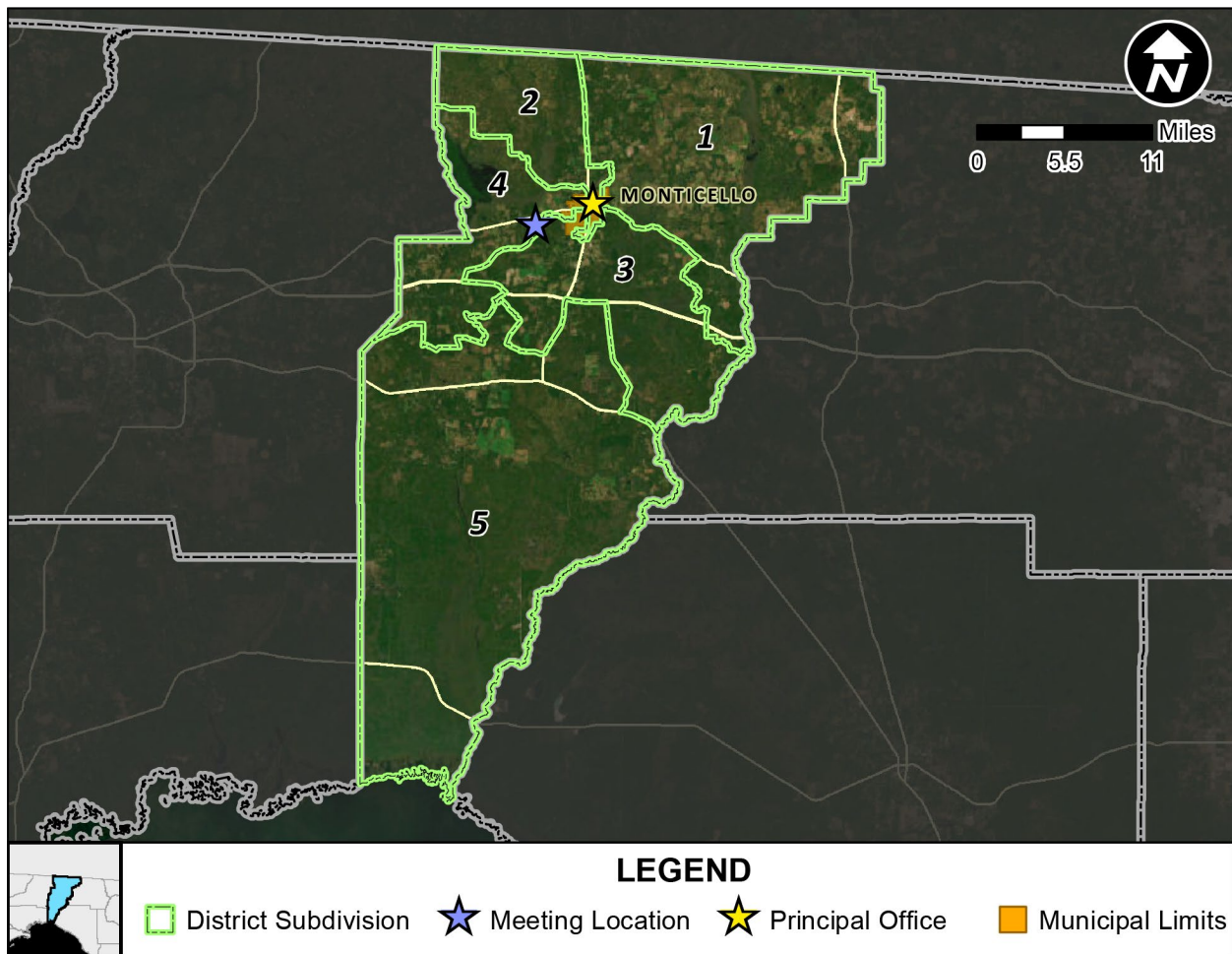
¹ McMullen, K. S., and A. P. Spencer. 1945. *Biennial Report of the State Soil Conservation Board: January 1, 1943 - December 31, 1944*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

The District is bounded on the north by the state of Georgia, east by Madison and Taylor Counties, south by the Gulf of Mexico, and west by Wakulla and Leon Counties. The total area within the District is 636 of square miles, with 598 square miles of land and 38 square miles of water.

The District’s primary office is located at 1250 North Jefferson Street, Monticello, Florida 32344 – the United States Department of Agriculture Monticello service center. The District meets at 2729 West Washington Highway, Monticello, Florida 32344 – the Jefferson County Extension office.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)23](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, the District’s principal office, and meeting location.

Figure 1: Map of Jefferson Soil and Water Conservation District



(Source: Jefferson 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 15,402 as of April 1, 2023.

District Characteristics

Jefferson SWCD is located in the northwestern part of Florida. The economy of the service area is specialized with a large agriculture industry. A majority of the District is rural with the exception of the City of Monticello. The northern and middle parts of the District are primarily farmland, while the southern part of the District is included in the Aucilla Wildlife Management Area. Agriculture production in the District includes large areas of row crops including corn, soybeans, tobacco, cotton, and watermelons. The District's climate is moderate with an average winter temperature of only 55 degrees Fahrenheit. Rainfall in the District averages 55 inches annually. The District rarely experiences hurricanes, but typically experiences hurricane fringe effects every five years. The District's northern area sits within the Northern Highlands physiographic division which is comprised of large area of hills that were created by water erosion. The southern part of the District is within the Gulf Coastal Lowlands which are comprised of river lowlands and terraces and associated shorelines.² The Aucilla River spans the eastern border of the District and flows from the Sneads Smokehouse Lake south to the Gulf of Mexico.

The District's large annual rainfall causes soil erosion in the northern parts of the District that is located within the Northern Highlands. The District's large agriculture industry can negatively affect the soil nutrient levels within the District's service area due to potential over-farming, requiring soil and water conservation programs and initiatives that encourage responsible land and soil use to conserve soil nutrients within the District.

I.B: Creation and Governance

Jefferson SWCD was chartered on July 20, 1940, as the Jefferson Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.³ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as "ch. [582](#), *Florida Statutes*").⁴ The Florida Legislature amended ch. [582](#), *Florida Statutes*, in 1965, to expand the scope of all soil conservation districts to include water conservation and rename the District the Jefferson Soil and Water Conservation District.⁵

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*.⁶

² United States Department of Agriculture. 1989. "Soil Survey of Jefferson County, Florida." Soil Conservation Service, Washington.

³ McMullen, K. S., and A. P. Spencer. 1945. *Biennial Report of the State Soil Conservation Board: January 1, 1943 - December 31, 1944*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

⁴ S. [582](#), *Florida Statutes*, available online as ch. [19473](#), *Laws of Florida*.

⁵ Ch. [65-334](#), *Laws of Florida*.

⁶ 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*.

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. M&J requested the affirmations as part of a public records request to the Jefferson County Supervisor of Elections, but did not receive any documentation in response to this request. However, the District Supervisors provided a verbal statement detailing the current Supervisors' qualifications, which are consistent with the residency and agricultural experience qualifications in s. [582.19\(1\), Florida Statutes](#). During the review period (October 1, 2020, through April 30, 2024), there have been no vacancies on the Board, as illustrated in Figure 2. Additional assessment of the District's electoral patterns is detailed in section II.D (Organization and Governance) of this report.

Figure 2: Supervisor Terms

Seat	FY21				FY22				FY23				FY24		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
1	Albert Thomas				Mark Demott										
2	Mac Finlayson														
3	Butch Edwards														
4	Buck Bird														
5	Christine Rojas														

(Source: Written statement from District)

M&J was able to confirm that the District met 18 times⁷ during the review period. Based on the meeting minutes available, the District did not meet the mandatory meeting requirement of s. [582.195, Florida Statutes](#), to meet at least once per calendar year with all five Supervisors for 2022. The District met the mandatory meeting requirement for 2023 (August). M&J has determined that the District did not properly notice each meeting. Additional assessment of the District's pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D (Organization and Governance) of this report.

Neither Jefferson 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).

- Conservation Program Sponsorships
 - The District sponsored a Pasture Walk and Talk which was managed by the University of Florida's Institute of Food and Agricultural Sciences Extension and Florida Agriculture and Mechanical University Cooperative Extension office in Jefferson County. The Pasture Walk and Talk provided agricultural producers the opportunities to walk around a local farmer's land and hear from speakers regarding soil and water conservation practices and programs.

⁷ Meetings occurred in January, February, March, October, November, and December 2021; April and May 2022; March, April, July, August, September, October, and November 2023; and January, February, and March 2024.

- Natural Resources Conservation Service
 - The District maintained a contribution agreement with the Natural Resources Conservation Service (“NRCS”) which provided the District a revenue source for performing deliverables defined in the agreement. The contribution agreement was closed out in September 2023.
 - The District has a memorandum of agreement with NRCS to promote NRCS programs including the Environmental Quality Incentives Program⁸ and the Conservation Stewardship Program.⁹
 - The District attends annual Local Working Group meetings, which are an annual opportunity for the District and NRCS to receive feedback on community priorities and needs from local agricultural stakeholders. The District partners with Leon Soil and Water Conservation District and Wakulla Soil and Water Conservation District for the Local Working Group meetings.
- Equipment Rental Service
 - The District provided equipment rental to agriculture producers within the District’s service area. The equipment rental provided the District with revenue from rental fees. In August 2023, the District sold the equipment.

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.

Jefferson SWCD maintains a memorandum of agreement with the Natural Resources Conservation Service (“NRCS”) for mutual program support in the District’s service area. As a part of the memorandum of agreement, the District is responsible for promoting NRCS financial incentive and technical assistance programs to farmers in the District, encouraging participation in NRCS local working groups, advocating for natural resource conservation to landowners. An NRCS District Conservationist regularly attends Jefferson SWCD Board of Supervisor meetings to discuss application numbers for the NRCS programs that the District promotes as a part of the memorandum of agreement. Additionally, the District’s principal office is located at the United States Department of Agriculture Monticello Service Center.

The District held a contribution agreement with NRCS from September 2018 to September 2023. The agreement required the District to provide support and assistance to the local NRCS District Conservationist. The contribution agreement listed a set of administrative deliverables related to assisting with tasks associated with administering NRCS programs. The District hired a part-time

⁸ The Environmental Quality Incentives Program (“EQIP”) is a conservation practice incentive program that is administered by NRCS. EQIP provides financial and technical support to agricultural producers and forest landowners to address natural resource concerns.

⁹ The Conservation Stewardship Program (“CSP”) is a conservation practice enhancement program administered by NRCS. CSP provides financial and technical support to agricultural producers through the development of a conservation plan that enhances the landowner’s existing efforts to increase crop resiliency, improve crop resiliency, and/or develop wildlife habitats.

Program Support Specialist to execute the deliverables. The position spent 75% of their time providing administrative support to NRCS, and 25% of their time completing administrative and clerical work for the District. As a part of the contribution agreement, NRCS agreed to pay 75% of the positions salary and the District paid the other 25%. Because the District did not have a consistent revenue source, the Jefferson County Board of County Commissioners (“JBoCC”) paid for the District’s portion of the position’s salary, under the condition that the position provided support to the University of Florida’s Institute of Food and Agricultural Services Extension and Florida Agricultural and Mechanical University Cooperative Extension office in Jefferson County (collectively “Jefferson County Extension”). The contribution agreement expired on September 20, 2023, at which point the District no longer had access to the services of the part-time Specialist.

The JBoCC pays the District’s annual membership fees to the Association of Florida Conservation Districts and the National Association of Florida Conservation Districts, as well as the Annual Special District State Fee. The District does not maintain a written agreement with the JBoCC for these payments.

The District works with the Jefferson County Extension to sponsor programs including the Pasture Walk and Talk. The District holds all Board of Supervisor meetings at the Jefferson County Extension office at no charge to the District. Several Jefferson County Extension attend Board meetings and provide updates on programs and services related to natural resources conservation.

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: Fiscal Year 2023 Finances

	Revenues	Expenditures	Long-term Debt
Total for Year	\$1,040	\$520	\$0

(Source: District bank statements)

Figure 4: Fiscal Year 2023 Program Staffing

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

(Source: District bank statements)

Figure 5: Fiscal Year 2023 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0	N/A	N/A
Major Equipment	2	2 owned by the District	1 dirt pan; 1 aerator
Facilities	2	1 owned by the Jefferson County Extension; 1 owned by United States Department of Agriculture	1 meeting space; 1 storage space

(Source: Verbal statement from the District)

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

During the review period (October 1, 2020, through April 30, 2024), the District sponsored one soil and water conservation program, provided an equipment rental service, and held two agreements with the Natural Resources Conservation Service ("NRCS").

Conservation Program Sponsorships

The District sponsors soil and water conservation programs within the District's service area, including a Pasture Walk and Talk and a Florida Farm Bureau CARES event in Suwannee County. The Pasture Walk and Talk was hosted by the University of Florida's Institute of Food and Agricultural Sciences Extension and Florida Agriculture and Mechanical University Cooperative Extension office in Jefferson County (collectively "Jefferson County Extension") and was sponsored by the Jefferson SWCD. The Pasture Walk and Talk provided agricultural producers the opportunities to walk around the District Chairman's land and hear from speakers regarding soil and water conservation practices and programs. Outreach opportunities, such as the Pasture Walk and Talk, provides the Jefferson SWCD an opportunity to talk to program participants about how the District can serve as a resource for farmers who want to learn more about any Florida Department of Agriculture and Consumer Services programs or NRCS programs, and provides the District a platform to speak directly to farmers about soil and water conservation best practices.

The Florida Farm Bureau CARES program recognizes agricultural producers who implement Best Management Practices ("BMP") for natural resource conservation. The District was a silver-level sponsor of the Suwannee CARES Celebration in 2022 which brings together communities and conservation partners from the counties inside the Suwannee River Basin, which includes Jefferson County, to celebrate environmental stewardship and recognize agricultural producers.

NRCS Agreements

During the review period, the District held two agreements with NRCS: a memorandum of agreement for the promotion of NRCS programs, and a contribution agreement to fund a part-time Program Support Specialist position tasked with providing administrative support to the District and assisting NRCS with program administration within the District's service area.

Memorandum of Agreement

Jefferson SWCD maintains a memorandum of agreement with NRCS for mutual program support within Jefferson County. As a part of the memorandum of agreement, the District is responsible for promoting NRCS programs and services to farmers within the District, encouraging participation in NRCS local working groups, and advocating for natural resource conservation to landowners. An NRCS District Conservationist regularly attends Jefferson SWCD Board of Supervisor meetings to discuss application numbers for the NRCS programs that the District promotes as a part of the contribution agreement.

Contribution Agreement

From September 2018 to September 2023, the District maintained a contribution agreement with NRCS for a part-time Program Support Specialist. The position worked 75% of their time with NRCS assisting the NRCS District Conservationist in managing and maintaining NRCS program applications and compiling quantitative interpretations of NRCS program data, and 25% of their time completing administrative and clerical work for the District. As a part of the contribution agreement, NRCS agreed to pay 75% of the position's salary and the District paid the other 25%. As the District did not have a consistent revenue source, the Jefferson County Board of County Commissioners ("JBoCC") paid for the District's portion of the position's salary, under the condition that the position provided support to the Jefferson County Extension. Similar contribution agreements reviewed by M&J for other soil and water conservation districts included an administrative fee paid to the district party to the agreement. M&J did not receive a copy of the contribution agreement, only the closeout letter, from either the District or NRCS, so M&J cannot confirm whether this agreement included that same revenues opportunity for the District.

District Supervisors informed M&J in an interview that the District and NRCS allowed the contribution agreement for the Administrative Assistant to expire at the end of FY23 (September 30, 2023) and finished the agreement closeout in November 2023. The District Chair noted that the trifurcation of the part-time Program Support Specialist position's responsibilities resulted in limited support for each of the three entities (Jefferson SWCD, NRCS, and the Jefferson County Extension) and that the Jefferson County Extension decided to hire its own dedicated staff position. The Chair further noted that the District had difficulty identifying an individual interested in taking the position. Without a replacement staff person and funding source to meet the District's financial obligations, NRCS and the District decided to close out the contribution agreement.

Equipment Rental Service

Jefferson SWCD rented out various farming equipment to farmers in the District's service area. The District sold the farming equipment in September 2023 due to lack of interest from the community. The District Supervisors provided a verbal statement that the equipment rental service demonstrated to agricultural producers the benefits of the equipment and that the producers utilized the BMP Cost-Share Program¹⁰ provided by the Florida Department of Agriculture and Consumer Services in the District's service area to purchase their own equipment.

¹⁰ The BMP Cost-Share Program is designed to help agricultural producers offset of 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.

Analysis of Service Delivery

The District's activities during the review period included sponsoring soil and water conservation programs, renting out farming equipment to agriculture producers, and administering/promoting NRCS programs. Sponsorship of conservation programs aligns with the District's statutory authority to provide soil and water conservation education as stated in s. [582.20\(7\)](#) *Florida Statutes*. The equipment rental service and promotion of NRCS programs align with the District's statutory purpose to conduct, demonstrate, and promote BMPs for conservation as stated in s. [582.20\(2\)](#), *Florida Statutes*.

The District sold the farming equipment that the District rented to agriculture producers, and is not engaged in the contribution agreement with the NRCS to provide administrative assistance in regard to NRCS programs. The District's only activity currently is to provide sponsorships to soil and water conservation programs within the District's service area, therefore there is little opportunity to implement cost-saving measures.

The District does not currently have staff or the assets to afford hiring staff. The Supervisors handle all administrative tasks of the District. M&J did not identify any ways the District can improve service delivery through changes in organization or administration.

Comparison to Similar Services/Potential Consolidations

The District managed an equipment rental service during the review period that provided farming equipment to agriculture producers within the District's service area. According to a verbal statement provided by Supervisors, the District sold the equipment in August 2023 as a result of landowners purchasing similar equipment through the BMP Cost-Share Program contract that Gadsden Soil and Water Conservation District has covers the District's service area. The sale of the equipment mitigated potential overlap in the provision of conservation-related farming equipment to agricultural producers in Jefferson SWCD's service area.

During the first three years of the review period, the District maintained a contribution agreement that could have caused potential overlap with the BMP services provided by Gadsden Soil and Water Conservation District, including both cost-share agreements and implementation assistance. The narrow scope of Jefferson SWCD's contribution agreement eliminated the overlap in implementation assistance, limiting the potential overlap to the administration of the cost-share agreements and ensuring that agricultural producers were not paid by both State and federal cost-share programs. As the contribution agreement was not renewed in September 2023, the districts no longer have the potential for overlap.

The District did not provide programs or services that overlapped with public entities that operate wholly or partially within the District's service area.¹¹ The District only sponsored one program during the review period which was the Pasture Walk and Talk. As the District did not manage the Pasture Walk and Talk, there is no duplication between the District and other entities within the District that provide agriculture education opportunities including the Jefferson County Extension.

¹¹ "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."

II.B: Resource Management

Program Staffing

Jefferson SWCD currently does not employ any staff, contract any staff, or pay into the salary of another entity's staff. Between September 2018 and September 2023, the District maintained a contribution agreement with the Natural Resources Conservation Service ("NRCS") that provided funding for a part-time Administrative Assistant position. The position worked 75% of its time with NRCS, and 25% of its time completing administrative and clerical work for the District.

The Program Support Specialist was paid by at an hourly rate of \$18.36. As a part of the contribution agreement, NRCS paid 75% of the position's salary and the Jefferson County Board of County Commissioners ("JBoCC") paid the other 25%. The JBoCC paid for the District's portion of the position's salary, under the condition that the position provide support to the University of Florida's Institute of Food and Agriculture Sciences Extension and Florida Agricultural and Mechanical University Cooperative Extension office in Jefferson County (collectively "Jefferson County Extension").

The part-time Program Support Specialist's NRCS responsibilities were to:

- Assist in compiling quantitative interpretations of NRCS program contract data and reviewing payment requests for NRCS programs;
- Assist in receiving and assembling NRCS program applications and collecting information related to producer eligibility;
- Assist in monitoring cooperators progress in implementation NRCS program practices;
- Establish and maintain contract files and producer records;
- Assist in providing program information and guidance to customers that call or walk into the NRCS field office; and
- Assist the NRCS District Conservationist in assembling case folders and providing copies to landowners on all new NRCS program applications.

The position was vacant at the start of the review period and was filled from August 2021 through the first quarter of FY22. The position was subsequently vacant through the contribution agreement closeout in September 2023 as a result of difficulty identifying an individual interested in the role. According to a statement from District Supervisors, the agreement was ended and not re-executed. District Supervisors informed M&J in an interview that the Jefferson County Extension decided to hire a dedicated staff person, which eliminated the funding source for the District's portion of the position's salary. Without a funding source or individual interested in the position, the District and NRCS decided not to re-execute and instead close out the agreement.

Equipment and Facilities

Vehicles

NRCS, as part of the contribution agreement, provided the District's staff person with access to a vehicle, as needed, though interviews with District Supervisors did not indicate that the District had any need to take advantage of this availability during the review period (October 1, 2020, through September 30, 2024).

Equipment

Prior to August 2023, the District owned one dirt pan and one aerator. The District rented both pieces of equipment to agriculture producers within the District’s service area. As shown in Figure 6, the District sold both pieces of equipment in August 2023 to a private buyer due to a lack of interested renters.

Figure 6: District Equipment

Major Equipment Type	Ownership Status			
	FY21	FY22	FY23	FY24
Dirt Pan	1 owned by the District	1 owned by the District	1 owned by the District	0
Aerator	1 owned by the District	1 owned by the District	1 owned by the District	0

(Source: District Verbal Statement; Proof of Sale Documentation)

Facilities

The District holds Board of Supervisor meetings at the Jefferson County Extension office in Monticello at no cost to the District. The District records are stored at the United States Department of Agriculture (“USDA”) Monticello Service Center, which also serves as the District’s principal office/registered address. The District does not pay to store documents at the USDA Monticello service center.

While the District’s contribution agreement with NRCS guaranteed Jefferson SWCD’s staff person access to office space through September 2023, the current memorandum of agreement does not include any language permitting or guaranteeing office and storage space use. Based on discussions with other soil and water conservation districts, M&J observed that other NRCS offices have been permanently closed and/or relocated with minimal warning, sometimes without providing Districts the opportunity to retrieve files stored at the facility. The memorandum of agreement does not guarantee that, in the event of NRCS office closure, the District will have ample time to retrieve or move records until a new storage space is located.

Recommendation: The District should consider entering into an agreement with NRCS that governs the District’s use of office space. The agreement should include provisions that ensure the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.

Current and Historic Revenues and Expenditures

During the review period, the District had three sources of revenue: the contribution agreement with NRCS, equipment rental fees, and interest accrued from a money market savings account. The contribution agreement between NRCS and the District was closed out in November 2023, and the District sold the farming equipment in August 2023.

The contribution agreement, which was active between September 2018 and September 2023, included deliverables that the Program Support Specialist was supposed to complete. M&J has reviewed similar contribution agreements between NRCS and other soil and water conservation districts in which the district party to the agreement received an administrative fee as a part of the reimbursements paid by NRCS. M&J did not receive a copy of the original contribution agreement from either Jefferson SWCD or NRCS upon request, and as a result cannot confirm if the District received this administrative fee.

Figure 7 shows the District’s revenue during the review period. The revenue received from NRCS was used to pay the part-time Program Support Specialist. The District received \$800 for the sale of the dirt pan and aerator, and \$240 in the month prior for rental of the dirt pan. The money market account did not have a high enough balance to accrue interest after June 2021.

Figure 7: District Total Revenue

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
NRCS	\$0	\$3,133	\$0	\$0
Equipment Rental & Sale	\$0	\$0	\$1,040	\$0
Money Market Account	\$1	\$0	\$0	\$0
Total	\$1	\$3,133	\$1,040	\$0

(Source: District Bank Statements)

As shown in Figure 8, expenditures during the review period included personnel expenditures related to the previous part-time Program Support Specialist. The position was vacated in early FY22 and was not subsequently filled. The District sponsored one program in FY22 – a Florida Farm Bureau CARES program event in Suwannee County. Included in operating expenses are membership dues for the Association of Florida Conservation Districts, travel reimbursements for District Supervisors, and special district fees paid to the Florida Department of Economic Opportunity (now Florida Department of Commerce). Supervisors stated in an interview with M&J that the JBoCC pays membership and special district fees directly for the District when requested.

Figure 8: District Total Expenditures

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Personnel Services	\$1,341	\$3,906	\$0	\$0
Operating Expenses	\$200	\$925	\$520	\$0
Sponsorship of Conservation Programs	\$0	\$100	\$0	\$0
Total	\$1,541	\$4,931	\$520	\$0

(Source: District Bank Statements)

The District’s expenses for personnel services in FY21 were reimbursements to the JBoCC for the third quarter of 2020, and the District used revenues received from NRCS prior to the review period to pay for personnel services-related expenses in FY21.

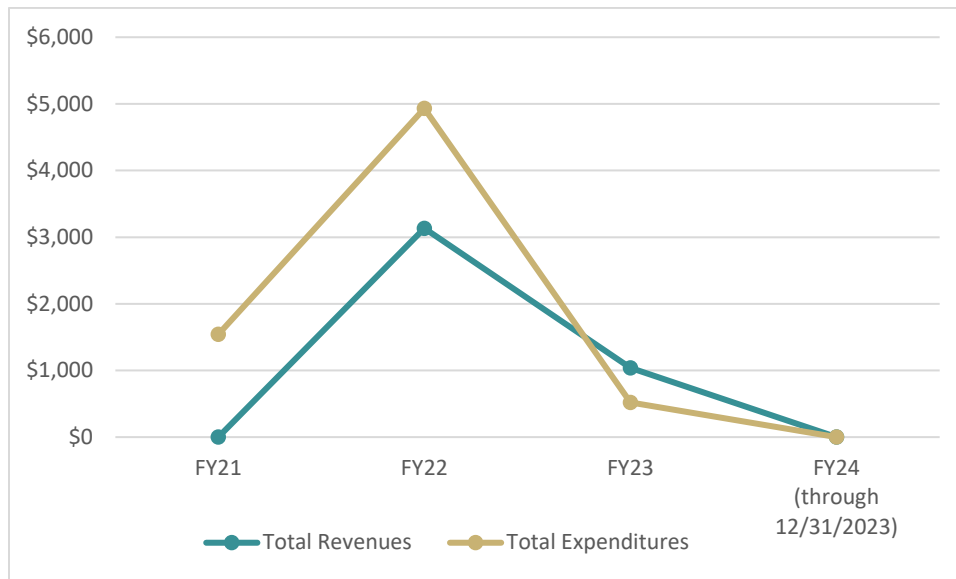
The District did not have any long-term debt or contract with any third-party services during the review period.

Trends and Sustainability

As of the culmination of the review period (April 30, 2024), the District had \$3,490 in a checking account, and \$680 in a public fund money market account. The assets in the checking account were accrued from revenues received through the contribution agreement and the equipment rental service, as well as assets accrued prior to the review period. The District did not sponsor any programs in the first two quarters of FY24, and if that trend continues, even without a regular source of revenue, the District’s financial activities will remain sustainable. If the District decides to begin regularly sponsoring or offering programs or services, the District will need to find a source of revenue to pay for program expenditures.

Figure 9 shows the trends in the District’s revenues and expenditures during the review period. The District’s expenditures exceeded revenues in FY21 and FY22 before receding below revenues in FY23. The District did not have revenues or expenditures in the first two quarters of FY24.

Figure 9: District Total Revenue vs. Total Expenditures



(Source: District Bank Statements)

The JBoCC pays the District’s annually recurring regular membership and registration fees on the District’s behalf directly to the appropriate entity. Fees include membership fees for the Association of Florida Conservation Districts and the National Association of Florida Conservation Districts, as well as the Annual Special District Fees paid to the Florida Department of Economic Opportunity (now Florida Department of Commerce). According to District Supervisors, these annually recurring dues and fees are verbally communicated to JBoCC staff. The District does not maintain a written agreement with the JBoCC for the payment the District’s dues and fees. As a result, the District does not have a guarantee

that the JBoCC will pay these each year. The District has not provided the JBoCC with a schedule of expected payment dates and amounts, which would allow the JBoCC to enter the payments into its system as recurring annual expenses.

Recommendation: The District should consider proposing a written intergovernmental agreement with the JBoCC that guarantees the JBoCC will pay all membership dues and fees on behalf of the District, as long as the District meets any requirements mutually established by the District and JBoCC. The District should consider providing the JBoCC with a schedule of expected payment dates and amount each year.

II.C: Performance Management

Strategic and Other Future Plans

Jefferson SWCD does not have a written strategic plan in place. District Supervisors provided a verbal statement that the purpose of the District is to act as a liaison between the landowners in the District's service area by funding outreach opportunities which gives the District the ability to speak directly to landowners and establish those relationships. A review of the Board of Supervisors ("Board") meeting minutes did not find evidence that Supervisors discussed strategic planning during the review period.

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

Goals and Objectives

Jefferson SWCD does not have written goals or objectives. District Supervisors provided a verbal statement at the March 2024 Board meeting that if the District received more funding, the Supervisors would like to provide agricultural education programs in conjunction with Jefferson County Schools.

The District's memorandum of agreement with the Natural Resources Conservation Service ("NRCS") includes objectives for the District, which include the following:

- Provide customer service to NRCS program applicants;
- Work with the NRCS District Conservationist to provide support in the NRCS office;
- Promote the benefits of NRCS programs to existing and new customer and partners;
- Use science-based decision making as close to the resource issue/opportunity as possible when providing assistance to NRCS program applicants and supporting the NRCS District Conservationist; and
- Work to strengthen NRCS's presence within Jefferson County and enhance its role in the delivery of soil, water, and related natural resource conservation across the nation.

The objectives are not measurable and do not contemplate performance standards that the District can use to evaluate success related to promoting NRCS programs or expanding the District's network within the community.

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

Jefferson SWCD does not have locally developed performance measures, written or unwritten in place to measure the performance of funded programs and/or services. Figure 10 shows the deliverables that the Program Support Specialist was expected to meet each year that the contribution agreement was active.

Figure 10: Contribution Agreement Deliverables

Expected Deliverable	Estimated Deliverables (Hours)
Assists in compiling quantitative interpretations of NRCS program contract data and reviews a wide variety of invoices, vouchers, and other miscellaneous payment requests for NRCS programs.	125
Assists in receiving and assembling program applications and collecting information related to producer eligibility.	177
Assists in monitoring and documenting cooperators progress in implementing practices agreed to in program contract contracts.	202
Establishes and maintains contract files, producer records and uploads required documentation to Document Management System.	350
Assists in providing program information and guidance to customers that phone or walk-in the field office. Assists with both written and verbal communications which could include but are not limited to mailing notification letters and other information as needed to landowners.	251
Assists the District Conservationist in putting applications in Protracts, assembling six-part case folders and providing copies to landowners on all new applications.	358
Total	1,463

(Source: Contribution agreement between NRCS and the District)

Recommendation: The District should consider beginning to track performance measures and establishing standards that may be useful in evaluating the benefits of the programs sponsored by the District. The District should additionally consider tracking activities and services related to meeting the objectives set in the memorandum of agreement between the District and NRCS. If the District introduces new programs as a result of a strategic planning process, the District should consider identifying performance measures and standards that address the new programming.

Analysis of Goals, Objectives, and Performance Measures and Standards

Jefferson SWCD has not adopted a strategic plan, which limits the District's ability to develop goals and objectives that address local community needs and concerns or measure the success of programs.

The District Supervisors stated that the District's purpose is to serve as a resource for landowners to refer to regarding government entities and programs. The District progressed toward meeting this purpose by sponsoring programs that include opportunities for outreach to landowners in the District's service area, such as the Pasture Walk and Talk.

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, objectives, performance measures, and performance standards to provide the District direction and ensure that current and future programs and activities align with its intended statutory purpose, as defined in s. [582.02\(4\)](#), *Florida Statutes*.

Annual Financial Reports and Audits

Jefferson 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. According to Annual Financial Reports sourced from the Florida Department of Financial Services' online database, Jefferson SWCD submitted the FY21 and FY22 Annual Financial Reports within the nine-month compliance timeframe after the end of the District's fiscal year (September 30). However, the District did not submit the FY23 Annual Financial Report prior to the compliance deadline.

M&J reviewed the District's submissions prior to the review period (FY16-FY20) and noted that the District submitted these five Annual Financial Reports within the compliance timeframe. As FY23 appears to be an exception to the District's pattern of on-time submission, a recommendation is not warranted at this time. However, if the District continues to submit the Annual Financial Report late for FY24 and future fiscal years, the District should consider reviewing its submission timeline and process.

The District has until June 30, 2025, to submit the FY24 Annual Financial Report to the Department of Financial Services (after FY24 closes out in September 2024).

Jefferson SWCD does not meet the criteria in s. [218.39](#), *Florida Statutes*, to require the District to submit a financial audit report, as the District's annual revenues and combined expenditures and expenses are below the \$50,000 threshold, the lowest requirement threshold for special districts.

Performance Reviews and District Performance Feedback

Jefferson SWCD has not had any performance reviews conducted during the review period (October 1, 2020, through April 30, 2024). The District does not solicit performance feedback on programs and sponsorships.

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

II.D: Organization and Governance

Election and Appointment of Supervisors

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

Beginning with the November 2022 District Supervisor elections, Chapter [2022-191](#), *Laws of Florida*, amended s. [582.19\(1\)](#), *Florida Statutes* required that candidates for election to a Supervisor seat had to live in the district and have agricultural experience, as defined by the Florida Legislature. Candidates in the November 2022 election were required by s. [582.19\(1\)\(b\)](#), *Florida Statutes*, to sign an affirmation that they met the residency and qualification requirements.

The District Supervisors provided a verbal 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 affirmations as part of a public records request to the Jefferson County Supervisor of Elections, but did not receive any documentation in response to this request. Therefore, M&J was unable to verify whether the Supervisors signed the required affirmation of qualifications.

Recommendation: The District should consider collaborating with the Jefferson County Supervisor of Elections to ensure that all Supervisors, whether elected or appointed, complete the affirmations necessary to document each Supervisor's compliance with the requirements of s. [582.19\(1\)](#), *Florida Statutes*.

Notices of Public Meetings

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

The most recent Board of Supervisors meeting notice on the District's website is for the November 2019 Board meeting. The District posted Board of Supervisors meeting notices for 2021 posted to the *Florida Administrative Register*, but did not post notices for any other year in the review period.

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

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

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

Retention of Records and Public Access to Documents

The District's website contains Board of Supervisors meeting minutes for Board meetings through June 2019, and contains outdated financial budget information that is not representative of the District's current financial status. The District provided meeting minutes to M&J for January, March, and October 2021; April 2022; August, October, and November 2023; and January and February 2024. A review of these minutes indicates that the Board held additional meetings for which it could not provide the meeting minutes in response to M&J's request. The District provided bank statements for each year in the review period, as well as a limited selection of other documents requested by M&J.

Failure to retain records in accordance with s. 119.021, *Florida Statutes*, 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 entering into an agreement with the Natural Resources Conservation Service that governs the District’s use of office space. The agreement should include provisions that ensure the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.</p>	<ul style="list-style-type: none"> • Potential 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 proposing a written intergovernmental agreement with the Jefferson County Board of County Commissioners (“JBoCC”) that guarantees the JBoCC will pay all membership dues and fees on behalf of the District, as long as the District meets any requirements mutually established by the District and JBoCC. The District should consider providing the JBoCC with a schedule of expected payment dates and amount each year.</p>	<ul style="list-style-type: none"> • Potential benefits: An agreement with the JBoCC could provide the District with assurance that membership fees will be paid on time • Potential adverse consequences: None significant • Costs: None significant • Statutory considerations: None significant
<p>The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs, but rather reflect the District’s long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community’s needs.</p>	<ul style="list-style-type: none"> • Potential benefits: 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: There could be possible costs if the District uses a third-party vendor for assistance. • Statutory considerations: Ensure identified strategies align with the District’s statutory purpose and authority.

Recommendation Text	Associated Considerations
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 582.02(4), <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"> • 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: There could be possible costs if the District uses a third-party vendor for assistance. • Statutory considerations: The District can ensure goals and objectives align with the District’s statutory purpose and authority
<p>The District should consider beginning to track performance measures and establishing standards that may be useful in evaluating the benefits of the programs sponsored by the District. The District should additionally consider tracking activities and services related to meeting the objectives set in the memorandum of agreement between the District and NRCS. If the District introduces new programs as a result of a strategic planning process, the District should consider identifying performance measures and standards that address the new programming.</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: There are time costs related to data gathering or measurements necessary in monitoring the District’s performance. • Statutory considerations: None significant.
<p>The District should consider implementing a system for collecting feedback from community partners served by the District and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s program offerings and service delivery methods.</p>	<ul style="list-style-type: none"> • Potential benefits: Implementing a system to collect feedback from agricultural producers will give the District an additional source of information to use in evaluating the District’s program offerings and service delivery. • Potential adverse consequences: None significant • Costs: There could be potential data collection or storage fees associated with implementing the recommendation. • Statutory considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider collaborating with the Jefferson County Supervisor of Elections to ensure that all Supervisors, whether elected or appointed, complete the affirmations necessary to document each Supervisor’s compliance with the requirements of s. 582.19(1), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential benefits: The District ensures increased transparency into Supervisors’ qualification and ensures compliance with s. 582.19(1), <i>Florida Statutes</i>. • Potential adverse consequences: None. • Costs: None. • Statutory considerations: The affirmation should match the language in s. 582.19(1)(b), <i>Florida Statutes</i>.
<p>The District should consider improving Board of Supervisor meeting notice procedures to ensure compliance with s. 189.015 and ch. 50, <i>Florida Statutes</i>. The District should retain records that document its compliance with the applicable statutes.</p>	<ul style="list-style-type: none"> • Potential benefits: The District ensures better transparency, provides more public access to all meetings, and avoids the risk of penalties. • Potential adverse consequences: None significant. • Costs: There could be publication costs charged by publishers. • Statutory considerations: If the District wishes to post Board meetings online only, the District should meet the requirement of s. 50.0311(6), <i>Florida Statutes</i>.
<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 Benefit: Ensuring that meeting minutes, meeting agendas, financial records, and other relevant information are appropriately kept, will ensure that members of the public have easy access to District records and be provided with greater transparency in decision making. • Potential Adverse Consequences: None significant • Costs: None • Statutory Considerations: None

IV. District Response

Each soil and water conservation district under review by M&J was provided the opportunity to submit a response letter for inclusion in the final published report. Jefferson SWCD did not provide M&J with a response letter for inclusion in the final report.