

Madison County Soil and Water Conservation District Performance Review

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

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Key Takeaways

- The Board of Supervisors for Madison County Soil and Water Conservation District is active and meets nearly every month.
- Madison County Soil and Water Conservation District provides a number of programs and activities, including technical assistance and cost-share support to agricultural producers, conservation education, conservation practice recognition, and advocacy work.
- Madison County Soil and Water Conservation District has two staff, supported in part by funding provided by the Florida Department of Agriculture and Consumer Services and in part by in-kind support from the Madison County Board of County Commissioners.
- Madison County Soil and Water Conservation District’s contracts with the Florida Department of Agriculture and Consumer Services provide nearly all of the District’s revenues during the review period.
- Madison County Soil and Water Conservation District’s operations are not currently guided by a strategic plan or other written goals and objectives, and the District’s performance is not evaluated using locally developed performance measures.

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 Madison County Soil and Water Conservation District (“Madison 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 provides a definition of its purpose on the website. The District’s website states that “The Madison County Soil & Water Conservation District’s purpose is to promote natural resources conservation practices over a long-term sustainability initiative promoting Agricultural Best Management Practices (BMP’s) and other tools to equip landowners to protect our most vital organic assets—soil and water.”

Service Area

When the District was established in 1941, the service area included all of Madison County,¹ And the current borders and territory remain the same. The District’s service area includes unincorporated Madison County; the County’s one city and two towns;² and part or all of the following federal and State conservation lands:

- Hixtown Swamp Conservation Area
- Madison Blue Spring State Park
- Middle Aucilla River Wildlife Management Area
- Twin Rivers State Forest
- Twin Rivers Wildlife Management Area
- Upper Aucilla Conservation Area
- Withlacoochee East Conservation Area
- Withlacoochee West 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.

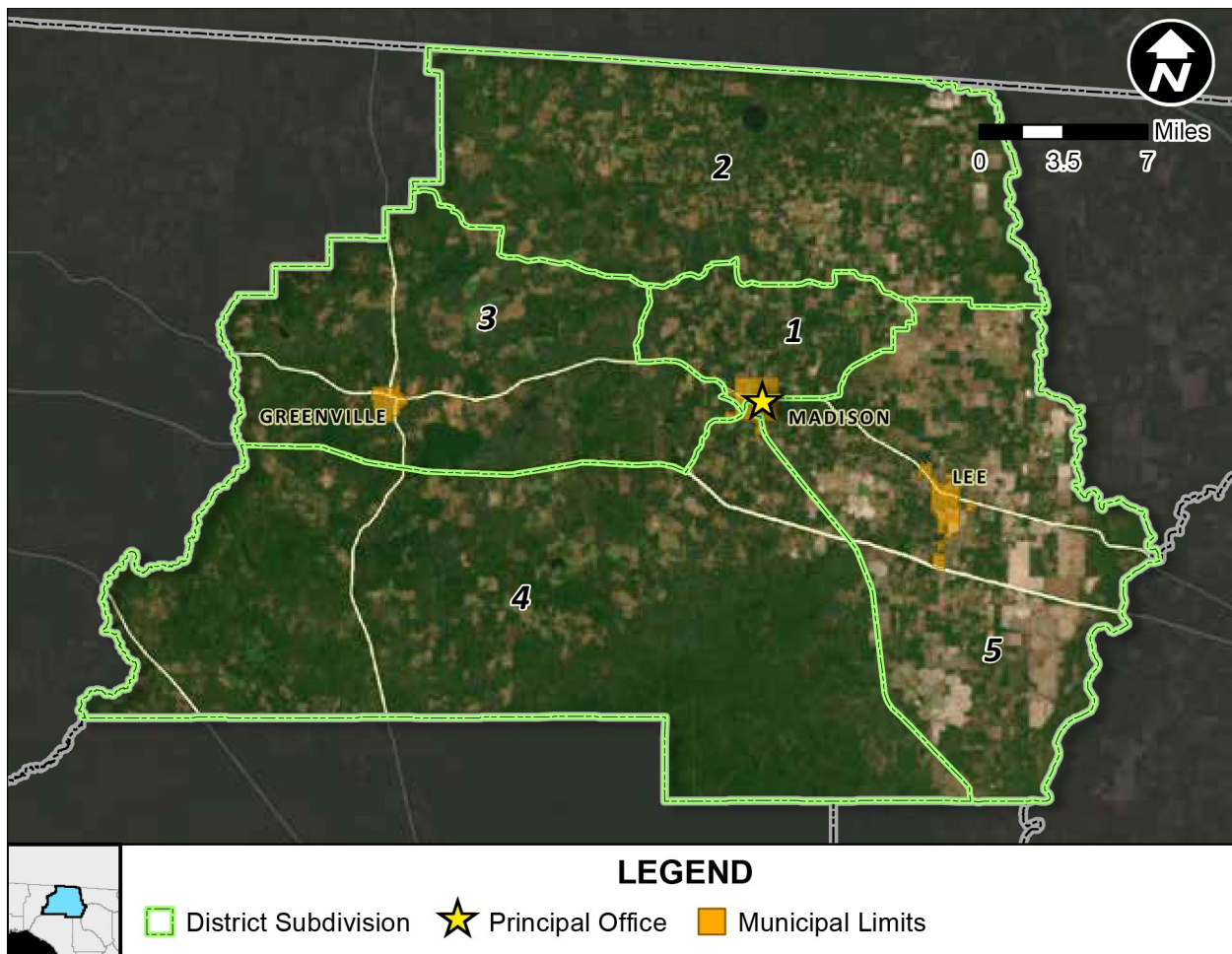
² City: Madison. Towns: Greenville, Lee.

The District is bounded on the north by the State of Georgia, on the east by Hamilton and Suwannee Counties, on the south by Taylor and Lafayette Counties, and on the west by Jefferson County. The Withlacoochee and Suwannee Rivers serve as the District’s eastern borders. The Aucilla River serves as a portion of the District’s western border. The total area within the District is 716 square miles, with 697 square miles of land and 19 square miles of water.

The District’s primary office is located at 378 East Base Street, Suite 214 Madison, Florida 32340 – a privately owned building in which the District rents office space. The District meets in a shared meeting room in the same building.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)28.](#), *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 Madison County Soil and Water Conservation District



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

Population

Based on the Florida Department of Economic and Demographic Research’s population estimates, the population within the District’s service area was 18,698, as of April 1, 2023.

District Characteristics

Madison SWCD is located in north central Florida. The economy of the service area is diversified and is supported by manufacturing; logistics and distribution; logging and timber; and agricultural production, processing, and innovation.³ The District's topography is defined by two major physiographic regions: the Northern Highlands, which make up the northern two-thirds of the county, and the Gulf Coastal Lowlands, which occupy the remaining third of the county. The Cody Scarp, a southward-facing escarpment, serves as the boundary between these regions. The Northern Highlands are defined by rolling hills with gentle slopes and rounded tops. The Gulf Coastal Lowlands region has noticeably lower elevations than the northern region and features numerous tributaries that begin in the Northern Highlands and flow down to either the Suwannee and Aucilla Rivers, which form the eastern and western borders of the District, respectively, or to San Pedro Bay, a wetland comprised of basin swamps and baygalls in the District's southeast.⁴ Through the Florida Forever program, the Florida Department of Environmental Protection has designated the San Pedro Bay area as Critical Natural Lands and is working to acquire portions of the San Pedro Bay and surrounding areas in Madison and Taylor Counties. Conserving the San Pedro Bay, which feeds into the Suwannee and Econfina Rivers, will require the Florida Department of Environmental Protection to implement extensive management programs to conserve and restore natural hydrological functions.⁵ Portions of the western half of the District lie in the Wacissa River and Wacissa Spring Group Basin Management Action Plan⁶ area, while most of the eastern half of the District is within the Basin Management Action Plan for the Middle and Lower Suwannee River Basin.⁷

The region's climate is classified as a humid subtropical climate, which is generally favorable for agricultural pursuits but presents several challenges that directly impact local agricultural and silvicultural industries and conservation of the area's soils. The hot and humid summers, coupled with occasional incursions of cold air from the north, create a dynamic environment for farmers, necessitating careful planning and management practices to mitigate potential crop damage and soil erosion. If not properly managed, the logging and timber industry can lead to deforestation, which may lead to mass erosion and nutrient loss in soils. Consequently, the Madison SWCD must prioritize initiatives aimed at supporting resilient farming practices, soil conservation efforts, and reforestation strategies to address the unique needs of the community's agricultural and silvicultural industries amidst the region's climatic variability and geomorphological features.

³ Madison County Development Council. n.d. *Key Industries*. Accessed May 5, 2024. <https://makeitmadisonfl.com/business-resources/key-industries/>.

⁴ United States Department of Agriculture. 1990. "Soil Survey of Madison County, Florida." Soil Conservation Service, 1-9. <https://archive.org/details/madisonFL1990>.

⁵ Florida Department of Environmental Protection. 2023. "2023 Florida Forever Plan: San Pedro Bay." <https://floridadep.gov/lands/environmental-services/content/2023-florida-forever-plan>.

⁶ 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."

⁷ Florida Department of Environmental Protection. n.d. *Impaired Waters, TMDLs, and Basin Management Action Plans Interactive Map*. Accessed May 07, 2024. <https://floridadep.gov/dear/water-quality-restoration/content/impaired-waters-tmdls-and-basin-management-action-plans>.

I.B: Creation and Governance

Madison SWCD was chartered on June 26, 1941, as the Madison Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.⁸ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582](#), *Florida Statutes*”).⁹ 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 to the Madison Soil and Water Conservation District.¹⁰ The District’s name was updated to the Madison County Soil and Water Conservation District prior to 2002.

The District was originally founded as an independent district. In 2002, staff in the Florida Department of Community Affairs’ Special District Information Program noticed that the Madison County Board of County Commissioners approved the District’s budget and reclassified the District as a dependent district. The Madison County Board of County Commissioners ended their involvement in the District’s budgeting process prior to the start of the review period (October 1, 2020). The District’s Supervisors became aware that the District no longer met the criteria to be classified as a dependent district early in the review period and requested that the Florida Department of Economic Opportunity’s Special District Accountability Program to update the District’s status to “independent” in the first quarter of FY22.

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*.¹¹

As of April 30, 2024, the District has five Supervisors. M&J received documentation from the Madison County Supervisor of Elections that show that the current Supervisors meet the Supervisor agricultural experience qualifications established in s. [582.19\(1\)](#), *Florida Statutes*. In discussions with M&J, the District’s Supervisors stated that they meet all statutory qualifications for office, including both agricultural experience and residency requirements, although M&J cannot fully validate these assertions using independent sources. 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.

⁸ 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.

⁹ s. [582](#) (1939), *Florida Statutes*, available online as ch. [19473](#), *Laws of Florida*

¹⁰ [Ch. 65-334](#), *Laws of Fla.*

¹¹ 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*

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	James "Billy" Brown														
2	Margie Faust-McLeod														
3	John Henry Phillips														
4	Buck Carpenter														
5	Tyler Shadrick														

(Source: Interviews with District Supervisors and staff)

During the review period, the District held 44 meetings (including regularly scheduled meetings, special meetings, and workshop meetings)¹² and met the mandatory meeting requirement of s. 582.195, *Florida Statutes*, to meet at least once per calendar year with all five Supervisors for both 2022 (April) and 2023 (September, December. 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 Madison 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 during the review period (October 1, 2020, through April 30, 2024), along with a brief description of each program or activity. The District’s programs and activities will be described in detail in section II.A: Service Delivery) of this report.

- Best Management Practices Programs
 - The Best Management Practices Cost-Share and Implementation Assistance programs provide Florida Department of Agriculture and Consumer Services funding to the District to administer reimbursement agreements with local 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.
- Supporting Research
 - The District financially sponsors research conducted by the University of Florida’s Institute of Food and Agricultural Sciences regarding the use of alternative fertilizers in corn production.

¹² Meetings occurred in October and November 2020; January, February, March (twice), April, May, June (twice), July, August, September, October, November (twice), and December 2021; January, February, March (twice), April, May, June, July, August, and December 2022; January, February, March, April, May (twice), June, July, August (thrice), September (twice), November, and December 2023; and February and March 2024.

- Conservation Educational Programs
 - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- Conservation Farmer of the Year
 - The District awards the Conservation Farmer of the Year award to a local farmer that works with the District and has done noteworthy work over the past year to improve the sustainability of their farm’s operations. The District presents the award at the Madison County Farm Bureau’s annual meeting.
- Conservation Advocacy
 - The District interacts with relevant local, state, and national organizations to advocate for increased funding for conservation programs and greater support for conservation efforts.

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.

FDACS

The District’s Best Management Practices (“BMP”) Cost-Share and BMP Implementation Assistance contracts provide greater than 99.9% of the District’s funding and govern the administration of the programs that make up the bulk of the District’s work. The District’s Conservation Technician and Staff Assistant frequently communicate with the FDACS staff that manage the District’s BMP Cost-Share and BMP Implementation Assistance contracts to receive instructions regarding what work needs to be done and to update FDACS staff on the District’s performance relative to the performance goals set out in the District’s contracts with FDACS.

District meeting minutes reflect that FDACS staff also regularly attend Board meetings and present reports on FDACS activity relevant to the District’s mission or on news related to the BMP Cost Share and BMP Implementation Assistance programs.

MBoCC

MBoCC provides administrative support to the District by employing the District’s staff, managing payroll, and managing the District’s vehicle. The District’s Staff Assistant coordinates with staff in MBoCC’s finance department to prepare the monthly transfer that the District makes to MBoCC to reimburse MBoCC for expenditures that MBoCC made on the District’s behalf. The District has entered into an Interlocal Agreement with MBoCC that governs MBoCC’s employment of District staff.

UF/IFAS Extension

UF/IFAS Extension employees attend most regularly scheduled Board meetings to update the Supervisors about specific programs on which the District and UF/IFAS Extension are working together, to present new opportunities for collaboration to the Board, and to ensure that the Board is informed on general UF/IFAS Extension activities in the District’s service area.

NRCS

NRCS primarily interacts with the District through the NRCS District Conservationist Report during regularly scheduled Board of Supervisors (“Board”) meetings. The District does not regularly work directly with NRCS and the NRCS District Conservationist Reports do not support any specific District projects. Instead, the NRCS District Conservationist Reports help to ensure that the Board is aware of the work being done by NRCS that may be relevant to future District activities. The NRCS District Conservationist may present the report in person or in writing, depending on availability. The District Conservationist regularly attended Board meetings and/or reported to the District early in the review period (October 1, 2020, through April 30, 2024), including presenting in-person reports at eight and written reports in three of the 12 regularly scheduled Board meetings held in calendar year 2021. Per the provided Board meeting minutes, the NRCS District Conservationist has not attended a meeting or presented a report, either written or in-person, since April 2023. In interviews, District staff and Supervisors stated that the District Conservationist position has been vacant for most of the period during which the Board has not received a District Conservationist Report.

Madison County School District

The District works with the Madison County School District to coordinate the District’s Conservation Educational Programs. Ecology Day and the National Association of Conservation Districts Poster Contest are both programs for third grade students, so the District directs its communications towards the Madison County School District’s third grade teachers to encourage participation in the District’s programs.

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	\$692,418	\$784,811	\$0

(Source: Madison County SWCD FY23 General Ledger)

Figure 4: FY23 Program Staffing

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

(Source: Interviews with District Supervisors and staff)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	1	1 owned by the District	1 truck
Major Equipment	0	N/A	N/A
Facilities	1	1 rented from private owner	1 principal office

(Source: Interviews with District Supervisors and staff, Office lease)

II. Findings

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

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

II.A: Service Delivery

Overview of Services

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

Best Management Practices Programs

A Best Management Practice (“BMP”) is defined as “a practice or combination of practices determined by the coordinating agencies,¹³ 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.”¹⁴ Producers in an area with a Basin Management Action Plan¹⁵ are required to either implement BMPs or conduct water quality monitoring.¹⁶

The Florida Department of Agriculture and Consumer Services’ (“FDACS”) BMP program within the District includes the Cost-Share Program and the BMP Implementation Assistance Program.

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

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

¹³ Department of Agriculture and Consumer Services, Department of Environmental Protection, and South Florida Water Management District

¹⁴ s. [373.4595\(2\)\(a\)](#), *Florida Statutes*

¹⁵ Defined by the Florida Department of Environmental Protection as “a framework for water quality that contains local and state commitments to reduce pollutant loading through current and future projects and strategies.”

¹⁶ s. [403.067\(7\)\(b\)2.g.](#), *Florida Statutes*

The BMP programs are administered by the District on behalf of FDACS. The District receives reimbursement for all costs related to the program including staff salaries, equipment, vehicles, travel, administrative expenses, and the cost-share reimbursements.

Mobile Irrigation Laboratory

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. MIL personnel provide education to landowners on water conservation, irrigation planning, and irrigation management. The District does not perform MIL services directly but instead contracts with Resource Conservation Partners, LLC, to provide MIL services on the District’s behalf.

Supporting Research

The District financially sponsors research conducted by the University of Florida’s Institute of Food and Agricultural Sciences regarding the use of alternative fertilizers in corn production. The Supervisors decide whether to support research projects on a case-by-case basis and provide financial support in the form of lump-sum payments, not ongoing funding agreements.

Conservation Educational Programs

Conservation Educational Programs are designed to provide natural resources conservation-related early childhood education, elementary and secondary education, postsecondary education, special education, job training, career and technical education, and/or adult education, usually administered by an education agency or institution.¹⁷ The District commonly partners with the University of Florida’s Institute of Food and Agricultural Sciences Extension Office in Madison County (“UF/IFAS Extension”), FFA, 4-H, and the Madison County School District. M&J has identified the following Conservation Educational Programs carried out by the District during the review period:

- National Association of Conservation Districts (“NACD”) Poster and Photo contests
- Ecology Day

NACD Poster and Photo Contests

The NACD Poster and Photo Contests provide students with a chance to compete and have their art displayed nationally. The Poster Contest is open to third grade students from the District’s service area and the Photo Contest is open to both students and adults from the District’s service area, separated into youth and adult divisions. The Poster Contest uses a conservation-related theme set by NACD, while the Photo Contest has four NACD-created prompts. For the Poster Contest, the District awards prizes both to the top placed entrants and to their teachers: \$50 for first place, \$35 for second place, and \$25 for third place. For the Photo Contest, the District awards \$50 to the first place entrant from the youth and adult divisions for each of the four prompts. The District leverages sponsorships from partner

¹⁷ Adapted from [34 CFR § 99.3 \(2024\)](#)

organizations and firms to support the prizes for the Poster and Photo Contests. The winners of the District-level Poster and Photo Contests advance to compete at the regional, State, and national levels.

Ecology Day

Ecology Day is an event organized by the UF/IFAS Extension and 4-H and hosted on the North Florida College campus. Ecology Day is attended by third grade students from across Madison County. The Ecology Day event includes numerous conservation-related classes and activities, including a session run by the District on erosion and the water filtration power of soil and root systems.

Conservation Farmer of the Year

The District awards the Conservation Farmer of the Year award to a local farmer who works with the District and has done exceptional work over the past year to improve the sustainability of their farm's operations. The District presents the award at the Madison County Farm Bureau's annual meeting.

Conservation Advocacy

The District uses its connections with relevant local, state, and national organizations to advocate for increased funding for conservation programs and greater support for conservation efforts. One of the Supervisors currently serves as the President of the Association of Florida Conservation Districts and uses this position to promote greater conservation support within the State of Florida and, in coordination with the NACD, by the federal government. Another Supervisor serves on the board of the Florida Farm Bureau and uses this position to help promote conservation programs to farmers across the State of Florida.

Analysis of Service Delivery

The District's delivery of the BMP Implementation Assistance, BMP Cost Share, and MIL programs on behalf of FDACS is supported by 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 allows districts to enter into agreements with other public organizations to further their conservation programs. The District's research support activities are supported by s. [582.20\(1\)](#), *Florida Statutes*, which permits soil and water conservation districts to "conduct surveys, studies, and research relating to soil and water resources." The District's conservation education programs are supported by s. [582.20\(7\)](#), *Florida Statutes*, which permits soil and water conservation districts to "provide, or assist in providing, training and education programs" that support the District's conservation efforts. The District's Conservation Farmer of the Year award and overall conservation advocacy efforts are aligned with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*.

Per the District's contracts with FDACS, FDACS staff manage the District's delivery of the BMP programs, including determining the service delivery methods used. FDACS staff manage the BMP programs by managing staff schedules and assigning work, leaving the District limited ability to adopt alternative service delivery methods in an attempt to reduce costs or improve performance. M&J has considered alternative service delivery methods, such as contracting out services related to the BMP programs to third-party firms or utilizing contract staff instead of employees to perform the Conservation Technician and/or Staff Assistant roles. M&J has reviewed monthly performance reports prepared by FDACS staff for the District's Conservation Technicians during the review period, which show that the District's Conservation Technicians met or exceeded all applicable performance standards established in the

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

The District contracts with Resource Conservation Partners, LLC, to carry out the MIL program. Per the District's MIL Program contract with FDACS, FDACS staff manage the District's delivery of the MIL program. As the MIL program is managed by FDACS staff and carried out by a contractor, the District has limited ability to modify the current service delivery method in an attempt to reduce costs or improve performance. M&J has considered alternative service delivery methods that the District could adopt, such as direct employment of MIL staff. While M&J has not received detailed performance data related to the MIL 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 MIL contract with FDACS. As the District's performance related to the MIL program is evaluated against the standards set in the MIL contract with FDACS, alternate service delivery methods will not be able to improve performance over the District's current service delivery method. The costs of the District's current MIL service delivery model adhere to the budget set by the District's contract with FDACS for the MIL program and are in line with costs of similar programs at other SWCDS reviewed by M&J. The District has incurred roughly \$2,000 of legal expenses during the review period related to the District's MIL contracts that it likely would not have incurred if it did not contract out MIL services. If the District hired staff to perform MIL services itself, the 5% administrative fee that the District would incur for payroll services performed by the Madison County Board of County Commissioners would outweigh any savings on legal expenses related to MIL contracting, since the Madison County Board of County Commissioners is not currently involved in the MIL contract.

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

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

The District does not maintain adequate program design documentation regarding and does not collect sufficient performance data related to its Conservation Farmer of the Year and conservation advocacy programs to effectively evaluate the performance of alternative service delivery models. The Conservation Farmer of the Year and conservation advocacy programs have minimal costs.

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

Comparison to Similar Services/Potential Consolidations

The District is located entirely within the Suwannee River Water Management District (“SRWMD”). SRWMD offers an Irrigation Water Conservation Cost-Share Program, Precision Agricultural Cost-Share Program, and Dairy Wastewater System Improvement Cost-Share Program, all of which are similar to the District’s BMP Cost-Share program. The Irrigation Water Conservation Cost-Share Program offers funding to agricultural producers for implementing “irrigation system upgrades associated with water conservation, advanced irrigation scheduling, and irrigation efficiency improvements.” The Precision Agricultural Cost-Share Program offers funding to agricultural producers for “implementing precision agricultural practices on their farms to reduce nutrient inputs and sustain yields.” The Dairy Wastewater System Improvement Cost-Share Program offers funding to dairies for improvements to “conserve water and/or nutrients through upgrades to their wastewater systems.”¹⁸ SRWMD also offers additional undefined cost-share programs to applicants whose projects help to conserve water and/or reduce nutrient loading but do not fall under any of SRWMD’s defined cost-share programs.

Neither the District nor SRWMD publish defined lists of the exact types of projects eligible for cost sharing, but there is significant overlap between the projects eligible for the District’s cost-share programs and SRWMD’s cost-share programs. All cost share agreements offered by the District cover 75% of the total cost of each improvement, up to a total of \$50,000. The amount of cost share covered by SRWMD’s agreements varies depending on the project type. Most of SRWMD’s cost share agreements cover 75% of the total cost of each improvement, although some improvements are reimbursed at higher rates (*e.g.*, 90% reimbursement for soil moisture probe purchases for projects located in a Basin Management Action Plan area or Priority Focus Area) or lower rates (*e.g.*, 50% reimbursement for soil moisture probe service agreements from the fourth through the sixth year). SRWMD cost shares also use per-item reimbursement caps, not flat caps for the entirety of the project. SRWMD cost share applicants are typically limited to a maximum of \$300,000 of cost share reimbursements over any five year period, although SRWMD’s governing board can waive this requirement.

¹⁸ Suwannee River Water Management District. n.d. *Agricultural Cost Share Program*. Accessed April 30, 2024. <https://www.mysuwanneeriver.com/366/Agricultural-Cost-Share-Program>.

The cost share programs offered by the District and SRWMD cover a similar set of 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 SRWMD's cost-share programs. 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 SRWMD's cost share agreements, and allow the District to recover distributed funds if a producer violates the terms of their agreement.

The UF/IFAS Extension organizes the Madison County 4-H program and associated youth agricultural education programs as well as courses for adults on the County's natural resources. The Madison County 4-H program includes the five clubs focused on livestock, archery, and crafts; horses, leadership, and outdoor skills; community; cooking and kitchen safety; and air rifle and archery. The County Council includes members from all five 4-H clubs and helps to plan 4-H services throughout Madison County. Madison County 4-H also offers summer camps on various topics and hosts events throughout the year, including Ecology Day. While the variety of youth and adult education programs offered by the UF/IFAS Extension may touch on topics related to natural resources conservation, the UF/IFAS Extension often asks the District to conduct educational programs related specifically to conservation topics, such as the conservation education sessions within the larger Ecology Day event. Consolidating the District's conservation educational programs within the UF/IFAS Extension's broader agriculture and natural resources education programs may reduce the amount of dedicated conservation educational services available to youth and adults within the District's service area.

M&J did not identify any other public entities¹⁹ located wholly or partially within the District's service area that provide services similar to those provided by the District.

II.B: Resource Management

Program Staffing

The Madison County Board of County Commissioners ("MBoCC") employs and processes payroll for the District's two staff: a full-time Conservation Technician and full-time Staff Assistant. Both positions are currently filled. The District reimburses MBoCC for salary and benefit expenses that MBoCC pays for the District's two staff, plus a 5% fee for administering payroll.

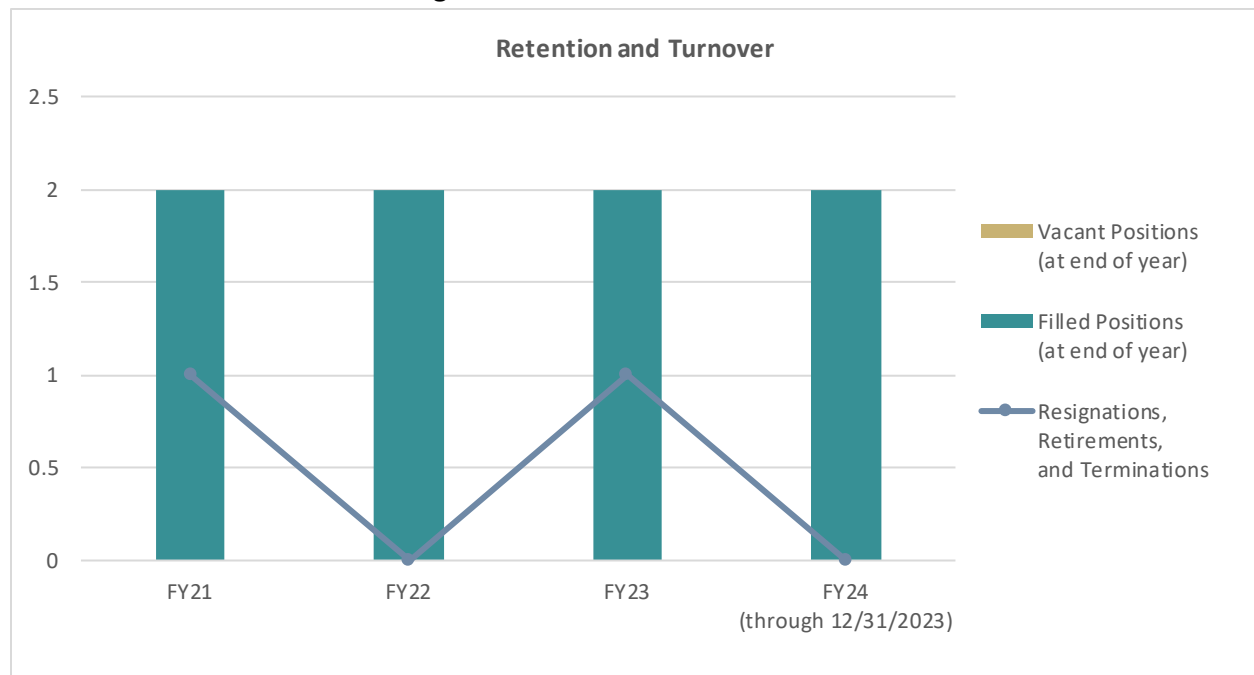
In 2016, the District entered into an Interlocal Agreement with MBoCC governing MBoCC's employment of District staff. The 2016 Interlocal Agreement only considers the employment of the Conservation Technician position and does not include any references to the Staff Assistant position.

The District does not employ any part-time staff and does not regularly use the services of any volunteers. While the District contracts with Resource Conservation Partners, LLC, to provide Mobile Irrigation Laboratory ("MIL") services, this contract is for services, not staffing, and the District does not have any contract staff.

¹⁹ "Public entity" is defined as "a county or municipal government; a water management district and other special district; a public K-12 school, including a charter school; a public college; and a public university."

The Staff Assistant position has been filled by the same individual since the beginning of the review period (October 1, 2020, through April 30, 2024). The Conservation Technician position has turned over twice during the review period, once in FY21 and once in FY23. It took the District roughly three months to fill the Conservation Technician vacancy in FY21 and roughly eight months to fill the Conservation Technician vacancy in FY23, but all positions were filled at the end of each year. The number of District staff positions has not changed during the review period. Figure 6 illustrates the District’s staffing history over the course of the review period.

Figure 6: Retention and Turnover²⁰



(Source: Interviews with District Supervisors and staff, Former staff resignation letters)

The District’s payment on its monthly invoice from MBoCC for expenditures made on the District’s behalf is recorded as a single transaction in the financial records provided by the District to M&J, which does not allow M&J to distinguish reimbursements for employee compensation from reimbursements for other expenses that MBoCC pays on the District’s behalf, such as vehicle expenses. As such, M&J is not able to determine or assess trends in the compensation paid to District staff during the review period.

The District’s turnover rate (roughly 25% per year) is similar to turnover rates experienced during the review period by other similar soil and water conservation districts across north Florida. The District’s staffing has not changed over the course of the review period. M&J has not identified any implications of the District’s staffing trends.

Recommendation: The District should consider working with MBoCC to update their existing Interlocal Agreement to better reflect the current working relationship between the District and MBoCC, including MBoCC’s employment of the Staff Assistant on the District’s behalf.

²⁰ Tables in this report are through December 31, 2023, for FY24 to maintain consistency across all district reports.

Recommendation: The District should consider recording payments made to MBoCC at the detail level in the District’s ledger. The District should consider ensuring it has adequate documentation to support these ledger entries.

Equipment and Facilities

Vehicles

The District has owned and operated a truck for the entirety of the review period. Figure 7 shows the ownership status of the District’s vehicle across the review period.

Figure 7: Ownership Status of District Vehicles by Type

Vehicle Type	Ownership Status			
	FY21	FY22	FY23	FY24
Truck	Vehicle owned by the District but the title is held by MBoCC	Vehicle owned by the District but the title is held by MBoCC	Vehicle owned by the District but the title is held by MBoCC	Vehicle owned by the District but the title is held by MBoCC

(Source: Interviews with District Supervisors and Staff)

The District’s truck was purchased using funds dedicated for that purpose in the District’s Best Management Practices (“BMP”) Implementation Assistance contract with the Florida Department of Agriculture and Consumer Services (“FDACS”). MBoCC titles and insures the vehicle on the District’s behalf so that the District can benefit from cost savings available to MBoCC. The Conservation Technician uses the truck to travel to farms to provide technical assistance and perform Implementation Verification site visits, as required by the FDACS BMP Implementation Assistance contract.

The District’s 2016 Interlocal Agreement with MBoCC includes language governing MBoCC’s provision of a vehicle for the Conservation Technician. The 2016 Interlocal Agreement indicates that the County can retain permanent possession of any vehicles for which MBoCC holds the title for more than five years. The District’s BMP Implementation Assistance contract with FDACS states that FDACS reserves the right to require the District to return any vehicles purchased using contract funds to FDACS at the termination or expiration of the contract, without providing any time limits to this right. The District’s Interlocal Agreement with MBoCC does not include any language that requires MBoCC to comply with any FDACS vehicle return requests for vehicles that MBoCC has titled for more than five years.

The District’s vehicles have not changed during the review period and M&J has not identified any implications of the District’s vehicle trends.

Recommendation: The District should consider working with MBoCC to update their existing Interlocal Agreement to specify that MBoCC must comply with FDACS vehicle return requests for any MBoCC-owned vehicles purchased with FDACS funds.

Facilities

The District began the review period operating out of a rented office in the MBoCC-owned Madison County Agricultural Center. Per discussions with District staff, the District’s rental of the office in the Madison County Agricultural Center was not governed by a lease or other type of contract. While working out of the Madison County Agricultural Center, the District held Board of Supervisors (“Board”) meetings out of a meeting room within the facility. Severe leaks in the roof and the resulting black mold

in the ceiling rendered the District’s office in the Madison County Agricultural Center effectively unusable for much of the second half of calendar year 2021. Per the meeting’s minutes, an individual from the Madison County Buildings Department attended the District’s May 2021 meeting and informed the District that MBoCC was applying for grant funding to repair the leaks in the Madison County Agricultural Center’s roof. Board meeting minutes from fall and early winter 2021 indicate that MBoCC made minor efforts to patch the leaks in the roof that were ultimately unsuccessful and that the District was concerned for staff health and worried about preserving the District’s records in the office’s damp conditions.

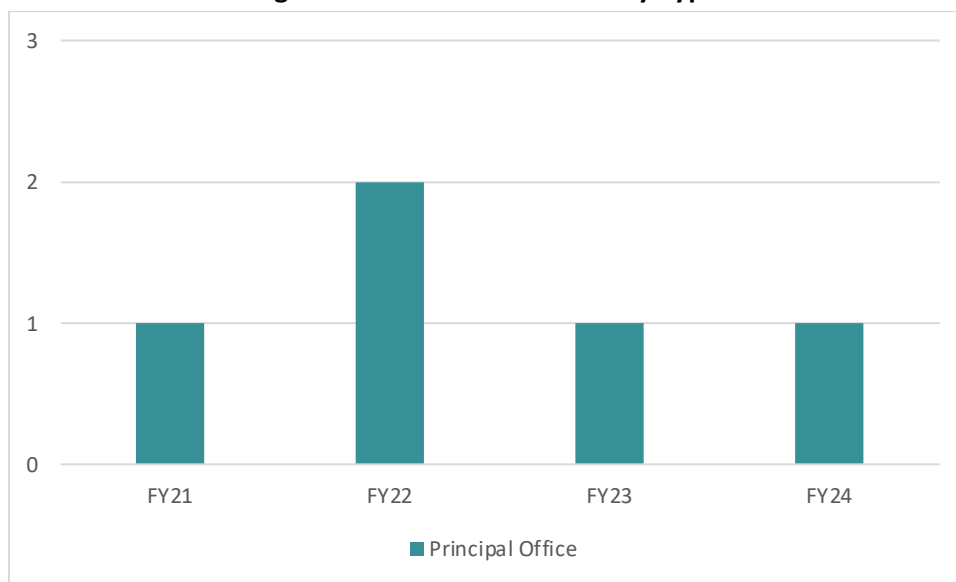
The Board decided to explore moving to a new office space in the December 2021 meeting and approved a lease for a new office owned by a private landlord in the January 2022 meeting and informed MBoCC that it was vacating the office at the Madison County Agricultural Center in a letter dated January 31, 2022. The District moved into the new office space in February 2022. Figure 8 details the ownership status of the District’s facilities across the review period and Figure 9 summarizes the number of different facilities used by the District during each fiscal year of the review period.

Figure 8: Ownership Status of District Facilities by Type

Facility Type	Ownership Status			
	FY21	FY22	FY23	FY24
Principal Office	Office owned by MBoCC and rented by the District	Office owned by MBoCC and rented by the District; Office leased by the District — the office location changed during the fiscal year	Office leased by the District	Office leased by the District

(Source: Interviews with District Supervisors and staff, Lease agreements, Letter terminating former lease)

Figure 9: Number of Facilities by Type



(Source: Interviews with District Supervisors and staff, Lease agreements, Letter terminating former lease)

The District’s original lease for its current office space was a one-year lease, in effect through February 28, 2023. The lease allows for three one-year extensions, each of which includes a 10% rent increase. The District has exercised two of its extensions. The District’s current lease includes the use of a meeting room in the office, which the District uses for Board meetings.

In May 2023, the District moved from its original space in the new office building – Suite 214 – to an equivalent space down the hall – Suite 216 – to allow one of the building’s other tenants to expand their office space. The District’s landlord waived one month of the District’s rent to compensate the District for the move down the hall.

Recommendation: The District should consider researching the office rental market in Madison County prior to their next lease renewal deadline to determine whether it is more cost-effective to renew their current lease, including the 10% rent increase, or move to a new office location.

Major Equipment

The District has not owned or operated any major equipment during the review period.

Current and Historic Revenues and Expenditures

As shown in Figure 10, the District’s BMP Cost Share, BMP Implementation Assistance, and MIL contracts with FDACS have provided effectively all of the District’s funding during the review period. The FDACS contracts provide for the District to be reimbursed for expenses that it incurs while delivering the specified services, so the District’s revenues are determined by the level of activity in the BMP Cost Share, BMP Implementation Assistance, and MIL programs.

Figure 10: Revenues by Source and Fiscal Year

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
FDACS	\$823,697	\$1,045,671	\$692,250	\$119,728
Interest	\$118	\$141	\$168	\$37
Donations/Sponsorships	\$430	\$600	\$0	\$200
Total Revenues	\$824,245	\$1,046,412	\$692,418	\$119,965

(Source: Madison County SWCD General Ledgers)

The District collects a 5% administrative fee on all revenues from the District’s FDACS contracts and the use of the administrative fee revenues is unrestricted. Apart from the 5% administrative fee, revenues from the BMP Cost Share contract may only be used to reimburse the District’s cost share payments to producers. Apart from the 5% administrative fee, revenues from the MIL contract may only be used to reimburse the District for expenses incurred for providing MIL services. As the District contracts with Resource Conservation Partners, LLC, to provide MIL services, MIL contract revenues, other than the administrative fee, are exclusively used to reimburse the District for its payments to Resource Conservation Partners, LLC. Apart from the 5% administrative fee, revenues from the BMP Implementation Assistance contract may only be used to reimburse the District for the Conservation Technician’s salary and benefit costs; 50% of the Staff Assistant’s salary and benefit costs; expenses

related to procuring, maintaining, and operating a vehicle for the Conservation Technician’s use; rent; the District’s annual financial audit; expenses incurred on FDACS-approved travel; and other expenses incurred in carrying out the tasks specified in the BMP Implementation Assistance contract.

The District uses its revenues from the 5% administrative fee to pay for expenses not covered by the District’s contracts with FDACS, including 50% of the Staff Assistant’s salary and benefits costs, office supplies and services, research project funding, conservation educational program costs, travel for purposes other than those approved by FDACS, and Conservation Farmer of the Year awards. The District solicits sponsorships from private organizations in the District’s service area to offset the costs of National Association of Conservation Districts (“NACD”) Photo Contest awards. Figure 11 shows the District’s expenditures by program and fiscal year.

Figure 11: Expenditures by Program and Fiscal Year

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Operating Expenses	\$17,282	\$20,400	\$19,036	\$5,309
Personnel Services and other MBOCC Reimbursements	\$96,371	\$106,378	\$93,973	\$34,118
BMP Cost-Share	\$350,089	\$616,615	\$395,043	\$0
BMP Implementation Assistance	\$330	\$0	\$2,303	\$0
Mobile Irrigation Lab	\$301,128	\$268,340	\$267,757	\$68,903
NACD Poster and Photo Contests	\$1,083	\$774	\$769	\$409
Outreach Events, including Conservation Farmer of the Year Award	\$121	\$25	\$48	\$0
Travel/Events	\$1,150	\$92	\$1,213	\$219
Education Programs	\$0	\$0	\$918	\$0
Research Expenditures	\$0	\$0	\$3,750	\$0
Total Expenditures	\$767,554	\$1,012,624	\$784,810	\$108,958

(Source: Madison County SWCD General Ledgers)

The District does not have any long-term debt.

Figure 12 lists the total costs of each of the District’s contracted services by fiscal year.

Figure 12: Contracted Service Expenses by Fiscal Year

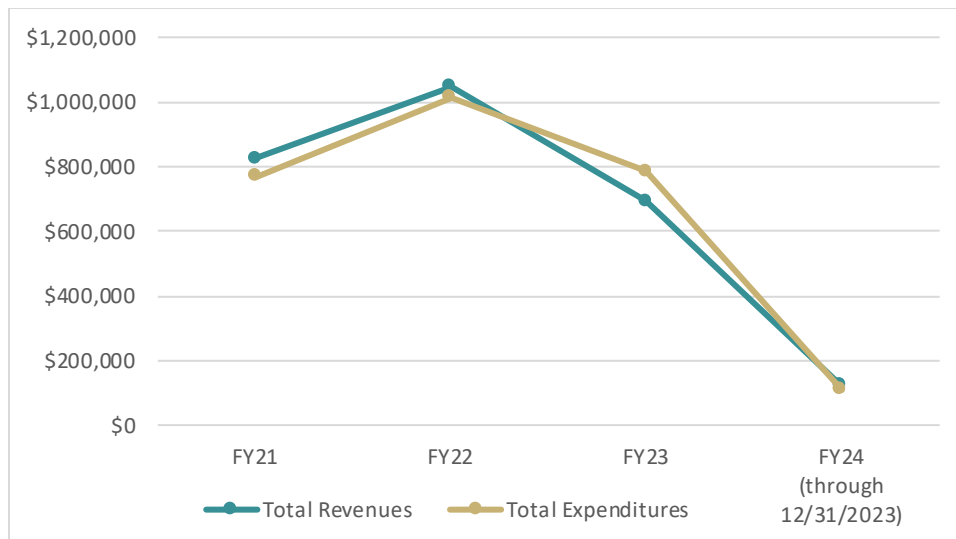
Program or Activity	Contracted Service Expenses			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Mobile Irrigation Lab	\$301,128	\$268,340	\$267,757	\$68,903
Audit	\$4,000	\$4,000	\$5,000	\$0
Legal Services	\$0	\$0	\$0	\$605
Total Contracted Service Expenses	\$305,128	\$272,340	\$272,757	\$69,508

(Source: Madison County SWCD General Ledgers)

Trends and Sustainability

As shown in Figure 13, the District’s revenues and expenditures have followed very similar trends during the review period, as is expected due to the fact that nearly all of the District’s revenues are reimbursements for expenditures made on the services specified in its contracts with FDACS. The District’s revenues slightly exceeded its expenditures in FY21 and FY22 and the District’s expenditures slightly exceeded its revenues in FY23. As the District’s revenues are based on reimbursements for expenditures, the timing of the District’s reimbursable expenditures impacts the District’s year-end finances. If the District incurs reimbursable expenditures shortly before the close of the fiscal year, it may not receive its reimbursement from FDACS until after the start of the next fiscal year, which reduces the District’s balance in the original year’s finances and increases the District’s balance in the following year’s finances.

Figure 13: Revenues vs. Expenditures



(Source: Madison County SWCD General Ledgers)

The District's revenues and expenditures both increased significantly from FY21 to FY22. In 2023, revenues and expenditures returned to levels similar to 2021. The spike in FY22 revenues and expenditures is almost entirely attributable to a significant increase in the BMP Cost Share during FY22. The District's revenues and expenditures through the first quarter of FY24 are not on pace to reach the same levels that they reached in FY23, primarily due to a lack of BMP Cost-Share Program activity during the quarter. The District's Cost-Share Program budget established in its FDACS contract did not change from FY23 to FY24 and the District did not indicate that there were any changes to the organization of the District's BMP Cost-Share Program that took effect at the start of FY24, so M&J expects that District BMP Cost-Share Program activity will increase during the remaining quarters of FY24 and that the District's FY24 revenues and expenditures will be similar to those in FY23.

The District's 5% administrative fee revenues, which funds all District programs other than those specifically funded by an FDACS contract, are dependent on its overall program activity through its BMP Cost Share, BMP Implementation Assistance, and MIL contracts. If the District's contract-related service delivery were to decrease significantly, which could be caused by lengthy vacancies in the Conservation Technician or Staff Assistant positions or by significant disruptions to the District's contract with Resource Conservation Partners, LLC, the District would see a corresponding decline in 5% administrative fee revenues. Per the District's FY22 financial audit, the District had unrestricted reserves of \$128,976, which would allow it to continue to fund its non-FDACS services (*i.e.*, conservation educational programs, research support, Conservation Farmer of the Year award, Conservation Advocacy, all supported by the portion of the Staff Assistant's compensation not funded by the BMP Implementation Assistance contract) for over a year at current expenditure levels if 5% administrative fee revenues were to decrease significantly.

II.C: Performance Management

Strategic and Other Future Plans

The District does not currently have a strategic plan in place. In an interview, Supervisors indicated that the District's most recent strategic plan was drafted in the late 1990s and did not reflect the District's current state or the political, regulatory, and governmental landscape in which the District operates.

Per meeting minutes and our interview, the Supervisors have regularly discussed developing and adopting a five-year strategic plan throughout the review period (October 1, 2020, through April 30, 2024), although the Supervisors decided to wait to draft a plan until after the current soil and water conservation district review process has completed so that any such plan leverages the results of the reviews.

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

The District does not maintain written goals and objectives. In our interview, the Supervisors identified two unwritten goals and objectives. While these unwritten goals and objectives were stated by Supervisors, they have not been adopted by the Supervisors in a meeting. In interviews, the Supervisors stated that they see the identified goals and objectives as general guidance for the District’s programs as a whole. Figure 14 lists the District’s two unwritten goals and objectives and identifies the specific programs and activities that M&J has identified as aligning with each goal and objective.

Figure 14: Goal and Objective Listing and Program Alignment

Goal or Objective	Program or Activity
Serve as liaison between the State and agricultural producers in the District's service area	Best Management Practices Programs, Mobile Irrigation Laboratory, Conservation Advocacy
Build awareness of and support for soil and water conservation in the District's service area	Conservation Educational Programs, Conservation Farmer of the Year, Conservation Advocacy

(Source: Interviews with Madison County SWCD Supervisors and staff, M&J analysis)

Performance Measures and Standards

The District has performance measures and standards, all of which are written into the District’s contracts with the Florida Department of Agriculture and Consumer Services (“FDACS”) for the Best Management Practices (“BMP”) and Mobile Irrigation Laboratory (“MIL”) programs. District staff compile these data and deliver them to FDACS on the timelines specified in the relevant contracts. FDACS staff use these performance measures and standards to evaluate the District’s performance in delivering the BMP and MIL programs. The Supervisors approved all of the District’s performance measures and standards when they approved the contracts.

M&J has not identified any performance measures, written or unwritten, that the District has adopted outside of those included in FDACS contracts. Figure 15 lists the current performance measures and standards identified by M&J.

Figure 15: Performance Measure and Standard Listing and Program Alignment

Performance Measure and Standard	Program or Activity
Conservation Technician must assist producers with Enrolling/Re-enrolling in the BMP program on at least 98% of Implementation Verification site visits	BMP Implementation Assistance Program
Conservation Technician must respond to at least 98% of enrollment requests/assignments within 30 business days of receipt	BMP Implementation Assistance Program

Performance Measure and Standard	Program or Activity
Conservation Technician must contact or attempt to contact producers to schedule Implementation Verification site visits for at least 50% of assigned Notices of Intent to Implement BMPs	BMP Implementation Assistance Program
Conservation Technician must use correct process for Implementation Verification site visit data entry for at least 95% of Implementation Verification data entries	BMP Implementation Assistance Program
Conservation Technician must use the proper cost-share process and prepare cost-share documents accurately for at least 95% of entries	BMP Implementation Assistance Program, BMP Cost-Share Program
District must review each cost-share payment request package within one week of receipt of package and make payment to each producer within one week of receiving a complete package	BMP Cost-Share Program
District must submit completed cost share payment requests within two weeks of producer/landowner disbursement	BMP Cost-Share Program
Mobile Irrigation Laboratory staff must evaluate 264/312 (State FY21-State FY22/State FY23) agricultural irrigation systems during each State fiscal year (the State fiscal year runs from July 1 through June 30)	MIL Program

(Source: Madison County SWCD contracts and amendments with FDACS)

Analysis of Goals, Objectives, and Performance Measures and Standards

Both of the goals and objectives identified by M&J are unwritten and neither are clearly stated in any single, authoritative source. Likewise, neither of the goals and objectives include any specific targets or measurements that allow for the District to evaluate progress towards reaching the goal or objective. Both of the District’s goals and objectives address the District’s statutory purpose, as defined in s. [582.02\(4\)](#), *Florida Statutes*. The goals and objectives both are general statements of the outcomes that the Supervisors want to create but do not provide any meaningful direction to guide the District as it works to create those outcomes or any interim benchmarks that the District can use to gauge progress towards achieving its goals and objectives. The District’s goals and objectives are not clearly stated or measurable and do not define what it means to “meet” or “achieve” them, which prevents M&J from determining whether the District did meet its goals and objectives. The District’s goals and objectives do address the District’s statutory purpose, as defined in s. [582.02](#), *Florida Statutes*, but do not provide the District with sufficient direction to guide its program delivery and planning. The District’s activities during the review period do align with its goals and objectives, though, indicating that the District is able to perform activities that align with its goals and objectives with its current budget.

Many of the District’s performance measures and standards have changed over the course of the review period. The performance measures and standards listed in the District’s BMP Implementation Assistance Program contract changed when the District extended the contract in June 2022, as shown in Figure 16.

Figure 16: Changes To BMP Implementation Assistance Performance Measures and Standards

Original Contract (7/1/2019)	Contract Extension (6/1/2022)
Conservation Technician must submit at least 36 Notice of Intent to Implement forms each State fiscal year	Conservation Technician must assist producers with Enrolling/Re-enrolling in the BMP program on at least 98% of Implementation Verification site visits
Conservation Technician must make at least 36 Implementation Verification visits each State fiscal year	Conservation Technician must respond to at least 98% of enrollment requests/assignments within 30 business days of receipt
Conservation Technician must provide assistance in completing Common Practice Status Reports to at least 80% of the producers assigned to them by the FDACS project manager	Conservation Technician must contact or attempt to contact producers to schedule Implementation Verification site visits for at least 50% of assigned Notices of Intent to Implement BMPs
Conservation Technician must provide assistance on at least 5 cost-share projects each State fiscal year	Conservation Technician must use correct process for Implementation Verification site visit data entry for at least 95% of Implementation Verification data entries
Conservation Technician must attend at least 4 training events each year and attend at least 10 monthly staff meetings each State fiscal year	Conservation Technician must use the proper cost-share process and prepare cost-share documents accurately for at least 95% of entries

(Source: Madison County SWCD contracts and amendments with FDACS)

The performance measures and standards listed in the District’s BMP Cost-Share Program contract did not change during the review period. The District’s MIL evaluation target increased from 264 evaluations per State fiscal year to 312 evaluations per State fiscal year for State FY23.

FDACS staff managing the District's programs prepare monthly Conservation Technician performance reports that evaluate each Conservation Technician's performance against the employee-level performance standards set in the District's contracts with FDACS. M&J reviewed 29 monthly Conservation Technician performance reports prepared by FDACS staff for the District's Conservation Technicians during the review period, which show that the District's Conservation Technicians consistently met the performance targets set in the District's contracts with FDACS. While M&J has not reviewed raw performance data from the District related to the BMP and MIL programs and cannot conclusively determine whether the District met its performance measures and standards during the review period, the fact that FDACS staff consistently rated the District's Conservation Technicians as meeting targets and did not exercise the "Financial Consequences" (or similar) clauses in the District's contracts to withhold, delay, or reduce payments to the District for failure to meet relevant performance standards suggests that the District met all performance standards established in its BMP and MIL contracts with FDACS.

The District's performance measures and standards are useful for evaluating compliance with the terms of its FDACS contracts but only evaluate a portion of the services provided by the District. The District does not collect any performance measures or utilize any performance standards to evaluate the success of the District's research support, conservation educational, or outreach programs. Additionally, the District's current performance measures and standards focus solely on employee productivity and do not directly measure the impact of the District's programs on the District's soil and water resources.

Repeated vacancies in the District's Conservation Technician position during the review period, even if those vacancies are typical of similar soil and water conservation districts during the review period across north Florida, have been an obstacle to the District's efforts to achieve its goals and objectives and meet its performance measures and standards.

Recommendation: The District should consider refining its unwritten existing set of goals and objectives to better align with the District's statutory purpose, as defined in s. [582.02\(4\)](#), *Florida Statutes*, and the Board's 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.

Recommendation: The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District's contracts to administer the BMP Cost Share, BMP Implementation Assistance, and MIL programs. The additional performance measures and standards should be identified through the development of a new strategic plan. The District should better organize and retain documentation of current performance measures and track the newly identified performance measures against established standards and use the collected data to monitor the District's performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District's service delivery methods.

Recommendation: The District should consider assessing and analyzing current recruiting and hiring practices with the purpose of reducing turnover and vacancy rates. As a result, the District could consider changing the means of recruiting qualified candidates or the criteria or qualifications on which candidates are hired.

Annual Financial Reports and Audits

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

The District has met the reporting requirements of s. [218.32](#), *Florida Statutes*, for all complete fiscal years of the review period

The District is required per s. [218.39](#), *Florida Statutes*, to submit an annual financial audit report to the Florida Department of Financial Services each year, as the District's annual revenues or combined expenditures and expenses have exceeded the \$100,000 threshold for each complete year of the review period. The District has engaged an independent auditor and has submitted its FY21, FY22 and FY23 financial audit reports to the Florida Department of Financial Services within the required timeframe.

The District has met the reporting requirements of s. [218.39](#), *Florida Statutes*, for all complete fiscal years of the review period.

The District's FY21, FY22, and FY23 financial audit reports include a finding similar to those present in the financial audit reports of other small soil and water conservation districts that states that the District's staff do not have adequate experience, background, and knowledge to draft financial statements in accordance with Generally Accepted Accounting Principles. Repeated audit findings may pose financial and legal risks to the District. Repeat audit findings can result in the District being reported to the Legislative Auditing Committee by the Auditor General, which in turn could result in public hearings regarding the District's current and future operations. In extreme cases, a failure to address repeat audit findings could result in the District being declared inactive and subsequently dissolved. Auditors acknowledge that this finding is required for inclusion and is common for many small governments. There are options for mitigating or addressing this finding, such as hiring additional finance staff or contracting with individuals or firms with accounting knowledge and experience necessary to review the financial entries and prepare the financial statements. These options may not be cost-effective methods of mitigating the risk, may not fully address the finding, and may not be feasible given the District's current resources.

Recommendation: The District should consider exploring opportunities and means to mitigate its repeated audit finding that the staff may not have adequate background, experience, and knowledge to draft the financial statements of the District in accordance with Generally Accepted Accounting Principles. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience drafting financial statements in accordance with Generally Accepted Accounting Principles.

Performance Reviews and District Performance Feedback

The District has not conducted any performance reviews or collected any feedback from District stakeholders during the review period.

Recommendation: The District should consider implementing a system for collecting feedback from agricultural producers served by the District and participants in conservation educational programs held 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 service delivery methods.

II.D: Organization and Governance

Election and Appointment of Supervisors

M&J requested Supervisor election and qualification records from the Madison County Supervisor of Elections. The records provided by the Madison County Supervisor of Elections in response to M&J’s information request did not include eligibility affirmations required by s. [582.19\(b\)](#), *Florida Statutes*. Other candidate-prepared records provided by the Madison County Supervisor of Elections in response to M&J’s information request confirm that the Supervisors meet the agricultural experience portion of the statutory eligibility requirements but do not establish that the Supervisors meet the residency requirements. In discussions with M&J, the District’s Supervisors stated that they meet all relevant requirements, including both agricultural experience and residency requirements, although M&J cannot fully validate these assertions using independent sources.

The Notice of General Election issued for Madison County by the Florida Secretary of State includes District seats 2 and 4 as up for election in the November 2024 elections, which follows the correct election schedule.

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

Notices of Public Meetings

In a written statement, District staff state that they provided notice of public meetings throughout the review period (October 1, 2020, through April 30, 2024) by posting physical notices in a glass case outside the Madison County Board of County Commissioners Annex building used for meeting notices by other local public entities, on the front door of the District’s office, and on a bulletin board inside the District’s office. The District also used a service offered by the Association of Florida Conservation Districts and Florida Department of Agriculture and Consumer Services’ Office of Agricultural Water Policy to post meeting notices in the Florida Administrative Register at various points throughout the review period. M&J identified notices published in the Florida Administrative Register for 28 meetings scheduled during the review period, including 24 meetings that have been held, three meetings that were cancelled, and one meeting for which M&J does not have sufficient information to determine whether or not the meeting was held.

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 improperly noticed meetings may be invalidated.

Recommendation: The District should consider improving its 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 was able to provide all records requested in accordance with s. [119.021](#), *Florida Statutes*.

III. Recommendations

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

Recommendation Text	Associated Considerations
<p>The District should consider working with the Madison County Board of County Commissioners (“MBoCC”) to update their existing Interlocal Agreement to better reflect the current working relationship between the District and MBoCC, including MBoCC’s employment of the Staff Assistant on the District’s behalf.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Updating the District’s Interlocal Agreement with MBoCC to account for changes in the relationship between the organizations since the Interlocal Agreement’s drafting will help to ensure that the Interlocal Agreement aligns with actual practice, which reduces the risk of potential disagreements or misunderstandings between the District and MBoCC. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors and MBoCC will need to approve any amendments to the Interlocal Agreement.
<p>The District should consider recording payments made to MBoCC at the detail level in the District’s ledger. The District should consider ensuring it has adequate documentation to support these ledger entries.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Fully documenting ledger entry details, and maintaining adequate backup documentation, will help ensure the District is transparent and can respond to records requests regarding finances, if needed. ● Potential Adverse Consequences: This recommendation might require updates to written or unwritten relationships and Interlocal Agreements with MBoCC. ● Costs: None ● Statutory Considerations: None
<p>The District should consider working with MBoCC to update their existing Interlocal Agreement to specify that MBoCC must comply with FDACS vehicle return requests for any MBoCC-owned vehicles purchased with FDACS funds.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Updating the District’s Interlocal Agreement with MBoCC to account for the conditions of vehicle usage specified in the District’s Best Management Practices Implementation Assistance contract with FDACS will help to ensure that MBoCC does not inhibit the District’s ability to comply with the terms of its contracts with FDACS. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors and MBoCC will need to approve any amendments to the Interlocal Agreement.

Recommendation Text	Associated Considerations
<p>The District should consider researching the office rental market in Madison County prior to their next lease renewal deadline to determine whether the District would be better served by renewing their current lease, including the 10% rent increase, or moving to a new office location.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Reevaluating the District’s selection of office space will enable the District to place its current lease in context of the overall office rental market in Madison County, which may enable the District to identify alternate office locations that offer a better value to the District or negotiate a better rate with its current landlord. ● Potential Adverse Consequences: None significant ● Costs: None, although the District may incur costs if it decides to change offices after evaluating the market. ● Statutory Considerations: None
<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 Benefit: Developing and adopting a strategic plan will require the District to clearly think about and define an organized, cohesive set of plans for the coming years and will provide a document that the District’s current and potential future Supervisors and staff can reference to guide the District’s operations over the coming years. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt any strategic plan.
<p>The District should consider refining its unwritten existing set of goals and objectives to better 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 Benefit: Developing, writing, and adopting a set of comprehensive goals and objectives will help the District’s current and future Supervisors and staff to better understand the District’s intentions and will help to prioritize projects. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt any goals and objectives.

Recommendation Text	Associated Considerations
<p>The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District’s contracts to administer the Best Management Practices (“BMP”) Cost Share, BMP Implementation Assistance, and Mobile Irrigation Laboratory programs. The additional performance measures and standards should be identified through the development of a new strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress toward the goals and objectives the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Identifying additional performance measures and establishing performance standard will enable the District to more objectively evaluate the performance of its various programs, enhancing the Supervisors’ ability to oversee and manage the District’s service delivery. The District can also use collected performance measures to refine its service delivery models to improve the level of service that it is able to provide or reduce costs. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None
<p>The District should consider implementing a system for collecting feedback from agricultural producers served by the District and participants in conservation educational programs held 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 service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Implementing a system to collect feedback from agricultural producers will give the District an additional source of information to use in evaluating the performance of the District’s producer-serving programs and may help the District to identify and/or evaluate potential improvements to the District’s service delivery methods. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider assessing and analyzing current recruiting and hiring practices with the purpose of reducing turnover and vacancy rates. As a result, the District could consider changing the means of recruiting qualified candidates or the criteria or qualifications on which candidates are hired.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Identifying and implementing improved recruiting and retention practices will lessen the frequency of vacancies in the District’s positions and reduce the time that it takes to fill vacancies, during which District services are severely impacted. ● Potential Adverse Consequences: None ● Costs: Improved recruiting and retention practices may require additional expenses, such as costs related to advertising the position in relevant venues. ● Statutory Considerations: Any changes to the District’s recruiting and retention practices may need to be reviewed and approved by both the Florida Department of Agriculture and Consumer Services, which provides most funding for the District’s positions and is involved in the hiring process, and the Madison County Board of County Commissioners, which actually employs the District’s staff.
<p>The District should consider exploring opportunities and means to mitigate its repeated audit finding that the staff may not have adequate background, experience, and knowledge to draft the financial statements of the District in accordance with Generally Accepted Accounting Principles. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience drafting financial statements in accordance with Generally Accepted Accounting Principles</p>	<ul style="list-style-type: none"> ● Potential Benefit: 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 collaborating with the Madison County Supervisor of Elections to ensure that all Supervisors, whether elected or appointed, complete the affidavits 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 Benefit: Working with the Madison County Supervisor of Elections to collect eligibility affidavits from all elected and appointed Supervisors will help ensure that the Supervisors are in compliance and have documented their compliance with the eligibility criteria set in s. 582.19(1), <i>Florida Statutes</i>. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider improving its 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 Benefit: Implementing proper meeting notice policies will help ensure that the District is compliant with s. 189.015 and ch. 50, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating notice requirements established in s. 286.011, <i>Florida Statutes</i>, and protects actions taken during meetings from being invalidated on procedural grounds related to meeting notice. ● Potential Adverse Consequences: None significant ● Costs: Properly noticing the District’s meetings will require the District to pay to run public notice statements in the local newspaper ● 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. Madison County SWCD's response letter is provided on the following pages.



SOIL & WATER CONSERVATION DISTRICT
OF
MADISON COUNTY, FL

James W. (Billy) Brown, Chairman • John Henry Phillips, Vice Chairman • Buck M. Carpenter, Secretary- Treasurer

July 30, 2024

Mauldin & Jenkins
Attn: Kate Russell
200 Galleria Parkway, Ste. 1700
Atlanta, GA 30339

Re: Response to Madison SWCD Performance Review Draft Report

Dear Ms. Russell,

In response to Performance Review Draft Report concerning the Madison Soil & Water Conservation District (SWCD), please see the following:

On April 27, 1935, Congress declared soil erosion “a national menace” in an act establishing the Soil Conservation Service in the Department of Agriculture (formerly the Soil Erosion Service in the U.S. Department of Interior). Then in May 1936 the Soil Conservation Service published a soil conservation district law that would allow farmers to set up their own districts to enforce soil conservation practices. (* Reference: Public Broadcasting American Experience/Timeline: The Dust Bowl). Thus, Soil & Water Conservation Districts implemented the law mandated by Congress in the United States. Because of this recognition, Soil & Water Conservation Districts provide programs to agriculture producers with unique opportunities and guidance in understanding the importance of conserving our soil and water.

After reviewing your Draft Performance Review Report, we appreciate your recommendations and guidance. We will work at correcting your recommendations as best as possible. The Madison SWCD will or has already addressed the following recommendations:

Madison County Board of County Commissioners (BOCC) has submitted a request to the Madison BOCC County Attorney to update the Interlocal Agreement between Madison SWCD and Madison County Board of County Commissioners concerning the Technician position, District Staff Assistant position, and the FDACS funded Company Vehicle. Madison SWCD District Staff Assistant supplied the County Attorney with the Florida Department of Agriculture and Consumer Services (FDACS)--Madison SWCD Contract.

The District Staff Assistant will receive QuickBooks Training in September 2024, to provide more detail into the Madison SWCD general ledger and to create budgets, thus hopefully eliminating repeated audit findings.

Rental Office Space is a challenge in small, old town. Currently, the Madison SWCD employs the most cost-effective option for office rental space in the county, however, the SWCD will remain attuned to better opportunities should they arise in the future.

378 E. Base Street, Suite 214, Madison, FL 32340 ** 1-850-869-0337

Conserving Natural Resources for Our Future...

The Strategic Plan is being developed, and with the addition of your recommendations should result in a solid plan of goals and objectives to align with Madison SWCD's purpose and meet the Florida Statute 582.02(4).

Madison SWCD Board will work at identifying performance measures and establishing standards required by the FDACS Contracts and collecting feedback from Producers to refine Madison SWCD's service delivery methods, as well as assessing hiring practices, even though we follow FDACS and Madison BOCC hiring instructions.

The Madison Supervisor of Elections instructed Madison SWCD Board Members to do all filings online and not be managed at the local level.

Madison SWCD will contact the local newspaper to see if they can meet the meeting notice requirements in a timely manner. We have also implemented a new website that can be maintained quicker. The Madison BOCC webpage for Soil & Water now routes you directly to the new Madison SWCD compliant website.

Thank you for your recommendations. Please let us know if you have any questions.

Respectfully submitted,

Nancy Plank
District Staff Assistant
Madison Soil & Water Conservation District (SWCD)
378 E. Base St., Ste. 214
Madison, FL 32340
850-869-0337
swcd.madison@outlook.com
www.madisonflswcd.com

cc: Madison SWCD Board, Representative Allison Tant, Senator Corey Simon

*Reference:

<https://www.pbs.org/wgbh/americanexperience/features/dust-bowl-surviving-dust-bowl/>