

Suwannee County 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

- Suwannee County Conservation District’s Board of Supervisors is active and met nearly every month during the review period (October 1, 2020, through April 30, 2024).
- Suwannee County Conservation District provides a wide variety of programs and activities, including technical assistance and cost-share support to agricultural producers, sustainable farming demonstration project support, and advocacy work.
- Suwannee County Conservation District employs three staff whose positions are fully funded by the District’s contracts with the Florida Department of Agriculture and Consumer Services. Two additional employees are primarily funded by the Suwannee County Board of County Commissioners. Nearly all of Suwannee County Conservation District’s revenues during the review period were derived from its service contracts, primarily with the Florida Department of Agriculture and Consumer Services.

- Suwannee County 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 and standards. Development of a strategic plan that includes written goals and objectives, as well as performance measures and standards, could assist the District in ensuring a consistent direction for the District's future prioritization of programs and activities.

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 Suwannee County Conservation District (“SCCD” or “District”).

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 Sciences (“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*].”

Service Area

When the District was established in 1942, the service area included all of Suwannee County.¹ The current borders and territory remain identical to those of Suwannee County. The District’s service area includes unincorporated Suwannee County; the County’s one city and one town.² The District is bounded on the north by Hamilton County, on the east by Columbia County, on the south by Gilchrist County, and on the west by Madison and Lafayette Counties. The District’s northern and western border is defined by the Suwannee River. The Ichetucknee River and Santa Fe River serve as the District’s southern border. The total area within the District is 692 square miles, with 689 square miles of land and 3 square miles of water.³

The District’s primary office is located at 1525-B Ohio Avenue South, Live Oak, Florida 32064 – the United States Department of Agriculture’s Live Oak service center, alongside the Natural Resources Conservation Service and Farm Service Agency. The District holds meetings at its primary office.

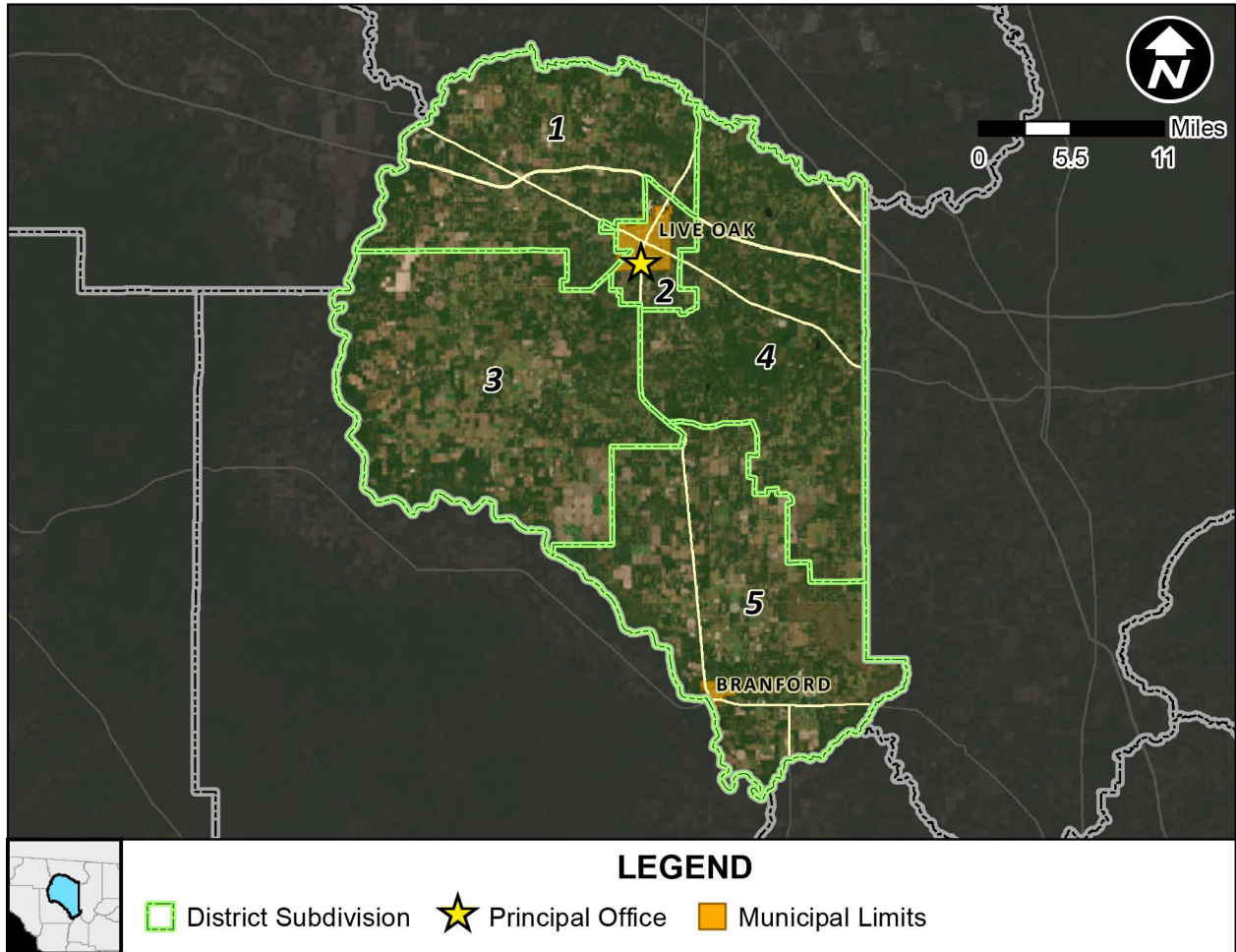
Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)28.](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s principal office.

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

² City: Live Oak. Town: Branford.

³ United States Census Bureau. 2023. "2023 Florida Counties Gazetteer." United States Census Bureau. https://www2.census.gov/geo/docs/maps-data/data/gazetteer/2023_Gazetteer/2023_gaz_counties_12.txt

Figure 1: Map of Suwannee County Conservation District



(Source: Suwannee 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 45,448, as of April 1, 2023.

District Characteristics

SCCD is located in north central Florida. The economy of the service area is specialized and is supported by agriculture, food processing, silviculture, and lumber processing.⁴ The United States Census Bureau reports that the District is largely rural, with the only urbanized area being portions of the District’s municipalities totaling less than 8 square miles. Per the United States Department of Agriculture’s 2022 Census of Agriculture, the District’s primary agricultural product is poultry, which accounts for more than half of the District’s agricultural production as measured by market value. Other agricultural products of note include dairy, nursery stock crops and floriculture, forage and hay for livestock, peanuts, corn, and carrots. Most agricultural land in the District is used as timberland or pasture, with land also being used for forage and hay production. Timberland, pasture, and farmland occupy most of

⁴ North Florida Economic Development Partnership. n.d. *Suwannee County Major Employers*. Accessed May 7, 2024. https://nflp.org/?/interactive-map/mkt_page/497.

the District's land area other than the District's municipalities and various publicly owned areas along the Suwannee, Ichetucknee, and Santa Fe Rivers along the District's northern, southern, and western borders.⁵ All of the District, other than a small section of land on the District's border with Hamilton County, is located within the Basin Management Action Plan for the Middle and Lower Suwannee River Basin.^{6, 7}

The District's topography is defined by two major geomorphic zones⁸: the Gulf Coastal Lowlands, which occupy the western two-thirds of the District, and the Northern Highlands, which occupy the remaining eastern third of the District. The Gulf Coastal Lowlands are characterized as a "low, flat, frequently swampy, westward-sloping plain" that is underlain by limestone containing sinkholes, caves, and springs. The Northern Highlands are moderate uplands with typical elevations between 100 and 150 feet above sea level, although some hills reach as high as 200 feet above sea level. The Northern Highlands also exhibit some karstic geology.^{9, 10} The District's service area is hydrologically important, with dozens of springs located on the District's estuarine northern, southern, and western borders, and karstic geology that increases the accessibility of the Floridian aquifer system.¹¹ Accordingly, nutrient loading associated with the sizeable poultry and dairy industries in the District pose a particular hazard to the health of water resources throughout north central Florida.

⁵ Conservation areas include the Suwannee Valley Conservation Area, Woods Ferry Conservation Area, Camp Branch Conservation Area, Fort Union Conservation Area, Suwannee River State Park, Twin Rivers Wildlife Management Area, Charles Spring Conservation Area, Peacock Springs Conservation Area, Wes Skiles Peacock Springs State Park, Little River Wildlife Management Area, Stuarts Landing Conservation Area, and Ichetucknee Springs State Park

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 7, 2024. <https://floridadep.gov/dear/water-quality-restoration/content/impaired-waters-tmdls-and-basin-management-action-plans>.

⁸ Geomorphic zones are zones delineated by differences in the form of the landscape and other natural features of the earth's surface.

⁹ "Karstic" denotes a type of geology distinguished by bedrock that is dissolvable by water, such as limestone. As the bedrock dissolves, the dissolution can create sinkholes, sinking streams, springs, or other similar features.

¹⁰ Rupert, Frank R. 2003. *Geology of Suwannee County, Florida*. County Geologic Profile, Tallahassee: Florida Geological Survey.

¹¹ Florida Department of Environmental Protection. n.d. "Map of Florida's Springs Categorized by Magnitude." *Florida Department of Environmental Protection*. Accessed May 7, 2024. <https://floridadep.gov/fgs/fgs/media/map-floridas-springs-categorized-magnitude>.

The District’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 District’s conservation needs are initiatives aimed at supporting resilient farming practices, soil conservation efforts, and proper forest management in order to address the unique needs of the community’s agricultural and silvicultural industries amidst the region’s climatic variability and geomorphological features.

I.B: Creation and Governance

SCCD was chartered on March 4, 1942, as the Suwannee River Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.¹² The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).¹³ The Florida Legislature amended ch. [582, Florida Statutes](#), in 1965 to expand the scope of all soil conservation districts to include water conservation, which renamed the District to the Suwannee River Soil and Water Conservation District.¹⁴ Per the Florida Department of Commerce, the District’s name was changed to the Suwannee County Conservation District on February 26, 2001.

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*.¹⁵ A detailed discussion of the *Florida Statutes* applicable during the in-scope period is found in the Soil and Water Conservation Districts Executive Summary report.

As of April 30, 2024, the District has five Supervisors. The current Supervisors have all filed affidavits affirming that they meet the qualifications for office established in s. [582.19\(1\), Florida Statutes](#). During the review period (October 1, 2020, through April 30, 2024), there have not been any 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.

¹² 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.

¹³ S.582, *Florida Statutes* (1939), available online as ch. [19473](#), Laws of Florida.

¹⁴ [Ch. 65-334, Laws of Florida](#).

¹⁵ 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 | Raymond Andrew “Andy” Jackson | | | | | | | | | | | | | | |
| 2 | Larry Carl Sessions | | | | | | | | | | | | | | |
| 3 | Terry W. Reagan | | | | | | | | | | | | | | |
| 4 | Ronald “Ronnie” Lawson | | | | | | | | | | | | | | |
| 5 | James Williams, Jr. | | | | | | | | | | | | | | |

(Source: Candidate records from Suwannee County Supervisor of Elections)

During the review period, (October 1, 2020 through April 30, 2024), the District met 35 times¹⁶ 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 and 2023, meeting with all five Supervisors in April, August, September, and December 2022 and March, April, September, and December 2023. The District did not hold any meetings without a quorum. M&J has determined that the District did not properly notice each meeting. M&J identified one meeting that was properly noticed during the review period. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is discussed in section II.D: Organization and Governance) of this report.

Neither Suwannee 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 (“BMP”) Programs
 - The Best Management Practices Cost-Share and Implementation Assistance programs provide Florida Department of Agriculture and Consumer Sciences (“FDACS”) funding to the District to administer reimbursement agreements with local agricultural producers and provide landowners with technical assistance related to implementing practices to improve water quality in agricultural and urban discharges. The District is also conducting a project with FDACS and the University of Florida’s Institute of Food and Agricultural Sciences to demonstrate and evaluate Enhanced BMP implementation.

¹⁶ Meetings occurred in October 2020; January, March, April, May, June, July, August, September, October, November, and December 2021; January, February, March, April, May, June, August, September, October, and December 2022; January, February, March, April, May, June, July, August, September, October, November, and December 2023; and January 2024.

- Gulf Coast Ecosystem Restoration Council (“RESTORE”) Programs
 - The District administers two RESTORE-funded programs that focus on improving the energy efficiency of agricultural practices and reducing the impact that agricultural activities have on water quality and quantity.
- United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) Technical Assistance Program
 - The District supplements local NRCS staffing and provides additional advice and technical assistance to local landowners for the implementation of conservation practices.
- Cover Crop and Soil Moisture Probe Demonstration Programs
 - The District has identified local agricultural producers that may be interested in implementing a cover cropping program and provides those producers with financial and administrative support needed to pilot a cover cropping program on a limited area of their farm and track the benefits realized from the cover cropping demonstration.
- Grantee Nitrogen Reporting Assistance
 - The District has worked with Stetson University’s Sustainable Farming Fund to help verify that recipients of certain Sustainable Farming Fund grants are meeting nitrogen loading tracking requirements established in the grant agreements.
- 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 perennial peanut production.
- Conservation Educational Programs
 - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- Outreach Events
 - The District uses community events as an opportunity to provide outreach to local landowners and agricultural stakeholders by explaining the programs and services offered by the District.
- 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 District regularly interacts with the following federal agencies, state agencies, and public entities:

- United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”)
- Florida Department of Agriculture and Consumer Services (“FDACS”)

- University of Florida’s Institute of Food and Agricultural Sciences Extension office in Suwannee County (“UF/IFAS Extension”)
- Suwannee County Board of County Commissioners (“SBoCC”)
- Lafayette County Board of County Commissioners (“LBoCC”)
- Suwannee County School District

NRCS

The District operates out of the NRCS facility in Live Oak and District staff interact with NRCS staff regularly. As part of the NRCS Technical Assistance program, District staff assist NRCS with conservation planning, practice implementation, and program outreach activities. In addition to interactions related to the National Association of Conservation Districts-funded NRCS Technical Assistance program, the NRCS District Conservationist that serves the District’s service area attends regularly scheduled Board of Supervisors (“Board”) meetings to keep the Supervisors informed about relevant NRCS activity and news.

FDACS

The District administers the Best Management Practices programs, Gulf Coast Ecosystem Restoration Council programs, and the Cover Crop Demonstration Program in accordance with its contracts with FDACS, which have comprised approximately 93% of the District’s revenues during the review period. The District’s staff communicate with FDACS staff that manage the District’s FDACS programs for 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.

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 UF/IFAS Extension activities in the District’s service area.

SBoCC

SBoCC provides administrative support to the District by employing and managing payroll for four of the District’s five positions, and managing three of the District’s four vehicles. SBoCC additionally provides an annual allocation to the District to support the District’s outreach, research, education, and advocacy efforts. District staff work with staff in SBoCC’s finance department to receive the District’s allocation from SBoCC and to reimburse SBoCC for expenses that it incurs on the District’s behalf. The District has not entered into an Interlocal Agreement or other contract with SBoCC to govern the District’s employment of District staff and management of District vehicles.

LBoCC

LBoCC provides administrative support to the District by employing and managing payroll for one of the District’s five positions, and managing one of the District’s four vehicles. LBoCC does not provide any funding to the District and is reimbursed by SCCD for the costs incurred for the position and the vehicle. District Staff work with staff in LBoCC’s finance department to reimburse LBoCC for expenses that it incurs on the District’s behalf. The District has not entered into an Interlocal Agreement or other contract with LBoCC to govern the District’s employment of District staff and management of District vehicles.

Suwannee County School District

The District works with the Suwannee County School District to coordinate District Conservation Educational programs, including the National Association of Conservation Districts Poster Contest, Association of Florida Conservation Districts/Florida Conservation District Employees Association Speech Contest, Suwannee Regional Envirothon, and Suwannee County Conservation District Scholarships.

I.E: Resources for Fiscal Year 2022 – 2023

The following figures quantify and describe the District’s resources for Fiscal Year 2022 – 2023 (October 1, 2022, through September 30, 2023, herein referred to as “FY23”). Figure 3 shows the total amount of revenues, expenditures, and long-term debt maintained by the District in FY23. Figure 4 shows the number of paid full-time and part-time staff, contracted staff, and volunteers by employer. Figure 5 shows the number and type of vehicles, number and type of major equipment, and number and type of facilities owned, leased, and used by the District.

Figure 3: FY23 Finances

| | Revenues | Expenditures | Long-term Debt |
|-----------------------|-------------|--------------|----------------|
| Total for Year | \$1,425,527 | \$1,365,199 | \$0 |

(Source: SCCD 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 | 4 ¹⁷ | 0 | 0 | 0 |
| FDACS-employed staff | 0 | 0 | 0 | 0 |
| Total | 4 | 0 | 0 | 0 |

(Source: SCCD Position History)

¹⁷ The District had five positions in F23, but one position was not filled during any part of the year

Figure 5: FY23 Equipment and Facilities

| | Number | Ownership Status | Type(s) |
|------------------------|--------|---|---|
| Vehicles | 4 | 3 owned by the District but the titles are held by the Suwannee County Board of County Commissioners; 1 owned by the District but the title is held by the Lafayette County Board of County Commissioners | 2 2015 Ford F150s; 1 2020 Chevrolet Silverado; 1 2021 Ford F150 |
| Major Equipment | 0 | N/A | N/A |
| Facilities | 1 | 1 rented by the United States Department of Agriculture's Natural Resources Conservation Service and used by the District at no cost | 1 principal office |

(Source: Interviews with Board Chair and SCCD staff)

II. Findings

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

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

II.A: Service Delivery

Overview of Services

M&J has identified the following programs and activities that the District has performed during the review period:

Best Management Practices (“BMP”) Programs

A BMP is defined as “a practice or combination of practices determined by the coordinating agencies,¹⁸ 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.”¹⁹ Producers in an area with a Basin Management Action Plan²⁰ are required to either implement BMPs or conduct water quality monitoring.²¹

The Florida Department of Agriculture and Consumer Services’ (“FDACS”) BMP programs within the District include the Cost-Share Program, BMP Implementation Assistance Program, and Suwannee and Santa Fe River Enhanced BMP Demonstration Project.

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).

¹⁸ Department of Agriculture and Consumer Services, Department of Environmental Protection, and Suwannee River Water Management District

¹⁹ [s. 373.4595\(2\)\(a\) \(2023\) Florida Statutes](#)

²⁰ 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”

²¹ [s. 403.067\(7\)\(b\)2.g. \(2023\), Florida Statutes](#)

The BMP Implementation Assistance program allows the District to employ three full-time Conservation Technicians 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 Technicians additionally provide technical assistance for designing and constructing more efficient farm infrastructures.

The Suwannee and Santa Fe River Enhanced BMP Demonstration Project is an experimental project that the District is performing in collaboration with FDACS and the University of Florida's Institute of Food and Agricultural Sciences ("UF/IFAS") to implement enhanced BMPs, supported by larger cost-share agreements, across selected 1,000-or-more-acre farms and study the impact of offering cost-share programs on an expanded scale. FDACS and UF/IFAS have selected four farms to implement enhanced BMPs, or BMPs with more ambitious conservation targets than existing BMPs. To support the enhanced BMPs, the cost-share agreements for this project have been expanded to provide up to \$250,000 in benefits. UF/IFAS oversees the collection of data from the participating farms to evaluate the impact and cost-effectiveness of the enhanced BMPs.

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

Gulf Coast Ecosystem Restoration Council ("RESTORE") Programs

The District contracts with FDACS to administer two programs funded by RESTORE, the intergovernmental agency created to manage the 80% share of administrative and civil penalties related to the Deepwater Horizon spill that are dedicated to ecosystem restoration across the Gulf Coast. The first RESTORE program, which is managed by FDACS' Office of Agricultural Water Policy, provides cost-share agreements targeted at reducing sediment and pollutant runoff using similar terms to the cost-share agreements that the District provides under its FDACS BMP Cost-Share Program contract.

The second RESTORE program, which is managed by FDACS' Office of Energy, provides funding to provide on-farm energy evaluations and enter into energy efficiency-related cost-share agreements with agricultural producers. The District contracts with Natural Analytic Services, LLC, to conduct the on-farm energy evaluations. The energy efficiency cost-share agreements funded by the District's RESTORE contracts with FDACS have similar terms to the cost-share agreements that the District provides under its FDACS BMP Cost-Share Program contract.

Natural Resources Conservation Service ("NRCS") Technical Assistance Program

The District receives funding from the National Association of Conservation Districts ("NACD") to supplement local NRCS staffing and provide additional advice and technical assistance to local landowners for the implementation of conservation practices. In their role supplementing NRCS staff, District staff explain NRCS programs to agricultural producers and collect field data relevant to the implementation of NRCS-supported conservation projects.

Cover Crop and Soil Moisture Probe Demonstration Programs

In a program supported by FDACS, the District has identified local agricultural producers that may be interested in implementing a cover cropping program and provided the producers with financial and administrative support needed to pilot a cover cropping program on a limited area of their farm and track the benefits realized from the cover cropping demonstration. In a supplemental program funded by the Suwannee River Water Management District, the District has also provided soil moisture probes to certain participants in the FDACS-funded cover crop demonstration program to demonstrate how soil moisture probes can monitor field conditions and help producers optimize water usage by managing irrigation systems based on in-ground moisture levels instead of rainfall and past irrigation.

Grantee Nitrogen Reporting Assistance

In 2020, Stetson University's Sustainable Farming Fund awarded 17 grants to agricultural producers. The grant agreement included requirements to track and report nitrogen usage. The Sustainable Farming Fund contracted with the District to support the completion of the nitrogen tracking requirements by working with the grant recipients to collect nitrogen usage data and prepare required quarterly and annual nitrogen usage reports.

Supporting Research

The District financially sponsors research conducted by UF/IFAS regarding the use of alternative fertilizers in perennial peanut 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.²² The District commonly partners with the University of Florida's Institute of Food and Agricultural Sciences Extension Office in Suwannee County ("UF/IFAS Extension"), FFA, 4-H, and the Suwannee County School District. M&J has identified the following Conservation Educational Programs carried out by the District during the review period:

- NACD Poster contest
- Association of Florida Conservation Districts ("AFCD")/Florida Conservation District Employees Association ("FCDEA") Speech Contest
- Suwannee Regional Envirothon
- 4-H/FFA Land Judging Contest
- Scholarships

²² Adapted from [34 CFR § 99.3 \(2024\)](#)

NACD Poster Contest

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

AFCD/FCDEA Speech Contest

The Speech Contest is alternately sponsored by AFCD and FCDEA. The contest is open to 6th through 12th grade students from the District's service area. Students create an original speech based on the NACD Poster Contest's topic. The winner of the District-level Public Speaking Contest advances to compete at the regional and State levels.

Suwannee Regional Envirothon

Envirothon is an outdoor competition encouraging student interest in natural resource conservation and environmental management. Students in grades 9-12 work in teams to compete at a local or regional level and develop hands-on skills related to five core environmental subjects – aquatic ecology, forestry, soil and land use, wildlife, and a current environmental issue selected by competition organizers each year. Winning teams have the opportunity to advance to the Statewide and national competitions. During the review period, the District has invited teams from Suwannee, Hamilton, Lafayette, Madison, Columbia, Dixie, Gilchrist, Levy, Union, Baker, Bradford, and Duval Counties to the Suwannee Regional Envirothon.

4-H/FFA Land Judging Contest

The 4-H/FFA Land Judging Contest allows students in middle and high school 4-H and FFA programs to compete by observing and interpreting soil in order to make wise land use decisions. The District hosted the 2023 State Land Judging Contest.

Scholarships

The District offers several scholarships to students graduating from schools in the District who are entering college and intend to pursue a conservation-related major. The Suwannee County Conservation District and W.B. "Bernie" Copeland Scholarship is supported by an endowed fund at the University of Florida and is awarded by the District each year to one Suwannee County School System graduate who has been accepted and is planning to enroll or has enrolled in the University of Florida's College of Agricultural and Life Sciences and is seeking a bachelor's degree in the agricultural sciences or related fields. The awarded value of the Suwannee County Conservation District and W.B. "Bernie" Copeland Scholarship varies depending on the funds available from the endowed fund and on the characteristics and need of the recipient. The District also awards \$1,500 Suwannee County Conservation District Scholarships to a qualified senior graduating from each of the two public high schools located in the District who is planning to enroll in postsecondary education and study a conservation-related field.

Outreach Events

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

- Fall Harvest Experience

- BMP Cost Share Expo
- Florida Farm Bureau This Farm CARES dinner
- Cover Crop Field Days

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. The Board Chair currently serves as the AFCD Area 2 Vice President and uses this position to promote greater conservation support within the State of Florida. One of the District’s staff serves as FCDEA Treasurer and uses this position to support staff at other conservation districts to address common challenges and improve performance statewide.

Analysis of Service Delivery

The District’s delivery of the BMP Implementation Assistance, BMP Cost Share, Enhanced BMP Demonstration, RESTORE, NACD-funded NRCSTechnical Assistance, Cover Crop and Soil Moisture Probe Demonstration, and Nitrogen Reduction Project Oversight programs align with ss. [582.20\(2-3\)](#), *Florida Statutes*, which permit soil and water conservation districts to “conduct... projects for the conservation, protection, and restoration of soil and water resources” and allow districts to enter into agreements with other public organizations to further their conservation programs. The District’s research support activities align with s. [582.20\(1\)](#), *Florida Statutes*, which permits soil and water conservation districts to “conduct surveys, studies, and research relating to soil and water resources.” The District’s conservation education programs align with s. [582.20\(7\)](#), *Florida Statutes*, which permits soil and water conservation districts to “provide, or assist in providing, training and education programs” that support the District’s conservation efforts. The District’s participation in outreach events and overall conservation advocacy efforts align with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*.

FDACS staff managing the District’s delivery of FDACS programs prepare monthly Conservation Technician performance reports that evaluate each Conservation Technician’s performance against the employee-level performance standards set in the District’s FDACS contracts. M&J reviewed Conservation Technician performance reports from a haphazardly selected sample of 12 months from the review period.²³ The District’s Conservation Technicians met all applicable performance standards during all 12 months sampled by M&J. The reviewed Conservation Technician performance reports demonstrate adherence with relevant performance standards, and FDACS has not exercised 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, which indicates that the District has met the contractual performance standards. As the District complies with the performance standards set in its FDACS contracts and the District’s performance related to its FDACS programs is evaluated against the standards set in its FDACS contracts, alternate service delivery methods may be able to increase outputs, but would not improve performance in a way that would benefit the District. The costs of the District’s current FDACS programs as executed with its current service delivery methods adhere to the budgets set in the District’s FDACS contracts.

²³ Haphazard sampling, also known as convenience sampling or accidental sampling, is not based on a formal, structured process, but is left largely to the discretion of the researcher.

As the NACD-funded NRCS Technical Assistance program consists of assisting and collaborating with local NRCS staff, the District would need to receive NRCS's approval before modifying its current service delivery methods. Additionally, the District's grant agreement with NACD requires prior approval from NACD before grant funds can be spent on contracting out services or other alternative service delivery methods. M&J has reviewed quarterly accomplishment reports compiled by the District and submitted to NACD, as per the District's grant agreement, for all applicable portions of the review period. The District's quarterly accomplishment reports indicate that the support provided to NRCS has been effective, both by meeting or exceeding estimated performance figures in the grant agreements and by providing services not contemplated in the grant agreements, such as processing emergency EQIP applications in response to hurricane damage in the area. In the "narrative" section of multiple quarterly accomplishment reports, the NRCS District Conservationist remarks on the importance of District staff to the functioning of the local NRCS office.

The District's contract with Stetson University's Sustainable Farming Fund includes few requirements limiting the service delivery methods that the District can use to carry out its tasks related to assisting grant recipients with recording and reporting nitrogen usage. The District's contract with the Sustainable Farming Fund does not list any minimum performance standards. Alternative service delivery methods, such as contracting out nitrogen reporting assistance services, generally have higher startup costs, including costs associated with negotiating contracts or recruiting contract staff and would still require staff to perform contractor oversight, so any cost savings would be limited and may not result in improved performance.

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

The District'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 and does not collect sufficient performance data related to its outreach and conservation advocacy programs to effectively evaluate the performance of alternative service delivery methods. The District's outreach 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”). Per SRWMD’s website, 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 various cost-share programs. 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” SRWMD also offers additional undefined cost-share programs to applicants whose projects help 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 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. The cost share agreements offered by the District under the BMP Cost Share program and RESTORE cost share programs cover 75% of the total cost of each improvement, up to a total of \$50,000. The amount of cost share covered by SRWMD’s agreements varies depending on the project type. SRWMD offers cost share agreements covering a varying percentage of the total cost ranging from 50% up to 90%. SRWMD cost shares also use per-item reimbursement caps, not flat caps for the entirety of the project. SRWMD cost share applicants are typically limited to a maximum of \$300,000 of cost share reimbursements over any five-year period, although SRWMD’s governing board can waive this requirement.

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

The UF/IFAS Extension organizes the Suwannee County 4-H program and associated youth agricultural education programs as well as adult courses on the County's natural resources. The Suwannee County 4-H program includes clubs focused on various subjects that are not related to conservation or that only have a tangential relationship to conservation. Suwannee County 4-H also offers summer camps on various topics and hosts events throughout the year. While the variety of youth and adult education programs offered by the UF/IFAS Extension may include topics related to natural resources conservation, the District focuses exclusively on conservation topics in its educational events and hosts conservation-specific programs, such as the NACD poster contest and AFCD/FCDEA speech contest, that the UF/IFAS Extension, as an organization that is neither an NACD nor AFCD member, would not be eligible to host. 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 public entities²⁴ located wholly or partially within the District's service area that provide services similar to those provided by the District other than SRWMD and the UF/IFAS Extension.

II.B: Resource Management

Program Staffing

The District has five full-time positions, no part-time or contract staff, and does not regularly use volunteers. The Suwannee County Board of County Commissioners ("SBoCC") employs and processes payroll for four of the District's five positions: a full-time Programs Administrator, a full-time Administrative Assistant, and two of the District's three full-time Conservation Technicians. The Lafayette County Board of County Commissioners ("LBoCC") employs and processes payroll for the District's remaining employee, the third full-time Conservation Technician. The District's relationship with SBoCC and LBoCC regarding the employment of District staff is not governed by a contract or other legal agreement.

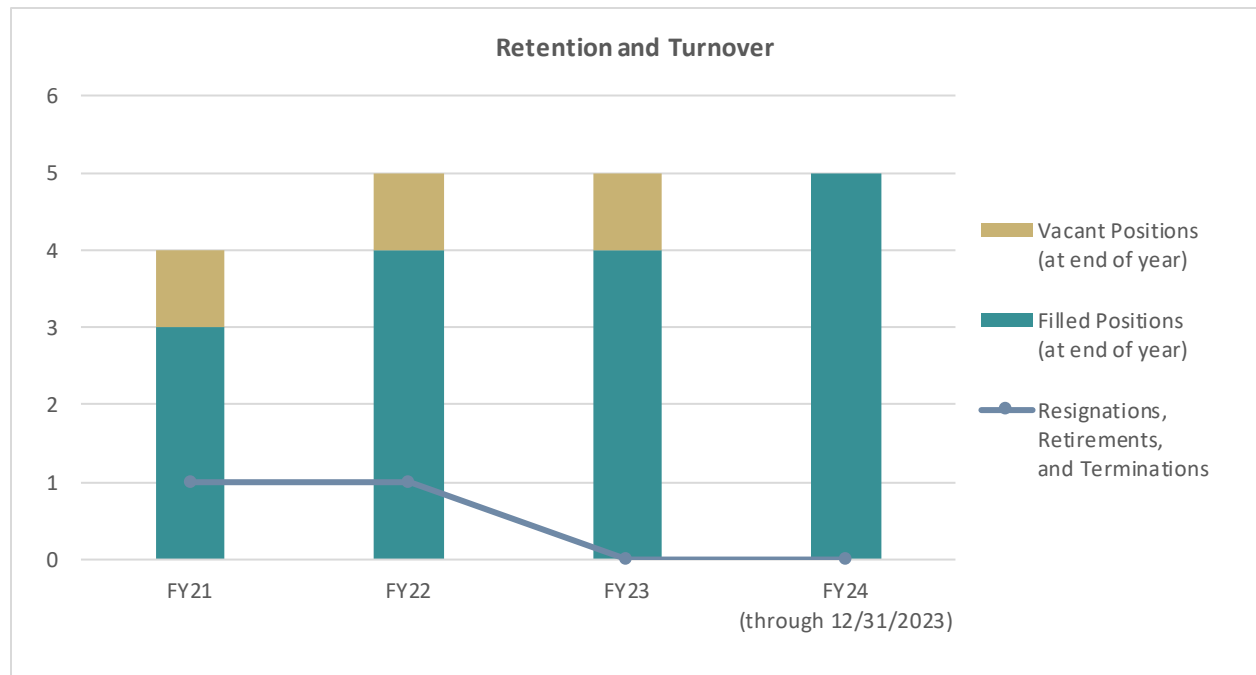
The District's three Conservation Technician positions perform the tasks specified in the District's Best Management Practices ("BMP") Implementation Assistance contract with the Florida Department of Agriculture and Consumer Services ("FDACS"), including enrolling producers in the FDACS BMP program, conducting BMP Implementation Verification site visits, promoting cost share programs to agricultural producers, assisting producers with applications for cost share programs, participating in staff meetings and training sessions, and conducting other tasks at the direction of FDACS management staff. The District's Programs Administrator oversees the District's programs and staff in the office and in the field, manages the District's relationship with FDACS, and provides technical assistance for the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS") through the District's National Association of Conservation Districts ("NACD") Technical Assistance grant program. The Administrative Assistant processes cost share applications and payments, manages the District's finances and prepares reimbursement requests from the District's partner organizations, and provides technical assistance for NRCS through the District's NACD Technical Assistance grant program.

²⁴ "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 Programs Administrator, Administrative Assistant, LBoCC-employed Conservation Technician, and one of the two SBoCC-employed Conservation Technician positions are currently filled. The District reimburses SBoCC/LBoCC for salary and benefit expenses that SBoCC/LBoCC pays for the Conservation Technicians. SBoCC funds the salaries of the Programs Administrator and Administrative Assistant. The District uses revenues from its NRCS Technical Assistance grants to provide an additional stipend to the Programs Administrator and Administrative Assistant that provide the services called for in the grant agreements. The District pays the NRCS Technical Assistance stipends directly to the Programs Administrator and Administrative Assistant. The District issues a Form 1099 to the Programs Administrator and Administrative Assistant for the stipends.

The Programs Administrator, Administrative Assistant, and LBoCC-employed Conservation Technician positions have been filled by the same individuals since the beginning of the review period. The first SBoCC-employed Conservation Technician position has turned over three times during the review period: once in May 2021, once in September 2022, and once in March 2024. The District added the second SBoCC-employed Conservation Technician at the start of FY22. It took the District approximately four months to fill the Conservation Technician vacancy that opened in May 2021, approximately three months to fill the new Conservation Technician position created at the start of FY22, and slightly more than a year to fill the Conservation Technician vacancy that opened in September 2022. The Conservation Technician vacancy that opened in March 2024 has not been filled as of April 30, 2024. Figure 6 illustrates the District’s staffing history over the course of the review period.

Figure 6: Retention and Turnover²⁵

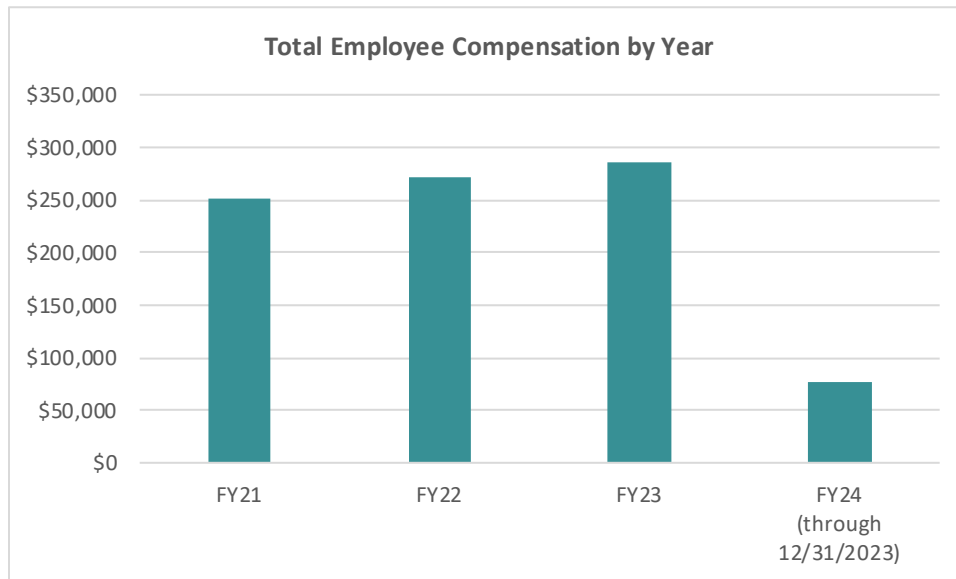


(Source: SCCD Position History)

²⁵ Figures in this report are through December 31, 2023, for FY24 to maintain consistency across all district reports.

As illustrated in Figure 7, the District’s salary costs have increased during each full year of the review period due to annual salary increases for the District’s SBoCC and LBoCC-employed staff, including total increases of approximately \$20,500 (9.9%) from FY21 to FY22 and approximately \$12,000 (5.3%) from FY22 to FY23. Projecting full FY24 salary expenses from the District’s first quarter (10/01/2023 – 12/31/2023, “Q1”) salary expenses suggests that the District’s FY24 salary expenses will likely increase at a rate similar to the previous two years. The Conservation Technician vacancy in March 2024 will reduce the District’s overall salary expenses during FY24 and, depending on how long it takes for the District to fill the position, may slow the growth of the District’s total employee compensation from the projection based on Q1 FY24 salary expenditures.

Figure 7: Total Employee Compensation by Year



(Source: SBoCC and LBoCC Payroll Data)

The District’s turnover has been at levels typical of other soil and water conservation districts. Although it did take a notable amount of time for the District to fill the Conservation Technician vacancy that opened in September 2022, this hiring delay does not seem indicative of larger concerns regarding the District’s hiring. The additional Conservation Technician position that the District added at the start of FY22 was created as part of the extension of the District’s existing BMP Implementation Assistance contract and was requested by FDACS.

Equipment and Facilities

Vehicles

The District currently operates four trucks: two 2015 Ford F150s, one 2020 Chevrolet Silverado, and one 2021 Ford F150. So that the vehicles can be insured through LBoCC and SBoCC auto insurance plans, LBoCC holds the title for one of the 2015 Ford F150s and SBoCC holds the title for the remaining three trucks. Figure 8 shows the ownership status of the District’s vehicles across the review period.

Figure 8: Ownership Status of District Vehicles by Type

| Vehicle Type | Ownership Status | | | |
|---------------------------------|--|--|--|--|
| | FY21 | FY22 | FY23 | FY24 |
| 2015 Ford F150 (2) | 1 – Vehicle owned by the District but the title is held by SBoCC; 1 – Vehicle owned by the District but the title is held by LBoCC | 1 – Vehicle owned by the District but the title is held by SBoCC; 1 – Vehicle owned by the District but the title is held by LBoCC | 1 – Vehicle owned by the District but the title is held by SBoCC; 1 – Vehicle owned by the District but the title is held by LBoCC | 1 – Vehicle owned by the District but the title is held by SBoCC; 1 – Vehicle owned by the District but the title is held by LBoCC |
| 2020 Chevrolet Silverado | Vehicle owned by the District but the title is held by SBoCC | Vehicle owned by the District but the title is held by SBoCC | Vehicle owned by the District but the title is held by SBoCC | Vehicle owned by the District but the title is held by SBoCC |
| 2021 Ford F150 | | Vehicle owned by the District but the title is held by SBoCC | Vehicle owned by the District but the title is held by SBoCC | Vehicle owned by the District but the title is held by SBoCC |

(Source: Interviews with Board Chair and SCCD staff)

The District’s three Ford F150s were purchased using funds budgeted for that purpose in the District’s BMP Implementation Assistance contract with FDACS and are used by the Conservation Technicians for travel related to technical assistance, implementation verification site visits, and other conservation work allowed by the contract. The BMP Implementation Assistance contract states that FDACS reserves the right to require the District to return any vehicles purchased using FDACS funds at the termination or expiration of the contract. The District does not have interlocal agreements or other contracts with SBoCC and LBoCC that require the Counties to return the vehicle title to the District so that it can comply with FDACS vehicle return requests. The District’s 2020 Chevrolet Silverado was purchased using the District’s reserves and is not subject to FDACS return requests.

The increase in the number of vehicles available to the District over the review period aligns with the number of District employees that regularly work in the field (*i.e.*, the Programs Administrator and Conservation Technicians).

Recommendation: The District should consider working with SBoCC and LBoCC to enter into interlocal agreements that specify that the SBoCC and LBoCC must comply with FDACS vehicle return requests for any SBoCC-owned or LBoCC-owned vehicles purchased with FDACS funds.

Facilities

The District has operated out of space within the United States Department of Agriculture’s (“USDA”) service center in Live Oak for the entirety of the review period. The Live Oak field office houses staff from NRCS and the Farm Service Agency. The District works out of the NRCS portion of the facility. The District’s Unfunded Cooperative Agreement with NRCS governs the District’s use of NRCS office space and equipment and requires NRCS provide the District with notice at least 60 days in advance of terminating the agreement.

Major Equipment

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

Current and Historic Revenues and Expenditures

The District’s FDACS contracts comprise approximately 93% of the District’s revenues during the review period. Other than minimal revenues from interest and donations, all of the District’s revenue sources provide for the District to be reimbursed for expenses that it incurs while delivering the relevant services, so the District’s revenues are determined by the level of activity in the BMP Cost Share, BMP Implementation Assistance, Gulf Coast Ecosystem Restoration Council (“RESTORE”), Cover Crop and Soil Moisture Probe Demonstration, NACD Technical Assistance, and Grantee Nitrogen Reporting Assistance programs.

The District’s budget with SBoCC includes funding for the District’s SBoCC-funded Programs Administrator and Administrative Assistant positions as well as an allocation for use on travel, office supplies, educational materials, and general operating expenses. The District receives its funding from SBoCC in the form of reimbursements for expenditures on the specified expense categories made by the District. The District’s allocation from SBoCC was \$20,399 per year in FY21 and FY22 and increased to \$25,000 per year in FY23 and FY24. Figure 9 shows the District’s revenues by source and fiscal year.

Figure 9: Revenues by Source and Fiscal Year

| Revenue Source | Total Revenues | | | |
|---|--------------------|--------------------|--------------------|---------------------------------|
| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) |
| FDACS | \$1,424,960 | \$1,622,001 | \$1,342,089 | \$263,668 |
| NACD | \$60,000 | \$48,000 | \$54,000 | \$0 |
| Stetson University Sustainable Farming Fund²⁶ | \$87,418 | \$0 | \$0 | \$0 |
| SBoCC + Other²⁷ | \$16,215 | \$30,915 | \$29,438 | \$2,532 |
| Total Revenues | \$1,588,593 | \$1,700,916 | \$1,425,527 | \$266,200 |

(Source: SCCD General Ledgers)

²⁶ Contains revenues related to the Grantee Nitrogen Reporting Assistance program as well as remaining payments for two other programs with the Stetson University Sustainable Farming Fund that ended in late FY20.

²⁷ The “SBOCC + Other” category contains revenues from SBoCC reimbursements, Suwannee River Water Management District soil moisture probe reimbursements, interest and other investment income, and donations. The “SBOCC + Other” category does not include transactions that were not received as revenues by the District, such as in-kind contributions from SBoCC.

The District collects a 5% administrative fee on all program revenues from the District’s FDACS contracts and Stetson Sustainable Farming Fund contracts. Apart from the 5% administrative fee, revenues from the District’s contract-based programs may only be used to pay for actual expenses incurred by the District while providing the relevant services or other expenses expressly allowed by the relevant contract, such as the District’s usage of funds from its BMP Implementation Assistance contract to purchase another truck for use by Conservation Technicians.

The District uses its revenues from the 5% administrative fees to pay for general administrative expenses such as office supplies and travel, and expenses for programs other than the District’s contract-based programs, including research project funding, conservation educational program costs and scholarships, and outreach events. Figure 10 shows the District’s expenditures by program and fiscal year.

Figure 10: Expenditures by Program and Fiscal Year

| Program or Activity | Total Expenditures | | | |
|--|--------------------|--------------------|--------------------|---------------------------------|
| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) |
| Operating Expenses | \$19,653 | \$65,969 | \$22,119 | \$6,584 |
| Personnel Services | \$185,846 | \$281,252 | \$242,704 | \$59,306 |
| BMP Cost-Share and Implementation Assistance | \$1,023,626 | \$1,146,638 | \$860,318 | \$235,190 |
| Education Programs | \$5,776 | \$6,400 | \$3,343 | \$0 |
| Travel/Events | \$5,977 | \$5,563 | \$8,808 | \$2,231 |
| Outreach Events | \$2,645 | \$2,970 | \$3,354 | \$0 |
| RESTORE Programs | \$89,460 | \$223,406 | \$198,154 | \$69,319 |
| Cover Crop and Soil Moisture Probe Demonstration Programs | \$98,726 | \$76,397 | \$26,399 | \$20,764 |
| Grantee Nitrogen Reporting Assistance | \$19,191 | \$0 | \$0 | \$0 |
| Total Expenditures | \$1,450,900 | \$1,808,595 | \$1,365,199 | \$393,394 |

(Source: SCCD General Ledgers)

The District does not have any long-term debt.

Figure 11 lists the total costs of each of the District’s contracted services by fiscal year.

Figure 11: Contracted Service Expenses by Fiscal Year

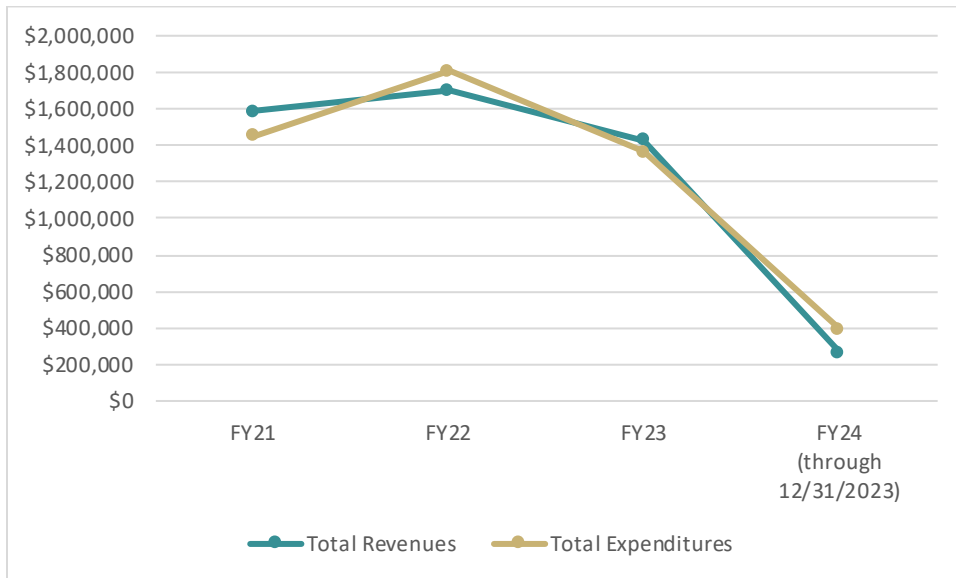
| Program or Activity | Contracted Service Expenses | | | |
|---|-----------------------------|-----------------|----------------|---------------------------------|
| | FY21 | FY22 | FY23 | FY24 (through 12/31/2023) |
| Audit | \$4,000 | \$4,000 | \$5,000 | \$0 |
| Farm Energy Audits (Natural Analytic Services, LLC) | \$8,507 | \$31,800 | \$0 | \$0 |
| Total Contracted Service Expenses | \$12,507 | \$35,800 | \$5,000 | \$0 |

(Source: SCCD General Ledgers)

Trends and Sustainability

As nearly all of the District’s revenues are reimbursements, the District’s revenues and expenditures followed similar trends across the review period, with revenues slightly exceeding expenditures in FY21 and FY23 and expenditures slightly exceeding revenues in FY22 and Q1 FY24. As the District’s revenues are based on reimbursements for expenditures, the timing of the District’s reimbursable expenditures may impact the District’s year-end finances. If the District incurs reimbursable expenditures shortly before the close of the fiscal year, it may not receive the corresponding reimbursement 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 12 shows the District’s total revenues and expenditures across the review period.

Figure 12: Revenues vs. Expenditures



(Source: SCCD General Ledgers)

The District's revenues and expenditures both increased from FY21 to FY22, although the timing of the District's expenditures and reimbursements relative to the beginning and end of the fiscal year caused the growth in expenditures to outpace the growth in revenues. The growth in revenues and expenditures from FY21 to FY22 can largely be attributed to a contractual increase in funding for personnel (the BMP Implementation Assistance contract-supported third Conservation Technician position was added at the start of FY22) and increase in expenditures and reimbursements related to the RESTORE programs. Revenues and expenditures both declined from FY22 to FY23, but expenditures declined more than revenues. The decrease in revenues and expenditures from FY22 to FY23 is primarily due to a decline in BMP Cost Share Program activity, along with the extended Conservation Technician vacancy. The District's revenues and expenditures in Q1 FY24 suggest that total year-end revenues and expenditures likely will be similar to the District's FY21 or FY23 revenues and expenditures.

The District's FY22 financial audit report states that the District held net assets of \$538,869 at the close of FY22, including \$486,257 in cash and cash equivalents. The District used its reserves to purchase a \$300,000 Certificate of Deposit early in FY24.

The District's unrestricted revenues are primarily composed of 5% administrative fee revenues from the District's various contract-based programs. While FDACS is the District's primary partner in its contract-based programs, the fact that the District's FDACS revenues are split across multiple distinct programs and that the District has or has recently had non-FDACS partners, such as the National Association of Conservation Districts, Suwannee River Water Management District, and Stetson University Sustainable Farming Fund, mean that the District's 5% administrative fee revenues are not entirely dependent on any one District program or partner. The District does have sources of unrestricted funds other than its 5% administrative fee revenues, including its SBoCC allocation and returns from investments made with its reserves.

While the diversity of the District's revenue sources and size of the District's reserves suggest that the District will have sufficient revenues to meet future expenditures, the District does not maintain a budget that regulates how the District expends its funds and shows how the District plans to fund all anticipated expenditures. Section [189.016\(3\)](#), *Florida Statutes*, requires the governing body of special districts to adopt a budget resolution at the start of each fiscal year.

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

II.C: Performance Management

Strategic and Other Future Plans

The District does not currently have a strategic plan and, per Board of Supervisors ("Board") meeting minutes and an M&J interview with the Board Chair and District staff, the Board has not discussed creating a strategic plan during the review period.

Recommendation: The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs 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 or objectives. In an interview, the Board Chair indicated that the Board shares two unwritten goals and objectives. The Board has not adopted the unwritten goals and objectives in a meeting. Figure 13 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 13: Goal and Objective Listing and Program Alignment

| Goal or Objective | Program or Activity |
|--|---|
| Serve as liaison between producers and various government programs designed to support sustainable agriculture | Best Management Practices (“BMP”) Programs, Gulf Coast Ecosystem Restoration Council (“RESTORE”) Programs, Natural Resources Conservation Service (“NRCS”) Technical Assistance Program, Cover Crop and Soil Moisture Probe Demonstration Programs, Grantee Nitrogen Reporting Assistance |
| Generally promote and demonstrate the benefits of soil and water conservation | Cover Crop and Soil Moisture Probe Demonstration Programs, Conservation Educational Programs, Outreach Events, Conservation Advocacy |

(Source: Interviews with Board Chair and SCCD staff)

Performance Measures and Standards

The District has performance measures and standards, all of which are written into the contracts with FDACS for the District’s Best Management Practices (“BMP”) Programs, Gulf Coast Ecosystem Restoration Council (“RESTORE”) Programs, and Cover Crop Demonstration Program and the District’s National Association of Conservation Districts (“NACD”)-funded Natural Resources Conservation Service (“NRCS”) Technical Assistance grants. District staff compile these data and deliver them to FDACS or NACD, as appropriate, based on the timelines specified in the relevant contracts or grant agreements. Staff at FDACS and NACD use these data to monitor compliance with minimum performance standards established in contracts or progress relative to expected performance figures specified in grant agreements. The Supervisors approved all of the District’s performance measures and standards when they approved the contracts or grant agreements.

M&J has not identified any performance measures, written or unwritten, that the District has adopted outside of those included in the District’s FDACS contracts and NRCS Technical Assistance grant agreements with NACD. Appendix A: Performance Measure and Standard Details contains tables detailing the performance measures specified in the District’s BMP Implementation Assistance Program, BMP Cost-Share Program, RESTORE Water Quality/Quantity Program, RESTORE Energy Program, and FDACS Cover Crop Demonstration Program contracts with FDACS as well as the District’s NRCS Technical Assistance grant agreements with NACD.

Analysis of Goals, Objectives, and Performance Measures and Standards

Both of the District's goals and objectives identified by M&J are unwritten and have not been adopted by the Board. Additionally, the District's goals and objectives are not clearly stated or measurable and neither define criteria to use to evaluate performance towards the goal or objective or assess whether the District has "met" or "achieved" them. The District's goals and objectives are aligned with 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 efforts.

The programs and activities that the District has implemented during the review period align with its goals and objectives, which indicates that the District is able to carry out activities aligned with its goals and objectives using its current funds.

The performance measures and standards specified in the District's BMP Implementation Assistance Program contract and NACD-funded NRCS Technical Assistance Program grant agreements were modified over the course of the review period. The performance measure and standard tables in Appendix A: Performance Measure and Standard Details show how the performance measures and standards specified in the District's BMP Implementation Assistance Program contract and NRCS Technical Assistance grant agreements have changed during the review period. The performance measures and standards listed in the District's BMP Cost-Share Program contract, RESTORE program contracts, and Cover Crop Demonstration Program contract did not change during the review period.

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 Conservation Technician performance reports from a haphazardly selected sample of 12 months during the review period.²⁸ The District's Conservation Technicians met all applicable performance standards during all 12 months sampled by M&J. While M&J has not reviewed data on the District's overall performance related to its FDACS-funded programs, the fact that the Conservation Technician performance reports show adherence with relevant performance standards and the fact that FDACS has not exercised 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, which indicates that the District has likely met the performance standards established in the District's contracts with FDACS.

²⁸ Haphazard sampling, also known as convenience sampling or accidental sampling, is not based on a formal, structured process, but is left largely to the discretion of the researcher.

M&J has reviewed quarterly accomplishment reports compiled by the District and submitted to NACD, as per the District's grant agreement, for all applicable portions of the Review period. The NRCS Technical Assistance quarterly accomplishment reports provide select performance data relevant to some of the expectations established in the District's NRCS Technical Assistance grant agreements with NACD. The District met most performance expectations for which data are available during the review period and are on track to meet most expectations in FY24. In the handful of occasions where the District did not meet or is not on track to meet the performance expectations established in the District's NRCS Technical Assistance grant agreements, such as "number of practices assisted" in FY21 and "expected number of practices implemented" in FY24, the narrative portions of the quarterly accomplishment reports state that extenuating circumstances, such as office closures related to the COVID-19 pandemic or vacancies in key NRCS positions, prevented District staff from achieving the specified goals or thank District staff for spending time performing other vital tasks that were not contemplated in the grant agreement, such as emergency contract applications in the aftermath of a hurricane.

While the District's performance measures and standards are useful for evaluating compliance with the terms of many of its contracts and grant agreements, the performance measures and standards currently used by the District only cover 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, outreach, conservation advocacy, and conservation educational programs. Additionally, the District's current performance measures and standards largely focus on employee productivity and do not directly measure the impact of the District's programs on the District's soil and water resources.

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 and grant agreements governing the BMP Programs, RESTORE Programs, and NACD-funded NRCS Technical Assistance Program. 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.

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 Annual Financial Report on July 5, 2022, several days after the statutory deadline. The District submitted its FY22 Annual Financial Report to the Florida Department of Financial Services within the compliance timeframe. The Florida Department of Financial Services reports that the District uploaded its FY23 Annual Financial Report on July 9, 2024, slightly more than a week after the statutory deadline. District Staff report that that the District uploaded its Annual Financial Report prior to the June 30, 2024, statutory deadline but encountered difficulties with the Florida Department of Financial Services' website that delayed the District's certification of the Annual Financial Report upload. The District has met the reporting requirements of s. [218.32](#), *Florida Statutes*, for one of the three 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 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 and FY22 financial audit reports include a finding similar to those present in the financial audit reports of other similar 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. The District's FY23 financial audit report has not yet been posted on the Florida Department of Financial Services' website and M&J cannot confirm whether the report includes the same finding. Repeated audit findings may pose financial and legal risks to the District. Repeat audit findings can result in the District being reported to the Legislative Auditing Committee by the Auditor General, which in turn could result in public hearings regarding the District's current and future operations. In extreme cases, a failure to address repeat audit findings could result in the District being declared inactive and subsequently dissolved. Auditors acknowledge that this finding is required for inclusion and is common for many small 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 refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District is meeting the requirements of s. [218.32\(1\)\(a\)](#), *Florida Statutes*.

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 outside of the narrative section of the quarterly accomplishment reports created as part of the District's NACD-funded NRCS Technical Assistance program. When the local NRCS District Conservationist position is filled, the District Conservationist works with District staff to prepare the narrative section of the District's quarterly accomplishment reports. The District Conservationist's contribution to the narrative section includes their thoughts and feedback on the assistance provided by the District through the NRCS Technical Assistance program during the preceding quarter. M&J has reviewed quarterly accomplishment reports for all portions of the review period during which an NRCS Technical Assistance grant was in effect. The NRCS District Conservationists have been highly complimentary of the assistance provided by District staff in narrative sections prepared throughout 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

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

M&J has reviewed candidate filings and oaths filed by candidates for Supervisor positions and confirmed that all five of the District's current Supervisors were elected in the 2022 election.

M&J has reviewed affidavits filed with the Supervisor of Elections prior to the 2022 election affirming that all five Supervisors meet the eligibility requirements established in s. [582.19\(1\)\(a\)](#), *Florida Statutes*.

Notices of Public Meetings

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

In conversations with M&J, the District staff stated that they did regularly publish meeting notices in the local newspaper up until several years before the start of the review period and cited the excessive cost of posting meeting notices in the local newspaper as the reason the District stopped posting notice in the local newspaper. In a written statement, District staff state that they provided notice of public meetings throughout the review period by posting meeting notices on the District's website and by providing a list of meeting dates to the Association of Florida Conservation Districts, who works with the 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 35 meetings scheduled during the review period, including 25 meetings for which M&J has reviewed minutes that confirm that the meetings were held, four meetings that M&J can confirm were canceled, and six meetings that have not yet taken place. M&J was unable to find notices posted in the *Florida Administrative Register* for 10 meetings that M&J confirmed took place during the review period.

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

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

Recommendation: The District should consider improving 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*. The District's FY21-FY22 financial audit reports, and minutes and agendas of Board meetings dating back to January 2023 are available on the District's website.

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.

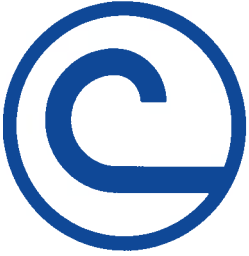
| Recommendation Text | Associated Considerations |
|---|--|
| <p>The District should consider working with the Suwannee County Board of County Commissioners (“SBoCC”) and Lafayette County Board of County Commissioners (“LBoCC”) to enter into interlocal agreements that specify that the SBoCC and LBoCC must comply with FDACS vehicle return request for any SBoCC-owned or LBoCC-owned vehicles purchased with FDACS funds.</p> | <ul style="list-style-type: none"> ● Potential Benefit: Updating the District’s Interlocal Agreements with SBoCC and LBoCC 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 SBoCC and LBoCC do 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, SBoCC, and LBoCC will need to approve any amendments to the Interlocal Agreement. |
| <p>The District should consider developing and implementing a process for preparing and adopting an annual budget resolution that meets the requirements specified in s. 189.016(3), <i>Florida Statutes</i>. Any such budget should be developed in support of any strategic plan, goals, and/or objectives that the District may adopt.</p> | <ul style="list-style-type: none"> ● Potential Benefit: Beginning to develop, adopt, and adhere to a budget is not only required by s. 189.016(3), <i>Florida Statutes</i>, but also will help to ensure that the District’s activities align with its strategic plan, goals, and objectives. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt a budget resolution at the start of each fiscal year. |
| <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, bur 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 consider 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. |

| Recommendation Text | Associated Considerations |
|--|---|
| <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. |
| <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 and grant agreements governing the BMP Programs, RESTORE Programs, and NACD-funded NRCS Technical Assistance Program. 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 standards will enable the District to objectively evaluate the performance of its various programs, enhancing the Supervisors’ ability to oversee and manage the District’s service delivery. The District can also use collected performance measures to refine its service delivery models to improve the level of service that it is able to provide or reduce costs. ● 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 refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District is meeting the requirements of s. 218.32(1)(a), <i>Florida Statutes</i>.</p> | <ul style="list-style-type: none"> ● Potential Benefit: Refining the District’s timeline for preparing its Annual Financial Report guidelines will help the District to ensure compliance with statutory reporting deadlines and avoid potential negative consequences of late Annual Financial Report submission, including those specified in s. 218.32(1)(f), <i>Florida Statutes</i>. ● Potential Adverse Consequences: None Significant ● Costs: None ● Statutory Considerations: None |

| Recommendation Text | Associated Considerations |
|---|--|
| <p>The District should consider exploring opportunities and means to mitigate its repeated audit finding that the staff may not have adequate background, experience, and knowledge to draft the financial statements of the District in accordance with Generally Accepted Accounting Principles. The District could consider exploring local resources, such as requesting assistance from a local government, a public university, or another public entity that has experience drafting financial statements in accordance with Generally Accepted Accounting Principles.</p> | <ul style="list-style-type: none"> ● Potential Benefit: Addressing the District’s recurring audit finding will both allow the District to help ensure compliance with Generally Accepted Accounting Principles when managing its financial records and will reduce the risk that the District will receive similar negative audit findings in the future. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur costs related to hiring or contracting with properly trained assistance. ● Statutory Considerations: None |
| <p>The District should consider implementing a system for collecting feedback from 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 |
| <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. Suwannee County Conservation District's response letter is provided on the following pages.



SUWANNEE COUNTY CONSERVATION DISTRICT

1525-B Ohio Avenue South

Live Oak, FL 32064

(386)362-2622 Ext 3 ~ www.suwanneeconservation.org

~

*Serving Suwannee, Lafayette, and Hamilton Counties with Conservation and
Land Use Management of Soil and Water Resources
“Over Seventy Years of Service”*

July 30, 2024

To whom it may concern:

The Suwannee County Conservation District (SCCD) has reviewed the findings of the OPAGGA report. We appreciate the opportunity to respond to the recommendations and statements regarding the District’s operation, and certainly plan to implement them going forward. While we agree with most of the report, there are some statements that do not reflect the SCCD’s operations accurately. As a Conservation District, we strive to maintain flexibility with the changing needs of the agricultural community in our area while adhering to the rules and regulations that govern us.

Below is how SCCD plans to address the recommendations from Mauldin & Jenkins.

- The District should consider working with the Suwannee County Board of County Commissioners (“SBoCC”) and Lafayette County Board of County Commissioners (“LBoCC”) to enter into interlocal agreements that specify that the SBoCC and LBoCC must comply with FDACS vehicle return request for any SBoCC-owned or LBoCC-owned vehicles purchased with FDACS funds.
 - SCCD will communicate with Lafayette and Suwannee County to decide upon an agreement for the trucks titled and insured by the two counties but purchased with FDACS funds.

- The District should consider developing and implementing a process for preparing and adopting an annual budget resolution that meets the requirements specified in s. 189.016(3), Florida Statutes. Any such budget should be developed in support of any strategic plan, goals, and/or objectives that the District may adopt.
 - SCCD will be working on an annual budget to be in place for the upcoming 2024-2025 fiscal year. This budget will include expenses that are outside of what is covered by the annual operating budget that we receive from Suwannee County.

- 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.
 - As mentioned previously, we strive to maintain flexibility with the changing needs of the agricultural community in our area while adhering to the rules and regulations that govern us. However, we will work on developing a strategic plan, as well as short and long-term goals that reflect our purpose and mission, but do not inhibit us from the changes that may be required by our partnering agencies.

- 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.
 - See the previous response

- The District should consider identifying performance measures and establishing standards in addition to the performance measures and standards required by the District's contracts and grant agreements governing the BMP Programs, RESTORE Programs, and NACD-funded NRCS Technical Assistance Program. 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.
 - See the previous response which incorporates the last three recommendations.

- The District should consider refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District is meeting the requirements of s. 218.32(1)(a), Florida Statutes.
 - This situation was due to receiving the Audit/AFR at the last minute, as well as multiple online issues, emails and phone calls to resolve those issues and complete the AFR submission. We have had a similar incident once again this year while attempting to submit the AFR. We can provide documentation to support the reasoning behind the late submission if need be. We realize the fact that we may need to find another auditor, as the last-minute audit report is routine. We attempted to do so in the past and found that all had outrageous fees. We will revisit and reconsider this again if we can't get an obligation within the annual engagement letter to receive our Audit in a timelier fashion.

- 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.
 - We have been told that this is a similar finding amongst other districts. SCCD feels as though their two staff members do in fact have the appropriate and adequate experience, background and knowledge. The SCCD Programs Administrator has a Master's Degree in Business Administration, and the Administrative Assistant and Bookkeeper has a Bachelor's Degree in Business Administration/Accounting.

- 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.
 - SCCD will research ways of doing surveys after events and/or programs to get local feedback that may help us in the future.

- 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.
 - SCCD was under the impression that the annual postings by AFCD/FDACS with the Florida Administrative Register, along with the meetings being posted on SCCD's website was sufficient. For any meeting that may have required being rescheduled outside of those annual postings, the meeting was noted on our website, posted on our door, etc. This was done in a timely manner within required dates of notice, and sometimes in the local paper as well for meetings such as the Local Working Group Meetings that are planned with NRCS. SCCD previously published all meetings at no cost in the local newspaper (Suwannee Democrat) before they sold out to another company. Riverbend News now charges us \$40 for each notice. SCCD will make appropriate arrangements to be sure meetings are noticed properly, even if it requires us to pay \$40 for each meeting.

On behalf of The Suwannee County Conservation District, I would like to thank you for this opportunity to respond to the recommendations offered by Mauldin & Jenkins, and we will use this information going forward to better our services to the community.

Sincerely,



Andrew Jackson
Chairman

Appendix A: Performance Measure and Standard Details

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

| Contract: Best Management Practices (“BMP”) Implementation Assistance | | | |
|---|---|-------------------|------------------|
| Type | Measure/Standard | 7/1/2022 Original | 6/1/2022 Renewal |
| Standard | Number of Notice of Intent to Implement forms that must be submitted by the Conservation Technician in Suwannee/Lafayette County each year | ≥36/24 | |
| Standard | Number of Implementation Verification site visits that must be performed by the Conservation Technician in Suwannee/Lafayette County each year | ≥36/24 | |
| Standard | Share of assigned producers to which each Conservation Technician must provide assistance in completing Common Practice Status Reports | ≥80% | |
| Standard | Number of cost-share projects on which the Conservation Technician in Suwannee/Lafayette County must provide assistance each year | ≥5/6 | |
| Standard | Number of training events each Conservation Technician must attend each year | ≥4 | |
| Standard | Number of monthly staff meetings each Conservation Technician must attend each year | ≥10 | |
| Standard | Share of Implementation Verification site visits on which each Conservation Technician must assist producers with enrolling/re-enrolling in the BMP program | | ≥98% |
| Standard | Share of enrollment requests that each Conservation Technician must respond to within 30 business days of receipt | | ≥98% |
| Standard | Share of assigned Notices of Intent to Implement BMPs that each Conservation Technician must contact or attempt to schedule Implementation Verification site visits for | | ≥50% |
| Standard | Share of Implementation Verification data entries for which each Conservation Technician must use the correct Implementation Verification site visit data entry process | | ≥95% |
| Standard | Share of cost-share entries for which each Conservation Technician must use the proper cost-share process and prepare cost-share documents accurately | | ≥95% |

| Contract: BMP Cost-Share Program | | |
|----------------------------------|---|----------|
| Type | Measure/Standard | Target |
| Standard | Share of cost-share entries for which each Conservation Technician must use the proper cost-share process and prepare cost-share documents accurately | ≥95% |
| Standard | Time after receipt within which the District must review each cost-share payment request package | ≤1 Week |
| Standard | Time after receipt of a complete cost-share payment request package within which the District must issue payment | ≤1 Week |
| Standard | Time after producer/landowner disbursement within which the District must submit completed cost-share payment requests | ≤2 Weeks |

| Contract: Gulf Coast Ecosystem Restoration Council (“RESTORE”) Water Quality/Quantity Cost-Share Program | | |
|--|---|--------|
| Type | Measure/Standard | Target |
| Standard | Share of cost-share entries for which each Conservation Technician must use the proper cost-share process and prepare cost-share documents accurately | ≥95% |

| Contract: RESTORE Energy Program | |
|----------------------------------|---|
| Type | Measure/Standard |
| Measure | Number of building energy audits performed |
| Measure | Floor space (in square feet) audited during building energy audits performed |
| Measure | Energy savings projected by the auditor from each building energy audit performed |
| Measure | Number of buildings retrofitted |
| Measure | Floor space (in square feet) of buildings retrofitted |
| Measure | Criteria air pollutants reduced (in tons) |
| Measure | Greenhouse gasses reduced (CO2 equivalents) |
| Measure | Dollars saved (in energy spending) |
| Measure | Reduction in natural gas consumption (in millions of cubic feet) |
| Measure | Reduction in electricity consumption (in megawatt hours) |
| Measure | Reduction in electricity demand (in megawatts) |
| Measure | Reduction in fuel oil consumed (in gallons) |
| Measure | Reduction in propane consumed (in gallons) |

| Contract: FDACS Cover Crop Demonstration Program | |
|--|--|
| Type | Measure/Standard |
| Measure | Estimated nitrogen credits provided by cover crops |
| Measure | Cover crop inputs |
| Measure | Acres planted |
| Measure | Seeding rates |

Contract: United States Department of Agriculture Natural Resources Conservation Service (“NRCS”) Technical Assistance Grant Agreements with National Association of Conservation Districts (“NACD”)

| Type | Measure/Standard | TA2020 (4/8/2020) | TA2022 (7/1/2022) | TA2024 1/26/2024 |
|----------|---|----------------------|----------------------|---------------------|
| Standard | Number of contracts | ≥45 | ≥67 | |
| Standard | Number of practices assisted | ≥200 | ≥220 | |
| Standard | Number of plans assisted | ≥60 | ≥68 | |
| Standard | Number of presentations | | ≥4 | |
| Standard | Number of contacts | | ≥400 | |
| Standard | Number of contracts obligated | | | ≥35 |
| Standard | Number of practices implemented | | | ≥90 |
| Standard | Number of plans assisted | | | ≥35 |
| Standard | Number of CSP presentations | | | ≥1 |
| Standard | Number of acres with improved management | | | ≥1000 |
| Standard | Number of acres with practices implemented | | | ≥5500 |
| Standard | Number of clients reached | | | ≥150 |
| Standard | Number of new producers reached | | | ≥15 |
| Standard | Number of Historically Underserved Producers reached | | | ≥30 |
| Standard | Number of farmer-to-farmer education events/presentations | | | ≥1 |
| Standard | Number of participants at education events/presentations | | | ≥50 |
| Standard | Number of new coalitions or partnerships | | | ≥1 |