

Orange Hill Soil and Water Conservation District Performance Review

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

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Key Takeaways

- Orange Hill Soil and Water Conservation District’s Board of Supervisors has five members. The Board of Supervisors is active and meets periodically to discuss District activities and programs.
- Orange Hill Soil and Water Conservation District’s only managed program is an equipment rental service. The District mainly serves as a funding source for agriculture conservation programs around the District’s service area.
- Orange Hill Soil and Water Conservation District receives annual funding from the Washington County Board of County Commissioners. The District owns farming equipment that the District rents to agriculture producers. The District does not employ staff or own vehicles and facilities.
- Orange Hill Soil and Water Conservation District’s operations are not guided by a strategic plan, goals and objectives, or performance measures and standards.

I. Background

Pursuant to s. [189.0695\(3\)\(b\)](#), *Florida Statutes*, Mauldin & Jenkins (“M&J”) was engaged by the Florida Legislature’s Office of Program Policy Analysis and Government Accountability to conduct performance reviews of the State’s 49 independent soil and water conservation districts. This report details the results of M&J’s performance review of Orange Hill Soil and Water Conservation District (“Orange Hill SWCD” or “District”), conducted with a review period of October 1, 2020, through April 30, 2024.

I.A: District Description

Purpose

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

The District’s website states that “the mission of the Orange Hill Soil and Water Conservation District is to provide the administration of programs to conserve soil and improve water quality and quantity on private lands in Washington County.”

Service Area

When the District was established in 1940, the service area included the entirety of Washington and Bay Counties.¹ In 1952, the District ceded Bay County to the newly established Bay Soil Conservation District,² and Orange Hill SWCD’s borders and territory have remained identical to those of Washington County since that change.

The District’s service area includes unincorporated Washington County, the County’s two cities and three towns,³ and part or all of Choctawhatchee River Water Management Area, Econfinia Creek Water Management Area, Falling Waters State Park, and Pine Log State Forest. The District is bounded on the north by Holmes County, northeast by Jackson County, south by Bay County, and west by Walton County. The total area within the District is 616 square miles, with 583 square miles of land and 33 square miles of water.

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.

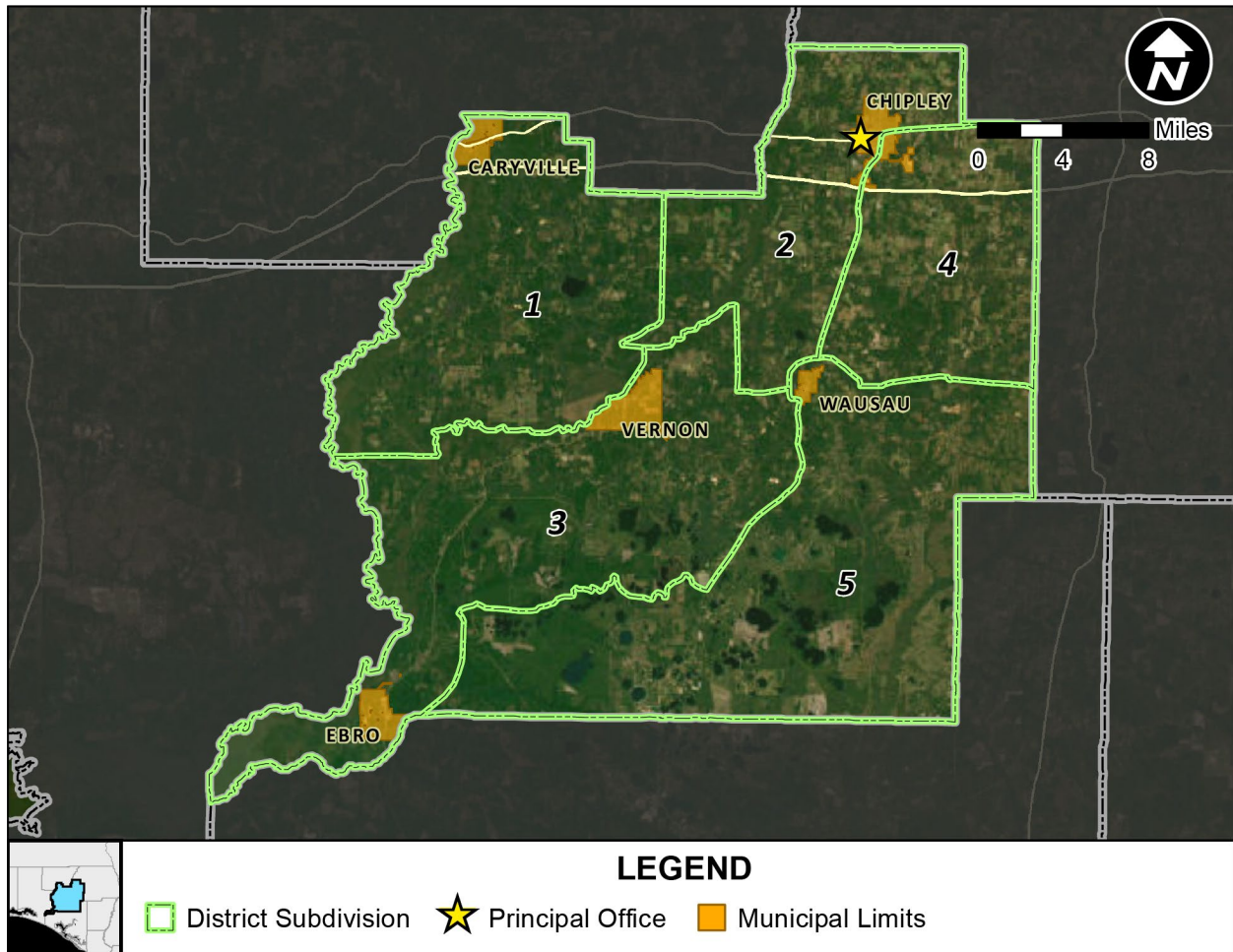
² McLendon, H.S. 1952. *Biennial Report of the State Soil Conservation Board: January 1, 1951 - December 31, 1952*. Biennial Report, Tallahassee: Florida State Soil Conservation Board.

³ Cities: Chipley, Vernon. Towns: Caryville, Ebro, Wausau.

The District’s primary office is located at 1424 West Jackson Avenue, Chipley, Florida 32428 – the Washington County Agricultural Center, alongside the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Washington County.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)33](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s principal office.

Figure 1: Map of Orange Hill Soil and Water Conservation District



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

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 25,497 as of April 1, 2023.

District Characteristics

Orange Hill SWCD is located in the northwestern part of the State of Florida. The economy of the service area is specialized with a large agriculture industry. According to the 2017 Census of Agriculture, the District includes over 45,000 acres of farmland which produces cotton, grains, oilseeds, beans, fruits, nuts, and sod. The District experiences average annual rainfall of 49 inches with more than half occurring between the months of April and September. There are four geomorphic provinces in which the District is located: the Dufuniak Springs-Bonifay Karst Hills, Marianna Karst Plain, Compass Lake Karst Hills, and the Vernon Karst Hills. The Dufuniak Springs-Bonifay Karst Hills make up the northwestern portion of the District and are characterized by its hilly terrain with sinkholes. The Marianna Karst Plain makes up the northeastern portion of the District and is characterized by its gentle rolling plains, sinkholes, and cave systems. The Compass Lake Karst Hills make up the center-eastern portion of the District and contain rolling hills. The Vernon Karst Hills make up the southern portion of the District and are characterized by small rolling hills with slight sinkhole presence.⁴

The District's service area is located in four geomorphic provinces which are all characterized by rolling hills. With hilly terrain and a sizeable average annual rainfall, the District is prone to soil erosion which can negatively affect the District's large agriculture industry. Additionally, the District's agriculture industry negatively affects soil composition and nutrient levels due to the large scale of farmland within the District's service area. The District requires programs that work to enhance nutrient levels of the soil and provide farmers with more sustainable practices to ensure that the District's farmlands are kept fertile for many years.

I.B: Creation and Governance

Orange Hill SWCD was chartered on April 3, 1940, as the Orange Hill Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.⁵ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as "ch. [582, Florida Statutes](#)").⁶ The Florida Legislature amended ch. [582, Florida Statutes](#), in 1965, to expand the scope of all soil conservation districts to include water conservation and renamed the District the Orange Hill Soil and Water Conservation District.

The District is governed by a Board of Supervisors. Supervisors are unpaid, nonpartisan public officials elected by the voters within the service district. M&J analyzed the Supervisors' elections, appointments, and qualifications within the in-scope period pursuant to applicable *Florida Statutes*.⁷

⁴ United States Department of Agriculture. 2014. "Soil Survey of Washington County, Florida." Report, Washington.

⁵ 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.

⁶ ch. [582, Florida Statutes](#), available online as ch. [19473, Laws of Florida](#)

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

As of April 30, 2024, the District has five Supervisors. The current Supervisors were all elected or reelected in 2020 and then subsequently in 2022, and all five meet the qualifications to be a Supervisor as defined in s. [582.19\(1\)\(b\)](#), *Florida Statutes*. The Washington County Supervisor of Elections provided M&J with affirmation of qualifications documentation for each current District Supervisor. During the review period (October 1, 2020, through April 30, 2024), there were no vacancies on the Board, as illustrated in Figure 2. Additional assessment of the District’s electoral patterns is detailed in section II.D (Organization and Governance) of this report.

Figure 2: Supervisor Terms

Seat	FY21				FY22				FY23				FY24		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
1	John Gilbert														
2	George Owens														
3	Joann Walsingham														
4	Rebecca Fredriksson														
5	Cliff White														

(Source: Election records provided by the Washington Supervisor of Elections)

M&J was only able to confirm seven times⁸ that the District met during the review period. Section [582.195](#), *Florida Statutes*, requires the District to meet at least once per calendar year with all five Supervisors for both 2022 and 2023. M&J requested meeting minutes for each Board of Supervisors meeting in the review period, but the District was only able to provide meeting minutes for a limited number. As the District did not provide any meeting minutes or other documentation confirming that meetings were held in 2022, M&J cannot determine whether the District met the mandatory meeting requirement for 2022. The District did meet the requirement in 2023 (January, August). M&J has determined that the District did not properly notice Board meetings. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D (Organization and Governance) of this report.

I.C: Programs and Activities

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

- Conservation Education Sponsorships
 - The District regularly sponsors agriculture and conservation education programs including providing plaques for the winners of the local FFA Forestry Judging Contest and prize money for local teams that participated in the FFA Land Judging Contest.⁹
 - The District maintains a multi-year agreement with the Washington County Extension to provide funding for the agriculture educational portion of the annual Washington County Youth Fair.

⁸ M&J confirmed November 2020; January, April, July, and August 2023; and February and March 2024 meetings.

⁹ The FFA Land Judging Contest provides middle and high school students the opportunity to compete by observing and interpreting the soil in order to make wise land use decisions.

- **Equipment Rental Service**
 - The District owns agricultural equipment that it rents to agricultural producers and other landowners within its service area to aid with soil and water conservation practices. The equipment available from the District includes one no-till drill, one soil renovator, and one sprayer.
- **Natural Resources Conservation Service Activities**
 - The District maintains a memorandum of agreement with NRCS to promote NRCS programs, including forestry programs, cover crop programs, and pasture management practices programs.
 - The District participates in annual Local Working Group meetings, which are an opportunity for the District and NRCS to receive feedback on community priorities and needs from local agricultural stakeholders. The District partners with Holmes Creek Soil and Water Conservation District for the Local Working Group meetings.
- **Improvements to Conservation-Related Structures**
 - The District provided structural improvements to the Washington County Agricultural Center as part of Orange Hill SWCD’s emphasis on conservation education for youth. New fencing at the facility allowed for better control of livestock during demonstrations on livestock care and how livestock can impact natural resources.
- **Sponsorship of Conservation Research**
 - The District provided funds to the University of Florida’s Institute of Food and Agriculture Sciences Extension office in Washington County (“Washington County Extension”) to perform well water testing.

I.D: Intergovernmental Interactions

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

Washington County Extension

The District works with the University of Florida’s Institute of Food and Agriculture Extension office in Washington County (“Washington County Extension”) to sponsor educational programs, including the Annual Washington County Youth Fair. The District has also partially funded research conducted through the Washington County Extension, including well water testing in the District’s service area. The District has a reserved room that serves as its primary office and meeting location and provides storage for records at the Washington County Agricultural Center in the same suite as the Washington County Extension. A representative of the Washington County Extension attends Board meetings and provides updates on programs and services related to natural resources conservation.

Washington County Board of County Commissioners

The Washington County Board of County Commissioners (“WBoCC”) provides the District with an annual revenue allocation. The District is responsible for annually requesting the funds and providing a statement of completed and planned activities for the year to the WBoCC. The District then receives the revenue in a lump sum.

Natural Resources Conservation Service

The Natural Resources Conservation Service (“NRCS”) and the District maintain a memorandum of agreement that establishes mutual objectives for the parties to follow while promoting NRCS programs. The NRCS District Conservationist attends Board of Supervisor meetings and gives updates on NRCS programs and activities.

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	\$5,808	\$5,777	\$0

(Source: District Bank Statements)

Figure 4: FY23 Program Staffing

	Full-time Staff	Part-time Staff	Contracted Staff	Volunteers
District-employed Staff	0	0	0	0
Total	0	0	0	0

(Source: Verbal statement from the District)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0	N/A	N/A
Major Equipment	3	3 owned by the District	1 no-till drill; 1 soil renovator; 1 sprayer
Facilities	1	1 owned by the Washington County Extension	1 principal office

(Source: Verbal statement from the District; November 2020 Board of Supervisors meeting minutes)

II. Findings

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

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

II.A: Service Delivery

Overview of Services

During the review period (October 1, 2020, through April 30, 2024), the District sponsored soil and water conservation programs, sponsored conservation and agriculture education programs, provided an equipment rental service, and conducted activities as required by the memorandum of agreement with the Natural Resources Conservation Service ("NRCS").

Conservation Education Sponsorships

The District provides funds for agriculture projects at schools within the District's service area. The District provided award funds for the FFA Forestry Judging Contest and the FFA Land Judging Contest. The FFA Forestry Judging Contest provides county youth teams the opportunity to test their general forestry knowledge and be judged to receive awards. Winners of the FFA Forestry Judging Contest can compete at the national level competition. The 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 winners of the District-level Land Judging Contest advance to compete at the state and national levels.

Additionally, the District is party to a multi-year commitment to provide funds for the agriculture education portion of the Washington County Youth Fair, which is managed by the University of Florida's Institute of Food and Agriculture Education Extension office in Washington County ("Washington County Extension"). During the review period, the District also provided funds for the awards at the Washington County Youth Fair awards banquet dinner.

Equipment Rental Service

The District owns a set of agricultural equipment that it rents to agricultural producers and other landowners within its service area to aid with soil and water conservation practices. The equipment available from the District during the review period included one no-till drill, one soil renovator, and one sprayer. The District owned a second soil renovator at the start of the review period, but sold that equipment in November 2020, according to District meeting minutes and bank statements. Revenue from the rentals is used to sponsor soil and water conservation programs and conduct maintenance on the equipment when necessary.

Natural Resources Conservation Service Activities

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

Improvements to Conservation-Related Structures

During the review period, the District provided funding for structural improvements at the Washington County Agricultural Center. The District procured the construction of a new fence to keep livestock secure for educational demonstrations on livestock care.

Sponsorship of Conservation Research

During the review period, the District provided funds to the Washington County Extension for well water testing within the District. According to Board of Supervisor meeting minutes, a representative from the Washington County Extension attends Board of Supervisor meetings to give updates on Washington County Extension activities including the well water testing.

Analysis of Service Delivery

As previously mentioned, the District sponsors agriculture and conservation education programs, including the FFA Forestry Judging and Land Judging contests. Activities such as the aforementioned agriculture education sponsorship activities align with the District's purpose and provide soil and water conservation education and support as stated in s. [582.20\(7\)](#), *Florida Statutes*.

The District provides an equipment rental service for interested agriculture producers within the District's service area. The District uses revenue gained from equipment rentals to sponsor agriculture conservation programs and pay for equipment maintenance. During the March 2024 Board of Supervisors meeting, the District provided a verbal statement that one of the District Supervisors is completing maintenance on the equipment. The District pays for parts, and the District Supervisor does the maintenance free of charge, which is a cost-saving measure. The District's equipment rental service aligns with the District's statutory purpose to provide machinery and equipment to landowners within the District's service area, as defined in described in s. [582.20\(5\)](#), *Florida Statutes*. Supervisors stated in an interview with M&J that renters occasionally do not pay for the use of the equipment, pay for damage to the equipment, or return the equipment – the latter results in the District expending more to recover the equipment. M&J reviewed the rental agreement and noted the following concerns:

- The agreement does not include pricing information (e.g., base rates, multipliers, additional charges, etc.);
- The agreement has a space for the District to include a required deposit amount but does not provide an explanation of how the deposit is calculated or a detailed explanation of when the District has the right to keep the deposit;
- The agreement does not provide clear instructions for the return of equipment;
- The agreement mentions an additional daily charge will apply if the equipment is not returned on time but does not identify the charge or how the charge amount is calculated.

Overall, the rental agreement has a small number of terms and conditions, none of which are explained in detail. With the current rental agreement, the District has limited recourse if renters don't meet the terms of the agreement, including paying.

The District procured the replacement of the livestock fencing at the Washington County Agricultural Center. The District followed leading practices by soliciting multiple quotes and selecting the least expensive option, which helped avoid unnecessary costs. While the livestock penned within the fence is used for education purposes, there is limited relevance to soil and water conservation education. Soil and water conservation districts do have the statutory authority to construct, improve, operate, and maintain structures related to their statutory purpose per s. [582.20\(6\)](#), *Florida Statutes*. However, the procurement of the livestock fencing has limited alignment with the District's statutory purpose, as the activity provided more support for agriculture education than it did for conservation education.

The District's service area coincides with the boundaries of Washington County. In 2014, the soil and water conservation district in Bay County was dissolved. District Supervisors stated in an interview that Orange Hill SWCD has expanded some of its programming to cover Bay County, particularly in regard to education. For example, in addition to purchasing awards for FFA Land Judging contest teams from Washington County high schools, Orange Hill SWCD has purchased awards for teams from Bay County high schools. Though Bay County producers overall have limited participation in programs funded by NRCS and the Florida Department of Agriculture and Consumer Services, District Supervisors stated that Orange Hill SWCD has continued to advocate for the Bay County producers and ensure they are not overlooked in favor of other counties' producers. While Orange Hill SWCD has extended a small number of services into Bay County, the District does not receive funding specifically for the services expanded into Bay County.

The District employs no staff or has any contracted staff assisting District Supervisors. The District Supervisors manage all District activities. Because the District does not have staff or adequate funding to hire staff, M&J does not have findings regarding the District's organization or administration.

Recommendation: The District should consider reviewing current service offerings and activities to ensure that all District activities align with the District's statutory purpose and authority, as defined in ss. [582.02](#) and [582.20](#), *Florida Statutes*. The District could consider developing and adopting a written list of criteria and requirements that programs, activities, and funding requests must meet to align with the District's statutory purpose and authority.

Recommendation: The District should consider strengthening the rental agreement in order to identify all necessary information and provide the District with recourse if renters do not meet the terms of the agreement. The District should consider identifying the deposit amount for equipment rental, whether as a percentage or flat rate, and should consider strengthening the language indicating the situations in which the District would retain the deposit. The District should also consider providing clearer instructions for returning equipment to Orange Hill SWCD, as well as any other terms and conditions the District wants renters to abide by. Finally, the District should consider identifying the additional daily charge for late returns, whether a percentage or flat rate. If renters do not abide by the terms in the agreement, the District should consider exploring options for recovering the fees identified in the rental agreement.

Recommendation: The District should consider identifying and quantifying the services that have been expanded beyond the District’s service area into Bay County. If Orange Hill SWCD is providing significant services or funding in Bay County, the District should consider: (a) ensuring the District has the cooperation of the agency having jurisdiction over the lands, in this case, the Bay County Board of County Commissioners (“BoCC”); (b) ensuring there are no other public entities providing similar services in Bay County; (c) absorbing part or all of Bay County into Orange Hill SWCD’s service area, similar to the original service area of the District; and (d) requesting funding from the Bay County BoCC or other public entity in Bay County to offset the funding the District is currently receiving from the Washington County BoCC and expending for services in Bay County.

Comparison to Similar Services/Potential Consolidations

The District sponsors agriculture education programs and provides funds for soil and water conservation-related projects within the District’s service area. The Washington County Farm Bureau and Washington County Extension also provide agriculture educational programs to the District’s service area. However, because the District is not managing any programs, but only funding programs, there is no overlap between the District and Washington County Farm Bureau and Washington County Extension.

The District’s service area receives Best Management Practices (“BMP”) Cost-Share Program and Implementation Assistance Program through contracts that the Florida Department of Agriculture and Consumer Services (“FDACS”) has with other soil and water conservation districts. The BMP Cost-Share and Implementation Assistance programs provide 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. According to service offering maps provided to M&J by FDACS, Washington County is provided BMP service by the Holmes Creek Soil and Water Conservation District. Orange Hill SWCD is only responsible for helping promote NRCS cost-share programs, which limits overlap with the other districts that focus on State programs. Additionally, because Orange Hill SWCD is not responsible for administering cost-share contracts on NRCS’ behalf, the District does not need to consider the potential overlap between NRCS and FDACS cost-share programs to ensure agricultural producers are receiving a duplication of benefit. If the expectations for the District change in the future, Orange Hill SWCD may need to be more aware of the other districts’ activities in Washington County regarding cost-share program promotion and implementation; however, currently, there is no overlap between Orange Hill SWCD and Holmes Creek Soil and Water Conservation District.

II.B: Resource Management

Program Staffing

Orange Hill SWCD does not have any staff. The District Supervisors stated that the District staffed a Secretary position before the review period (October 1, 2020, through April 30, 2024), but has not searched for a new position.

Equipment and Facilities

Equipment

During the review period, the District owned four different pieces of equipment: one no-till drill, two soil renovators, and one sprayer. Figure 6 shows the District’s major equipment by type for all years in the review period. According to Board of Supervisor meeting minutes from November 2020, the District sold one of the soil renovators in FY21.

Figure 6: Number of Major Equipment by Type

Major Equipment Type	Ownership Status			
	FY21	FY22	FY23	FY24
No-Till Drill	1 owned by the District	1 owned by the District	1 owned by the District	1 owned by the District
Soil Renovator	2 owned by the District	1 owned by the District	1 owned by the District	1 owned by the District
Sprayer	1 owned by the District	1 owned by the District	1 owned by the District	1 owned by the District

(Source: November 2020 Board meeting minutes; Verbal statement provided by the District)

Facilities

The District’s principal office is located at the University of Florida’s Institute of Food and Agricultural Sciences Extension office in Washington County (“Washington County Extension”). The Washington County Extension provides a meeting space and storage cabinet to the District at no cost. The District Supervisors provided a verbal statement that an agreement for the space existed at one point in time, though neither the District Supervisors nor Washington County Extension staff were able to locate the agreement.

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

Current and Historic Revenues and Expenditures

During the review period, Orange Hill SWCD received revenue from four different sources: Washington County Board of County Commissioners (“WBoCC”), West Florida Electric Cooperative, equipment rental and sale, and accrued interest from the District’s general account.

M&J requested bank statements from the District, and the District was able to provide bank statements for each month requested except for the following months: December 2020; August, September, October, November, and December 2021; January and March 2022; and September 2023.

Figure 7 shows the District’s revenues that M&J calculated based on the bank statements provided. As the District did not provide financial documentation for six months spanning FY21 and FY22, M&J is only able to provide financial analysis for one full year (FY23).

The District received annual revenue from the WBoCC to pay for program sponsorships and District activities. The District does not maintain a written agreement with WBoCC for the annual revenue and does not have a guarantee of the annual allocation. The District Supervisors provided its FY24 allocation request from July 2023 to the WBoCC. The written request summarizes the District’s activities from the past fiscal year, current activities, and planned activities for the allocated funds. The funds provided by the WBoCC were commonly provided at the beginning of the calendar year. Figure 7 does not show revenue from the WBoCC in FY24, as the figure represents through December 31, 2023, and the allocation had not been issued.

According to provided bank statements, the District received a \$750 donation from the West Florida Electric Cooperative in FY21 and in FY23.

Figure 7: District Revenues^{10,11}

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Washington County Board of County Commissioners	\$5,000	\$5,000	\$5,000	\$0
West Florida Electric Cooperative	\$750	\$0	\$750	\$0
Equipment Rental and Sale	\$300	\$829	\$0	\$0
Interest	\$1	\$5	\$58	\$15
Total	\$6,051	\$5,834	\$5,808	\$15

(Source: District bank statements)

Figure 8 shows the District’s expenditures that M&J could calculate based on the bank statements provided. Similar to revenues, M&J is only able to provide financial analysis for one full year (FY23).

The District’s largest expenditure category was the sponsorship of education programs because of a \$5,000 donation in FY23 and a \$2,000 donation in FY24 to the Washington County Extension to pay for the agriculture education programming of the annual Washington County Youth Fair. Operating expenditures include items such as membership fees to the Association of Florida Conservation Districts and the special district fee paid to the Florida Department of Economic Opportunity (now Florida Department of Commerce). The \$7,100 expenditure in FY24 within the Improvements of Conservation-Related Structures category was for livestock fencing at the Washington County Agriculture Center.

¹⁰ Figures in this report are through December 31, 2023, for FY24 to maintain consistency across all district reports.

¹¹ The data in this figure is not complete for FY21 and FY22, as M&J did not receive bank statements for the period from August 2021 to January 2022.

Figure 8: District Expenditures¹²

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Operating Expenses	\$675	\$575	\$525	\$0
Sponsorship of Education Programs	\$0	\$404	\$5,000	\$2,000
FFA Land Judging Contest	\$0	\$0	\$252	\$0
Improvements of Conservation-Related Structures	\$0	\$0	\$0	\$7,100
Equipment Supplies and Parts	\$604	\$624	\$0	\$0
Total	\$1,279	\$1,063	\$5,777	\$9,100

(Source: District bank statements)

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

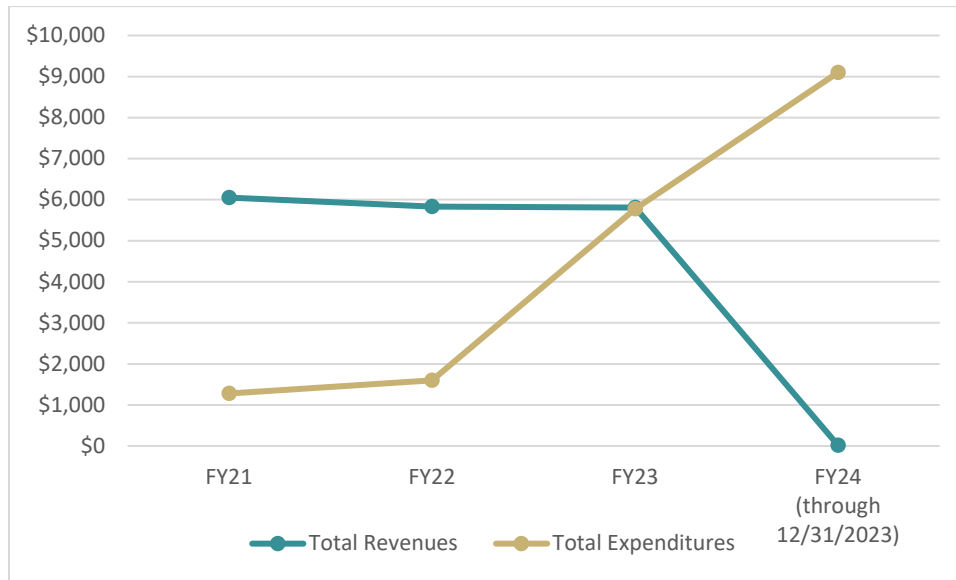
Recommendation: The District should consider proposing an agreement that codifies the process for the District to present a budget request to the Washington County Board of County Commissioners for consideration and potential approval if funds are available and the District submits an annual budget that meets the requirements of s. [189.016\(3\)](#), *Florida Statutes*, and any other requirements mutually established by the District and the Board of County Commissioners.

Trends and Sustainability

Orange Hill SWCD receives revenue from the WBoCC on an annual and consistent basis, as well as has certain operating expenses that it pays on an annual and consistent basis. These revenues and expenditures, as well as non-repeating revenues and expenditures, are not reflected in a budget developed and adopted by the District on an annual basis. As Figure 9 show that the District’s revenues exceeded its expenditures in FY21, FY22, and FY23 (at least to the extent that M&J can determine financial positioning for the first two years, as previously discussed). However, based on the District’s revenues and expenditures through the first quarter of FY24, the District will most likely expend more than it generates in revenues over the course of the full year unless it identifies a new source of revenue. The District does not develop and adopt an annual budget of expected revenues and expenditures, so M&J was not able to determine whether or not a deficit was expected for FY24. Without an annual balanced budget, the District cannot make strategic decisions about which conservation and education programs it can afford to financially sponsor or support.

¹² The data in this figure is not complete for FY21 and FY22, as M&J did not receive bank statements for the period from August 2021 to January 2022.

Figure 9: District Total Revenue vs. Total Expenditures¹³



(Source: District bank statements)

The District maintains the check register in each successive District checkbook, but does not have a separate ledger that lists the starting and final balances for each fiscal year, as well as the credits (expenditures) and deposits (revenues) with identification of the payor/payee and the purpose of the transaction. In an interview with M&J, District Supervisors acknowledged the difficulty in tracking Orange Hill SWCD’s financial positioning from month to month when bank statements don’t reflect checks that have been issued but not deposited or when the District’s bank account has received a deposit, but the holder of the checkbook wasn’t at the relevant Board meeting to review the bank statement and add the deposit into the check register. As a result, the District appears to utilize accrual accounting for some periods and cash accounting for others.¹⁴ The lack of a standalone ledger results in over-reliance on the District’s checkbook, and whichever member(s) of the Board has current possession and/or access to the checkbook. Utilizing a standalone ledger could help increase financial transparency, expedite responses to public records requests, and ensure the District is following generally accepted accounting principles and guidance by the Governmental Accounting Standards Board to use and report based on modified accrual accounting.¹⁵

¹³ The data in this figure is not complete for FY21 and FY22, as M&J did not receive bank statements for the period from August 2021 to January 2022.

¹⁴ Accrual accounting records revenues and expenditures when the payment, transfer, or deposit are approved and/or initiated, or when a check is signed, representing the assets an entity expects to have based on services rendered or obligations made, even if the transfer of funds has not happened yet. Cash accounting relies on actuals, meaning debits and credits are recorded when transaction is complete.

¹⁵ The Governmental Accounting Standards Board recommends a modified accrual accounting method, in which governments record expenditures at the time of obligation and record revenues only when received.

Bank statements show that the District’s asset balance will be sufficient to maintain financial stability if expenditures do exceed revenues in FY24, as long as the District’s expenditures in the remaining quarters do not reflect those in the first. Adopting a budget and maintaining a ledger could help the District prepare for the remainder of FY24 and ensure the District mitigates operating with a deficit in future years. If future fiscal years (FY25 and later) follow the patterns of FY21 through FY23, and are budgeted, the District will remain sustainable in the long term.

Recommendation: The District should consider developing and adopting a balanced budget for each fiscal year. The budget should include expected revenues, including the source of each revenue or category of each revenue (e.g., Board of County Commissioners allocated revenue, fees for equipment rentals, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (e.g., sponsorship of programs and activities, equipment maintenance, membership fees, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. [189.016\(3\)](#), *Florida Statutes*.

Recommendation: The District should consider reviewing its currently established policies and procedures governing the recording of financial assets and financial transactions to ensure assets and transactions are properly recorded. The District should consider maintaining a ledger that includes the starting balance of the District’s assets each fiscal year and all debits or credits to that balance over the course of the fiscal year. A ledger can range from utilizing sophisticated accounting software to maintenance of an Excel spreadsheet, with a new tab for each fiscal year.

II.C: Performance Management

Strategic and Other Future Plans

Orange Hill SWCD does not have an adopted or written strategic plan. M&J reviewed Board of Supervisors meeting minutes from the review period (October 1, 2020, through April 30, 2024), and did not identify examples of the District conducting strategic planning.

Recommendation: The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs, but rather reflect the District’s long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community’s needs.

Goals and Objectives

Orange Hill SWCD does not have written goals or objectives.

The District’s memorandum of agreement with the Natural Resources Conservation Service (“NRCS”) includes objectives for the District and NRCS to accomplish. Objectives include the following:

- Provide customer service to NRCS program applicants;
- Work with the NRCS District Conservationist to provide support in the NRCS office;
- Promote the benefits of NRCS programs to existing and new customers and partners;

- Use science-based decision-making as close to the resource issue/opportunity as possible when providing assistance to NRCS program applicants and supporting the NRCS District Conservationist; and
- Work to strengthen NRCS’s presence within Washington County and enhance its role in the delivery of soil, water, and related natural resource conservation.

The memorandum of agreement does not contemplate the measurability of the objectives in order to track progress related to promoting NRCS programs and expanding the District’s network within the community.

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

Performance Measures and Standards

Orange Hill SWCD does not have performance measures or standards for programs and activities.

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

Analysis of Goals, Objectives, and Performance Measures and Standards

Orange Hill SWCD has not adopted a strategic plan, or any written or unwritten goals and objectives. The District’s website states that its mission is to provide the administration of programs to conserve soil and improve water quality and quantity on private lands. The District has taken steps towards meeting this mission by donating funds to the Washington County Extension and supporting agriculture education programs such as the FFA Land Judging Contest.

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

Annual Financial Reports and Audits

Orange Hill SWCD is required per s. [218.32](#), *Florida Statutes*, to submit an Annual Financial Report to the Florida Department of Financial Services within nine months of the end of the District’s fiscal year. M&J was not able to determine from Supervisor statements or the District’s Annual Financial Reports for FY21 and FY22 whether the District is calculating its annual revenues and expenditures based on a June 30 year end or a September 30 year end. While the District’s website indicates that its fiscal year ends September 30, the non-compliant report generated annually by the Florida Department of Financial Services indicates that Orange Hill SWCD’s fiscal year ends June 30.¹⁶ This distinction is important, as it changes the compliance deadline for submission of the Annual Financial Report. Whereas the District may be operating with an assumed compliance deadline of June 30 of the following year, the Department of Financial Services considers the District non-compliant if the Annual Financial Report is not submitted by March 31.

According to Annual Financial Reports sourced from the Florida Department of Financial Services’ online database, Orange Hill SWCD submitted the FY21 Annual Financial Report 20 months after the March 31 compliance deadline and the FY22 Annual Financial Report 16 months after the March 31 compliance deadline. In interviews, the District Chairperson asserted that the Annual Financial Reports were submitted late due to technical difficulties with the Florida Department of Financial Services’ website and lack of technical support from State employees.

The District had until March 31, 2024, to submit the FY23 Annual Financial Report. The District did not submit the FY23 Annual Financial Report prior to the compliance deadline for either a June 30 year or a September 30 year end (June 30, 2024).

The District has until March 31, 2025, to submit the FY24 Annual Financial Report for the year that ended on June 30, 2024.

M&J was not able to confirm the accuracy of the revenue and expenditure amounts reported by the District for FY21 and FY22. Figure 10 shows the revenues and expenditures reported by the District, the revenues and expenditures calculated by M&J with the available bank records, the variance between reported and calculated figures, and the number of monthly bank statements missing for FY21 and FY22.

Figure 10: Reported vs. Calculated Revenues and Expenditures

Fiscal Year	Reported Revenues	Calculated Revenues	Variance in Revenues	Reported Expenditures	Calculated Expenditures	Variance in Expenditures	No. of Bank Statements Missing
FY21	\$0	\$6,151	\$6,151	\$6,309	\$1,279	-\$5,030	2
FY22	\$5,833	\$5,834	\$1	\$4,102	\$1,603	-\$2,499	4
Total	\$5,833	\$11,985	\$6,152	\$10,411	\$2,882	-\$7,529	6

(Source: District bank statements; District Annual Financial Reports)

¹⁶ The non-compliant report is an annual report generated by the Florida Department of Financial Services based on the criteria of ss. [218.32\(1\)\(d\)](#) and [218.32\(1\)\(e\)](#), *Florida Statutes*. As Orange Hill SWCD does not require an annual audit, the criteria of s. [218.32\(1\)\(e\)](#), *Florida Statutes*, applies meaning that local governments are non-compliant if the Annual Financial Report is received more than nine months after the entity’s fiscal year end.

M&J also calculated the difference between the ending balance of the final monthly bank statement available before the six-month period (June 2021) and the starting balance of the first monthly bank statement after the six-month period (January 2022). The difference between the two is approximately \$4,707. The amount of reported revenues missing from M&J's calculations does not match the change in asset balance as the District did not report additional revenues for the six-month period (the District did not report FY 21 revenues and FY 22 reported revenues were accounted). As such, the revenues and expenditures in the Annual Financial Reports appear to have been misreported, which could be the result of the District utilizing a combination of accrual accounting and cash accounting, as previously discussed in the Current and Historic Revenues and Expenditures subsection of this report. As also stated in the Current and Historic Revenues and Expenditures subsection, M&J recommends the District develop a standalone ledger, separate from its check registers, and adopt an annual balanced budget to report the District's finances with more accuracy.

Orange Hill SWCD does not meet the criteria in s. [218.39](#), *Florida Statutes*, to require the District to submit a financial audit report, because, according to the District's provided bank statements and the submitted Annual Financial Reports, the District's annual revenues and expenditures are each below the \$50,000 threshold, the lowest requirement threshold for special districts.

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 using a standalone ledger and/or annually adopted budget to confirm the accuracy of the Annual Financial Reports before submission to the Florida Department of Financial Services each year.

Performance Reviews and District Performance Feedback

Orange Hill SWCD has not had any performance reviews during the review period. The District partners with NRCS to host a Local Working Group, which is an opportunity for local agricultural stakeholders and producers to identify community priorities and needs collaboratively.

Recommendation: The District should consider implementing a system for collecting feedback from stakeholders and creating a process to review feedback systematically. 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.

The District Supervisors have been in their current seats since before the review period (October 1, 2020, through April 30, 2024). As all five seats were up for election in November 2022, all five current Supervisors qualified and were elected to their respective seats. In response to a public records request, the Washington County Supervisor of Elections provided to M&J each current Supervisor's signed affirmation of qualifications per s. [582.19\(1\)](#), *Florida Statutes*.

According to the Florida Secretary of State’s Notice of General Election for Washington County, seats 2 and 4 are up for election in November 2024, which follows the correct election schedule.

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.

M&J reviewed the *Florida Administrative Register* and the Florida Public Notices website for Orange Hill SWCD meeting notices. The District posted Board of Supervisors meeting notices to the *Florida Administrative Register* for Board meetings in 2021, but did not post notices for other years in the review period.

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

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

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

Retention of Records and Public Access to Documents

The District’s website does not contain any Board of Supervisor meeting minutes or any financial information. While the District was able to provide meeting minutes for a limited number of Board meetings, the District was unable to provide meeting minutes for each Board meeting held. Additionally, the District was unable to provide all monthly bank statements for the review period or written agreements for the District’s space and/or other resources.

In an interview with M&J, the District Supervisors asserted that a recent flood destroyed all District records that were being stored at the principal office. The November 2020 meeting minutes indicated that the flood had occurred prior to the review period, which M&J was able to confirm through a local news article. The same article indicated the flood occurred in September 2020 and the Washington County Agricultural Center was closed until June 2021.¹⁷ The District did not identify where records were stored in the interim period between the closure and reopening of the District's office. Supervisors provided M&J access to all District records stored in the principal office's filing cabinet, which included six sets of meeting minutes, a selection of bank statements, the memorandum of agreement with the Natural Resources Conservation District, the equipment rental agreement form, and various pieces of correspondence between the District and other public entities.

Failure to retain records in accordance with s. [119.021](#), *Florida Statutes*, may limit transparency into District activities, negatively impact Supervisor and staff transitions, and violate the requirement to provide access to public records for personal inspection and copying by any person, as required by s. [119.07](#), *Florida Statutes*. Violation of these sections may subject District Supervisors to penalties, including fines, suspension and removal or impeachment, and misdemeanor charges, as outlined in s. [119.10](#), *Florida Statutes*.

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

¹⁷ Moore, Diane M. 2021. "Public offices prepare to reopen after Hurricane Sally repairs." *Washington County News*, April 2. Accessed June 11, 2024. <https://washingtoncounty.news/2021/04/02/public-offices-prepare-to-reopen-after-hurricane-sally-repairs/>.

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 reviewing current service offerings and activities to ensure that all District activities align with the District’s statutory purpose and authority, as defined in ss. 582.02 and 582.20, <i>Florida Statutes</i>. The District could consider developing and adopting a written list of criteria and requirements that programs, activities, and funding requests must meet to align with the District’s statutory purpose and authority.</p>	<ul style="list-style-type: none"> • Potential benefits: Reviewing current service offerings aim to assist the District in managing programs and activities that align with the District’s statutory purpose. • Potential adverse consequences: None • Costs: None • Statutory considerations: The District should ensure that all program and service offerings align with the District’s statutory purpose as defined in ss. 582.02 and 582.20, <i>Florida Statutes</i>.
<p>The District should consider strengthening the rental agreement in order to identify all necessary information and provide the District with recourse if renters do not meet the terms of the agreement. The District should consider identifying the deposit amount for equipment rental, whether as a percentage or flat rate, and should consider strengthening the language indicating the situations in which the District would retain the deposit. The District should also consider providing clearer instructions for returning equipment to Orange Hill SWCD, as well as any other terms and conditions the District wants renters to abide by. Finally, the District should consider identifying the additional daily charge for late returns, whether a percentage or flat rate. If renters do not abide by the terms in the agreement, the District should consider exploring options for recovering the fees identified in the rental agreement.</p>	<ul style="list-style-type: none"> • Potential benefits: A stronger rental agreement can help the District ensure renters pay for the equipment borrowed, treat the equipment appropriately, and meet requirements to return equipment • Potential adverse consequences: Local farmers may be more hesitant to rent equipment with more stringent requirements and opportunities for recovery of funds, which could decrease the number of rentals and the revenue generated by the rentals • Costs: Potential time cost associated with managing the deposits for rented equipment and ensuring that deposits are appropriately paid out when equipment is returned; payment recuperation efforts can be expensive • Statutory considerations: None significant

Recommendation Text	Associated Considerations
<p>The District should consider identifying and quantifying the services that have been expanded beyond the District’s service area into Bay County. If Orange Hill SWCD is providing significant services or funding in Bay County, the District should consider: (a) ensuring the District has the cooperation of the agency having jurisdiction over the lands, in this case the Bay County Board of County Commissioners (“BoCC”); (b) ensuring there are no other public entities providing similar services in Bay County; (c) absorbing part or all of Bay County into Orange Hill SWCD’s service area, similar to the original service area of the District; and (d) requesting funding from the Bay County BoCC or other public entity in Bay County to offset the funding the District is currently receiving from the Washington County BoCC and expending for services in Bay County.</p>	<ul style="list-style-type: none"> ● Potential benefits: The District may be able to identify one or more additional revenue sources if services expand to Bay County, which could allow for increased programming; quantifying the services provided in Bay County may help the District identify expenses and services that exceed the District’s capabilities or limit the District’s ability to provide programs and services within the official service area ● Potential adverse consequences: The workload, expectations, and electoral districts of the District may change if the service area increases to include Bay County ● Costs: None significant ● Statutory considerations: Changes of district boundaries must follow the process outlined in s. 582.16, Florida Statutes
<p>The District should consider working with the Washington County Extension to locate the agreement which codifies the District’s principal office space. If the agreement cannot be found or does not exist, the District should consider proposing an agreement with the Washington County Extension that governs the District’s use of the office space.</p>	<ul style="list-style-type: none"> ● Potential Benefits: A signed and approved lease will allow the District more protection in the case of building sale or closure. The District will be able to receive ample time to recover records and supplies in the case of a closure. ● Potential Adverse Consequences: None significant ● Costs: None significant ● Statutory Considerations: None significant
<p>The District should consider proposing an agreement that codifies the process for the District to present a budget request to the Washington County Board of County Commissioners for consideration and potential approval if funds are available and the District submits an annual budget that meets the requirements of s. 189.016(3), Florida Statutes, and any other requirements mutually established by the District and the Board of County Commissioners.</p>	<ul style="list-style-type: none"> ● Potential benefits: An intergovernmental agreement can provide the District guarantees for funding, limiting the possibility of a loss of funding without adequate cause. ● Potential adverse consequences: Development of an intergovernmental agreement could allow the BoCC to develop more stringent requirements for the District to meet before funding is disbursed. ● Costs: None significant ● Statutory considerations: None significant

Recommendation Text	Associated Considerations
<p>The District should consider developing and adopting a balanced budget for each fiscal year. The budget should include expected revenues, including the source of each revenue or category of each revenue (e.g., Board of County Commissioners allocated revenue, fees for equipment rentals, etc.). The budget should also include expected expenditures, including both regular expenses and categorization of other expenditures (e.g., sponsorship of programs and activities, equipment maintenance, membership fees, etc.). The budgeted expenditures should not exceed budgeted appropriations or total expected revenues, per the requirements of s. 189.016(3), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential benefits: An annual budget will allow the District to better plan programming opportunities based upon the expected revenue for the year. • Potential adverse consequences: None • Costs: Costs associated with purchasing a budgeting application • Statutory considerations: None significant
<p>The District should consider reviewing its currently established policies and procedures governing the recording of financial assets and financial transactions to ensure assets and transactions are properly recorded. The District should consider maintaining a ledger that includes the starting balance of the District’s assets each fiscal year and all debits or credits to that balance over the course of the fiscal year. A ledger can range from utilizing sophisticated accounting software to maintenance of an Excel spreadsheet, with a new tab for each fiscal year.</p>	<ul style="list-style-type: none"> • Potential benefits: Developing a stand-alone ledger for use in the District’s accounting can improve financial transparency, enhance the District’s ability to budget, help avoid over-obligating its funds, and help the District adhere to the reporting requirements of s. 218.32, <i>Florida Statutes</i>. • Potential adverse consequences: None • Costs: Potential software and/or subscription costs if the District chooses to go with a more sophisticated ledger platform. • Statutory considerations: In order to meet the requirements of s. 218.32, <i>Florida Statutes</i>, the District should consider following generally accepted accounting principles and guidance from the Governmental Accounting Standards Board.

Recommendation Text	Associated Considerations
<p>The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs, but rather reflect the District’s long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area. A strategic plan does not need to be extensive as long as the document provides the District with direction for addressing the community’s needs.</p>	<ul style="list-style-type: none"> ● Potential benefits: A strategic plan can provide a better understanding of the community’s needs and more guidance for decision making related to program funding. ● Potential adverse consequences: None significant. ● Costs: Possible costs if the District uses a third-party vendor for assistance. ● Statutory considerations: Ensure identified strategies align with the District’s statutory purpose and authority.
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 582.02(4), Florida Statutes, and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities.</p>	<ul style="list-style-type: none"> ● Potential benefits: Goals and objectives can help with the development of specific actions the District can take to address the community’s needs as described in the strategic plan. ● Potential adverse consequences: None significant. ● Costs: Possible costs if the District uses a third-party vendor for assistance. ● Statutory considerations: Ensure goals and objectives align with the District’s statutory purpose and authority

Recommendation Text	Associated Considerations
<p>The District should consider beginning to track performance measures and establishing standards that may be useful in evaluating the benefits of the programs sponsored and managed by the District, such as the number of participants in the agriculture education programs at the Washington County Youth Fair. The District should additionally consider tracking activities and services related to meeting the objectives set in the memorandum of agreement between the District and NRCS. If the District introduces new programs as a result of a strategic planning process, the District should consider identifying performance measures and standards that address the new programming.</p>	<ul style="list-style-type: none"> ● Potential benefits: Establishing performance measures and standards will allow the District to measure program successes and assist the District in creating more educated decisions regarding future programming, as well as improve transparency. ● Potential adverse consequences: None significant. ● Costs: Any time costs related to data gathering or measurements necessary in monitoring the District’s performance. ● Statutory considerations: None significant.
<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), Florida Statutes.</p>	<ul style="list-style-type: none"> ● Potential benefits: Establishing a timeline for submitting the Annual Financial Reports will allow the District to proactively prepare for the submission requirement date ● Potential adverse consequences: None ● Costs: Payment for calendar service or scheduling service ● Statutory considerations: The District will make sure it is adhering to reporting requirements as defined in s. 218.32(1)(a), Florida Statutes.
<p>The District should consider using a standalone ledger and/or annually adopted budget to confirm the accuracy of the Annual Financial Reports before submission to the Florida Department of Financial Services each year.</p>	<ul style="list-style-type: none"> ● Potential benefits: Utilizing a standalone and/or annually adopted budget can help the District ensure it is reporting finances accurately and maintains fiscal transparency. ● Potential adverse consequences: None ● Costs: None ● Statutory considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider implementing a system for collecting feedback from stakeholders and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s service delivery methods.</p>	<ul style="list-style-type: none"> • Potential benefits: Implementing a system to collect feedback from agricultural producers will give the District an additional source of information to use in evaluating the District’s program offerings and service delivery. • Potential adverse consequences: None significant • Costs: Potential data collection or storage fees. • Statutory considerations: None
<p>The District should consider improving Board of Supervisors meeting notice procedures to ensure compliance with s. 189.015 and ch. 50, <i>Florida Statutes</i>. The District should retain records that document its compliance with the applicable statutes.</p>	<ul style="list-style-type: none"> • Potential Benefits: Having meeting correctly posted will strengthen the District’s presence in the District and provide the District with potential feedback from community residents • Potential Adverse Consequences: None significant • Costs: Any costs associated with posting meeting notices in newspapers or other publications • Statutory Considerations: The District should regularly review s. 189.015 and ch. 50, <i>Florida Statutes</i>, for the most up-to-date requirements governing public notices.
<p>The District should consider improving record retention procedures and access to public records in accordance with ch. 119, <i>Florida Statutes</i> to enhance transparency and avoid loss of institutional knowledge. The District could consider duplicating records to be stored in separate locations to mitigate loss of records due to technology failures, accidental disposition of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.</p>	<ul style="list-style-type: none"> • Potential Benefits: The District will be able to effectively access and provide information if ever required in an audit or public records request. The District will improve transparency and better ensure transfer of knowledge during transitions between District Supervisors and staff. • Potential Adverse Consequences: None significant • Costs: None significant • Statutory Considerations: The District should ensure record retention and availability policies and procedures align with ch. 119, <i>Florida Statutes</i>; Rule 1B-24, <i>Florida Administrative Code</i>; and General Records Schedule GS1-SL, as developed by the Florida Department of State’s Division of Library and Information Services.

IV. District Response

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