

Putnam Soil and Water Conservation District Performance Review

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

August 19, 2024



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Key Takeaways

- Putnam Soil and Water Conservation District’s Board of Supervisors is moderately active, holding three to four meetings per year throughout the review period (October 1, 2020, through April 30, 2024).
- Putnam Soil and Water Conservation District provides cost-share support to agricultural producers for conservation-related improvements, provides or supports a variety of youth and adult conservation educational programs, and funds programs demonstrating conservation-minded agricultural production methods.
- Putnam Soil and Water Conservation District is funded primarily by its contract with the Florida Department of Agriculture and Consumer Services, with additional support from the Putnam County Board of County Commissioners. The Putnam Soil and Water Conservation District employs one part-time employee to help administer the District’s programs.
- Putnam Soil and Water Conservation District’s operations are not guided by a strategic plan and the District’s goals are too broad to effectively guide its service delivery. The Putnam Soil and Water Conservation District collects some performance data but does not evaluate the performance data against locally developed standards or have a process for using the performance measures to improve its service delivery.

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 Putnam Soil and Water Conservation District (“Putnam 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; 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 describes its purpose on its website, which states that “The Putnam Soil & Water Conservation District’s goal is to deliver natural resources conservation technology and education to the landowners and users of Putnam County and to promote the wise use of land and best management practices that will conserve, improve, and sustain the natural resources of Putnam County.”

Service Area

When the District was established in 1945, the service area included the entirety of Putnam County and the current borders and territory remain the same.

The District’s service area includes unincorporated Putnam County, the County’s 2 cities and 3 towns,¹ and part or all of the following federal and State conservation lands:

- Caravelle Ranch Wildlife Management Area
- Carl Duval Moore State Forest and Park
- Crescent Lake Conservation Area
- Dunn’s Creek Conservation Area
- Dunn’s Creek State Park
- Etoniah Creek State Forest
- Horseshoe Point Conservation Area
- Lake George Conservation Area
- Marjorie Harris Carr Cross Florida Greenway State Recreation and Conservation Area
- Murphy Creek Conservation Area
- Ocala National Forest
- Ordway-Swisher Biological Station
- Ravine Gardens State Park
- Rice Creek Conservation Area

¹ Cities: Crescent City, and Palatka; Towns: Interlachen, Pomona Park, and Welaka.

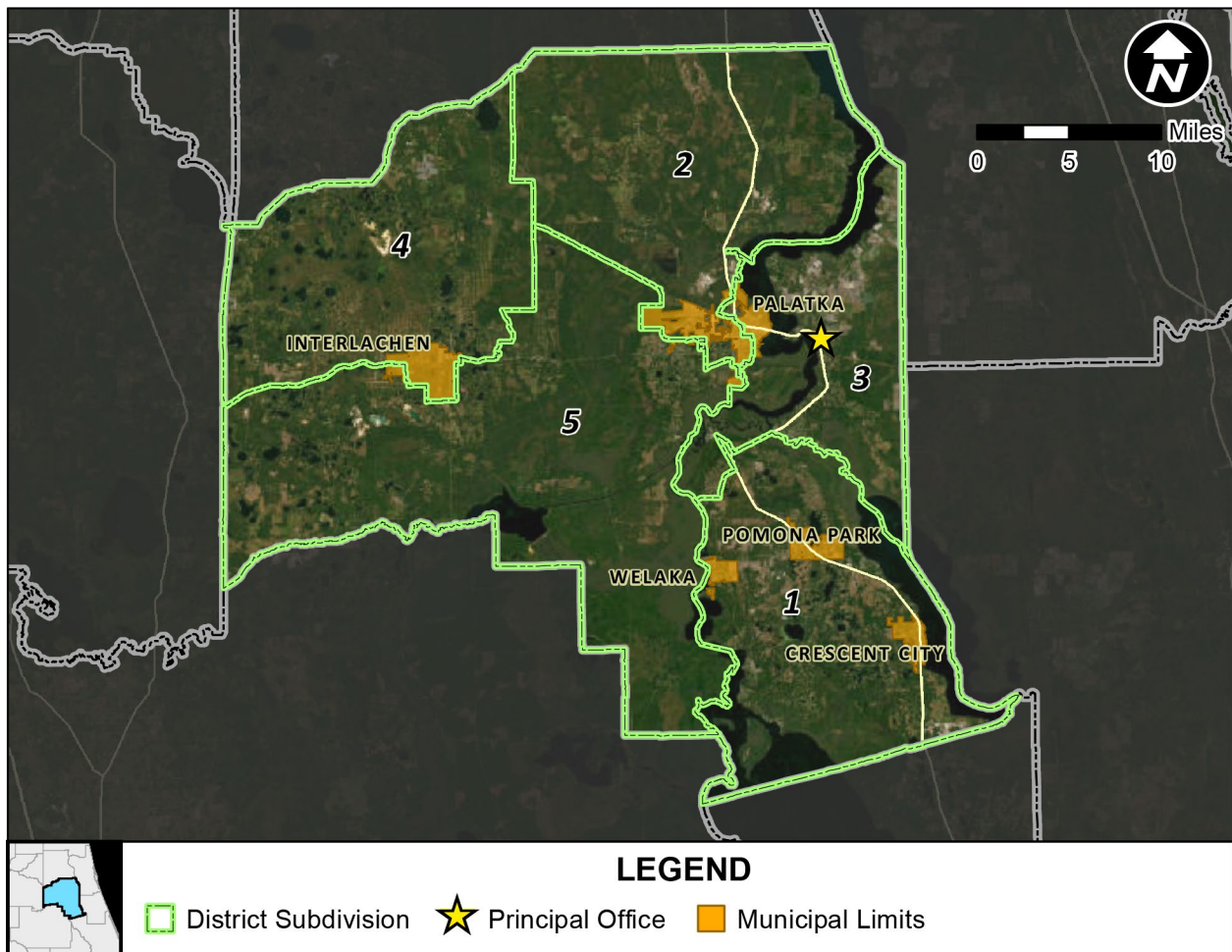
- Seven Sisters Conservation Area
- Welaka State Forest
- Welaka National Fish Hatchery

The District is bounded on the north by Clay County, northeast by St. Johns County, east by Flagler County, south by Volusia and Marion Counties, and west by Alachua County. The District’s total area is 827 square miles, including 728 square miles of land and 99 square miles of water.

The District’s primary office is in the University of Florida’s Food and Agricultural Sciences Extension Service’s office located at 111 Yelvington Road, Suite 4, East Palatka, FL 32131.

Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule 5M-20.002(4)(a)37, 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 Putnam Soil and Water Conservation District



(Source: Putnam 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 75,906 as of April 1, 2023.

District Characteristics

Putnam SWCD is located in northeast Florida. The service area's economy is diversified, with key industries being manufacturing, silviculture and lumber processing, agriculture, shipbuilding, and mining.² The United States Census Bureau reports that over 97% of the District's land is rural, with Palatka serving as the District's primary urban area. Per the United States Department of Agriculture's 2022 Census of Agriculture, the District's main agricultural products are vegetables, potatoes, sweet potatoes, nursery crops, and flowers. Portions of the District are included in the Basin Management Action Plan ("BMAP")³ areas for the Lower St. Johns River Basin Main Stem, Orange Creek, and Silver River and Springs:⁴

The District is divided into two major physiographic provinces: the Coastal Lowlands and the Central Highlands. The eastern two-thirds of the District lies within the Coastal Lowlands, which extends inland from the Florida coast and is composed of ancient marine terraces produced by varying ocean levels. The western third of the District lies within the Central Highlands, which is composed of rolling hills and plentiful small lakes formed by the Central Highlands' karstic geology. The hilly nature of the District's western portions means can lead to erosion of exposed soils, commonly associated with dirt/clay roads, construction, and highly extractive lumber operations. The Central Highlands also features "wet prairies," which are a wetland ecosystem defined by their lack of trees and seasonal water coverage. Wet prairies are important nesting and feeding habitats for permanent and migratory birds.⁵ Three major lakes lie on the District's southern border: Lake Ocklawaha in the southwest, Lake George in the south, and Crescent Lake in the southeast.

Areas in the northwest and southeast of the District serve as significant recharge areas for the Floridian Aquifer, which underlies the entirety of the District. Surface water pollution from agricultural and/or urban sources in these areas may be introduced into and contaminate the aquifer, which serves as an important water source for residential and agricultural use across north Florida.⁶ The Floridian Aquifer feeds medium-sized springs along the St. Johns River south of Palatka and on Lake Ocklawaha.⁷

² Putnam County Chamber of Commerce. n.d. *Look Who is Here - Top Employers*. Accessed May 22, 2024. <https://www.putnamcountychamber.com/economic-development/existing-industries-companies/>.

³ The Florida Department of Environmental Protection defines a Basin Management Action Plan as "a framework for water quality restoration that contains local and state commitments to reduce pollutant loading through current and future projects and strategies."

⁴ 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>.

⁵ Putnam County Board of County Commissioners. 2010. *Putnam County Comprehensive Plan Conservation Element*. Comprehensive Plan Conservation Element, Palatka: Putnam County Board of County Commissioners. https://main.putnam-fl.com/wp-content/uploads/2019/03/conservation_element.pdf.

⁶ Ibid.

⁷ 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>.

I.B: Creation and Governance

Putnam SWCD was chartered on January 22, 1945, as the Putnam Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.⁸ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582, Florida Statutes](#)”).⁹ The Florida Legislature amended ch. [582, Florida Statutes](#), in 1965 to expand the scope of all soil conservation districts to include water conservation, which renamed the District to the Putnam Soil and Water Conservation District.¹⁰

The District is governed by a Board of Supervisors. Supervisors are unpaid, nonpartisan public officials elected by the voters within the service district. M&J analyzed the Supervisors’ elections, appointments, and qualifications within the in-scope period pursuant to applicable *Florida Statutes*.¹¹

As of April 30, 2024, the District has five Supervisors. M&J has reviewed affidavits prepared by four of the five current Supervisors provided by the Putnam County Supervisor of Elections in response to a public records request affirming that those four Supervisors meet all eligibility requirements. The Putnam County Supervisor of Elections did not provide an affidavit for the fifth Supervisor in response to M&J’s public records request. During the review period (October 1, 2020, through April 30, 2024), there has been one vacancy on the Board, as illustrated in Figure 2. The District had a vacancy from the beginning of the review period into January 2021. 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 Douglas “Doug” Doran														
2	Theodore B. “Teddy” Siehler														
3	Christy Revels Largacci														
4	John Robert “JR” Newbold														
5			Larry H. Corn												

(Source: Putnam County Supervisor of Elections records, District-provided Supervisor Listing)

During the review period, the District met 13 times¹² 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 (February, September) and 2023 (January). M&J has determined that the District did not properly notice each meeting and workshop. 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).

⁸ Florida State Soil Conservation Board. 1947. *Biennial Report of the State Soil Conservation Board: January 1, 1945 - June 30, 1947*. Biennial Report, Tallahassee: Florida State Soil Conservation Board. <https://ufdc.ufl.edu/UF00075937/00002/images>.

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

¹⁰ Ch. [65-334, Laws of Florida](#)

¹¹ Including s. [582.15, Florida Statutes](#), s. [582.18, Florida Statutes](#), s. [582.19, Florida Statutes](#), Rule [5M-20.002, Florida Administrative Code](#), and Ch. [2022-191, Laws of Florida](#)

¹² Meetings occurred in January, May, September, and November 2021; February, September, and November 2022; January, April, June, September, and November 2023; and February 2024.

Section [45-165\(b\)\(1\)](#), *Putnam County Code of Ordinances*, exempts ponds that are established for bona fide agricultural purposes, are located in specified zoning districts, meet natural resource and conservation service design standards, and are approved by the District from the regulations and permitting requirements included in the Putnam County Land Development Code. The in-district municipalities have not 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”) Cost-Share Program
 - The BMP Cost-Share Program provides Florida Department of Agriculture and Consumer Services funding to the District to administer conservation reimbursement agreements with local agricultural producers.
- Soil Moisture Probe Demonstration Program
 - The District purchases soil moisture probes and deploys them on demonstration plots managed by selected agricultural producers to collect information that can demonstrate the benefits that producers can realize from utilizing this technology, including benefits to both production and water usage.
- Conservation Educational Programs
 - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- Local Working Group
 - The annual Local Working Group meeting provides an opportunity for the District and the United States Department of Agriculture’s Natural Resources Conservation Service to receive feedback on community priorities and needs from local agricultural stakeholders.
- 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.

I.D: Intergovernmental Interactions

The following is a summary of federal agencies, State agencies, and/or public entities¹³ with which the District interacts, including the means, methods, frequency, and purpose of coordination and communication.

¹³ “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.”

Florida Department of Agriculture and Consumer Services (“FDACS”)

The District’s Best Management Practices (“BMP”) Cost-Share Program contract with FDACS is the source of over 95% of the District’s funding and governs the administration of the District’s largest program. The District’s staff works directly with the FDACS staff that manage the BMP Cost-Share Program to discuss cost-share recipients and request reimbursements for cost-share payments issued by the District. FDACS representatives have attended nearly half of the District’s Board of Supervisors (“Board”) during the review period, per Board meeting minutes, to discuss the District’s current program performance.

United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”)

The District partners with NRCS to provide conservation educational and outreach programs and cross-promote the two organizations’ agricultural conservation funding programs. A representative from NRCS has attended all Board meetings that the District has held during the review period, where they present a report detailing NRCS’s activities since the last report and inform the District of upcoming programming opportunities.

The District operates out of the NRCS office in East Palatka and has entered into a Memorandum of Agreement with NRCS that establishes that the District and NRCS share the same objectives and will cooperate and collaborate to achieve their conservation goals. The District’s Memorandum of Agreement with NRCS does not place any obligations on the District or NRCS, other than compliance with relevant federal privacy, nondiscrimination, and drug-free workplace statutes. The District has also entered into a Cooperative Agreement with NRCS, which codifies more detailed terms of the District’s working relationship with NRCS, including language that establishes that the District is responsible for developing and directing local programs to address resource needs and concerns and that NRCS is responsible for administering NRCS programs. The District’s Cooperative Agreement with NRCS establishes that the District can work out of the NRCS office but does not specify the terms of the District’s tenancy.

University of Florida’s Institute of Food and Agricultural Sciences Extension Service (“UF/IFAS Extension”)

The UF/IFAS Extension works with the District to provide conservation educational and outreach programs. Representatives from the UF/IFAS Extension have attended all but one of the District Board meetings held during the review period, where they have updated the Supervisors about UF/IFAS Extension activities and discussed potential programs to partner on in the future.

Putnam County Board of County Commissioners (“PBoCC”)

PBoCC includes an allocation in its budget to fund a portion of the District’s employee compensation and general operational costs by reimbursing the District for actual expenditures made, up to the budgeted amount. The District’s PBoCC allocation has not changed during the review period. PBoCC representatives have not attended District Board meetings during the review period, but Board meeting minutes indicate that Supervisors meet with PBoCC representatives on soil and water conservation issues of concern to agricultural producers throughout the District’s service area, including discussions with the Putnam County Public Works Department on drainage concerns around East Palatka.

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	\$430,606	\$418,373	\$0

(Source: District financial records)

Figure 4: FY23 Program Staffing

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

(Source: Interview with District Board Chair and staff)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0		
Major Equipment	0		
Facilities	1	1 owned by the United States Department of Agriculture’s Natural Resources Conservation Service	1 primary office

(Source: Interview with District Board Chair and 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

The following section describes the District's programs and activities during the review period (October 1, 2020, through April 30, 2024):

Best Management Practices ("BMP") Cost-Share Program

The BMP Cost-Share Program is administered by the District on behalf of the Florida Department of Agriculture and Consumer Services ("FDACS"), who reimburses the District for cost-share payments. Producers in an area with a Basin Management Action Plan¹⁴ are required to either implement BMPs or conduct water quality monitoring.¹⁵ A BMP is defined as "a practice or combination of practices determined by the coordinating agencies,¹⁶ 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. [BMPs] for agricultural discharge shall reflect a balance between water quality improvements and agricultural productivity."¹⁷

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

¹⁴ 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"

¹⁵ s. [403.067\(7\)\(b\)2.g.](#), *Florida Statutes*

¹⁶ Department of Agriculture and Consumer Services, Department of Environmental Protection, St. Johns River Water Management District, and Southwest Florida Water Management District

¹⁷ s. [373.4595\(2\)\(a\)](#), *Florida Statutes*

Soil Moisture Probe Demonstration Program

The District purchases soil moisture probes and deploys them on demonstration plots managed by selected agricultural producers to collect information that it then can use to demonstrate the benefits that producers can realize from utilizing this technology, including benefits to both production and water usage. The District purchases the soil moisture probes from the supplier and works with the University of Florida's Institute of Food and Agricultural Sciences Extension Service in Putnam County ("UF/IFAS Extension") to manage the implementation of the program and data collection. During the review period, the District's soil moisture probe demonstration program has been focused specifically on promoting soil moisture probe usage within the cut foliage industry.

Conservation Educational Programs

The District partners with the UF/IFAS Extension and the United States Department of Agriculture's Natural Resources Conservation Service ("NRCS") to provide its 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. M&J has identified the following Conservation Educational Programs carried out by the District during the review period:

National Association of Conservation Districts ("NACD") Poster and Photo Contests

The NACD Poster and Photo Contests allow students 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 divisions by grade level. The Poster Contest uses a conservation-related theme set by NACD, while the Photo Contest has four NACD-created prompts. The winners of the District-level contests advance to compete at the regional, State, and national levels. The District awards cash prizes to the top three entrants from each division.

Conservation Landscape Tray Contest

The District holds the Conservation Landscape Tray Contest as part of the Putnam County Fair and awards cash prizes to the top three entrants from each division. The Conservation Landscape Tray Contest asks individual students or teams of students to understand the methods used by agricultural producers today and build a miniature showing the execution of a modern conservation technique.

Youth Drone Training Course

The District works with the UF/IFAS Extension service to provide a week-long drone training course to interested students at local high schools. The District's program trains the students on the basics of drone operations, emphasizing drone technology in an agricultural environment, such as using drones to reduce the labor required to survey a field of crops or observe conditions that may not be easily viewed from ground level. Students take the Federal Aviation Administration drone pilot test on the final day of the course so that they may become licensed drone operators who can provide drone services to local agricultural producers.

Container and Community Gardening Workshops

The District partners with the UF/IFAS Extension to offer individual container gardening and community gardening workshops to residents of the District's service area. The container gardening workshops are hosted in two sessions, approximately two months apart, and teach participants about the basics of container gardening, how to manage common pests and diseases of container garden plants, how to properly amend soil, and the basics of composting. Participants in the container gardening workshop, who pay a small fee to the UF/IFAS Extension to participate in the program, are provided with a container, soil, fertilizer, and a plant as part of the workshop. The community garden workshop that the District presents with the UF/IFAS Extension, which is focused primarily on assisting agricultural laborers with growing food for use in the home, includes the services of a Spanish-speaking live translator.

Local Working Group

In collaboration with NRCS, the District hosts annual Local Working Group meetings, which is an opportunity for local agricultural stakeholders and producers to collaboratively identify community priorities and needs. NRCS uses the feedback provided to strategically make decisions regarding program funding and service offerings. NRCS representatives bring the feedback to the State and national offices in order to direct the funding opportunities and programs provided within the District's service area.

Outreach Events

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

- Putnam County Fair
- Tri-County Agricultural Area¹⁸ Meeting

Analysis of Service Delivery

The District's delivery of the BMP Cost-Share Program and Soil Moisture Probe Demonstration Program aligns with s. [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 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 involvement in hosting a Local Working Group aligns 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 participation in outreach events aligns with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*.

¹⁸ Includes Putnam, St. Johns, and Flagler Counties

Per the District's BMP Cost-Share Program contract, FDACS staff oversee and direct the District's delivery of the BMP Cost-Share Program and evaluate the District's compliance with the performance standards established in the contract. M&J was not provided with performance data related to the District's BMP Cost-Share Program and cannot conclusively determine the District's compliance with the performance standards established in the contract, but the fact that FDACS has not exercised the "Financial Consequences" clause in the contract to withhold, delay, or reduce payments to the District or failure to meet the relevant performance standards indicates that the District likely has met the performance standards established in its BMP Cost-Share Program contract with FDACS. As the District likely meets the performance standards set in its BMP Cost-Share Program contract with FDACS and the District's performance related to the BMP Cost-Share Program is evaluated against the performance standards set in its contract with FDACS, alternate service delivery methods may be able to increase some output measurements but would not improve performance in a way that would benefit the District or serve its conservation goals. The costs incurred by the District executing the BMP Cost-Share Program adhere to the budgets set in the District's BMP Cost-Share Program contract with FDACS.

The District does not maintain adequate program design documentation regarding and does not collect sufficient performance data related to its soil moisture probe demonstration program to effectively evaluate the performance of alternative service delivery methods. As the District's role in the soil moisture probe demonstration program is primarily limited to providing funding, any cost reductions would involve reducing the level of service provided.

The District's conservation educational programs are a mix of standardized programs offered by soil and water conservation districts across the state of Florida, such as the NACD poster and photo contests, and localized curricula primarily developed by its partners at the UF/IFAS Extension with District support and sponsorship. M&J has evaluated potential alternative service delivery methods for the District's conservation educational programs, including the District providing programs without partnering with other organizations and consolidation of the District's conservation educational programs with the UF/IFAS Extension's educational programs. The District does not currently have the expertise or resources to effectively develop and conduct specialized training courses, such as the drone training course and gardening workshops, without support from an outside organization like the UF/IFAS Extension. Consolidating conservation educational services with the UF/IFAS Extension may be a viable option for certain educational programs but would not be possible for programs like the NACD poster and photo contests, which are part of a nationwide series of competitions organized by soil and water conservation districts. The District's conservation educational programs have minimal costs other than the actual expenses of sponsoring UF/IFAS Extension program delivery and prize support, neither of which can be reduced without reducing the service provided by the District.

The District does not maintain adequate program design documentation regarding and does not collect sufficient performance data related to its outreach programs to effectively evaluate the performance of alternative service delivery methods. The primary costs of the District's outreach activities are minor sponsorship fees, which would not be reduced if the District adopted alternate service delivery methods.

Comparison to Similar Services/Potential Consolidations

The District's service area falls entirely within the St. Johns River Water Management District's ("SJRWMD") service area. Per its website, SJRWMD offers cost-share programs to agricultural producers within its service area. SJRWMD's cost-share programs focus on projects that optimize water sourcing, reduce water use, and/or reduce nutrient runoff. SJRWMD's cost-share program funds as much as 75% of project costs, up to a per-year, the per-producer limit of \$250,000. The cost shares offered by the District through the BMP Cost-Share Program cover as much as 75% of implementation costs, up to a maximum of \$50,000 per improvement. Many of the BMPs eligible for cost-sharing through the District's BMP Cost-Share Program are similar to the BMPs/improvements eligible for cost-sharing through SJRWMD's cost-share program, but the District's cost shares cover a wider range of improvements and differ in the details of program implementation, such as coverage maximums. Agricultural producers within the District benefit from the variety of cost-share programs that they are currently offered and would not benefit from consolidating the District's BMP Cost-Share Program into SJRWMD'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 SJRWMD's cost-share agreements, and allow the District to recover distributed funds if a producer violates the terms of their agreements.

The UF/IFAS Extension manages the Putnam County 4-H program and other youth and adult agricultural education programs throughout the District's service area, including programs like the drone workshop and gardening workshops that the UF/IFAS Extension presents in collaboration with the District. The education programs that the UF/IFAS Extension provides without District support generally cover a wide variety of agricultural and non-agricultural topics and do not have the focus on conservation-related topics characteristic of District educational programs. Additionally, the UF/IFAS Extension cannot join NACD and would not be able to host the NACD poster and photo contests. Consolidating the District's conservation educational programs with the UF/IFAS Extension's general educational programs may reduce the amount of dedicated conservation educational services available to youth and adults in the District's service area and may result in a reduction of conservation-related content in the courses currently provided through the District's partnership with the UF/IFAS Extension.

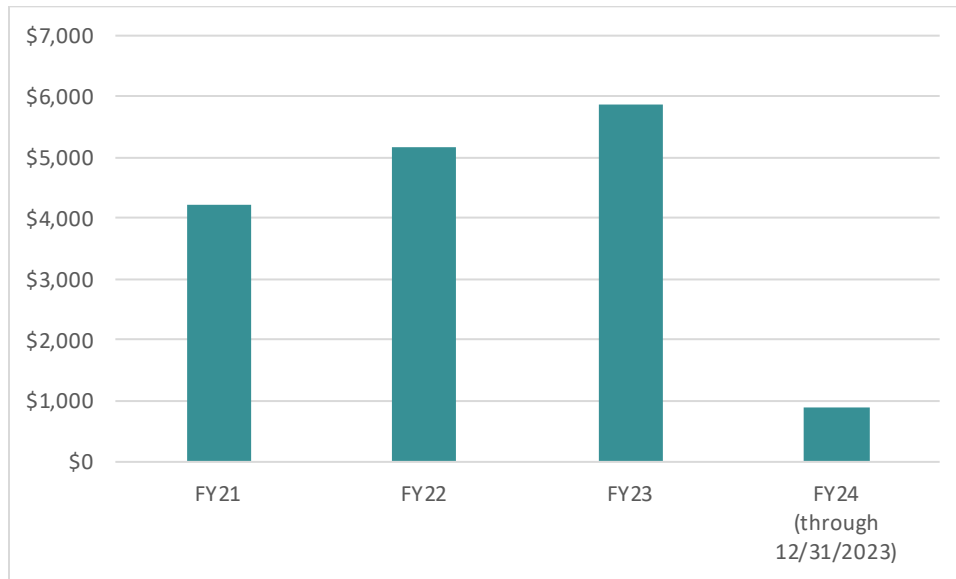
II.B: Resource Management

Program Staffing

The District employs one part-time employee, a District Secretary. The same individual has worked as the District Secretary and has also served in a full-time role for the St. Johns Soil and Water Conservation District for the entirety of the review period. The District Secretary administers the Best Management Practices ("BMP") Cost-Share Program, manages the District's finances, manages the District's communications with agricultural producers and partner organizations, organizes the District's outreach and educational programs, and handles general District administrative tasks. The District employs the District Secretary directly and pays their wages out of the District's unrestricted reserves. The Putnam County Board of County Commissioners ("PBoCC") reimburses the District for a portion of the wages paid to the District Secretary.

As shown in Figure 6, the District’s employee compensation costs have increased each full year of the review period, primarily due to increases in the District Secretary’s pay rate in May 2021 and April 2022. While the compensation paid out by the District in the first quarter of FY24 (*i.e.*, October 1, 2023, through December 31, 2023) is not on pace to match the District’s total annual compensation trends, including compensation from the second quarter of FY24 indicates that the District is on pace to slightly exceed its FY23 compensation total.

Figure 6: Total Employee Compensation by Year



(Source: District bank account ledgers)

Equipment and Facilities

Vehicles

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

Facilities

The District has operated out of the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) office in East Palatka for the entirety of the review period. NRCS does not charge the District for use of its office space. The Memorandum of Understanding that the District has entered into with NRCS does not address the District’s use of NRCS office space. The Cooperative Agreement that the District has entered into with NRCS establishes that the District can use NRCS office space but does not specify the terms of the District’s tenancy or provide the District with guarantees related to notice of potential termination of the District’s tenancy or access to files stored in the NRCS office. In discussions with other soil and water conservation districts, M&J has learned that other NRCS offices have been permanently closed and/or relocated with minimal warning to soil and water conservation districts that operate out of or store files in these offices.

Recommendation: The District should consider updating or modifying their agreement with NRCS to specify the terms of the District’s use of NRCS office space and equipment. The agreement should include provisions that ensure that the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.

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 revenue sources during the review period were its BMP Cost-Share Program contract with the Florida Department of Agriculture and Consumer Services ("FDACS"), PBoCC reimbursements for District personnel and operational expenditures, and interest on balances in its accounts. As over 98% of the District's revenues during the review period were tied to its BMP Cost-Share Program contract with FDACS for completed fiscal years, the District's overall revenues during each fiscal year of the review period were largely determined by the BMP Cost-Share Program's level of activity during that fiscal year. Figure 7 shows the District's revenues by source and fiscal year.

Figure 7: Revenues by Source and Fiscal Year

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
FDACS	\$1,046,840	\$349,670	\$424,279	\$23,751
PBoCC	\$6,822	\$6,348	\$6,146	\$2,398
Interest	\$338	\$26	\$181	\$77
Total Revenues	\$1,054,000	\$356,044	\$430,606	\$26,226

(Source: District financial records)

The District collects a 5% administrative fee on all program revenues from the District's BMP Cost-Share Program contract with FDACS. Apart from the 5% administrative fee, the District's FDACS revenues may only be used to pay for BMP Cost-Share Program expenses. The District used 5% administrative fee revenues, PBoCC reimbursements, and interest to pay for all District expenses other than the BMP Cost-Share Program, including office supplies, mileage, wages, insurance, dues and fees, outreach event sponsorships, and conservation educational program costs. Figure 8 shows the District's expenditures by program and fiscal year.

Figure 8: Expenditures by Program and Fiscal Year

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Operating Expenses	\$8,104	\$8,606	\$3,996	\$1,427
Personnel Services	\$4,223	\$5,178	\$5,875	\$895
BMP Cost-Share	\$926,811	\$357,119	\$404,379	\$31,427
Education Programs	\$3,540	\$4,842	\$4,123	\$0
Outreach Events	\$526	\$0	\$0	\$22
Total Expenditures	\$943,204	\$375,745	\$418,373	\$33,771

(Source: District financial records)

The District did not have any long-term debt during the review period.

Figure 9 lists the total costs of each of the District’s contracted services by fiscal year. These contracted services are part of the District’s operating expenses.

Figure 9: Contracted Service Expenses by Fiscal Year

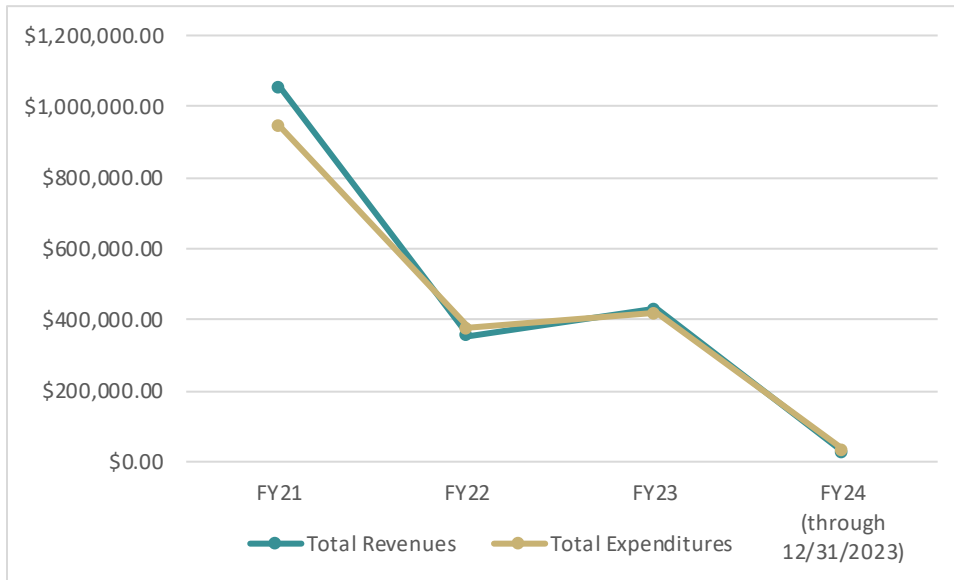
Program or Activity	Total Contracted Service Expenses			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Audit	\$4,000	\$4,000	\$0	\$0

(Source: District financial records)

Trends and Sustainability

As nearly all of the District’s revenues during the review period were reimbursements, the District’s revenues and expenditures followed similar trends during the review period, with revenues slightly exceeding expenditures in FY21 and FY23 and expenditures slightly exceeding revenues in FY22 and the first quarter (“Q1”) of FY24. As the District’s revenues were based on reimbursements for expenditures, the timing of the District’s reimbursable expenditures may impact the District’s year-end finances. If the District incurred reimbursable expenditures shortly before the close of the fiscal year, it may not have received the corresponding reimbursement until after the start of the following 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 10 shows the District’s total revenues and expenditures across the review period.

Figure 10: Revenues vs. Expenditures



(Source: District financial records)

In FY21, the District’s BMP Cost-Share Program activity was higher than any other year during the review period, which was the result of an amendment to the District’s BMP Cost-Share Program contract with FDACS in April 2021 that added an additional \$633,000 to the District’s BMP Cost-Share Program budget for the remainder of FY21. The District’s BMP Cost-Share Program activity (and associated revenues and expenditures) returned to an activity level similar to the pre-amendment FY21 activity level in FY22 and FY23. The District had minimal Q1 FY24 BMP Cost-Share Program activity, so the District has relatively low revenues and expenditures for that period. M&J observed similar trends of low Q1 activity in the other fiscal years of the review period and expects that the District’s year-end revenue and expenditure totals for FY24 will be similar to the District’s revenue and expenditure totals from FY22 and FY23.

The District had unrestricted reserves of over \$130,000 at the end of Q1 FY24, which could support the District’s non-BMP Cost-Share Program operations for multiple years at its current level of expenditures in the event that the District stopped receiving its PBoCC reimbursement or 5% administrative fee revenues. The District holds its reserves in a standard deposit account.

Recommendation: The District should consider taking advantage of current high interest rates by developing and adopting an investment policy. The District’s investment policy should include a process for estimating the District’s short-term obligations in order to determine what portion of the District’s reserves can be dedicated to interest-bearing investments. The District’s investment policy should provide the District’s Treasurer with a list of permissible investments and establish appropriate internal controls to preserve the integrity of the District’s funds and ensure the availability of funds when needed.

II.C: Performance Management

Strategic and Other Future Plans

Per the District’s Board of Supervisors (“Board”) meeting minutes from the review period and interviews with the District Board Chair and staff, the District does not currently have a strategic plan.

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

Goals and Objectives

Per the District’s Board meeting minutes from the review period and interviews with the District Board Chair and staff, the Board has not officially adopted any goals or objectives. The homepage of the District’s website does include a public purpose statement, which establishes the following two goals:

- “To deliver natural resources conservation technology and education to the landowners and users of Putnam County,” and
- “To promote the wise use of land and best management practices that will conserve, improve, and sustain the natural resources of Putnam County.”

Board meeting minutes did not reflect any action taken by the Board to review or adopt the public purpose statement during the review period.

Recommendation: The District should consider refining the goals defined in its public purpose statement and officially adopting a revised list of goals and objectives that to better aligns 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

The District’s only performance measures and standards are those written into its Best Management Practices (“BMP”) Cost-Share Program contract with the Florida Department of Agriculture and Consumer Services (“FDACS”). District staff compile the required performance data and deliver them to FDACS on the timelines specified in the relevant contracts. FDACS staff use these performance measures and standards to evaluate the District’s performance in delivering the BMP Cost-Share Program. All performance measures written into the BMP Cost-Share Program contract have been approved by the District as part of the contract approval process.

M&J has not identified any performance measures, written or unwritten, that the District has adopted other than those written into its contracts with FDACS. Figure 11 lists the current performance measures and standards identified by M&J.

Figure 11: Performance Measure and Standard Listing and Program Alignment

Performance Measure and Standard	Program or Activity
District must review each cost-share payment request package within one week of receipt of package and make payment to each producer within one week of receiving a correct package, conditional on fund availability	BMP Cost Share
District must submit completed cost-share payment requests within two weeks of producer/landowner disbursement	BMP Cost Share

(Source: District contracts with FDACS)

The District also tracks attendance at certain conservation educational and outreach events hosted and/or sponsored by the District, which the District Secretary reports during the next Board meeting following each workshop. The District does not maintain standards by which it judges attendance. In interviews, the District Board Chair and staff asserted that standards or targets related to workshop attendance would not be effective, as unforeseeable contingencies, such as weather conditions, significantly impact participation by the District's target audience of agricultural producers.

Recommendation: The District should consider developing performance measure and standards based on the goals and objectives developed as part of the strategic planning process. In addition, the District should consider identifying performance measures and establishing standards related to the District's BMP Cost-Share Program in addition to the performance measures and standards required by the BMP Cost-Share Program contract with FDACS. 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.

Analysis of Goals, Objectives, and Performance Measures and Standards

While the goals listed in the District's written public purpose statement are clearly stated and address the District's statutory purpose, as defined in s. [582.02, Florida Statutes](#), they are broad statements about the types of services that the District intends to provide, not specific statements that the District can use to provide detailed direction to the District's activities. The District has not developed and adopted goals or objectives that contain specific, measurable criteria to use to evaluate performance towards the goal or objective or assess whether the District has "met" or "achieved" them.

The programs and activities that the District has performed 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 Cost-Share Program contract have not changed during the review period. M&J was not provided with performance data related to the BMP Cost-Share Program and cannot conclusively determine whether the District met its performance measures and standards during the review period. FDACS has not exercised the "Financial Consequences" clause in the District's BMP Cost-Share Program contract to withhold, delay, or reduce payments to the District for failure to meet the relevant performance standards, which indicates that the District has likely met the performance standards established in its BMP Cost-Share Program contract with FDACS.

The performance measures specified in the District's BMP Cost-Share Program contract are useful for evaluating adherence with the contract's minimum performance standards but focus exclusively on employee productivity and response time. The District does not collect any performance measures that evaluate the impact of the BMP Cost-Share Program on the District's soil and water resources or the overall quality of service provided to agricultural producers to whom the District provides cost-share services.

Figure 12 shows the participation figures reported by the District in its Board meeting minutes for conservation educational and outreach programs held during the review period.

Figure 12: Conservation Educational and Outreach Program Participation

Program	Number of Participants
Drone Class	8
Container Gardening Workshop – Ravine Gardens State Park (2022)	25
Container Gardening Workshop – Interlachen and Lake Como (2022)	59
Rural Coalition Small Community Garden Workshop (2023)	56

(Source: District Board meeting minutes)

Participation figures for the District’s conservation educational and outreach programs are useful for helping evaluate the impact that District programs has on the local community and can help the District to better plan future events. Given the fact that the District currently only holds a small number of programs each year, it likely would not be effective for the District to evaluate the performance of its conservation educational and outreach programs by comparing participation counts to predetermined standards, as the overall attendance figures will be highly sensitive to the effect that contingencies, such as weather, have on attendance at even a single event. If the District begins to hold conservation educational or outreach events more frequently, each individual event will have less of an impact on the District’s annual participation totals and it may become useful for the Board to adopt standards against which the District’s performance may be evaluated.

As stated earlier in this section of the report, M&J recommends that the District consider refining its current set of goals into a detailed list of goals and objectives, and identifying additional performance measures and standards related to the District’s BMP Cost-Share Program.

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 and FY22 Annual Financial Reports to the Florida Department of Financial Services within the compliance timeframe.

The District has not yet submitted its FY23 Annual Financial Report to the Florida Department of Financial Services. The deadline for the District to submit its FY23 Annual Financial Report to the Florida Department of Financial Services is nine months after the close of the fiscal year, or June 30, 2024.

The District is required per s. [218.39, Florida Statutes](#), to submit an annual financial audit report to the Florida Department of Financial Services and Auditor General 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. Section [218.39, Florida Statutes](#), requires the District to submit its financial audit report to the Florida Department of Financial Services and Auditor General by the earlier of 45 days after the District receives the report from the auditor or nine months after the close of the fiscal year. The District engaged an independent auditor to conduct audits of its FY21 and FY22 financials. The District submitted its FY21 financial audit report to the Florida Department of Financial Services and Auditor General within the required timeline. The District submitted its FY22 financial audit report to the Florida Department of Financial Services and Auditor General on July 13, 2023, approximately two weeks after the deadline established by s. [218.39, Florida Statutes](#).

The District has engaged an independent auditor to perform its FY23 financial audit but has not yet submitted its FY23 financial audit report to the Florida Department of Financial Services and Auditor General. The deadline for the District to submit its FY23 financial audit report is the earlier of 45 days after the District receives the report from the auditor or nine months after the close of the fiscal year (*i.e.*, June 30, 2024, nine months after September 30, 2023).

The District's FY21 and FY22 financial audit reports include a finding similar to those present in the financial audit reports of other comparable soil and water conservation districts, which states that the District's staff do not have adequate experience, background, and knowledge to draft financial statements in accordance with Generally Accepted Accounting Principles. Repeated audit findings may pose financial and legal risks to the District. Repeat audit findings can result in the District being reported to the Legislative Auditing Committee by the Auditor General, which in turn could result in public hearings regarding the District's current and future operations. In extreme cases, a failure to address repeat audit findings could result in the District being declared inactive and subsequently dissolved. Auditors acknowledge that this finding is required for inclusion and is common for many small government bodies. 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 engaging an auditor for the preparation and submission of a financial audit report to the Florida Department of Financial Services and Auditor General to ensure that the District is meeting the requirements of s. [218.39\(1\)\(c\)](#), *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.

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 reviewed election records provided by the Putnam County Supervisor of Elections in response to a public records request and a District-created Supervisor list to assess the District's Supervisor history and compliance with supervisor eligibility rules.

Section 7, Chapter [2022-191](#), *Laws of Florida* required all five Supervisor seats to stand for election in the 2022 general election. M&J has confirmed that the Supervisors in seats 1, 2, 4, and 5 stood for election in the 2022 election; M&J has not been provided with any records showing that the Supervisor currently in seat 3, who was elected to a four-year term in the 2020 general election, stood for election in the 2022 general election. All four Supervisors elected in the 2022 general election filed affidavits with the Putnam County Supervisor of Elections affirming that they meet the eligibility requirements established in s. [582.19\(1\)](#), *Florida Statutes*, but M&J has not received an affidavit for the Supervisor in seat 3. As a result, M&J cannot verify that the seat 3 Supervisor meets the eligibility requirements established in s. [582.19\(1\)](#), *Florida Statutes*. In interviews, District staff reported that the seat 3 Supervisor is a potato farmer, which would fulfill the qualifications component of s. [582.19\(1\)](#), *Florida Statutes*, but M&J is cannot independently verify this assertion.

Recommendation: The District should consider collaborating with the Putnam County Supervisor of Elections to ensure that Supervisor elections follow the election calendar established in s. [582.18\(1\)\(c\)](#), *Florida Statutes*. The District should also consider working with the Putnam County Supervisor of Elections to ensure that all Supervisors, elected and appointed, complete the affidavits necessary to document each Supervisor's compliance with the eligibility requirements established in s. [582.19\(1\)](#), *Florida Statutes*, and that the District and Putnam County Supervisor of Elections retain documentation showing compliance with all relevant statutes.

Notices of Public Meetings

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

In interviews, District staff stated that they provide notice of Board meetings by posting notice at the District's office and on the calendar on the Putnam County Board of County Commissioners' ("PBoCC") website. M&J reviewed the calendar on the PBoCC website and did not locate Board meeting notices posted for any of the Board meetings held during the review period or scheduled through the end of FY24. M&J searched [floridapublicnotices.com](#), the State of Florida's designated repository for public notice records, and did not identify notices posted for any Board meetings held during the review period.

The District also provides a list of Board 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*. M&J identified notices posted in the *Florida Administrative Register* for 29 meetings scheduled during the review period, including eight meetings that M&J can confirm were held, 17 meetings that M&J can confirm were not held, and three meetings for which M&J has requested but has not received confirmation that they were held. The District does not provide notice of meetings on its own website. M&J did not identify notices posted in the *Florida Administrative Register* for five 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 failing to publish the annual notice in the local 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 improperly noticed meetings may be invalidated.

Recommendation: The District should consider reviewing its meeting notice procedures to verify compliance with s. [189.015](#) and ch. [50](#), *Florida Statutes*. The District should retain records that document its compliance with relevant 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 website provides access to District Board meeting minutes dating back to January 2011 and links to the District's financial reports.

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 updating or modifying their agreement with NRCS to specify the terms of the District’s use of NRCS office space and equipment. The agreement should include provisions that ensure that the District is provided with a reasonable period of notice in the event of the office’s closure and that the District has the right to access and remove any of its files stored at the office.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Entering into a legal agreement that codifies the District’s access to its office and records will help ensure that the District has time to prepare for any potential future changes to its working relationship with NRCS and mitigates a significant risk to the security of the District’s records. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors and representatives from NRCS will need to approve any legal agreements.
<p>The District should consider taking advantage of current high interest rates by developing and adopting an investment policy. The District’s investment policy should include a process for estimating the District’s short-term obligations in order to determine what portion of the District’s reserves can be dedicated to interest-bearing investments. The District’s investment policy should provide the District’s Treasurer with a list of permissible investments and establish appropriate internal controls to preserve the integrity of the District’s funds and ensure availability of funds when needed.</p>	<ul style="list-style-type: none"> ● Potential benefit: Investing the District’s assets in interest-bearing assets will increase the District’s revenues, allowing the District to support additional services or expand its reserves. ● Potential adverse consequences: All investments come with some risk of financial loss, although the investment plan should limit investments to assets with a low risk of loss. ● Costs: The District may have to pay fees on their investments, although investing the District’s assets likely will produce a net gain for the District. ● Statutory considerations: Supervisors will need to adopt investment plan
<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.</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 the goals defined in its public purpose statement and officially adopting a revised list of goals and objectives that to better aligns 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 developing performance measure and standards based on the goals and objectives developed as part of the strategic planning process. In addition, the District should consider identifying performance measures and establishing standards related to the District’s BMP Cost-Share Program in addition to the performance measures and standards required by the BMP Cost-Share Program contract with FDACS. 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 towards 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 administration of the BMP Cost-Share Program, 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 model 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

Recommendation Text	Associated Considerations
<p>The District should consider refining its timeline for engaging an auditor for the preparation and submission of a financial audit report to the Florida Department of Financial Services and Auditor General to ensure that the District is meeting the requirements of s. 218.39(1)(c), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Refining the District’s timeline for engaging an auditor to conduct its annual financial audit will help the District to ensure compliance with statutory reporting deadlines and avoid potential negative consequences of late financial audit report submission. ● Potential Adverse Consequences: None Significant ● Costs: None ● Statutory Considerations: None
<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

Recommendation Text	Associated Considerations
<p>The District should consider collaborating with the Putnam County Supervisor of Elections to ensure that Supervisor elections follow the election calendar established in s. 582.18(1)(c), <i>Florida Statutes</i>, which requires seats 2 and 4 to stand for election in presidential election years, seats 1, 3, and 5 to stand for election in non-presidential election years, and seats filled by appointees to stand for election at the next regular election after their appointment. The District should also consider working with the Putnam County Supervisor of Elections to ensure that all Supervisors, elected and appointed, complete the affidavits necessary to document each Supervisor’s compliance with the eligibility requirements established in s. 582.19(1), <i>Florida Statutes</i>, and that the District and Putnam County Supervisor of Elections retain documentation showing compliance with all relevant statutes.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Working with the Putnam County Supervisor of Elections to ensure that Supervisors are elected on the correct schedule and collect eligibility affidavits from all elected and appointed Supervisors will help ensure that the Supervisors are selected in compliance with the terms set in s. 582.18, <i>Florida Statutes</i>, and have documented their compliance with the eligibility criteria set in s. 582.19(1), <i>Florida Statutes</i>. ● Potential Adverse Consequences: None ● Costs: None ● Statutory Considerations: None
<p>The District should consider reviewing its meeting notice procedures to verify compliance with s. 189.015 and ch. 50, <i>Florida Statutes</i>. The District should retain records that document its compliance with relevant 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. Properly noticing meetings also promotes increased public engagement with District operations. ● 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. Putnam SWCD's response letter is provided on the following page.



**PUTNAM SOIL AND WATER CONSERVATION
DISTRICT**

111 Yelvington Road, Suite 4, East Palatka, FL 32131

Telephone: (386) 328-5051 (ext: 3)

Date: July 22, 2024

To: Mauldin & Jenkins

Subject: Final Performance Review Submission

Mauldin & Jenkins:

The final performance review has been reviewed and excepted by the Putnam Soil & Water Conservation District Board. No edits are needed.

Sincerely,

Theo B. Siehler J.R.

District Chairman