

Clay 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



Table of Contents

Key Takeaways	2
I. Background	3
I.A: District Description	3
I.B: Creation and Governance.....	6
I.C: Programs and Activities	7
I.D: Intergovernmental Interactions	8
I.E: Resources for Fiscal Year 2022 – 2023	8
II. Findings	10
II.A: Service Delivery.....	10
II.B: Resource Management.....	12
II.C: Performance Management.....	15
II.D: Organization and Governance.....	18
III. Recommendations	21
IV. District Response	24

Key Takeaways

- Clay Soil and Water Conservation District’s Board of Supervisors is active and met in most months during the review period (October 1, 2020, through April 30, 2024).
- Clay Soil and Water Conservation District manages conservation educational programs, attends outreach events, conducts conservation advocacy work, and installs kiosks with conservation-related information in parks across the District’s service area.
- Clay Soil and Water Conservation District is currently funded exclusively by an allocation in the Clay County Board of County Commissioners’ budget and does not have any staff. The District was not able to provide detailed financial records for financial activities unrelated to the Clay County Board of County Commissioners’ budget allocation.
- Clay Soil and Water Conservation District’s operations are not guided by a strategic plan or long-term goals, but the District does set annual goals. The District does not collect performance data, utilize performance measures or standards, or solicit feedback to evaluate its performance.

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 Clay Soil and Water Conservation District (“Clay 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’s entry in the narrative portion of the Clay County Board of County Commissioners’ annual budget defines the District’s mission as “to ensure a quality urban and rural environment through protection, restoration, and improvements of the District’s soil, water, and natural resources.”

Service Area

When the District was established in 1949, the service area included Clay County. The District’s service area has not changed since its founding. The District’s service area includes unincorporated Clay County, the County’s two cities and two towns,¹ and part or all of the following federal and State conservation lands:

- Bayard Conservation Area
- Belmore State Forest
- Black Creek Ravines Conservation Area
- Branan Field Wildlife and Environmental Area
- Camp Blanding Military Reservation (includes conservation lands)
- Halloran Conservation Area
- Jennings State Forest
- Mike Roess Gold Head Branch State Park
- Skinner-Smith Parcel

The District is bordered on the north by Duval County, on the east by St. Johns County, on the south by Putnam County, and on the west by Bradford and Baker Counties.

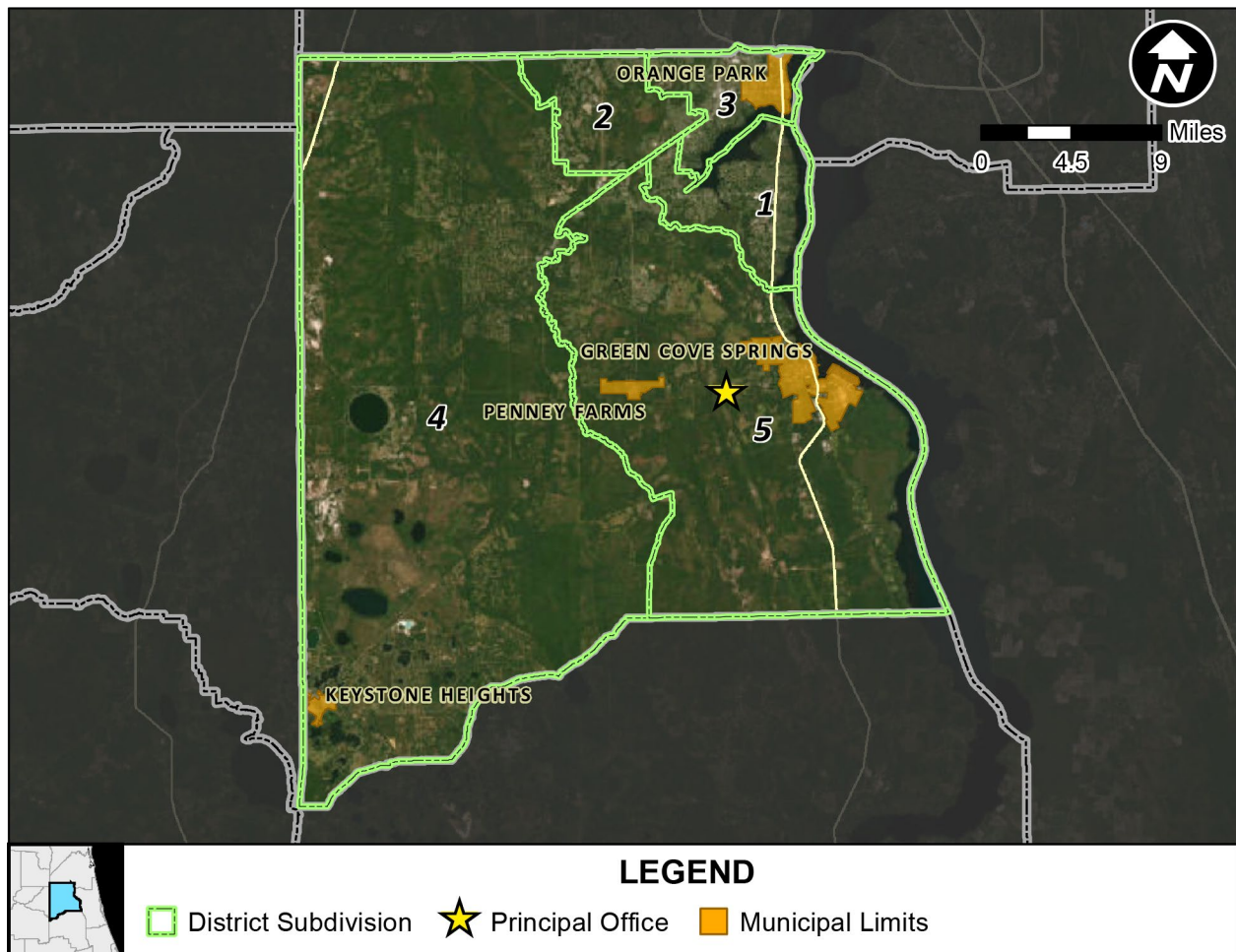
¹ Cities: Green Cove Springs and Keystone Heights; Towns: Orange Park and Penney Farms.

The District's total area is 644 square miles, including 605 square miles of land and 39 square miles of water.

The District's primary office is located in the University of Florida's Institute of Food and Agricultural Sciences Extension office located at 2463 FL-16, Green Cove Springs, FL 32043.

Figure 1 is a map of the District's service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)7](#), *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 Clay Soil and Water Conservation District



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

Population

Based on the Florida Office of Economic and Demographic Research's population estimates, the population within the District's service area was 231,042 as of April 1, 2023.

District Characteristics

Clay SWCD is located in northeast Florida. The District's service area has a diversified economy with significant healthcare and life sciences, manufacturing, aviation and defense, logistics and distribution, and information technology industries. The United States Census Bureau reports that just over 18% of the District's land area is urban, primarily located in the northeastern quarter of the District. Per the United States Department of Agriculture's 2022 Census of Agriculture, the District is home to a small agricultural industry. By market value, the District's primary agricultural sectors are cattle and nursery plants/floriculture. Agriculture takes up a very small share of the District's total land area, with barely 0.4% of the District's land area dedicated to cropland and less than 3.8% of the District's land are used for pasture. Portions of the District are included in the Basin Management Action Plan ("BMAP")² area for the Lower St. Johns River Basin Main Stem.³

The central and western portions of the District are located in the Central Highlands topographic division, while the eastern portion of the District is located within the Coastal Lowlands. The District's land area slopes downwards from Trail Ridge on the District's western border to the St. Johns River on the District's eastern border. Trail Ridge is an extended series of quartz sand hills that run north-south from South Georgia to northern Florida and is home to highly valuable mineral sands that are a source of titanium and rare earths. The east slope of Trail Ridge features many well-defined channels that run through rolling hills and drain into the St. Johns River. The District's soils are generally sandy and are underlain by several beds of limestone that drains to the Floridian Aquifer.⁴ Groundwater under the District, including the Floridian Aquifer, feeds several small and medium sized springs along the St. Johns River and its major tributaries, the most notable of which is Green Cove Springs.⁵ Mining and processing of mineral sand deposits on Trail Ridge produces waterborne byproducts that, if not properly managed, may impact the District's freshwater resources.

While the District's inland location offers it protection from some of the threats posed by hurricanes and other severe weather events, low-lying portions of the eastern part of the District's service area are threatened by flooding due to heavy rains⁶ and, in particularly severe events, storm surge in the St. Johns River.⁷

² 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."

³ 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>.

⁴ Clark, William E., Rufus H. Musgrove, Clarence G. Menke, and Joseph W. Cagle, Jr. 1964. *Water Resources of Alachua, Bradford, Clay, and Union Counties, Florida*. Report of Investigations, Tallahassee: Florida Geological Survey. <https://ufdc.ufl.edu/UF00001222/00001/images>.

⁵ Florida Department of Environmental Protection. n.d. "Map of Florida's Springs Categorized by Magnitude." *Florida Department of Environmental Protection*. Accessed May 7, 2024.

⁶ Clay County Board of County Commissioners. n.d. *Flood/FEMA Info*. Accessed June 4, 2024. <https://www.claycountygov.com/government/planning-and-zoning/flood-fema-info>.

⁷ Bacopoulos, Peter. 2017. "Tide-surge Historical Assessment of Extreme Water Levels for the St. Johns River: 1928-2017." *Journal of Hydrology* 553: 624-636. <https://doi.org/10.1016/j.jhydrol.2017.08.041>.

I.B: Creation and Governance

Clay SWCD was chartered on October 6, 1949, as the Clay 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 Clay Soil and Water Conservation District.¹⁰

The District is governed by a Board of Supervisors (“Board”). 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 located affidavits posted on the Clay County Supervisor of Elections’ website affirming that two of the District’s five Supervisors meet the statutory qualifications for office. M&J has requested but not received similar eligibility affidavits for the remaining three Supervisors from the District or the Clay County Supervisor of Elections. During the review period (October 1, 2020, through April 30, 2024), there have been two vacancies on the Board, as illustrated in Figure 2.

The District had vacancies from January 2023 to March 2023 and from April 2023 to September 2023. 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	Harrison “Ted” Clark														
2	Richard Russell								Gary Thigpen						
3	Richard Darby								Garry McIntyre						
4	Wesley “Wes” Taylor														
5	Michael Cassidy								R.S.		Tom Sonke				

Legend for FY23

Rod Swartz (R.S.)

(Source: Clay County Supervisor of Elections records, District Board meeting minutes)

⁸ Florida State Soil Conservation Board. 1951. *Biennial Report of the State Soil Conservation Board: January 1, 1949 - December 31, 1950*. Biennial report, Tallahassee: Florida State Soil Conservation Board.

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](#)

During the review period, the District met at least 33 times^{12, 13} 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 (June) and 2023 (October, December). M&J has determined that the District did not properly notice each meeting and workshop held during the review period. Additional assessment of the District’s pattern of providing meeting notices and adherence to relevant statutes is detailed in section II.D: Organization and Governance of this report.

Neither Clay County nor the in-district municipalities have adopted any local regulations for the District.

I.C: Programs and Activities

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

- Conservation Educational Programs
 - Conservation Educational Programs provide natural resources conservation-related elementary, secondary, and adult education within the community.
- Outreach Events
 - The District uses community events as an opportunity to provide outreach to local landowners and agricultural stakeholders by explaining the programs and services offered by the United States Department of Agriculture’s Natural Resources Conservation Service and St. Johns River Water Management District.
- Conservation Advocacy
 - The District interacts with relevant local, state, and national organizations to advocate for increased funding for conservation programs and greater support for conservation efforts.
- Informational Kiosk Installation
 - The District has funded the installation of kiosks/notice boards at Clay County Board of County Commissioners parks throughout the District’s service area. The District posts information on conservation topics, such as reducing water usage and how to plant wildflowers, on the boards and provides space for members of the local community to post notices.

¹² Meetings occurred in October, November, and December 2020; January, June, July, November, and December 2021; January, February, March, April, May, June, July (x2), August, October, and November 2022; January (x2), February, March, April, May, June, July, August, September, October, November, and December 2023; and January 2024.

¹³ Due to a change in the District’s email provider, the District states that it cannot access many Board meeting minutes from prior to calendar year 2022 and M&J cannot determine whether the Board met in February, March, April, May, August, September, and October 2021. Section II.D: Organization and Governance) of this report contains additional discussion regarding the District’s ability to respond to records requests.

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.

Clay County Board of County Commissioners

The Clay County Board of County Commissioners (“CBoCC”) annual budget allocation funded as much as 80% of the District’s expenditures during the review period. Staff from the University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Clay County (“UF/IFAS Extension”) manage the District’s CBoCC-related finances. The District also works with CBoCC bodies, including the Division of Parks and Recreation and the High Ridge Community Development Initiative’s Steering Committee, to facilitate the installation of informational kiosks in CBoCC parks throughout the District’s service area.

UF/IFAS Extension

The District holds its meetings at the UF/IFAS Extension office near Green Cove Springs. The District does not regularly collaborate with the UF/IFAS Extension to conduct programs and UF/IFAS Extension representatives have only attended a handful of Board of Supervisors (“Board”) meetings during the review period to update the Supervisors on the UF/IFAS Extension’s activities within the District’s service area and potential opportunities for collaboration. Staff from the UF/IFAS Extension administer the District’s CBoCC-related funding by processing the District’s transactions through CBoCC’s payment process.

United States Department of Agriculture’s Natural Resources Conservation Service

The District works to promote conservation cost-sharing and technical support programs provided by the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) to landowners within the District’s service area. Representatives from NRCS attended at least 16 Board meetings held during the review period to update the Supervisors about NRCS activity within the District’s service area and provide updates that may be relevant to future District activities or landowners and agricultural producers within the District.

St. Johns River Water Management District

The District works to promote conservation cost-sharing and technical support programs provided by the St. Johns River Water Management District (“SJRWMD”) to landowners within the District’s service area. At SJRWMD’s request, the District voted to proclaim the month of April to be Water Conservation Month within the District. SJRWMD representatives attended at least six meetings during the review period, during which they updated the Supervisors about SJRWMD activities within the District, provided updates that may be relevant to future District activities or landowners within the District, and requested that the District approve the annual Water Conservation Month proclamations.

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 Finances¹⁴

	Revenues	Expenditures	Long-term Debt
Total for Year	Unknown	Unknown	\$0

(Source: Interviews and written communications with District Board Chair and UF/IFAS Extension staff)

Figure 4: FY23 Program Staffing

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

(Source: Interviews and written communications with District Board Chair and UF/IFAS Extension staff, Board meeting minutes)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0		
Major Equipment	0		
Facilities	1	1 Owned by the University of Florida’s Institute of Food and Agricultural Sciences Extension Service	1 primary office

(Source: Interviews and written communications with District Board Chair and UF/IFAS Extension support staff, Board meeting minutes)

¹⁴ The District had a bank account, made expenditures, and may have received revenues during FY23, but the District did not provide M&J with bank account statements or other records documenting the FY23 activity in the District’s bank account. Section II.D: Organization and Governance) of this report contains additional discussion regarding the District’s ability to respond to records requests.

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).

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 Contest

The NACD Poster Contest provides students with a chance to compete and have their art displayed nationally. The contest is open to from the District's service area. These contests use a common conservation-related prompt set by NACD. The winners of the District-level contests advance to compete at the regional, State, and national levels.

Association of Florida Conservation Districts ("AFCD") and Florida Conservation District Employees Association ("FCDEA") Speech Contest

The Speech Contest is sponsored by AFCD and FCDEA. The contest is open to students from the District's service area, who create and deliver an original speech based on a conservation-related prompt set by AFCD, usually based on the NACD Poster Contest topic. The winner of the District-level Public Speaking Contest advances to compete at the regional and State levels.

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 United States Department of Agriculture's Natural Resources Conservation Service ("NRCS") and St. Johns River Water Management District. During the review period, outreach events sponsored by and/or participated in by the District are:

- Arbor Day Events
- Clay County Agricultural Fair
- Farm City Luncheon
- Bradford County Soil and Water Conservation District Cost-Share Workshop

Conservation Advocacy

The District interacts with relevant local, state, and national organizations to advocate for increased funding for conservation programs and greater support for conservation efforts. The District's advocacy and support include passing resolutions in support of a proposed "Right to Clean Water" amendment to the Florida Constitution, working with the City of Green Cove Springs and Clay County to encourage the expansion of a program that funds septic tank removals, working with NRCS to promote programs that may help to fund the remediation of a brownfield site, and voicing support for the Clay County Land Conservation Program Blueprint for Success.

Informational Kiosk Installation

The District has funded the installation of kiosks/notice boards at parks throughout the District's service area in order to support its educational and outreach activities. The District posts information on conservation topics, such as how to reduce water usage and plant wildflowers, on the boards and provides space for members of the local community to post notices. The kiosks are built and maintained by staff of the Clay County Board of County Commissioners ("CBoCC").

Analysis of Service Delivery

The District's conservation educational 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 outreach programs align with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*. The District's conservation advocacy and support activities align with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*. The District's installation of informational kiosks aligns with s. [582.20\(6\)](#), *Florida Statutes*, which permits soil and water conservation districts to "construct, improve, operate, and maintain any such structures as may be necessary or convenient for the performance of the District's programs."

The District incurred minimal costs associated with providing its conservation educational programs. In interviews, the District Board Chair stated that the District arranged for local businesses to sponsor the NACD poster contest and AFCD/FCDEA photo contest by providing awards to the winners, which meant that the District would not record any revenues or expenditures related to contest prize support. M&J has not received sufficient information to verify that the District did not record any revenues and expenditures related to District prize support. As all of the District's conservation educational programs are affiliated with NACD, AFCD, and FCDEA, the District must organize these contests directly and alternate service delivery methods that involve other organizations conducting the NACD poster contest and AFCD/FCDEA speech contest are not possible.

The District does not maintain adequate program design documentation and does not collect sufficient performance data related to its outreach programs for M&J to effectively evaluate the performance of alternate service delivery methods. The District's outreach programs have minimal costs other than sponsorship fees, so alternate service delivery methods will not result in savings to the District.

As the District’s conservation advocacy and support efforts are largely impactful because of the District’s status as a governmental organization and the Supervisors’ status as elected officials, alternate service delivery methods that substitute the efforts of other non-governmental organizations or unelected individuals for the District and its Supervisors would likely not be as effective as the District’s current service and delivery method.

During the review period, the District procured informational kiosks and funded CBoCC’s installation of the kiosks in CBoCC parks. The District may be able to reduce costs by having the Supervisors and/or District volunteers install the kiosks themselves, if they are able to do so and if CBoCC permits the District to perform the work itself. M&J has not received sufficient financial records from the District to evaluate the costs incurred by the District for the installation of informational kiosks during the review period and cannot fully evaluate the potential cost savings that may be provided by adopting alternate service delivery methods.

The District is not currently able to provide technical or financial soil and water conservation support to agricultural producers located in the District’s service area due to its limited funding. Agricultural producers in the District’s service area may have received assistance from other soil and water conservation districts that hold contracts with the Florida Department of Agriculture and Consumer Services, including Mobile Irrigation Laboratory¹⁵ support from the Madison County Soil and Water Conservation District. NRCS and the University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Clay County (“UF/IFAS Extension”) provide additional technical advice, cost-share, and/or data collection assistance to landowners in the District’s service area.

Comparison to Similar Services/Potential Consolidations

The UF/IFAS Extension manages the Clay County 4-H program and provides other youth and adult educational programs throughout the District’s service area. The education programs provided by the UF/IFAS Extension 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 or AFCD and would not be able to host the NACD poster contest or AFCD/FCDEA speech contest. Consolidating the District’s conservation educational programs with the UF/IFAS Extension’s educational programs may reduce the amount of dedicated conservation educational resources available to youth in the District’s service area.

II.B: Resource Management

Program Staffing

The District did not have any full-time, part-time, contract, or volunteer staff during the review period.

The District did receive administrative support, including management of the District’s Clay County Board of County Commissioners (“CBoCC”) budget allocation, throughout the review period from staff with the University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Clay County (“UF/IFAS Extension”). The UF/IFAS Extension staff considered the administrative work that they performed for the District to be part of their jobs, not a volunteer activity.

¹⁵ The Mobile Irrigation Laboratory program provides technical assistance to agricultural producers related to the improvement of irrigation systems and related equipment.

District Board of Supervisors (“Board”) meeting minutes contain a reference to a District Aide position and indicate that the Board interviewed and hired a candidate for this position in July 2022, although the minutes do not detail the position’s organization, compensation, duties, responsibilities, or history. Minutes from Board meetings held later in the review period suggest that the District Aide position is an unpaid internship but do not provide any conclusive information on the subject. M&J has requested but not received additional information on the District Aide position, including its structure, compensation, roles and responsibilities, and employment history. Section II.D: Organization and Governance) of this report contains additional discussion regarding the District’s ability to respond to requests for information.

Equipment and Facilities

Vehicles

The District did not own or operate any vehicles during the review period.

Facilities

During the review period, the District held meetings at the UF/IFAS Extension office outside of Green Cove Springs.

Major Equipment

The District did not own or operate any major equipment during the review period.

Current and Historic Revenues and Expenditures

The District maintained a bank account, made expenditures, and received revenues during most of the review period, but the District was not able to provide bank account statements or other records documenting the activity in the District’s bank account to M&J. Section II.D: Organization and Governance) of this report contains additional discussion regarding the District’s ability to respond to records requests.

The District has filed its Annual Financial Reports for FY21 and FY22 with the Florida Department of Financial Services. The reports provide summary information regarding the District’s revenues and expenditures but do not provide sufficient detail to identify the specific sources of the District’s revenues and the specific programs or activities attributable to most District expenditures. The District was not able to provide M&J expenditure and revenue data for FY23. The Board Chair provided expenditure and revenue data for FY24, per written communications. Figure 6 and Figure 7 show the available information on the District’s revenues and expenditures, respectively.

Figure 6: Revenues by Source and Fiscal Year

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Other General Government Charges and Fees ¹⁶	\$715	\$0	Unknown	\$0
Contributions And Donations From Private Sources ¹⁶	\$0	\$1,000	Unknown	\$0
Special Items (Gain) ¹⁶	\$0	\$50	Unknown	\$0
Total Revenues	\$715	\$1,050	Unknown	\$0

(Source: District FY21 and FY22 Annual Financial Reports, Written communications with Board Chair)

Figure 7: Expenditures by Program and Fiscal Year

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Special Events ¹⁶	\$1,000	\$385	Unknown	\$0
Other Culture/Recreation ¹⁶	\$200	\$900	Unknown	\$0
Bank Fees ¹⁶	\$0	\$24	Unknown	\$0
Outreach Events	\$0	\$0	Unknown	\$225
Travel/Events	\$0	\$0	Unknown	\$108
Total Expenditures	\$1,200	\$1,309	Unknown	\$333

(Source: District FY21 and FY22 Annual Financial Reports, Written communications with Board Chair)

In interviews and written communications, the Board Chair stated that the District closed its bank account in FY24. M&J reviewed a cashier’s check issued by the bank at the time of the account’s closure showing that the account was closed on December 12, 2023, with a balance of \$332.87. Per written communications with the Board Chair, the District used \$225 of the remaining funds to sponsor an event at the Clay County Agricultural Fair and used the remainder of the balance to reimburse a Supervisor for a portion of the expenses that they incurred travelling on official Board business.

¹⁶ Revenue/Expenditure Category directly from the Annual Financial Report

The District also was supported by an annual CBoCC budget allocation. The District used its CBoCC allocation to pay for fees and dues, to purchase supplies and promotional materials, to reimburse Supervisors for travel expenses, and to pay for office supplies and other general operational expenditures. CBoCC makes payments directly from the District’s budget allocation and does not reimburse the District for expenditures, as such, the District does not recognize any revenues or expenditures on transactions made with its CBoCC budget allocation. Figure 8 shows the District’s CBoCC budget allocations and CBoCC-related expenditures for each fiscal year of the review period.

Figure 8: District CBoCC Budget Allocation History

	District CBoCC Budget Allocation History			
	FY21	FY22	FY23	FY24
Budget	\$2,781	\$3,220	\$2,500	\$2,500
Total Expenditures	\$2,183	\$1,964	\$2,340	\$547

(Source: District CBoCC budget/actual reports)

Trends and Sustainability

The District’s expenditures exceeded its revenues for the two fiscal years of the review period for which the District’s Annual Financial Reports are available. Per the District’s Board meeting minutes, the District’s total reserves began to run low as the review period went on and the District realized that its current expenditures were not sustainable. The Board voted to close the District’s bank account to avoid incurring additional bank fees in its December 2023 meeting and closed the account on December 12, 2023.

The District has not developed a plan for how it will cut costs and/or find new sources of funding to continue operating in a more sustainable manner. In an interview, the District Board Chair stated that the Board has considered requesting an increased budget allocation from CBoCC but believes that the District will need to provide proof that it can operate effectively for an extended period of time before CBoCC will approve a request for a larger budget allocation. The District Board Chair additionally stated that the Board had not identified any other specific potential funding sources. The District is currently entirely reliant on its CBoCC budget allocation to pay for all of its expenses.

Recommendation: The District should consider identifying and pursuing funding opportunities from additional funding sources to support additional programming and reduce its reliance on its CBoCC allocation. Additional funding sources may include grants or other funding agreements from the United States Department of Agriculture, National Association of Conservation Districts, or other public or private conservation-related entities.

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, the District has not utilized a strategic plan during the review period.

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

Goals and Objectives

The District’s entries in the narrative sections of the Clay County Board of County Commissioners’ FY23 and FY24 budgets include goals for the District in the coming fiscal year. The District’s Board meeting minutes do not show that the Supervisors voted to approve the goals included in the District’s Clay County Board of County Commissioners (“CBoCC”) budget narratives. Figure 9 lists the goals included in the District’s FY23 and FY24 CBoCC budget narratives and whether each goal applies to specific programs and activities conducted by the District or the District’s programs and activities in general.

Figure 9: District CBoCC Budget Narrative Goals

Fiscal Year	Goal	Program/Activity Alignment
FY23	Provide assistance to citizens on natural resource management and conservation issues.	General District programs and activities
FY23	Increase number of educational kiosks at Clay County parks.	Informational kiosk installation
FY24	Provide assistance to Clay County citizens on natural resource management and conservation issues.	General District programs and activities
FY24	Organize and present workshops for Clay County citizens on natural resource management and conservation topics.	Conservation educational programs
FY24	Increase number of public outreach events at local fairs, festivals, agriculture expositions, and other community events.	Outreach events

(Source: FY23 and FY24 CBoCC budget narratives)

Performance Measures and Standards

Per the District’s Board meeting minutes from the review period and interviews with the District Board Chair, the District has not tracked performance measures or evaluated the District’s performance against standards during the review period.

Recommendation: The District should consider identifying performance measures and standards as part of 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 that the District adopts, and support future improvements to the District’s service delivery methods.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District installed an educational kiosk at a park in the High Ridge neighborhood of Keystone Heights during FY23, achieving its FY23 goal to increase the number of educational kiosks at Clay County parks. The District does not track its participation in public outreach events in a comprehensive, centralized source, which prevents a conclusive analysis of whether the District has achieved its FY24 goal to increase the number of outreach events that it participates in. The District's remaining goals are general statements of programs that the District intends to provide or actions that the District intends to carry out, not specific targets that the District can use to mark progress towards a desired future end state.

The goals that the District lists in its CBoCC budget narratives do address the District's statutory purpose, as defined in s. [582.02](#), *Florida Statutes*, and provide direction for some of the District's programs and activities, although the programs and activities addressed by the District's goals vary each year and none of the District's goals reflect the District's long-term ambitions. The District's FY24 goals call for the slight expansion of District services, which the District can afford to do with its current CBoCC budget allocation.

The District did not track any performance measures or use any performance standards during the review period. The District's lack of performance measures and standards limited the District's ability to analyze its performance in an objective fashion and would limit outside individuals or organizations from adequately evaluating the performance of the District's activities during the review period. As stated earlier in this section of the report, M&J recommends that the District consider identifying and tracking performance measures and standards.

Recommendation: The District should consider writing and then adopting a set of long-term 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 in addition to the short-term goals that it currently includes in its annual CBoCC budget allocation. The long-term 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.

Annual Financial Reports and Audits

The District is required by s. [218.32](#), *Florida Statutes*, to submit an Annual Financial Report to the Florida Department of Financial Services within nine months of the end of each fiscal year (*i.e.*, June 30, or nine months after September 30). The District submitted its FY21 Annual Financial Report to the Florida Department of Financial Services on August 21, 2022, over a month and a half after the deadline established by s. [218.32](#), *Florida Statutes*. The District submitted its FY22 Annual Financial Report to the Florida Department of Financial Services within the compliance timeframe. The District submitted its FY23 Annual Financial Report to the Florida Department of Financial Services on July 9, 2024, slightly more than one week after the deadline established by s. [218.32](#), *Florida Statutes*.

Per s. [218.39](#), *Florida Statutes*, the District is not required to submit an annual financial audit report, as its annual revenues and combined expenditures and expenses are below the \$50,000 threshold for each year of the review.

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 meets the requirements of s. [218.32\(1\)\(a\)](#), *Florida Statutes*.

Performance Reviews and District Performance Feedback

Per the District’s Board meeting minutes from the review period and interviews with the District Board Chair, 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 local partner agencies and residents of the District’s service area with whom the District has worked, 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 used Supervisor appointment records provided by the Clay County Supervisor of Elections, candidate records available on the Clay County Supervisor of Elections’ website, District Board of Supervisors (“Board”) meeting minutes, and written communications with a Supervisor to assess the District’s Supervisor history and compliance with Supervisor eligibility rules.

Supervisors were elected to seats 1, 4, and 5 in the 2022 general election, while no candidates qualified for seats 2 and 3. A Supervisor was appointed to seat 2 on the same day in January 2023 that the Supervisors elected in the 2022 general election came into office. A Supervisor was appointed to fill seat 3 in March 2023. The Supervisor in seat 5 resigned in April 2023 and their replacement was appointed in September 2023.

M&J located affidavits posted on the Clay County Supervisor of Elections’ website prepared by the three Supervisors elected in the 2022 general election affirming that the candidates meet the qualifications for office established in s. [582.19\(1\)](#), *Florida Statutes*. M&J requested similar affidavits from the Clay County Supervisor of Elections for the three Supervisors appointed after the 2022 general election but the Supervisor of Elections did not provide copies of the affidavits. The District’s Board Chair asserted that the three Supervisors appointed since the 2022 general election meet the qualifications for office established in s. [582.19\(1\)](#), *Florida Statutes*, but M&J cannot independently verify this assertion.

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

Notices of Public Meetings

Section [189.015](#), *Florida Statutes*, requires that all Board 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, the District's Board Chair stated that the District does not have a standardized process for providing notice of Board meetings. M&J searched floridapublicnotices.com, the State of Florida's designated repository of public notice publications, and did not identify notices posted for any Board meetings held during the review period. The District provides a list of Board meeting dates to the Association of Florida Conservation Districts, which 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 22 meetings scheduled during the review period, including 12 meetings that M&J can confirm were held, two meetings that M&J can confirm were cancelled, and eight meetings for which M&J has requested but not received confirmation that they were held. M&J did not identify notices posted in the *Florida Administrative Register* for 21 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. 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 not able to provide all records in response to M&J's record requests, including bank statements and complete 2021 Board of Supervisors meeting minutes and agendas. Per the District Board Chair, the District was not able to provide complete minutes and agendas from FY21 for two stated reasons: that some items were only distributed physically in FY21 and the District did not retain physical copies of the items, and that the District changed email systems partway through 2021 and lost access to items distributed electronically through the former email provider.

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 disposal of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.

III. Recommendations

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

Recommendation Text	Associated Considerations
<p>The District should consider identifying and pursuing funding opportunities from additional funding sources to support additional programming and reduce its reliance on its CBoCC allocation. Additional funding sources may include grants or other funding agreements from the United States Department of Agriculture, National Association of Conservation Districts, or other public or private conservation-related entities.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Pursuing additional funding sources will reduce the District’s reliance on its CBoCC allocation and allow the District to continue to function in the event that CBoCC decides to reduce the District’s allocation. Additionally, acquiring additional funding will allow the District to fund additional programs and/or expansion of its current programs. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: None
<p>The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision. The strategic plan should not simply describe the District’s current programs, 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
<p>The District should consider identifying performance measures and standards as part of 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 that the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Identifying performance measures and establishing performance standards will enable the District to objectively evaluate the performance of its various programs, enhancing the Supervisors’ ability to oversee and manage the District’s service delivery. The District can also use collected performance measures to refine its service delivery models to improve the level of service that it is able to provide or reduce costs. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider writing and then adopting a set of long-term goals and objectives that align with the District’s statutory purpose, as defined in s. 582.02(4), <i>Florida Statutes</i>, and the Board’s vision and priorities as established in the District’s strategic plan in addition to the short-term goals that it currently includes in its annual Clay County Board of County Commissioners budget allocation. The long-term 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 long-term 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 refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District meets the requirements of s. 218.32(1)(a), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Refining the District’s timeline for preparing its Annual Financial Report guidelines will help the District to ensure compliance with statutory reporting deadlines and avoid potential negative consequences of late Annual Financial Report submission, including those specified in s. 218.32(1)(f), <i>Florida Statutes</i>. ● Potential Adverse Consequences: None Significant ● Costs: None ● Statutory Considerations: None
<p>The District should consider implementing a system for collecting feedback from local partner agencies and residents of the District’s service area with whom the District has worked, 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 partner agencies and residents will give the District an additional source of information to use in evaluating the performance of the District’s 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 Clay County Supervisor of Elections to ensure that all elected and appointed Supervisors complete the affidavits necessary to document each Supervisor’s compliance with the requirements of s. 582.19(1), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential Benefit: Working with the Clay County Supervisor of Elections to collect eligibility affidavits from all elected and appointed Supervisors will help ensure that the Supervisors are in compliance and have documented their compliance with the eligibility criteria set in s. 582.19(1), <i>Florida Statutes</i>. • Potential Adverse Consequences: None significant • Costs: None • Statutory Considerations: None
<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
<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 disposal of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.</p>	<ul style="list-style-type: none"> • Potential Benefit: Implementing improved record retention system and record request response systems will help to ensure that the District complies with the record retention requirements established in s. 119.021 and can provide access to public records as required by s. 119.07, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating record retention and access requirements established in s. 119.10, <i>Florida Statutes</i>. • Potential Adverse Consequences: None • Costs: Implementing an improved record retention system may cause the District to incur costs, potentially including costs of physical storage space and/or the setup and upkeep costs of a new digital file management system. • 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. Clay SWCD's response letter is provided on the following pages.



2463 State Road 16 West
Green Cove Springs, FL 32043

(904) 284-6355
<https://www.claysoilandwater.org>

To whom it may concern:

This correspondence is in regards to the draft of the Clay Soil and Water Conservation District 2024 OPPAGA Audit being performed by Mauldin & Jenkins CPAs and Advisors.

Regarding the mandatory attendance requirement on Page 7, it is correct that we indeed met the three times with a full board as well as during our January 2024 meeting. We want to add that it is not our understanding from AFCD and FDACS that the law included 2022. At the time of the law being passed since the law went into effect immediately, the question was asked to both bodies, with the eventual answer from them that 2022 was exempt and would start in 2023. Only 2023 and 2024 documentation were requested. Should 2022 information be needed, please advise. In addition, we only had one meeting in 2022 with all five of us present, despite countless efforts invested by the four other Supervisors to get one particular Supervisor to attend the meetings in any available capacity. Without going into all the details, experience with this board has shown the need to mandate and establish a State law allowing the Board to easily remove someone who is obviously impaired from or unwilling to perform the functions of the office. We easily have the ability to appoint Supervisors, but not in a case to remove one. There is no promise a Council nor the Governor will remove a Supervisor, even when there is compelling evidence for removal. We recommend rules be established for requiring mandatory meeting attendance for individual Supervisors with an impacting consequence being the end result, and for Boards to have the capability to effectively and swiftly remove a Supervisor and declare that position vacant when meeting attendance requirements are not met.

Regarding meeting notices noted on Pages 7, 17, 18, and 19, both AFCD's Executive Director and Parliamentarian were inquired about the protocol for meeting notices. This took place in early 2022. We were advised of FAR for our regular meetings and we immediately responded to any requests for information for regular meetings. We advertised special meetings in FAR, despite we were first told a seven-day notice was fine that actually ended up being an eight-day notice needed for FDACS after further communication with them. In addition, the AFCD Parliamentarian told us all we needed to do to advertise a special meeting was to place the meeting notice with date, time, place, and discussion topics on the front door of the building no less than seven days out. This response was given at around the time the apparent FDACS eight-day notice requirement was eventually communicated to us. Any additional requirements were not communicated to anybody on the Board.

Regarding exploring other funding opportunities on Page 15, we have been desiring to have a Grant Writer on our team in order for us to accomplish more projects and meet the needs of our



2463 State Road 16 West
Green Cove Springs, FL 32043

(904) 284-6355

<https://www.claysoilandwater.org>

community. This position requires a unique set of skills in order to receive the desired outcome.

Unfortunately, we have no funding nor support from anybody to obtain a volunteer nor hire a Grant Writer. We recommend if local Districts cannot afford one nor partner with another governing body to share one that the AFCD, FDACS, and State provide the opportunity for Districts to have access to one, even if it is a shared Grant Writer among different agencies and governing bodies.

Regarding the Annual Financial Report on Page 17, the FY2023 Report was recently submitted despite losing service for our emails that we had for five years as well as our unexpected website address change that was not communicated nor support for a smooth transition from both services. Regarding the FY2021 Report being submitted late, the Chair checked the mailbox during the July meeting and found the notice, despite this being a duty assigned to the Secretary. The Chair presented it to the Treasurer, who was also the Secretary, so the Treasurer would complete per his officer duties and managing the treasury. The month had passed and the Chair followed up during the August meeting about the status. The Treasurer responded that another Supervisor had the information, despite Department contact information being listed in the correspondence in order to recover the information. In addition, the Treasurer told the Chair to contact the Department. It is unknown if the Treasurer truly made any effort to contact the Department and why it was not mentioned at the July meeting. The Chair requested once again the Treasurer to follow up who was adamant he was not going to do so. The Chair had to take care of it himself and was the person who submitted it. Previously, another Supervisor submitted the information every year, regardless what position he held.

On Page 18 regarding the qualifications of each Supervisor, it is our understanding that each of us completed a form with the Supervisor of Elections Office stating we meet the new qualification requirements. When seeking potential candidates, we asked each if they meet the requirements. When the candidate said yes, we would go through the appointment process from interviewing to voting on the appointment. Immediately after the approved vote on the appointment, we would distribute to the Elections Office a notification on the appointment and we informed the appointed Supervisor to go to the Elections Office as soon as possible and complete any additional documentation as necessary.

Regarding the recordkeeping noted on Page 19, each Supervisor at the time was made aware of what recordkeeping duties that needed to take place and were responsible to manage. The Chair in 2021 printed all agendas on paper and distributed them before the meeting was conducted. It is extremely difficult to personally hold individual Supervisors to their responsibilities and duties.

Please understand that every elected Supervisor is spending thousands of countless hours since this is an unpaid position doing the best possible. We pray that the Legislation and decision-makers will not be reactive as we all know there are certain interest groups and influential individuals who want us



2463 State Road 16 West
Green Cove Springs, FL 32043

(904) 284-6355

<https://www.claysoilandwater.org>

abolished for illegitimate reasons and instead be proactive to provide us better tools, resources, and manpower to accomplish the requirements, responsibilities, and goals for the position and District. Unfortunately, many of us see this has become an administrative role when there is little to no support which is distracting us from focusing more on our actual role.

In conclusion, if there are further questions, please do not hesitate to reach out to us at soilandwaterseat1@claycountygov.com. The other four Supervisors may be reached in the same manner with their respective seat number. We appreciate the cooperation, patience, and assistance from all parties, including Maulding & Jenkins.

Best Wishes,

Harrison "Ted" Clark

Chair of the Board