

Duval 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

- The Duval Soil and Water Conservation District failed to provide M&J sufficient information, including financial records, complete Board meeting minutes, performance measures and standards, organizational documents, contracts or other legal agreements, and strategic plans, needed for M&J to adequately assess the District’s operations.
- Duval Soil and Water Conservation District’s Board of Supervisors was highly active through June 2023, meeting multiple times in most months. M&J has received few Board meeting minutes for meetings held after June 2023, although the Board appears to still be highly active.
- Duval Soil and Water Conservation District hosts conservation educational programs for youth and adults, provides assistance to community members with conservation or agriculture-related concerns, promotes conservation causes, is working to build a directory of community gardens, and is involved with the development of a new park with conservation-related features.
- Duval Soil and Water Conservation District has had one part-time employee for a portion of the review period and has utilized the services of several regular volunteers, although M&J has not received documents detailing the District’s personnel history. The District failed to provide M&J documentation of the District’s actual revenues and expenditures during the review period.

- Duval Soil and Water Conservation District’s Board Chair asserts that the District is guided by a strategic plan and uses performance measures to evaluate its operations, but the District failed to provide M&J documentation needed to verify the existence of the strategic plan or performance measures.

I. Background

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

I.A: District Description

Purpose

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

The District’s website identifies the District’s mission as being “to deliver natural resources conservation technology and education to local landowners and users and to promote the wise use of land and best management practices that will conserve, improve, and sustain the natural resources of Duval County.”

Service Area

When the District was established in 1953, the service area included Duval County. The District’s service area has not changed since its founding. The Duval County government was consolidated with the City of Jacksonville government on October 1, 1968, and the Jacksonville City Council is the County’s governing body. The District’s service area includes the City of Jacksonville, the County’s non-consolidated municipalities,¹ and part or all of the following federal and State conservation lands:

- 9A Mitigation Parcels
- Big Talbot Island State Park
- Branan Field Wildlife and Environmental Area
- Cary State Forest
- Fort George Island Cultural State Park
- Four Creeks State Forest
- George Crady Bridge Fishing Pier State Park
- Jacksonville Naval Air Station²
- Jennings State Forest
- Julington-Durbin Preserve
- Little Talbot Island State Park
- Marine Corps Support Facility – Blount Island³
- Mayport Naval Station⁴
- Pumpkin Hill Creek Preserve State Park
- Sample Swamp
- Sawmill Slough Preserve
- Stone Mountain Industrial Park⁵
- Stormwater Park
- Theodore Roosevelt Area
- Thomas Creek Conservation Area
- Timucuan Preserve Federally Managed Lands
- University of Florida Law Association Parcel
- Whitehouse Naval Outlying Field⁶

The District is bordered on the north by Nassau County, on the east by the Atlantic Ocean, on the south by St. Johns and Clay Counties, and on the west by Baker County.

The District’s total area is 919 square miles, including 763 square miles of land and 156 square miles of water.

The District’s primary office is located in the University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Duval County’s facility at 1010 N McDuff Avenue, Jacksonville, Florida 32254. The District holds meetings at the United States Department of Agriculture’s Natural Resources Conservation Service office located at 260 US Highway 301 North, Baldwin, FL 32234. Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(4\)\(b\)3](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the Service area, the District’s principal office, and the District’s meeting location.

¹ Cities: Jacksonville Beach, Atlantic Beach, Neptune Beach; Town: Baldwin

² Contains conservation lands

³ Contains conservation lands

⁴ Contains conservation lands

⁵ Contains conservation lands

⁶ Contains conservation lands

Figure 1: Map of Duval Soil and Water Conservation District



(Source: Duval 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 1,051,278 as of April 1, 2023.

District Characteristics

Duval SWCD is located in northeastern Florida. The District's service area has a diverse economy and is home to robust manufacturing, finance, insurance, transportation and logistics, and medical industries.⁷ The United States Census Bureau reports that roughly 55% of the District's land is urban. The District's rural areas are primarily located around the District's western, northeastern, and southeastern borders. The District has a small agricultural industry. Per the United States Department of Agriculture's 2022 Census of Agriculture, over two-thirds of the District's agricultural production (by market value) is in nursery plants, greenhouse plants, floriculture, and sod, and well under 1% of the District's total land area is used as cropland. Portions of the District are included in the Lower St. Johns River Basin Tributaries I and II and Lower St. Johns River Basin Main Stem Basin Management Action Plan ("BMAP")⁸ areas.⁹ The District's urban nature and low amount of agricultural activity means that urban sources, such as lawns, wastewater treatment facilities, and industrial activity, are the primary threats to the District's water quality.

The District is located on the Atlantic Coastal Plain and is divided into four physiographic subdivisions: the Duval Upland, the St. Marys Meander Plain, the Eastern Valley, and the Center Park Ridge.¹⁰ The Duval Upland is located in the District's west and is characterized by the mild slopes and sandy soils characteristic of a flatwoods ecosystem. The St. Marys Meander Plain is located in the District's north and is a large, flat region covered by a network of slow-moving, sediment-laden streams.¹¹ The Eastern Valley occupies the south-central portion of the District and is centered on the St. Johns River, which flows into the District from the south before abruptly turning to the east around downtown Jacksonville to head to the ocean. The Center Park Ridge rises from the Eastern Valley in the District's southeast and is composed of flatwoods and river swamps. Low-lying and flat portions of the District's service area are at risk of flooding from heavy rainfall and hurricane events. The District is frequently impacted by tropical systems travelling up or across the Florida Peninsula.¹² In addition to flooding caused by rainfall and storm surge, hurricanes can cause significant beach erosion.¹³

⁷ City of Jacksonville Office of Economic Development. n.d. *Targeted Industries*. Accessed May 29, 2024. <https://www.jacksonville.gov/departments/office-of-economic-development/business-development/jacksonville-business-overview/targeted-industries>.

⁸ 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."

⁹ 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>.

¹⁰ Phelps, G. G. 1994. *Water Resources of Duval County, Florida*. Water Resources Investigations Report, Tallahassee: United States Geological Survey. https://fl.water.usgs.gov/PDF_files/wri93_4130_phelps.pdf.

¹¹ White, William A. 1970. *The Geomorphology of the Florida Peninsula*. Geological Bulletin, Tallahassee: Florida Department of Natural Resources. <http://purl.flvc.org/fcla/tc/feol/UF00000149>.

¹² Treen, Dana. 2011. "History is weak guide in tracking hurricane landfall." *The Florida Times-Union*. May 29. Accessed May 29, 2024. <https://www.jacksonville.com/story/news/2011/05/29/history-weak-guide-tracking-hurricane-landfall/15902084007/>.

¹³ Patterson, Steve. 2022. "Jacksonville beaches 'slim' after Ian and Nicole. Sand replacement possible by 2024." *The Florida Times-Union*. November 21. Accessed May 29, 2024. <https://www.jacksonville.com/story/news/local/2022/11/21/big-number-sand-loss-reported-duval-beaches-after-ian-nicole/10715634002/>.

I.B: Creation and Governance

Duval SWCD was chartered on July 10, 1953, as the Duval Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.¹⁴ The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as “ch. [582](#), *Florida Statutes*”).¹⁵ The Florida Legislature amended ch. [582](#), *Florida Statutes*, in 1965, to expand the scope of all soil conservation districts to include water conservation and renamed the District to the Duval Soil and Water Conservation District.¹⁶

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*.¹⁷

In the 2022 general election, Supervisors were elected to all five seats. Per the Supervisor listing on the District’s website and an interview with the District Board Chair, the Supervisors elected to seats 1, 4, and 5 in the 2022 general election have resigned and been replaced by appointees, although M&J has not been provided with documents detailing when the Supervisors resigned or when two of the three replacement Supervisors were appointed.

As of April 30, 2024, the District has five Supervisors, although M&J has not received sufficient information to verify which individuals currently occupy seats 1 and 4. M&J has reviewed affidavits from two of the Supervisors on file with the Duval County Supervisor of Elections affirming that one Supervisor meets all eligibility requirements and another Supervisor meets some eligibility requirements. The Duval County Supervisor of Elections did not provide affidavits for the remaining three Supervisors. During the review period (October 1, 2020, through April 30, 2024), there have been at least two vacancies on the Board, as illustrated in Figure 2, although M&J has not received sufficient information from the District and the Duval County Supervisor of Elections to determine exactly how many vacancies the Board has experienced and the dates that those vacancies began and ended. Additional assessment of the District’s electoral patterns is detailed in section II.D: Organization and Governance) of this report.

¹⁴ Florida State Soil Conservation Board. 1955. *Biennial Report of the State Soil Conservation Board: January 1, 1953, to December 31, 1954*. Biennial Report, Tallahassee: Florida State Soil Conservation Board. <https://ufdc.ufl.edu/UF00075937/00006/citation>.

¹⁵ s. [582](#), *Florida Statutes* (1939), available online as ch. [19473](#), *Laws of Florida*.

¹⁶ Ch. [65-334](#), *Laws of Florida*.

¹⁷ Including s. [582.15](#), *Florida Statutes*, s. [582.18](#), *Florida Statutes*, s. [582.19](#), *Florida Statutes*, Rule [5M-20.002](#), *Florida Administrative Code*, and Ch. [2022-191](#), *Laws of Florida*

Figure 2: Supervisor Terms

Seat	FY21				FY22				FY23				FY24		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
1	Allen L. Moore								Tiffany Bess		Unknown ¹⁸				
2	H.A.	John R. Barnes							Kym Wallace Maye						
3	Jennifer Casey								Eugene Ford						
4	N.G.	Ashantae Green										Unknown ¹⁹			
5	James Cook								Ray "R.J." Deacon				Sel Buyuksarc		

Legend for FY21

Hunter Anderson (H.A.)
Nelson Greene (N.G.)

(Source: Duval County Supervisor of Elections candidate and election records, Board meeting minutes, Interviews with District Board Chair)

During the review period, the Board met at least 53 times²⁰ 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 (January, February, March (twice), August, September, and October) and 2023 (January, February (twice), March, and April). The District additionally met nine times in a workshop without a quorum and did not conduct any business during these nine workshops. 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) of this report.

Neither the City of Jacksonville²¹ 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.

¹⁸ Per interviews with the Board Chair, Tiffany Bess resigned and a new Supervisor — either Kenya Miller or Roy Buncome — has been appointed to seat 1. M&J can confirm that Tiffany Bess was in office through at least June 2023 and that the replacement Supervisor was appointed no later than March 2024, but has not received sufficient information to confirm the date of Tiffany Bess’s resignation, the identity of the Supervisor appointed to seat 1, or the date of the replacement’s appointment.

¹⁹ Per interviews with the Board Chair, Ashantae Green resigned and a new Supervisor — either Kenya Miller or Roy Buncome — has been appointed to seat 4. M&J can confirm that Ashantae Green was in office through at least January 2024 and that the replacement Supervisor was appointed no later than March 2024, but has not received sufficient information to confirm the date of Ashantae Green’s resignation, the identity of the Supervisor appointed to seat 4, or the date of the replacement’s appointment.

²⁰ Meetings occurred in November and December (3x) 2020; January (3x), February (3x), March (3x), April (2x), May, June (2x), August, September (2x), October, November (2x), and December 2021; January (2x), February, March (2x), April (2x), May (2x), June (2x), July, August (2x), September, and October (2x) 2022; January, February (2x), March (2x), April, May, June (2x), and December 2023; and January 2024.

²¹ Duval County is consolidated with the City of Jacksonville

- 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 and its various partner organizations.
- Regeneration Park
 - The District is partnering with the City of Jacksonville’s²² Parks and Recreation Department to develop an unused plot of City-owned land into Regeneration Park, which features a vegetation-lined channel to assist with stormwater management, a pollinator habitat, signage that explains the park’s conservation-related features, and a community garden and composting facility.
- Community Garden Initiative
 - The District is working to build a directory of community gardens in the District’s service area and develop a centralized platform that the gardens can use to coordinate volunteers and other resources.
- Community Conservation and Agriculture Support
 - The District provides technical assistance related to conservation programs and small-scale or urban agriculture to individuals and landowners within the District’s service area.

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.

²² Duval County is consolidated with the City of Jacksonville

Jacksonville City Council

The Jacksonville City Council (“JCC”) is the governing body of the consolidated Duval County and City of Jacksonville. Per the District’s FY21, FY22, and FY23 budgets, JCC donated several hundred dollars directly to the District during FY21 and FY22. The District’s budgets also show that the District expected that the Jacksonville Environmental Protection Board (“JEPB”) — a JCC agency — would award \$5,000 grants to the District to fund conservation educational programs in FY21, FY22, and FY23. The District’s FY23 budget shows that the District expected the Mayor’s Violence Reduction Center (“MVRC”) — a JCC agency — to provide \$26,500 to fund a portion of the Regeneration Park project. The District partnered with the City of Jacksonville Parks and Recreation Department to execute the Regeneration Park project. In an interview, the District Board Chair indicated that the District has a contract of some kind with JEPB but did not provide details regarding the terms of that contract or whether the District has other contracts or funding agreements with JCC or other JCC agencies. M&J has not received any District contracts or funding agreements. Representatives from JCC, JEPB, or MVRC have attended at least five Board of Supervisors (“Board”) meetings during the review period.

University of Florida’s Institute of Food and Agricultural Sciences Extension Service

The District holds its Board meetings at the University of Florida’s Institute of Food and Agricultural Sciences Extension Service (“UF/IFAS Extension”) facility in Duval County. The District works with the UF/IFAS Extension to execute many of the District’s conservation education educational programs. UF/IFAS Extension staff attended at least 32 Board meetings during the review period, during which they updated the Supervisors on the UF/IFAS Extension’s activities and planned activities that the District is working with the UF/IFAS Extension to carry out. In an interview, the District Board Chair stated that the District has a contract of some kind with the UF/IFAS Extension but did not provide details about the contract’s terms or history. M&J has not received a contract between the District and the UF/IFAS Extension.

United States Department of Agriculture’s Natural Resources Conservation Service

The District’s registered address is the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) office in Baldwin. The District promotes NRCS conservation cost-share programs and works with NRCS to host the Local Working Group meeting. NRCS staff attended at least eight Board of Supervisors meetings during the review period, where they updated the District on NRCS operations and cost-share awards and planned Local Working Group meetings. Board meeting minutes indicate that the District has signed a Memorandum of Understanding (or similar legal agreement) with NRCS but do not specify the purpose or effect of the Memorandum of Understanding. M&J has not received the District’s Memorandum of Understanding with NRCS.

St. Johns River Water Management District

The District works with the St. Johns River Water Management District (“SJRWMD”) to promote SJRWMD conservation and conservation education funding programs and to promote conservation causes by passing a resolution each year declaring March to be Water Conservation Month. SJRWMD staff attended at least nine Board meetings during the review period, during which they requested that the District pass a Water Conservation Month resolution, discussed SJRWMD’s conservation and conservation education funding programs, and worked with the District to resolve water management-related issues brought by residents of the District’s service area.

Florida Department of Agriculture and Consumer Services

In an interview, the District Board Chair indicated that the District had worked with the Florida Department of Agriculture and Consumer Services (“FDACS”) in some capacity during the review period, but was not able to describe the District’s work with FDACS in any detail.

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. M&J requested from the District but did not receive documentation of the District’s actual revenues and expenditures for 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	Not Provided	Not Provided	\$0

(Source: No records provided)

Figure 4: FY23 Program Staffing

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

(Source: Interviews with District Board Chair, District website)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0		
Major Equipment	0		
Facilities	2	1 owned by the United States Department of Agriculture’s Natural Resources Conservation Service; 1 owned by the University of Florida’s Institute of Food and Agricultural Sciences Extension in Duval County	1 primary office; 1 meeting location

(Source: Interviews with District Board Chair, District Board meeting minutes)

II. Findings

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

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

II.A: Service Delivery

Overview of Services

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

Conservation Educational Programs

The District commonly partners with the University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Duval County (“UF/IFAS Extension”) 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:

Fred B. Miller, Jr. Regional Envirothon

Envirothon is an outdoor competition encouraging student interest in natural resource conservation and environmental management. Students in grades 9-12 work in teams to compete at a local or regional level and develop hands-on skills related to five core environmental subjects – aquatic ecology, forestry, soil and land use, wildlife, and a current environmental issue selected by competition organizers each year. Winning teams have the opportunity to advance to the Statewide and national competitions. The District hosts the Fred B. Miller, Jr. Regional Envirothon, which is open to teams from Baker, Clay, Duval, Nassau, and St. Johns Counties. The District did not hold the Fred B. Miller, Jr. Regional Envirothon in 2021 due to the COVID-19 pandemic and instead hosted a nature walk with many of the specialist volunteers who signed up to work the Envirothon event.

National Association of Conservation Districts Poster and Photo Contests

The NACD Poster and Photo Contests provide students with a chance to compete and have their art displayed nationally. The contests are open to kindergarten through 12th-grade students from the District's service area, separated into two- or three-grade divisions. 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.

Association of Florida Conservation Districts/Florida Conservation District Employees Association Speech Contest

The Speech Contest is sponsored by the Association of Florida Conservation Districts ("AFCD") and the Florida Conservation District Employees Association ("FCDEA"). The contest is open to 6th through 12th grade students from the District's service area. Students create an original speech based on a common conservation-related prompt set by AFCD, usually based on the NACD Poster Contest topic. The District-level Public Speaking Contest winner advances to compete at the regional and State levels.

Start Farming Program

The District developed the Start Farming Program to help educate new farmers or provide support to individuals interested in getting started with agriculture. The Start Farming program allows participants to travel to farms across the District's service area to gain exposure to farms in active production and helps participants begin commercializing their agricultural production by providing access to a local farmers' market. The District charges tuition for participation in the Start Farming Program and provides scholarships to prospective participants as needed.

4-H/FFA Land Judging Competition

The 4-H/FFA Land Judging Contest allows students attending middle and high school 4-H and FFA programs to compete by observing and interpreting soil in order to make wise land-use decisions. The District-level Land Judging Contest winners advance to compete at the state and national levels.

Conservation and Gardening Workshops

The District works with the UF/IFAS Extension and other community partners to carry out courses on various conservation-related topics, including composting, home and community gardening, stormwater pond design, biodiversity, and permaculture.

Local Working Group

In collaboration with the United States Department of Agriculture's Natural Resources Conservation Service ("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 hosts events and 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 its various partner organizations. During the review period, the outreach events hosted or participated in by the District include:

- Hug-a-Farmer Day
- Stewardship Week
- District Anniversary Celebrations
- Conservation & Environmental Conservation Fair
- Science, Technology, Engineering, and Math (“STEM”) Expo
- Jacksonville Environmental Protection Board (“JEPB”) Environmental Achievement Award luncheon
- JEPB Environmental Symposium
- Farm City Week luncheon

Regeneration Park

The District is partnering with the City of Jacksonville’s²³ Parks and Recreation Department to develop an unused plot of City-owned land into Regeneration Park, which features a bioswale to assist with stormwater management, a pollinator habitat, signage that explains the park’s conservation-related features, and a community garden and composting facility. The District’s FY23 budget indicates that the District expected the Mayor’s Violence Reduction Center — a Jacksonville City Council (“JCC”) agency — to fund at least a portion of the work in on the Regeneration Park project, although M&J has not received sufficient information to identify all Regeneration Park funding sources.

In addition to the City of Jacksonville’s Parks and Recreation Department, the District hosts volunteer workdays, and partners with local nonprofit organizations, including NativeJax and Groundwork Jacksonville, to carry out the Regeneration Park project. The District did not provide M&J with sufficient information to allow M&J to develop an understanding of who is completing the work for the Regeneration Park project.

Community Garden Initiative

The District’s service area is home to a number of community gardens but does not have a centralized resource that identifies the gardens and efficiently coordinates volunteer labor across them. The District is undertaking the Community Garden Initiative to better coordinate the efforts of the various community gardens in the District’s service area by identifying the gardens and developing a centralized resource that volunteers can use to find and contact gardens based on volunteer interest and expertise.

²³ Duval County is consolidated with the City of Jacksonville

Community Conservation and Agriculture Support

The District provides technical assistance related to conservation programs and small-scale agriculture to individuals and landowners within the District’s service area. The District maintains an “Official Request For Assistance” form that members of the public can complete and mail to the District. Common requests include requests for information on how to start a home garden or requests for information on home garden soil testing. The District responds to these requests as it is able and refers community members to other appropriate organizations, such as the United States Department of Agriculture Natural Resources Conservation Service and the University of Florida’s Institute of Food and Agricultural Sciences extension system, as applicable. At least some of the District’s community conservation and agriculture support services were performed by a part-time employee funded by the NACD Urban Agriculture Conservation Grant for a portion of the review period, but M&J has not received the District’s Urban Agriculture Conservation Grant agreement with NACD and cannot fully understand the timeline of this grant or the services that it funded.

Analysis of Service Delivery

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 and Community Garden Initiative 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*. The District’s work on the Regeneration Park project aligns with s. [582.20\(2\)](#), *Florida Statutes*, which permits the District to “conduct... projects for the conservation, protection, and restoration of soil and water resources.” The District’s Community Conservation and Agriculture Support services align with ss. [582.20\(1-2, 7\)](#), *Florida Statutes*, depending on what specific services the District is providing.

M&J has not received sufficient information from the District, including financial records, complete Board meeting minutes, performance measures and standards, organizational documents, contracts or other legal agreements, and strategic plans, to assess whether alternative service delivery methods would reduce costs or improve performance or if revisions to the District’s organization and administration would benefit the District’s operation.

Comparison to Similar Services/Potential Consolidations

The UF/IFAS Extension manages Duval County’s 4-H program and other youth and adult educational programs. The educational programs that the UF/IFAS Extension provides 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 and photo contest and the AFCD/FCDEA speech contest. Consolidating the District’s conservation education 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.

The UF/IFAS Extension supports individuals and landowners within the District’s service area with concerns related to conservation or agriculture. M&J does not have sufficient information about the community conservation and agriculture support services provided by the District to compare the conservation and agriculture support provided by the District to the conservation and agriculture support provided by the UF/IFAS Extension or make findings regarding whether the District’s conservation and agriculture support activities should be consolidated with the UF/IFAS Extension’s conservation and agricultural support program.

In addition to developing regulations necessary for the administration and enforcement of the City of Jacksonville’s environmental laws, JEPB conducts a variety of public outreach programs for schools, teachers, and interested organizations. JEPB manages the Environmental Protection Fund, which holds the fines collected by the City of Jacksonville for environment-related proceedings, and uses these funds primarily to fund education and outreach activities, such as the \$5,000 conservation education grants that appear on the District’s budgets. JEPB itself hosts an annual Environmental Symposium and presents annual Environmental Achievement awards. M&J does not have sufficient information about the organization of the District’s conservation educational and outreach activities to fully compare the District’s activities to JEPB’s activities and to make findings regarding whether the District’s conservation education and outreach services should be consolidated with JEPB. As JEPB cannot join NACD or AFCD, any consolidation of the District’s conservation education services with JEPB would likely mean that the NACD poster and photo contests and the AFCD speech contest could not be held in the District’s service area.

The City of Jacksonville Parks and Recreation Department is responsible for developing and managing most public parks in the City of Jacksonville. M&J does not have sufficient information about the District’s involvement in the Regeneration Park project to compare the District’s activities to those performed by the Parks and Recreation Department or to make findings regarding whether the District’s park development activities should be consolidated with the park development activities already provided by the Parks and Recreation Department.

II.B: Resource Management

Program Staffing

Per the District’s Board of Supervisors (“Board”) meeting minutes, the District employed one staff member during the review period: a part-time Urban Agriculture Coordinator. The Urban Agriculture Coordinator position was funded by an Urban Agriculture Conservation Grant from the National Association of Conservation Districts (“NACD”). The District hired the Urban Agriculture Coordinator in May 2021. M&J has requested but has not yet been provided a copy of the District’s Urban Agriculture Conservation Grant agreement with NACD that details the Urban Agriculture Coordinator’s job responsibilities. The Urban Agriculture Coordinator position was eliminated prior to the end of the review period, but M&J has not been provided with the employment records or Board meeting minutes showing when the position was eliminated. M&J has not been provided with records showing the total compensation paid to the Urban Agriculture Coordinator during the review period.

The District has also utilized the services of several regular volunteers during the review period. The District appointed several volunteers to serve as non-voting “Associate Supervisors” to assist with the execution of certain District programs. The District had two Associate Supervisors at the beginning of the review period. Both Associate Supervisors left their positions in the spring of 2022.

The District also used the services of an unpaid District Aide at various points throughout the review period to assist with administrative tasks. The District appointed a District Aide in February/March 2021 who served through December 2021. The District currently has a District Aide, but M&J has not received volunteer records or Board meeting minutes showing when the current District Aide started volunteering in their role. In interviews, the District’s Board Chair reported that the current District Aide is a student at the University of North Florida and is interning for the District as part of their coursework.

Per Board meeting minutes, on several occasions, the District’s Supervisors voted to award “honorariums” of several hundred dollars to District volunteers or volunteers with District partner organizations to thank these individuals for their efforts on specific District projects. M&J has not been provided with District financial records showing all payments that the District has made to its volunteers during the review period and cannot determine the total amount that the District has paid to its volunteers.

Equipment and Facilities

Vehicles

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

Facilities

The District’s registered address for the entirety of the review period has been the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) facility in Baldwin. Per Board meeting minutes, the District has a signed Memorandum of Understanding (or similar legal agreement) with NRCS, but M&J has not received a copy of that document and cannot assess whether the agreement governs the District’s use of NRCS facilities.

The District has held Board meetings at the University of Florida’s Institute of Food and Agricultural Sciences Extension Service in Duval County (“UF/IFAS Extension”) facility in Jacksonville for the duration of the review period. In an interview, the Board Chair stated that the District has a contract with the UF/IFAS extension that governs the relationship between the two organizations, but M&J has not received a copy of the contract and cannot assess whether the agreement governs the District’s use of UF/IFAS facilities.

Major Equipment

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

Current and Historic Revenues and Expenditures

Per the District’s budgets and an interview with the District Board Chair, the District’s primary sources of revenues are grants from partner organizations, including the Jacksonville Environmental Protection Board, the Mayor’s Violence Reduction Center, and NACD. The District’s budgets indicate that the grant funds are primarily dedicated to specific projects, but M&J has not been provided with any of the District’s grant agreements and cannot determine what restrictions may have been placed on the District’s use of funds.

M&J has not received any documents from the District detailing the District’s actual revenues and expenditures during the review period. In an interview, the District Board Chair stated that the District’s annual revenues and expenditures in the later part of the review period have been around or slightly less than \$50,000. The District’s budgets indicate that the District anticipated that revenues and expenditures would increase significantly from FY21 to the FY23 figure of approximately \$50,000.

The District has submitted Annual Financial Reports for FY21 and FY22 to the Florida Department of Financial Services. The Annual Financial Reports contain summaries of the District’s total annual revenues and expenditures. Figure 6 shows a comparison of actual revenues and expenditures, as reported in the District’s Annual Financial Reports, to budgeted revenues and expenses for FY21 and FY22. The District has not yet filed its Annual Financial Report for FY23. However, budgeted revenues and expenditures are presented for FY23.

Figure 6: Budgets vs Actuals for Revenues and Expenditures

	Partial FY21 Budget ²⁴	FY21 Actual	FY22 Budget	FY22 Actual	FY23 Budget	FY23 Actual
Revenues	\$8,400	\$28,923	45,100	\$40,325	\$52,000	Not Yet Available
Expenditures	\$8,228	\$21,413	\$42,701	\$41,713	\$47,000	Not Yet Available

(Source: District budgets, Annual Financial Reports)

M&J’s analysis found that the District’s actual FY21 revenues and expenditures reported in its Annual Financial Report were both significantly higher than the FY21 budget suggested by the District’s budget for the last three quarters of FY21.²⁴ The District’s FY21 Annual Financial Report shows total revenues of \$28,923 in FY21, including \$27,500 in local government grants and \$1,423 in donations from private sources. The District’s budget for the final three quarters of FY21 shows \$8,400 in budgeted revenues. Meanwhile, the District’s FY21 Annual Financial Report shows total expenditures of \$21,413 in FY21, consisting entirely of “Operating Expenditures/Expenses” in the Financial and Administrative category. The District’s budget for the final three quarters of FY21 shows \$8,228 in budgeted expenditures, including \$4,313 of general operating expenditures and \$3,915 of expenditures on educational programs.

²⁴ The District did not provide a budget for FY21 (October 1, 2020, through September 30, 2021) and instead provided a budget for calendar year 2021, broken out by month. M&J used the calendar year 2021 budget to determine the total budgeted expenses for the final three quarters of FY21 (January 1, 2021, through September 30, 2021). The District provided fiscal year budgets for FY22 and FY23.

The District's actual FY22 revenues and expenditures reported in its Annual Financial Report were more in line with and did not exceed District budgeted amounts. The District's FY22 Annual Financial Report shows total revenues of \$40,325, consisting entirely of local government grants. The District's FY22 budget shows \$45,100 in budgeted revenues for FY22, including \$37,500 in grants from the National Association of Conservation Districts, \$5,700 in local government grants, \$1,500 in program fees, and \$400 in donations. Meanwhile, the District's FY22 Annual Financial Report shows total expenditures of \$41,713 in FY22, consisting of \$21,915 of expenditures in the Financial and Administrative category, \$17,132 in the Conservation and Resource Management category, and \$2,666 in the Public Assistance Services category. The District's FY22 budget shows \$42,701 in budgeted expenditures for FY22, including \$34,622 on personnel services and the Regeneration Park project, \$5,164 in general operational expenditures, and \$2,915 on educational programs.

The District has not yet filed its Annual Financial Report for FY23 and M&J has not received other documentation from the District detailing its actual revenues and expenditures in FY23, so M&J cannot assess the District's actual revenues and expenditures during FY23. The District's FY23 budget shows \$52,000 in budgeted revenues for FY23, including \$50,500 in local government grants, \$500 in sponsorships, and \$1,000 in program fees. The District's FY23 budget shows \$47,000 in budgeted expenditures in FY23, including \$35,500 for the Regeneration Park project, \$10,500 of expenditures on educational programs, and \$1,000 of expenditures on general operations. M&J has not received a FY24 budget from the District.

The District does not have any long-term debt and M&J has not identified any services contracted out by the District during the review period.

Trends and Sustainability

M&J has not received the financial documents necessary to track the District's revenues and expenditures during the review period and cannot assess trends in District revenues and expenditures across the review period in any level of detail. Based on Board meeting minutes and District budgets, the District's revenues and expenditures appear to have generally increased during the review period. M&J has been provided relatively few Board meeting minutes from after June 2023, the District's FY24 budget, or any documentation of the District's actual revenues and expenditures from FY23 and FY24 and cannot assess the District's current financial state or the sustainability of the District's current revenues and expenditures.

II.C: Performance Management

Strategic and Other Future Plans

In interviews, the District's Board Chair stated that the District may have developed a strategic plan in 2022, although that was before the current Board Chair's term. M&J reviewed the available minutes of the District's 2022 Board of Supervisors ("Board") meetings and did not identify discussion regarding a strategic plan or votes to approve a strategic plan. M&J has requested but not yet received a copy of the District's 2022 strategic plan. Without the ability to review a copy, M&J cannot assess the adequacy of the District's strategic plan.

The minutes of the District's January 20, 2021, Board meeting indicate that the District may also have prepared a "plan of work" for 2021, but M&J has not received a copy of a 2021 plan of work.

Recommendation: The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision, if it has not already adopted a strategic plan for its current operations. If the District does have a strategic plan, the District should consider reviewing and revising its strategic plan as appropriate to ensure that the plan adequately addresses the District’s current and future needs. A new or revised 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 available Board meeting minutes from the review period and interviews with the Board Chair, the District does not maintain written goals and objectives.

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

Performance Measures and Standards

In interviews, the District’s Board Chair stated that the District uses performance measures to evaluate its performance at the end of each fiscal year but did not specify the types of performance measures that the District regularly collects and uses. M&J reviewed the available Board meeting minutes from the review period and did not identify any performance measures regularly reported by the District. M&J has requested but not yet received District records related to its performance measures and standards. Without a listing of measures that the District collects and the ability to review the collected measures, M&J cannot evaluate how any District’s performance measures and standards apply to the District’s programs.

Recommendation: The District should consider identifying performance measures and standards as part of the development of a new strategic plan or refinement of an existing strategic plan, if it does not already regularly utilize any performance measures and standards. If the District does currently utilize performance measures and standards on a regular basis, it should consider reviewing and revising the performance measures and standards that it currently uses to ensure that they are relevant, useful, and sufficient to evaluate program performance. The District should then track the new or revised 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 does not have any goals or objectives. The District’s lack of goals and objectives inhibits the Supervisors’ ability to develop District policy based on a clear, agreed-upon future state. As stated earlier in this section of the report, M&J recommends that the District consider writing and adopting a set of goals and objectives.

The District may track performance measures and use performance standards to evaluate District performance, but M&J has not been provided with the information necessary to determine whether the District met its performance standards across the review period or assess the relevance and usefulness of the performance measures and standards at evaluating the District's service delivery performance.

Annual Financial Reports and Audits

The District is required per s. [218.32](#), *Florida Statutes*, to submit an Annual Financial Report to the Florida Department of Financial Services within nine months of the end of each fiscal year (*i.e.*, June 30, or nine months after September 30). The District submitted its FY21 Annual Financial Report to the Florida Department of Financial Services within the compliance timeframe. The District submitted its FY22 Annual Financial Report to the Florida Department of Financial Services on December 31, 2023, six months after the statutory deadline. The District has not yet submitted its FY23 Annual Financial Report to the Florida Department of Financial Services, although the deadline for the District to submit its FY23 Annual Financial Report to the Florida Department of Financial Services was June 30, 2024.

Per s. 218.39, *Florida Statutes*, the District is required to submit a financial audit report to the Florida Department of Financial Services and the Auditor General each year if the District's revenues or combined expenditures and expenses exceed the \$100,000 threshold, and at least once every three years if the District's revenues or combined expenditures and expenses exceed the \$50,000 threshold. The revenues and combined expenditures and expenses that the District reported on its FY21 and FY22 Annual Financial Reports did not exceed the \$50,000, so the District was not required to submit a financial audit report for those fiscal years. The District has not yet submitted its FY23 Annual Financial Report, but the District's budget for FY23 shows that the District expected to have revenues in excess of \$50,000 in FY23, which would require the District to submit a financial audit report.

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

M&J reviewed the District's Board meeting minutes from the review period and did not identify any performance reviews or feedback. In an interview, the District Board Chair stated that the District conducted a survey later in the review period to determine how familiar residents of the District's service area were with the District and its activities. M&J has requested but has not yet received the results of the District's survey. In the interview, the District Board Chair stated that the survey showed that few of the District's residents know about the District or are familiar with its work, which prompted the District to take actions to increase community engagement, including changing its meeting times to the evening and providing a virtual attendance option.

Per the District Board Chair, the District is currently undergoing an audit from the Florida Chief Inspector General's office prompted by prior financial disclosures that showed a deficit in the District's budgeted and/or actual finances. M&J has requested additional information from the District on the audit, including documents that detail what prompted the audit, what the audit's scope is, what the audit's timeline is, and any updates or preliminary findings, but has not yet received a response from the District on the subject.

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 Duval County Supervisor of Elections, election records available on the Duval County Supervisor of Elections' website, and Board of Supervisors ("Board") meeting minutes to assess the District's Supervisor history and compliance with Supervisor eligibility rules.

M&J reviewed available documentation to determine whether the five Supervisors elected in 2022 met the statutory filing requirements. M&J was able to confirm that the Supervisor that currently occupies seat 2 filed an affidavit which affirms that they fully meet the Supervisor eligibility requirements established in s. [582.19\(1\)](#), *Florida Statutes*, prior to their election in 2022. In addition, the Duval County Supervisor of Elections provided M&J with complete eligibility affidavits prepared by the Supervisors elected into seats 1 and 4 in the 2022 election. The Supervisor that currently occupies seat 3, also elected in 2022, filed an affirmation which affirms that the Supervisor only meets a portion of the requirements for office established in s. [582.19\(1\)](#), *Florida Statutes*, and, therefore, it is unclear whether they meet all qualifications to hold their office.²⁵ The Duval County Supervisor of Elections did not provide an affidavit for the Supervisor elected into seat 5, and, therefore, M&J was not able to determine if this individual met the filing requirements.

Since the 2022 election, three individuals were appointed to fill vacancies in seats 1, 4, and 5. In an interview, the District Board Chair asserted that these three current Supervisors meet the eligibility requirements established in s. [582.19\(1\)](#), *Florida Statutes*, although the District did not provide any documentation to support this assertion. The profiles of the Supervisors in seats 1, 4, and 5 posted on the District's website do not provide sufficient information to determine whether the appointed Supervisors meet the eligibility requirements established in s. [582.19\(1\)](#), *Florida Statutes*, and M&J was not able to verify that the appointed Supervisors filed the required affirmations.

The 2024 Notice of General Election issued by the Florida Secretary of State on behalf of the Duval County Supervisor of Elections shows that seats 2 and 4 are up for election in the 2024 general election. The election calendar established in s. [582.18](#), *Florida Statutes*, does require seats 2 and 4 to stand for election in the 2024 general election, but also requires that vacant seats or seats filled by appointees stand for election at the next scheduled general election. M&J has not been able to determine the dates that seats 1 and 5 were vacated but can confirm that the seats were vacated prior to the Florida Secretary of State's issuance of the 2024 Notice of General Election for Duval County on April 24, 2024. Seats 1 and 5 should also be up for election in the 2024 general election, with the Supervisors elected to these seats serving two-year terms and the seats returning to the election calendar established by statute in the 2026 general election.

²⁵ The eligibility affidavit filed by the Supervisor elected to seat 3 in the 2022 general election checks a box affirming that the supervisor meets the agricultural experience qualifications established in s. [582.19\(1\)\(a\)3](#), *Florida Statutes*, but does not check the box affirming that the Supervisor meets the residency qualifications established in s. [582.19\(1\)\(a\)](#), *Florida Statutes*.

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

Recommendation: The District should consider working with the Duval County Supervisor of Elections to ensure that all Supervisor seats go up for election at the times specified by s. [582.18](#), *Florida 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.

The District provides meeting notices on its website, both in the form of a notice of the District’s standing meeting dates and in a listing of all meeting dates posted prior to the start of each calendar year. The District’s website provides access to meeting listings for calendar years 2021 and 2022. The District provided a meeting listing for calendar year 2023, but M&J was not able to locate the 2023 listing on the District’s website. M&J was not able to locate a meeting listing for calendar year 2024. M&J reviewed the District’s social media pages and determined that the District does not regularly post meeting notices on its social media pages.

The District also 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 20 meetings scheduled during the review period, including 12 meetings that M&J can confirm were held, six meetings that M&J can confirm were not held, and two meetings for which M&J has requested but not yet received confirmation that they were held. M&J did not identify notices posted in the *Florida Administrative Register* for 41 Board meetings held during the review period. Additionally, 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.

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 records in response to many of M&J's records request, including:

- Most Board meeting minutes for meetings held between June 21, 2023, and April 30, 2024,
- Records detailing the District's actual revenues and expenditures,
- District staffing records, including hiring records, termination records, and compensation records/paystubs,
- A budget for FY24,
- Contracts, memoranda of understanding, grant agreements, or other legal documents in effect during the review period,
- The District's 2022 strategic plan,
- Documents detailing the District's performance measures, and
- Documents showing the results of the District's survey of residents of its service area.

Section [119.021](#), *Florida Statutes*, requires the District to retain and maintain public records in accordance with standards established by the Florida Department of State's Division of Library and Information Services. The Division of Library and Information Services' [retention requirements](#) require most of the requested records, including Board meeting minutes, financial records, employment and compensation records, contracts, and budgets, to be retained for at least five years after their creation. Failure to retain records may limit the transparency of District activities, negatively impact Supervisor and staff transitions, and violate the requirement to provide access to public records for personal inspection and copying by any person, as required by s. [119.07](#), *Florida Statutes*. Violation of these sections of the *Florida Statutes* may subject District Supervisors and staff to penalties, including fines, suspension from office, impeachment and removal from office, and misdemeanor charges, as outlined in s. [119.10](#), *Florida Statutes*.

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

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 developing and then adopting a strategic plan that builds on the District’s purpose and vision, if it does not already have one. If the District does have a strategic plan, the District should consider reviewing and revising its strategic plan as appropriate to ensure that the plan adequately addresses the District’s current and future needs. A new or revised 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 new strategic plan or reviewing and revising an existing 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 new strategic plan or revisions to an existing strategic plan.
<p>The District should consider writing and then adopting a set of goals and objectives that align with the District’s statutory purpose, as defined in s. 582.02(4), Florida Statutes, and the Board’s vision and priorities as established in the District’s strategic plan. The goals and objectives should contemplate measurable progress, capturing the results of the District’s efforts and ensuring a consistent direction forward for the District’s future prioritization of programs and activities.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Developing, writing, and adopting a set of comprehensive goals and objectives will help the District’s current and future Supervisors and staff to better understand the District’s intentions and will help to prioritize projects. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: Supervisors will need to adopt any goals and objectives.

Recommendation Text	Associated Considerations
<p>The District should consider identifying performance measures and standards as part of the development of a new strategic plan or refinement of an existing strategic plan, if it does not already regularly utilize any performance measures and standards. If the District does currently utilize performance measures and standards on a regular basis, it should consider reviewing and revising the performance measures and standards that it currently uses to ensure that they are relevant, useful, and sufficient to evaluate program performance. The District should then track the new or revised 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 or revising performance measures and establishing or revising performance standards will enable the District to objectively evaluate the performance of its various programs, enhancing the Supervisors’ ability to oversee and manage the District’s service delivery. The District can also use collected performance measures to refine its service delivery models to improve the level of service that it is able to provide or reduce costs. ● Potential Adverse Consequences: None significant ● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees. ● Statutory Considerations: None
<p>The District should consider refining its timeline for preparing and submitting the Annual Financial Report to the Florida Department of Financial Services to ensure that the District 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 collaborating with the Duval County Supervisor of Elections to ensure that all Supervisors, whether elected or appointed, complete the affidavits necessary to document each Supervisor’s compliance with the requirements of s. 582.19(1), <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Working with the Duval County Supervisor of Elections to collect eligibility affidavits from all elected and appointed Supervisors will help ensure that the Supervisors are in compliance and have documented their compliance with the eligibility criteria set in s. 582.19(1), <i>Florida Statutes</i>. ● Potential Adverse Consequences: None significant ● Costs: None ● Statutory Considerations: None

Recommendation Text	Associated Considerations
<p>The District should consider working with the Duval County Supervisor of Elections to ensure that all Supervisor seats go up for election at the times specified by s. 582.18, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Working with the Duval County Supervisor of Elections to ensure that Supervisor elections are held on the schedule established in s. 582.18, <i>Florida Statutes</i>, to ensure that Supervisors are elected following the proper process and that all Supervisors do not stay in office past the end of term designated by statute. ● 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 disposition of records, or natural disasters and other acts of God. The District could further consider designing or acquiring an electronic recordkeeping system, either independently or through partnership with a local government, another soil and water conservation district, or other public entity.</p>	<ul style="list-style-type: none"> ● Potential Benefit: Implementing an improved record retention system 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. Duval SWCD did not provide M&J with a response letter for inclusion in the final report.