

Gretna Neighborhood Improvement District Performance Review

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

August 4, 2025



Table of Contents

Executive Summary.....	1
I. Background.....	2
I.A: District Description.....	2
I.B: Creation and Governance	5
I.C: Programs and Activities	6
I.D: Intergovernmental Interactions.....	6
I.E: Resources for Fiscal Year 2023-2024	6
II. Findings	7
II.A: Service Delivery	7
II.B: Resource Management	8
II.C: Performance Management	9
III. Recommendations	12
IV. District Response	15

List of Tables

Table 1: Recommendations.....	12
-------------------------------	----

List of Figures

Figure 1: GNID Maximum Possible Service Area	4
Figure 2: GNID Board of Directors Terms.....	5

Executive Summary

Section [189.0695\(3\)\(c\)](#), *Florida Statutes*, requires the Florida Legislature’s Office of Program Policy Analysis and Governmental Accountability (“OPPAGA”) to conduct performance reviews of the 21 neighborhood improvement districts located throughout the state. OPPAGA engaged Mauldin & Jenkins (“M&J”) to perform the reviews. For each district, M&J identified relevant background information, including the governance structure for each district and the purpose for which each district was created. Through fieldwork and analysis of available documentation, M&J reached findings related to each district’s programs and activities, resource management, and performance management, as well as recommendations for remedying adverse findings.

The Gretna Neighborhood Improvement District (“District”) is a dependent special district of the City of Gretna (“City”). The District’s borders are congruent with the City’s 1987 jurisdictional boundaries – the boundaries at the time of the District’s creation. Through an interview with the City Manager and a review of publicly available documentation, M&J reached the following overall findings for the District:

- The City of Gretna established the Gretna Neighborhood Improvement District around 1986 or 1987. The creation of the District lacks thorough documentation. While the Florida Special District Accountability Program estimates a creation date of January 1, 1987, the City has been unable to provide the establishing ordinance. Consequently, the City has limited insight into the District’s intended purpose and permissible revenue sources.
- The District did not generate revenues, expend funds, own or use resources, or conduct programs and activities during the review period (October 1, 2021, through April 30, 2025.) The City Commission did not meet as the District’s Board of Directors during the review period.

I. Background

Pursuant to s. [189.0695\(3\)\(c\)](#), *Florida Statutes*, the Florida Legislature’s Office of Program Policy Analysis and Government Accountability engaged Mauldin & Jenkins (“M&J”) to conduct performance reviews of the State’s 21 neighborhood improvement districts. This report details the results of M&J’s performance review of the Gretna Neighborhood Improvement District (“GNID” or “District”), a dependent district of the City of Gretna (“City”). The review period examined District activities from October 1, 2021, through April 30, 2025.

I.A: District Description

Purpose

Chapter [163, Part IV](#) of the *Florida Statutes* establishes the framework for neighborhood improvement districts (also known as safe neighborhood improvement districts) within the State of Florida. The chapter defines the processes for the creation, governance, and dissolution of districts; the roles and responsibilities of district boards and advisory councils; the oversight authority of local governing bodies; and the intended purpose of these districts. The District’s statutory purpose, per s. [163.502](#), *Florida Statutes*, is “to guide and accomplish the coordinated, balanced, and harmonious development of safe neighborhoods; to promote the health, safety, and general welfare of these areas and their inhabitants, visitors, property owners, and workers; to establish, maintain, and preserve property values and preserve and foster the development of attractive neighborhood and business environments; to prevent overcrowding and congestion; to improve or redirect automobile traffic and provide pedestrian safety; to reduce crime rates and the opportunities for the commission of crime; and to provide improvements in neighborhoods so they are defensible against crime.”

In an interview with M&J, the City Manager stated that current City personnel do not have historical context or insight into the purpose behind the District’s creation, but suggested that the City was working with the Florida Agricultural and Mechanical University (“FAMU”) on development planning in the mid to late 1980s, and FAMU personnel recommended a neighborhood improvement district as an opportunity to help make improvements the community and encourage economic development within the City. The City Manager further stated that while this original purpose was never implemented, the City owns approximately 45 acres of property that is prepared for planned future development of affordable and workforce housing, contingent on having funding and personnel available to manage the project. According to the City Manager, the City maintains the District in order to potentially use GNID’s statutory authorities, such as applying for certain grants, to facilitate the planned development.

Service Area

The City of Gretna was unable to provide the original creation ordinance or any documentation outlining the District’s establishment (as more fully presented in section I.B: Creation and Governance of this report). As a result, M&J was unable to identify the boundaries of the District as established in the creation ordinance. The maximum size the District’s service area could be is congruent with the City of Gretna’s jurisdictional boundaries at the time of the District’s creation, which would establish a maximum service area of 0.98 square miles.

District Characteristics

The maximum possible service area for the District, based on the City of Gretna's boundaries at the time of the District's creation, is primarily residential and agricultural, with some limited commercial land use. According to information sourced from the Gadsden County Property Appraiser's online database, the properties within the approximated 1987 jurisdictional boundaries of the City of Gretna, and therefore the District's maximum possible service area, comprises approximately 229 single-family residences (including apartments and mobile homes), four multi-family residences with fewer than 10 units, six commercial retail buildings, three churches, 16 plots of land owned by the City government (including recreational facilities), and one plot of land owned by Gadsden County. In addition to developed plots, the District's maximum possible service area comprises approximately 98 vacant, undeveloped residential and commercial plots of land. The agricultural land includes approximately 252 acres of timberland, 20 acres of pastureland, and 21 acres of cropland. The maximum possible service area also includes approximately 50 acres of privately owned land restricted to non-agricultural use.¹

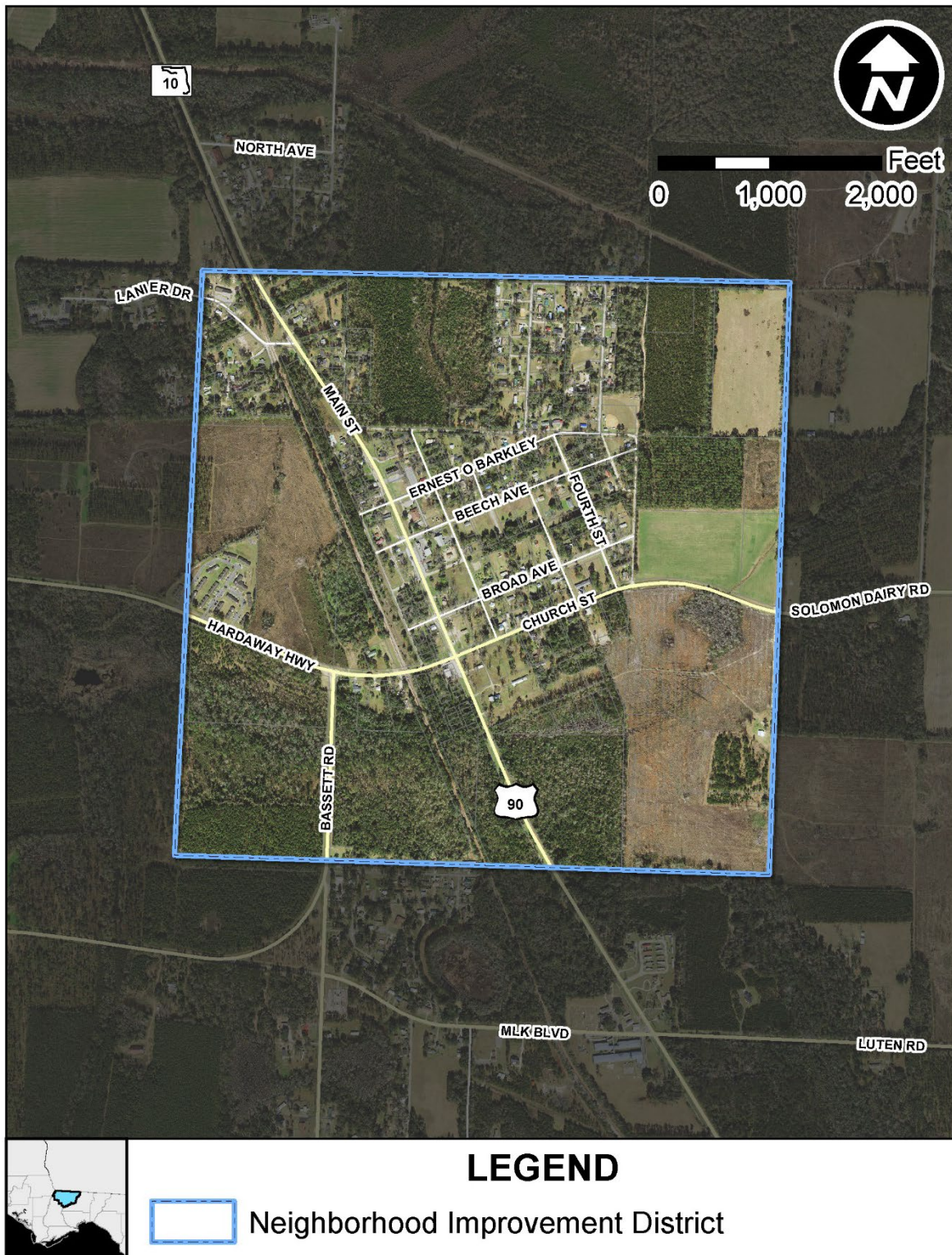
Due to the lack of documentation, M&J cannot determine whether the creation ordinance or any subsequent ordinance contemplated changes in the service area relative to the City's annexation of additional land.

Figure 1 is a map of the District's maximum possible service area, based on the City's jurisdictional boundaries at the time of the District's creation.²

¹ The figures presented in this subsection are plots of land categorized by land use and may not represent an exact count of buildings and facilities. Additionally, the figures are estimates based on the approximated historical boundaries of the City (and therefore the District's maximum service area). Not all plots of land included were located fully within the historical boundaries. M&J included in the estimated count those plots of land that extended beyond the approximated historical boundaries of the City (and therefore the District's maximum service area).

² According to the Florida Department of Commerce's special district profile for GNID, the District's registered address is P.O. Drawer 220, Gretna, Florida 32332.

Figure 1: GNID Maximum Possible Service Area



Source: United States Geological Survey historical map of the Gretna Quadrangle in 1982

I.B: Creation and Governance

Established around 1986 or 1987 (the Florida Special District Accountability Program estimates January 1, 1987), the exact creation date and foundational details of this District remain unclear. Despite a request for information, the City of Gretna was unable to provide the original creation ordinance or any documentation outlining the District's establishment. This lack of documentation has resulted in significant ambiguity regarding several key aspects of the District:

- **Creation and Original Purpose** – The specific reasons for the District's creation are unknown.
- **Intended Governance Structure** – The originally envisioned framework for managing the District is not documented.
- **Modern Boundaries** – The current geographical limits of the District are undefined in official records.
- **Permitted Revenue Sources** – The authorized methods for the District to generate income are not specified.

Furthermore, neither the District's creation and governance nor any subsequent related ordinances or regulations have been formally integrated into the City's code of ordinances. This absence of codification further limits clarity on the District's operational framework. These issues are addressed with specific findings and recommendations in subsequent sections of this report.

The Florida Special District Accountability Program classifies the District as a local government neighborhood improvement district under s. [163.506, Florida Statutes](#). However, without access to the original creation ordinance, M&J cannot independently verify this designation.

During an interview with M&J, the City Manager stated that the City Commission functions as the District's Board of Directors. However, no formal meetings of the City Commission acting specifically in this capacity occurred during the review period (October 1, 2021, through April 30, 2025). As of April 30, 2025, all five seats were filled. Figure 2 shows the terms of the District's Directors during the review period.

Figure 2: GNID Board of Directors Terms

Seat	FY22				FY23				FY24				FY25		
	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3 ³
1	Evelyn Riley Goldwire														
2	Gary L. Russ-Sills														
3	Jeffrey McNealy														
4	Anthony J. Baker														
5	James Payne														

Each fiscal year ("FY") begins on October 1 and ends on September 30.

Source: Gadsden County Supervisor of Elections city officials list, City of Gretna elected officials webpage

³ FY25 Q3 through April 30, 2025

I.C: Programs and Activities

In an interview with M&J, the City Manager stated that the District did not conduct programs and activities during the review period (October 1, 2021, through April 30, 2025). M&J has included findings and recommendations related to the absence of programs and activities in section II.A: Service Delivery of this report.

I.D: Intergovernmental Interactions

GNID is a dependent special district of the City, meeting the definition of a dependent district established by s. [189.012, Florida Statutes](#). The City Commission serves as the Board of Directors for the District, though the City Manager stated that the City Commission did not meet as the Board of Directors during the review period (October 1, 2021, through April 30, 2025). Due to a lack of activities, the District was not used as a function of the City government and did not interact with other governments during the review period.

I.E: Resources for Fiscal Year 2023-2024

The District did not generate revenues, expend funds, hold long-term debt, or own or use vehicles, equipment, and facilities during Fiscal Year 2023-2024 (October 1, 2023, through September 30, 2024, herein referred to as “FY24”). The Assistant to the City Manager is listed on the Florida Department of Commerce’s special district profile for GNID as the District’s registered agent but did not conduct any activities on behalf of the District during FY24.

II. Findings

The Findings section summarizes the analyses performed and the associated conclusions derived from M&J's analysis of the District's operations. The analysis and findings are divided into the following three subject categories:

- Service Delivery
- Resource Management
- Performance Management

II.A: Service Delivery

Overview of Services

As previously stated in section I.C: Programs and Activities of this report, the District did not conduct any programs or activities during the review period (October 1, 2021, through April 30, 2025).

Analysis of Service Delivery

M&J is only able to provide limited analysis and findings related to the District's service delivery as the District did not conduct programs or activities during the review period. The City Manager asserted that the District has been maintained in order to take advantage of funding opportunities for the potential future development of affordable and workforce housing, though the City has not identified a timeline or resources for the development. Furthermore, without a review of the original ordinance that created the District, the City cannot guarantee that the use of the District's authorities for the development of new housing aligns with the District's intended purpose.

Recommendation: The City should consider reviewing the need for the District based on the statutory purpose and authorities granted to neighborhood improvement districts, and the needs of the community served by the District. Based on the results of this review, the City should consider if the community would be best served by the District remaining in its current form, by an introduction of District-conducted programs and activities, or if the need for the District no longer exists and the District can be dissolved.

Recommendation: The City should consider reviewing the ordinance that created the District to help ensure that any future programs and activities conducted by the District align with the intended purpose for the District established in the ordinance. The City should further consider whether proposed programs and activities are better aligned with the purpose and authorities established in the ordinance, as well as ch. 163, Part IV, *Florida Statutes*, or with the purpose and authorities established for a different type of public entity, including, but not limited to, community redevelopment authorities, community development districts, or housing authorities.

Comparison to Similar Services/Potential Consolidations

Due to the lack of programs and activities conducted by the District, GNID does not currently overlap services with any other public entities. If the District introduces programs and activities, it should review the services provided by other public entities within its service area to mitigate delivery of overlapping services.

Analysis of Board of Directors Meetings

In an interview with M&J, the City Manager stated that the City Commission did not meet as the District's Board of Directors during the review period.

II.B: Resource Management

Program Staffing

In an interview with M&J, the City Manager stated that the District does not employ any staff and did not use the staff of the City or another entity during the review period (October 1, 2021, through April 30, 2025). The Assistant to the City Manager is listed on the Florida Department of Commerce's special district profile for GNID as the District's registered agent, but did not conduct activities on behalf of the District during the review period.

Equipment and Facilities

In an interview with M&J, the City Manager stated that the District does not own or rent vehicles, equipment, or facilities, and did not use the vehicles, equipment, or facilities of the City or another entity during the review period.

Current and Historic Revenues and Expenditures

The District did not generate revenues during the review period. In an interview with M&J, the City Manager stated that the District has never generated revenues. As a result, the District does not maintain a fund balance.

The District does not expend funds; however, the City pays the Annual Special District State Fee to the Florida Department of Commerce on the District's behalf. Payments of the Annual Special District State Fee by the City were inconsistent, with the Special District Accountability Program reporting a late payment in FY23 and no payment for FY25, as of April 30, 2025.

The District does not hold any long-term debt.

Recommendation: The City should consider refining its timeline for paying the Annual Special District State Fee to the Florida Department of Commerce on the District's behalf.

Trends and Sustainability

In an interview with M&J, the City Manager asserted that the District is authorized to apply for and receive grants to generate revenue. During the review period, the District did not levy an ad valorem tax, collect a non-ad valorem special assessment, or receive state grants. As the District does not currently conduct programs or activities, the lack of revenue during the review period does not affect the District's sustainability. If the District were to implement programs or activities, it has means to generate revenues.

In addition to the authority to apply for and receive grants, s. [163.506](#), *Florida Statutes*, grants neighborhood improvement districts the authority to generate revenues through an ad valorem tax or special assessment. In the interview with M&J, the City Manager asserted that the District does not have taxing authority. M&J cannot validate whether the ordinance creating the District restricted the sources of revenue generation available to GNID, as the ordinance was not available for review and is not codified in the City's code of ordinances.

Recommendation: The City should consider reviewing the ordinance that created the District, as well as any ordinances that amended the creation ordinance, to confirm the means by which the District is authorized to generate revenues.

II.C: Performance Management

Strategic and Other Future Plans

In an interview with M&J, the City Manager stated that the District does not have a strategic plan. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it will need to develop a strategic plan that builds on the District's statutory purpose and the purpose established by the creation ordinance in order to manage its activities.

Goals and Objectives

In an interview with M&J, the City Manager stated that the District does not have goals and objectives. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it will need to develop goals and objectives as part of the creation of a strategic plan in order to manage its activities.

Performance Measures and Standards

In an interview with M&J, the City Manager stated that the District does not have performance measures and standards. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it will need to develop performance measures and standards that allow the District to evaluate progress toward achieving the goals and objectives developed as part of the creation of a strategic plan.

Analysis of Goals, Objectives, and Performance Measures and Standards

The District does not have programs and activities, goals and objectives, or performance measures and standards for M&J to analyze. As previously stated in the preceding subsections, if the District decides to initiate programs, it will need to develop a strategic plan, goals and objectives, and performance measures and standards that provide direction for its activities and align the programs with the purposes established for the District in the creation ordinance and s. [163.502](#), *Florida Statutes*.

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 the District's fiscal year (September 30). As a dependent district of the City of Gretna, the District has the option to be included within the City's Annual Financial Report, provided it meets the criteria of a component unit, as defined by generally accepted accounting principles.⁴

⁴ A component unit, per generally accepted accounting principles, is a legally separate entity (such as a special district) for which a local governing authority is financially responsible.

The City has inconsistently classified the District's status as a component or non-component unit, with the District included in the City's FY22 Annual Financial Report as a component unit, but with the District identified as not being a component unit in the City's FY23 Annual Financial Report. Because the City determined the District to not be a component unit in FY23, the City submitted a separate Annual Financial Report for the District for FY23. Due to the lack of revenue generation and expenditure of funds by the District, M&J does not have a recommendation related to the designation of the District as a component unit or non-component unit as the District does not have revenues or expenditures. However, if the District does begin to generate revenues and expend funds, the City will need to discuss with an independent certified public accountant how to classify the District.

According to the Florida Department of Financial Services' online database, the City submitted the FY22 Annual Financial Report, including the District's information, approximately 12 months after the compliance deadline (June 30, 2023) and submitted the District's separate FY23 Annual Financial Report approximately 10 months after the compliance deadline (June 30, 2024). The City has until June 30, 2025, to submit the FY24 Annual Financial Report, and until June 30, 2026, to submit the FY25 Annual Financial Report.

The City is required per s. [218.39](#), *Florida Statutes*, to engage an independent certified public accountant to conduct an annual financial audit and submit the audit report to the Florida Department of Financial Services and the Florida Auditor General within nine months of the end of the City's fiscal year. If the District is considered a component unit of the City, GNID could be included in the City's annual financial audit report. If the District is not considered a component unit of the City, District representatives must determine whether the District meets either of the thresholds established by s. [218.39](#), *Florida Statutes*, requiring a financial audit.

According to the Florida Department of Financial Services' online database, the City submitted the FY22 audit report approximately 12 months after the compliance deadline (June 30, 2023) and the FY23 audit report approximately 10 months after the compliance deadline (June 30, 2024). The City has until June 30, 2025, to submit the FY24 audit report, and until June 30, 2026, to submit the FY25 audit report.

Neither audit report included mention of the District, either as a component unit or non-component unit, and the District has not submitted a separate annual audit report as neither its revenues or its combined expenses and expenditures exceeded the thresholds established in s. [218.39](#), *Florida Statutes*, requiring a financial audit.

Section [218.39\(3\)\(c\)](#), *Florida Statutes*, and s. [10.554\(1\)\(i\)\(7\)](#), *Rules of the Auditor General*, require a local governmental entity that is including a dependent special district in its Annual Financial Report and financial audit report to separately include and specify in the Annual Financial Report and financial audit report a series of data elements identified in ss. [218.32\(1\)\(e\)2.-5.](#), *Florida Statutes*. While Gretna included the required data elements for GNID in the City's Annual Financial Report, the City did not include the data elements in its FY22 financial audit report. If the District is determined to be a component unit of the City, the City should consider including an exhibit to its audit report that specifies the data elements required by s. [218.39\(3\)\(c\)](#), *Florida Statutes*, and s. [10.554\(1\)\(i\)\(7\)](#), *Rules of the Auditor General*, to be reported for dependent special districts.

The FY22 and FY23 audit reports included a series of repeat findings that could affect future operations and finances of the District, if it begins to generate revenues, including:

- Limited internal controls related to the journal entry process
- Non-reconciliation of cash and investment accounts to the accounting system on a timely basis
- Non-utilization of the accounting system's feature to track accounts payable
- Use of restricted grant funds for normal operating expenses instead of the funds' intended purposes, without enough cash assets to pay back to the granting agency

As the District does not generate revenues or expend funds, and City operations that did not directly impact the District during the review period (October 1, 2021, through April 30, 2025) were outside the scope of this performance review, M&J does not have a recommendation related to the City's audit report findings. If the District begins to generate revenues and expend funds, the City will need to consider how its financial processes could impact District operations and finances.

Recommendation: The City should consider refining its timeline for preparing and submitting the Annual Financial Report for the District to the Florida Department of Financial Services to ensure that the District is meeting the requirements of s. [218.32](#), *Florida Statutes*. The City should further consider refining its timeline for engaging an auditor for the preparation and submission of a financial audit report to the Florida Auditor General and the Florida Department of Financial Services, or determining that the District's revenues or combined expenses and expenditures did not meet statutory thresholds requiring a financial audit, to ensure that the District is meeting the requirements of ss. and [218.39](#), *Florida Statutes*.

Performance Reviews and District Performance Feedback

In an interview with M&J, the City Manager stated that the District was not included in any performance reviews during the review period. The City Manager further stated that the District does not collect performance feedback from District residents and stakeholders. M&J does not have a recommendation in response to this finding, as the District does not intend to imminently implement programs or activities. However, if the District decides to initiate programs, it should consider developing a system for the collection of feedback to help refine the District's service delivery methods.

Website Compliance and Information Accessibility

Sections [189.069](#) and [189.0694](#), *Florida Statutes*, establish website maintenance and minimum content requirements for special districts. M&J reviewed the City's website for information on the District, but was unable to identify a web presence for the District.

Recommendation: The District should consider coordinating with the City to establish a webpage on the City's website that meets the special district web presence and minimum information requirements established by ss. [189.069](#) and [189.0694](#), *Florida Statutes*.

III. Recommendations

Table 1 presents M&J’s recommendations based on the analyses and conclusions identified in chapter II. Findings of this report, along with considerations for each recommendation.

Table 1: Recommendations

Recommendation Text	Associated Considerations
The City should consider reviewing the need for the District based on the statutory purpose and authorities granted to neighborhood improvement districts, and the needs of the community served by the District. Based on the results of this review, the City should consider if the community would be best served by the District remaining in its current form, by an introduction of District-conducted programs and activities, or if the need for the District no longer exists and the District can be dissolved.	<ul style="list-style-type: none"> • Potential Benefits: By reviewing the need for the District, the City can be best situated to determine (a) whether the District is meeting the needs of the community and (b) how the District should be organized and conduct programs and activities moving forward. • Potential Adverse Consequences: None • Costs: The City could incur costs if a third-party vendor is contracted to assist with the review. • Statutory Considerations: The City should ensure that the District is evaluated in relation to its statutory purpose and authorities, as described in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as the purpose and authorities established by the City ordinance that created the District.
The City should consider reviewing the ordinance that created the District to help ensure that any future programs and activities conducted by the District align with the intended purpose for the District established in the ordinance. The City should further consider whether proposed programs and activities are better aligned with the purpose and authorities established in the ordinance, as well as ch. 163 , Part IV , <i>Florida Statutes</i> , or with the purpose and authorities established for a different type of public entity, including, but not limited to, community redevelopment authorities, community development districts, or housing authorities.	<ul style="list-style-type: none"> • Potential Benefits: By reviewing the ordinance that created the District, the City can help ensure that future programs and activities align with the District’s intended purpose and not exceed its authorities. By additionally reviewing the type of entity that should conduct desired programs and activities, the City can help ensure that the purpose and authorities of the entity selected best align with the goals of the programs and activities. • Potential Adverse Consequences: A review of the ordinance and a review of the most appropriate entity for programs and activities could require the City to issue new ordinances amending previous ordinances or restructuring the City government (and its dependent districts). • Costs: None • Statutory Considerations: The City should review the ordinance against the purpose and authorities established in ss. 163.502 and 163.514, <i>Florida Statutes</i>, as well as the statutes related to other entities that could be used for delivery of programs and activities.

Recommendation Text	Associated Considerations
<p>The City should consider refining its timeline for paying the Annual Special District State Fee to the Florida Department of Commerce on the District's behalf.</p>	<ul style="list-style-type: none"> • Potential Benefits: By refining the timeline and paying the Annual Special District State Fee in a timely manner each year, the City can maintain the District's active status and save money by avoiding late fees. • Potential Adverse Consequences: None • Costs: The amount of the Annual Special District State Fee. • Statutory Considerations: Payment of the Annual Special District State fee is required per s. 189.018, <i>Florida Statutes</i>, and ch. 73C-24, <i>Florida Administrative Code</i>.
<p>The City should consider reviewing the ordinance that created the District, as well as any ordinances that amended the creation ordinance, to confirm the means by which the District is authorized to generate revenues.</p>	<ul style="list-style-type: none"> • Potential Benefits: By confirming the means by which the District is authorized to generate revenues, the City can consider multiple options for generating enough revenue to offset any future expenditures by the District. • Potential Adverse Consequences: None • Costs: None • Statutory Considerations: The City should confirm that the District's revenue generation authorities align with s. 163.506, <i>Florida Statutes</i>.
<p>The City should consider refining its timeline for preparing and submitting the Annual Financial Report for the District to the Florida Department of Financial Services to ensure that the District is meeting the requirements of s. 218.32, <i>Florida Statutes</i>. The City should further consider refining its timeline for engaging an auditor for the preparation and submission of a financial audit report to the Florida Auditor General and the Florida Department of Financial Services, or determining that the District's revenues or combined expenses and expenditures did not meet statutory thresholds requiring a financial audit, to ensure that the District is meeting the requirements of ss. and 218.39, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential Benefits: By redefining the City's timeline for submitting Annual Financial Reports and audit reports, the City can ensure that it is promoting fiscal transparency and provide timely insight into the District's operations. • Potential Adverse Consequences: None • Costs: The City will need to continue contracting an independent certified public accountant to conduct the annual financial audit. • Statutory Considerations: The City is required to submit an Annual Financial Report and audit report, which should both include the District's financial activities, per the requirements of ss. 218.32 and 218.39, <i>Florida Statutes</i>. Redefining timelines will allow the City to adhere to these requirements.

Recommendation Text	Associated Considerations
<p>The District should consider coordinating with the City to establish a webpage on the City’s website that meets the special district web presence and minimum information requirements established by ss. 189.069 and 189.0694, <i>Florida Statutes</i>.</p>	<ul style="list-style-type: none"> • Potential Benefits: By developing a web presence, including all statutorily required information on that website/webpage, and regularly reviewing the information on that website/webpage, the District can improve its transparency and public access to information. • Potential Adverse Consequences: None • Costs: The District may incur costs if it contracts a webmaster or similar service. • Statutory Considerations: The District should ensure that its webpage meets the content requirements in ss. 189.069 and 189.0694, <i>Florida Statutes</i>.

IV. District Response

Each neighborhood improvement district under review by M&J and its local governing authority were provided the opportunity to submit a response letter for inclusion in the final published report. M&J was not provided with a response letter for inclusion in the final report.