

# Nassau Soil and Water Conservation District Performance Review

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

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## Key Takeaways

- Nassau Soil and Water Conservation District’s Board of Supervisors meets quarterly to provide oversight for the District’s programs and activities.
- Nassau Soil and Water Conservation District provides a limited number of services, generally in response to requests for assistance from residents of the District’s service area or other local public entities.
- Nassau Soil and Water Conservation District is funded entirely by an allocation from the Nassau County Board of County Commissioners and employs one-part time employee who performs administrative tasks, manages the District’s interactions with members of the local community, and represents the District at Nassau County Stormwater Drainage Department programs.
- Nassau Soil and Water Conservation District’s operations are not guided by a strategic plan or other written goals, objectives, performance measures, and performance standards.

# I. Background

Pursuant to s. [189.0695\(3\)\(b\)](#), *Florida Statutes*, Mauldin & Jenkins (“M&J”) was engaged by the Florida Legislature’s Office of Program Policy Analysis and Government Accountability to conduct performance reviews of the State’s 49 independent soil and water conservation districts. This report details the results of M&J’s performance review of Nassau Soil and Water Conservation District (“Nassau 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*].”

### Service Area

When the District was established in 1950, the service area included the entirety of Nassau County. The current borders and territory remain identical to those of Nassau County. The District’s service area includes unincorporated Nassau County; the County’s one city and two towns;<sup>1</sup> and part or all of the following State and federal conservation lands:

- Amelia Island State Park
- Cary State Forest
- Fort Clinch Aquatic Preserve
- Fort Clinch State Park
- Four Creeks State Forest
- Nassau River-St. Johns River Marshes Aquatic Preserve
- Ralph E. Simmons State Forest
- Thomas Creek Conservation Area

The District is bounded on the north and west by the State of Georgia, south by Duval County, southwest by Baker County, and east by the Atlantic Ocean. The total area within the District is 726 of square miles, with 649 square miles of land and 77 square miles of water.

The District’s primary office is located at 45383 Dixie Avenue, Callahan, Florida 32011 – the West Nassau Museum of History. Figure 1 is a map of the District’s service area, based on the map incorporated by reference in Rule [5M-20.002\(3\)\(a\)31](#), *Florida Administrative Code*, showing the District’s boundaries, electoral subdivisions, major municipalities within the service area, and the District’s principal office.

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<sup>1</sup> City: Fernandina Beach. Towns: Callahan and Hilliard.



Figure 1: Map of Nassau Soil and Water Conservation District



(Source: Nassau County GIS, Florida Commerce District Profile)

### Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District’s service area was 100,763 as of April 1, 2023.

### District Characteristics

Nassau SWCD is located in northeast Florida. The economy of the District’s service area is diversified and includes significant contributions from tourism and hospitality, silviculture, paper processing, transportation and logistics, and agriculture. Most of the District’s economy is concentrated in the urban areas in the eastern, coastal portion of the District. The central and western portions of the District are rural, although they are rapidly developing, with the District’s population having grown by roughly 60% in the last two decades<sup>2</sup>. Per the United States Department of Agriculture’s 2022 Census of Agriculture, the District’s major agricultural sector is nursery, greenhouse, floriculture, and sod. Other agricultural products of note include sheep and goat products, fruits, tree nuts, and berries.

<sup>2</sup> Nassau County Chamber of Commerce. n.d. *Nassau County Economic Profile*. Accessed May 11, 2024. <https://www.islandchamber.com/economic-profile/>.

The District lies entirely within the Coastal Lowlands landform region and rises from the coast to elevations of approximately 25 feet above sea level on the central Florida highland ridge, which runs north-south through the western portion of the District. The District's low elevations, minimal gradients, and abundance of poorly drained soils means that stormwater management is a water management concern within the District's service area. As of 2004, approximately one quarter of the District's land area was covered by wetlands, largely associated with the St. Marys and Nassau Rivers.<sup>3</sup> The District's location on the southern portion of the Georgia Bight may allow some protection from hurricanes, at least relative to other coastal areas in Florida, but Hurricanes Matthew and Irma in 2016 and 2017, respectively, showed that hurricanes can still pose a severe threat to the District through coastal erosion, even if they do not make landfall along the District's coast.<sup>4</sup>

## I.B: Creation and Governance

Nassau SWCD was chartered on May 5, 1950, as the Nassau Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board.<sup>5</sup> The District was created under the authority of the State Soil Conservation Districts Act (herein referred to as "ch. [582](#), *Florida Statutes*").<sup>6</sup> The Florida Legislature amended ch. [582](#), *Florida Statutes*, in 1965 to expand the scope of all soil conservation districts to include water conservation, and rename the District to the Nassau Soil and Water Conservation District.<sup>7</sup>

The District is governed by a Board of Supervisors. Supervisors are unpaid, nonpartisan public officials elected by the voters within the service district. M&J analyzed the Supervisors' elections, appointments, and qualifications within the in-scope period pursuant to applicable *Florida Statutes*.<sup>8</sup>

As of April 30, 2024, the District has five Supervisors. The current Supervisors all qualified for and were elected in the 2022 general election. M&J has received affidavits prepared by each Supervisor elected in the 2022 general election affirming that they meet the qualifications for office established in s. [582.19\(1\)](#), *Florida Statutes*. During the review period (October 1, 2020, through April 30, 2024), there have been three vacancies on the Board, as illustrated in Figure 2.

The District has had vacancies from November 2020 through February 2021, from November 2020 through November 2022, and from August 2022 through November 2022. Additional assessment of the District's electoral patterns is in section II.D: Organization and Governance of this report.

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<sup>3</sup> Nassau County. n.d. *Nassau County 2030 Comprehensive Plan Future Land Use Element: Background Data and Analysis*. Comprehensive Plan Element, Fernandina Beach: Nassau County. <https://www.nassaucountyfl.com/DocumentCenter/View/18158/12--Background-DA--Future-Land-Use-Element>.

<sup>4</sup> Dally, William R., Raphael Crowley, and Nick Hudyma. 2021. "Northeast Florida-A New Hotspot for Hurricane Damage?" *Geo-Extreme 2021: Case Histories and Best Practices* (American Society of Civil Engineers) 23-35. doi:doi:10.1061/9780784483688.003.

<sup>5</sup> Florida State Soil Conservation Board. 1951. *Biennial Report of the State Soil Conservation Board: January 1, 1949 - December 31, 1950*. Biennial report, Tallahassee: Florida State Soil Conservation Board.

<sup>6</sup> S.582, *Florida Statutes* (1939), available online as ch. [19473](#), *Laws of Florida*.

<sup>7</sup> [Ch. 65-334](#), *Laws of Florida*.

<sup>8</sup> 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	Dean W. Woerhle															
2	R.B.		William "Billy" Davis							Matt Bellar						
3	H.N.									Justin Wentz						
4	J.L.K.	Joe Johnson														
5	J.J.	Kyle Jesse Caswell							Daniel Caswell							

**Legend for FY21**

Richard Bonner (R.B.)	Jackson Lee Kinney (J.L.K.)
Halston Nelson (H.N.)	Joe Johnson (J.J.)

*(Source: Nassau County elections records, Board of Supervisors meeting minutes)*

During the review period, the District met 12 times<sup>9</sup> and did not meet 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 and 2023. The District’s Board of Supervisors meeting minutes do not record the Supervisors present at each meeting, although a review of Supervisor activity (*e.g.*, motions, discussions) during each meeting indicates that no more than three Supervisors were present at any given meeting held during the review period. The District additionally met once in a workshop without quorum – no business was conducted during this workshop. M&J has determined that the District did not properly notice each meeting and workshop. M&J did not identify any meetings that were properly noticed during the review period. Additional assessment of the District’s patterns of publicly noticing meetings is in section II.D: Organization and Governance of this report.

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

**I.C: Programs and Activities**

- The following is a list of programs and activities conducted by the District during the review period (October 1, 2020, through April 30, 2024), along with a brief description of each program or activity. The District’s programs and activities will be described in detail in section II.A: Service Delivery of this report.
- District Resident Support
  - The District responds to questions, comments, and concerns related to water management and conservation issues brought to its attention by District residents.
- St. Marys River Cleanup Event Management
  - Through 2021, the District led an annual volunteer cleanup event on the St. Marys River. The District transferred management of the event to the nonprofit St. Marys Riverkeeper organization in 2022.

<sup>9</sup> Meetings occurred in February, May, and November 2021; April, November, and December 2022; February, June, October, and December 2023; and March and May 2024.

- Conservation Educational Program Sponsorship
  - The District provides funding for student groups in the District to attend conservation education programs.
- Water Management Project Support and Advising
  - The District uses its experience in overseeing water management projects to advise and support the Nassau County Board of County Commissioners as they work to address flooding and stormwater management concerns throughout the District.

### I.D: Intergovernmental Interactions

The District regularly interacts with the following federal agencies, state agencies, and public entities:

- Nassau County Board of County Commissioners (“NBoCC”)
- United States Army Corps of Engineers (“USACE”)
- United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”)
- St. Johns River Water Management District (“SJRWMD”)

#### *NBoCC*

The District is entirely funded by NBoCC allocations. The District submits annual funding requests to NBoCC and receives its allocation in quarterly distributions. The District’s annual allocation from NBoCC has remained unchanged over the review period.

District staff regularly communicate with the Nassau County Stormwater Drainage Department’s (“NCSDD”) Senior Stormwater Engineer, a department of NBoCC, to coordinate activities related to certain NCSDD stormwater management projects, including the Thomas Creek drainage project that NCSDD is conducted alongside USACE. District representatives have attended NCSDD/USACE presentations at NCSDD’s request. Additionally, the District has worked with NCSDD Senior Stormwater Engineer to develop a list of prioritized stormwater management programs for which the District has requested NRCS Watershed Program planning assistance for Preliminary Investigative Feasibility Reports, under the Watershed and Flood Prevention Act.<sup>10</sup>

#### *USACE*

The District primarily interacts with USACE in relation to the joint NCSDD/USACE Thomas Creek drainage project. Representatives from the District have attended USACE presentations on the project and review USACE’s work on the project to provide advice to NCSDD.

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<sup>10</sup> 16 U.S.C. § [1001-1012a](#)

### NRCS

The District does not currently have a consistent working relationship with NRCS, but the two organizations have collaborated on projects up until several years prior to the start of the review period. During the review period, the District’s relationship with NRCS has been limited to the District’s requests for NRCS Watershed Program planning assistance for Preliminary Investigative Feasibility Reports, under the Watershed Protection and Flood Prevention Act,<sup>11</sup> on a list of potential water management projects jointly developed by the District and NCSDD’s Senior Stormwater Engineer. If awarded, the District planned to act as a sponsoring local organization for the water management projects. To date, the District has not been awarded planning assistance and/or funding within the review period.

### SJRWMD

The District has recently started communicating with staff at SJRWMD. As the District’s relationship with SJRWMD is new, the District and SJRWMD have not yet determined how the relationship will be utilized to support the District, although District staff reported in interviews that they hope to involve SJRWMD in the Thomas Creek drainage project.

## I.E: Resources for Fiscal Year 2022 – 2023

The following figures quantify and describe the District’s resources for Fiscal Year 2022 – 2023 (October 1, 2022, through September 30, 2023, herein referred to as “FY23”). Figure 3 shows the total amount of revenues, expenditures, and long-term debt maintained by the District in FY23. Figure 4 shows the number of paid full-time and part-time staff, contracted staff, and volunteers by employer. Figure 5 shows the number and type of vehicles, number and type of major equipment, and number and type of facilities owned, leased, and used by the District.

**Figure 3: FY23 Finances**

	Revenues	Expenditures	Long-term Debt
<b>Total for Year</b>	\$26,525	\$33,632	\$0

*(Source: District financial records)*

**Figure 4: FY23 Program Staffing**

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

*(Source: District compensation records and interviews with District Board Chair and staff)*

<sup>11</sup> 16 U.S.C. § [1001-1012a](#)



**Figure 5: FY23 Equipment and Facilities**

	Number	Ownership Status	Type(s)
<b>Vehicles</b>	0		
<b>Major Equipment</b>	0		
<b>Facilities</b>	1	1 rented from the West Nassau Historical Society	1 primary office

*(Source: Lease with West Nassau Historical Society)*

## 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 four subject categories:

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

### II.A: Service Delivery

#### Overview of Services

M&J has identified the following programs and activities that the District has performed during the review period (October 1, 2020 through April 30, 2024):

#### *District Resident Support*

Due to their connections within the community, the District's Supervisors and staff receive questions, comments, and concerns about various conservation-related subjects, most commonly related to water management, from District residents, businesses, and public entities. The District responds to these concerns by answering questions as it is able and directing submitters to the appropriate resource to respond to their inquiry.

#### *St. Marys River Cleanup Event Management*

Prior to 2022, the District led an annual volunteer cleanup event on the St. Marys River, which forms the District's northern border with the state of Georgia. The annual event regularly involved between 600 and 1,100 volunteers spread across dozens of sites in four counties on both the Florida and Georgia sides of the river. The District transferred management of the event to the nonprofit St. Marys Riverkeeper organization ahead of the 2022 event. Individual Supervisors may still volunteer with the event, although the District no longer retains any official involvement.

#### *Conservation Educational Program Sponsorship*

The District's budget includes funds for sponsoring delegations from the District's service area to the Fred B. Miller, Jr. Regional Envirothon, hosted by the Duval Soil and Water Conservation District. The 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.

### *Water Management Project Support and Advising*

Prior to the review period, the District was historically involved in managing water management infrastructure projects. Due to the experience with water management infrastructure projects that long-serving Supervisors and District staff gained working on previous District water management infrastructure projects, stormwater management staff in the Nassau County Stormwater Drainage Department (“NCSDD”) seek advice and support from the District in managing NCSDD water management infrastructure projects. During the review period, the District supported a project that NCSDD is completing in partnership with the United States Army Corps of Engineers (“USACE”) to manage flooding around Thomas Creek, which forms much of the District’s southern border. The District’s participation in the Thomas Creek project includes attending NCSDD/USACE project presentations, reviewing reports published by USACE, and communicating with NCSDD staff about general project management concerns.

The District has also worked with NCSDD stormwater management staff to develop a list of potential water management projects that both the District and NCSDD are interested in pursuing. The District submitted the project list to the United States Department of Agriculture’s Natural Resources Conservation Service (“NRCS”) in June 2022 as part of a request for NRCS Watershed Program planning assistance for Preliminary Investigative Feasibility Reports, under the Watershed Protection and Flood Prevention Act.<sup>12</sup> If Nassau SWCD was awarded any projects, the District intended to serve as a sponsoring local organization and work closely with NCSDD staff to deliver the project(s). The District was not awarded any projects from its June 2022 request.

### *Analysis of Service Delivery*

The District’s management of the St. Marys River cleanup event and involvement in water management projects aligns with s. [582.20\(2\)](#), *Florida Statutes*, which permits soil and water conservation districts “to conduct... projects for the conservation, protection, and restoration of soil and water resources.” The District’s sponsorship of conservation educational programs aligns with s. [582.20\(7\)](#), *Florida Statutes*, which permits soil and water conservation districts “to provide, or assist in providing, training and education programs.” The District’s general support of residents, businesses, and public entities within the District aligns with the soil and water conservation district purpose statement established in s. [582.02\(4\)](#), *Florida Statutes*.

The District’s resident support and water management project support and advising efforts impose minimal costs on the District. The District’s ability to provide these services relies on particular competencies of the District’s Supervisors and staff, such as connections with community members, familiarity with the District’s agricultural features, and experience with managing District water management infrastructure projects. Given these competencies, and the District’s limited resources, any alternative service delivery methods, such as contracting with experienced staff or creating a more formal method for support and advising, would not be feasible within the District’s current budget, and may not improve performance.

The District’s sponsorship of conservation educational programs is only funding support. Alternative service delivery methods, such as hosting similar programs, are beyond the District’s current resources and likely would not result in improved performance.

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<sup>12</sup> 16 U.S.C. § [1001-1012a](#)

The District's single part-time employee operates with minimal overhead and has the capacity to support a moderate expansion of District-provided services. M&J has reviewed potential adjustments to the District's organization and administration, including changes in staffing level, and has not identified any revisions to the District's organization and administration that would improve the District's operations.

### Comparison to Similar Services/Potential Consolidations

The District's programs and activities are highly informal and overlap with services provided by other public entities that operate within the District. The advisory and support services that the District provides to NCSDD is largely supplemental to the Stormwater Drainage Department's own expertise. While some District Supervisors and staff do have experience with managing water management infrastructure projects, the District has not administered similar projects for over a decade and current District personnel do not have the engineering expertise nor licensure possessed by NCSDD's dedicated stormwater engineers. Additionally, the District's resident support activities are largely duplicated by the services of various Nassau County Board of County Commissioners departments, including NCSDD, the Code Enforcement Department, and the Animal Services Department and the University of Florida's Institute of Food and Agricultural Sciences Extension office in Nassau County.

## II.B: Resource Management

### Program Staffing

The District employs one part-time employee, a District Coordinator. The District Coordinator manages the District's finances, organizes and takes minutes for meetings of the District's Board of Supervisors ("Board"), receives and responds to District communications, and performs other administrative tasks required to keep the District functional. The District employs the District Coordinator directly. The same individual has filled the District Coordinator position and their salary has remained unchanged at \$1,600/month for the entirety of the review period.

### Equipment and Facilities

#### *Vehicles*

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

#### *Facilities*

The District has rented a portion of the historic Callahan train station, owned by the West Nassau Historical Society, to serve as the District's primary office for the entirety of the review period. The District also holds meetings in this space. The District's use of this space is governed by a lease with the West Nassau Historical Society that requires the District to pay rent of \$390/month plus half of each month's utilities (electric, water, sewage, and refuse).

#### *Major Equipment*

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

### Current and Historic Revenues and Expenditures

M&J reviewed the year-end Revenues & Disbursements Report prepared by the District’s independent accountant to assess the District’s current and historic revenues and expenditures. M&J requested and the District was unable to provide a Revenues & Disbursements report for Q1 FY24 (which was the report provided for other fiscal years); the District did provide bank statements that detailed the District’s revenues and expenditures for Q1 FY24. The District’s sole revenue source during the review period has been an annual allocation from the Nassau County Board of County Commissioners (“NBoCC”). The District requests funding from NBoCC annually and receives these revenues through quarterly checks. The District’s allocation from NBoCC has remained unchanged at \$26,525 per year for the entirety of the review period, although the timing of the District’s deposits of NBoCC checks has resulted in some fourth quarter payments not being recognized as received until the following fiscal year, as shown in Figure 6.

**Figure 6: Revenues by Source and Fiscal Year**

Revenue Source	Total Revenues			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Nassau County Board of County Commissioners	\$33,156	\$19,894	\$26,525	\$0

*(Source: District Revenues & Disbursements Reports, District bank statements)*

The District’s expenditures during the review period are primarily for personnel services and general operating expenses, including postage, rent, State fees, and printing, as shown in Figure 7. The District’s only program-related expenditure is an \$800 payment during FY22 to sponsor an Envirothon team from an FFA program in the District. As with the District’s revenues, payment timing may impact the fiscal year when some of the District’s expenditures are recognized. Per an interview, the District Board Chair, whose signature is required to write checks, was unexpectedly unable to perform that duty for several months in late FY22 and early FY23, which resulted in a number of expenditures that would normally have been processed in FY22 being delayed until FY23.

**Figure 7: Expenditures by Program and Fiscal Year**

Program or Activity	Total Expenditures			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Operating Expenses	\$6,321	\$5,928	\$6,432	\$1,578
Personnel Services	\$19,200	\$9,600	\$27,200	\$4,800
Sponsorship of Education Programs	\$0	\$800	\$0	\$0
<b>Total Expenditures</b>	<b>\$25,521</b>	<b>\$16,328</b>	<b>\$33,632</b>	<b>\$6,378</b>

*(Source: District Revenues & Disbursements Reports, District bank statements)*

The District does not have any long-term debt.



Figure 8 lists the total costs of the District’s contracted services by fiscal year.

**Figure 8: Contracted Service Expenses by Fiscal Year**

Program or Activity	Total Contracted Service Expenses			
	FY21	FY22	FY23	FY24 (through 12/31/2023)
Accounting Services	\$150	\$150	\$0	\$0

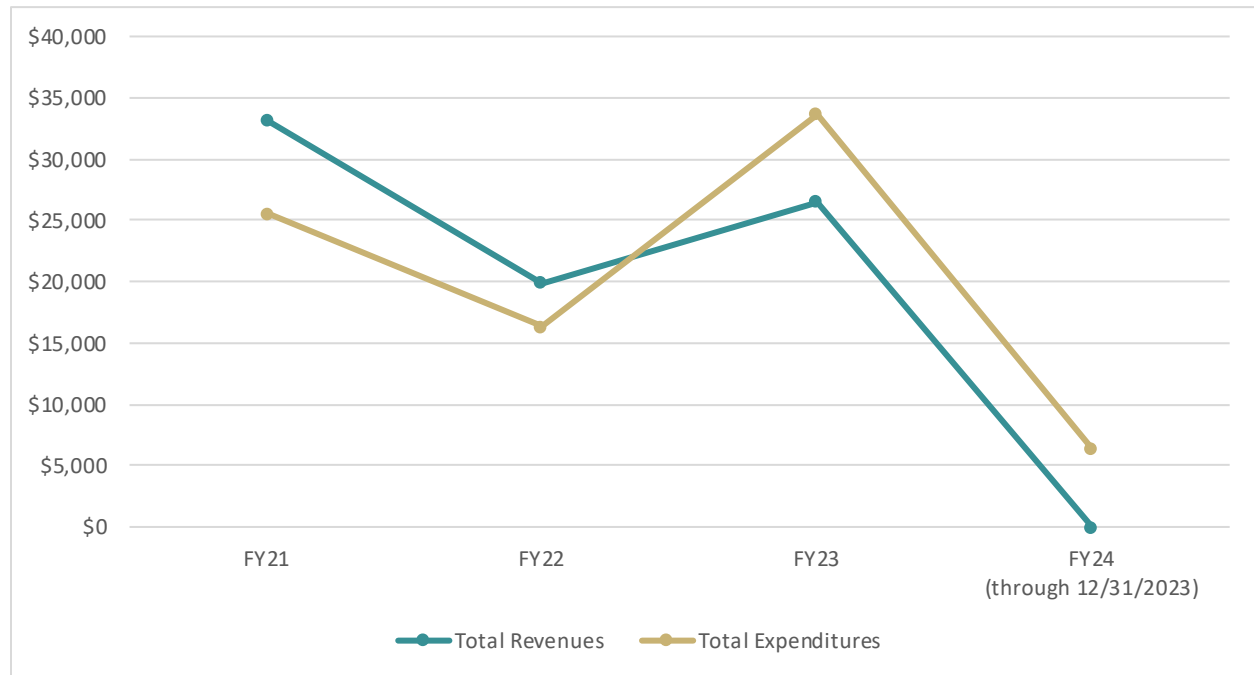
*(Source: District Revenues & Disbursements Reports, District bank statements)*

**Recommendation:** The District should consider updating signature authority with their bank to ensure that a second authorized signer is listed on the District’s checking account so that the District is able to pay its obligations in a timely manner in the event that the Board Chair is unable to sign checks.

### Trends and Sustainability

The income earned by the District and costs incurred by the District have remained largely unchanged during the review period and most year-to-year variation in the District’s revenues and expenditures are based on the date when the District actually deposits its receipts or pays its expenditures. Figure 9 shows the District’s revenues and expenditures by fiscal year.

**Figure 9: Revenues vs. Expenditures**



*(Source: District Revenues & Disbursements Reports, District bank statements)*

The District's revenues and expenditures both decreased from FY21 to FY22, primarily due to the temporary unavailability of the Board Chair at the end of FY22 that delayed the processing of a portion of the District's FY22 revenues and expenditures into the following year. As a portion of the District's FY22 revenues and expenditures were delayed into FY23, the District's revenues and expenditures both increased from FY22 to FY23, with payments on the District's unpaid obligations from the later part of FY22 causing FY23 recorded expenditures to increase significantly. M&J reviewed the nature and cost of the District's FY22 and FY23 expenditures and found them to be consistent from year to year, other than the previously mentioned timing issues. Payments on costs incurred in FY22 were recorded in the District's FY23 expenditures resulting in the District's expenditures exceeding revenues in FY23. While the District does not have sufficient revenues in the fiscal year to pay these expenses, the District had \$30,000 of reserves in its bank account as of September 30, 2022, to cover the revenue shortfall. Nassau SWCD did not record any revenues in the first quarter of FY24. M&J reviewed District bank statements for the second quarter of FY24, which indicate that the District's total FY24 revenues likely will remain consistent with FY23 revenues. Nassau SWCD's expenditures from the first quarter of FY24 suggest that the District is trending toward year-end expenditures similar to those in FY21. The District's financial reserves will allow it to continue to provide its current services at its current funding level for at least one year if no additional revenues are received. We do not believe this to be an issue at this time.

## II.C: Performance Management

### Strategic and Other Future Plans

The District does not currently have a strategic plan, although an interview with the Board of Supervisors ("Board") Chair and District staff indicated that the Supervisors are aware of the utility of developing a strategic plan and are interested in doing so. The Board Chair and District staff mentioned that any strategic plan that the District develops would benefit from aligning with the Nassau County Board of County Commissioners' ("NBocC") "Vision 2032" long-term plan, which includes a focus on increasing conservation lands and promoting conservation practices in Nassau County.

**Recommendation:** The District should consider developing and then adopting a strategic plan that builds on the District's purpose and vision and aligns with NBocC's conservation goals outlined in its "Vision 2032" plan. The strategic plan should not simply describe the District's current programs, but rather reflect the District's long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District's service area.

### Goals and Objectives

The District does not maintain written or unwritten goals or objectives, per M&J's interview with the District Board Chair and staff and review of the minutes from Board meetings held during the review period (October 1, 2020, through April 30, 2024).

**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

Per M&J's interview with the District Board Chair and staff and review of minutes of Board meetings held during the review period, the District does not track any performance measures or evaluate the District's performance against any standards, written or unwritten.

**Recommendation:** The District should consider identifying performance measures and standards as part of the development of a new strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District's performance, evaluate progress towards the goals and objectives that the District adopts, and support future improvements to the District's service delivery methods.

### Analysis of Goals, Objectives, and Performance Measures and Standards

The District does not have any goals or objectives and does not track any performance measures or standards. The District's lack of goals and objectives inhibits the Supervisors' ability to decide on District policy based on a clear, agreed-upon future end state. The District's lack of performance measures and standards limits the District's ability to analyze its performance in an objective fashion and prevents individuals or organizations from adequately evaluating District activities that the individuals or organizations are not directly involved in. The lack of recorded goals, objectives, performance measures, and standards may pose a particular challenge to new Supervisors, who do not have access to the resources needed to fully understand the factors guiding the Board's past decisions and to develop a usable understanding of the success of the District's current operations.

### Annual Financial Reports and Audits

The District is required per s. [218.32](#), *Florida Statutes*, to submit an Annual Financial Report to the Florida Department of Financial Services within nine months of the end of each fiscal year (*i.e.*, June 30, or nine months after September 30). The District submitted its FY21 and FY22 Annual Financial Reports to the Florida Department of Financial Services within the compliance timeframe.

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

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

### Performance Reviews and District Performance Feedback

The District has not conducted any performance reviews or collected any feedback from District stakeholders during the review period.

**Recommendation:** The District should consider implementing a system for collecting feedback from local partner agencies and residents of the District's service area with whom the District has worked, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District's service delivery methods.

## II.D: Organization and Governance

### Election and Appointment of Supervisors

Supervisors are required by s. [582.19\(1\)\(b\)](#), *Florida Statutes*, to sign an affirmation that they meet certain residency and agricultural experience requirements. These signed affirmations are required of both elected and appointed Supervisors.

M&J reviewed election records available on the Nassau County Supervisor of Elections' website and District Board of Supervisors ("Board") meeting minutes. All five seats were up for election in the 2022 general election. M&J has reviewed affidavits prepared by each Supervisor elected in the 2022 general election affirming that each Supervisor meets the qualification for office established in s. [582.19\(1\)](#), *Florida Statutes*.

For the entirety of the review period, Supervisors that have not been reelected have left office and newly elected Supervisors have been inaugurated in the first meeting held after each election, typically the November meeting. This practice is not in compliance with s. [582.18\(1\)\(c\)](#), *Florida Statutes*, which establishes the first Tuesday after the first Monday in January following the election as the start date of each elected Supervisor's term.

**Recommendation:** The District should consider working with the Nassau County Secretary of Elections to ensure that outgoing Supervisors leave office and newly elected Supervisors are inaugurated into office on the date set in s. [582.18\(1\)\(c\)](#), *Florida Statutes*.

### Notices of Public Meetings

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

The District has provided notice of public meetings throughout the review period by posting meeting notices on the door of the District's office in the historic Callahan train station and by providing a list of meeting dates to the Association of Florida Conservation Districts, who works with the Florida Department of Agriculture and Consumer Services' Office of Agricultural Water Policy to post meeting notices in the *Florida Administrative Register*. M&J identified notices posted in the *Florida Administrative Register* for 13 meetings scheduled during the review period, including three meetings for which M&J has confirmed were held and 10 meetings that M&J has confirmed were cancelled. M&J did not identify notices posted in the *Florida Administrative Register* for eight meetings and one workshop that M&J confirmed took place during the review period. The District does not provide notice of meetings on its website.

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 publish all meetings and workshops in the *Florida Administrative Register*, and did not publish notice in the local newspaper, and therefore the District did not meet the requirement for meetings held in 2023 and 2024.

Failure to provide appropriate notice 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 improving its meeting notice procedures to ensure compliance with s. [189.015](#) and ch. [50](#), *Florida Statutes*. The District should retain records that document its compliance with applicable statutes.

#### Retention of Records and Public Access to Documents

The District was able to provide all records requested in accordance with s. [119.021](#), *Florida Statutes*

The minutes recorded at the District's Board of Supervisors meetings do not report on Supervisor attendance. Without minutes that record Supervisor attendance, the District cannot demonstrate whether it held at least one meeting with all five Supervisors present each calendar year, as required by s. [582.195](#), *Florida Statutes*, or whether a quorum was present for any given meeting.

**Recommendation:** The District should consider taking attendance of the Supervisors present at each Board meeting and recording the attendance in the minutes of each meeting.



### III. Recommendations

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

Recommendation Text	Associated Considerations
<p>The District should consider updating signature authority with their bank to ensure that a second authorized signer is listed on the District’s checking account so that the District is able to pay its obligations in a timely manner in the event that the Board Chair is unable to sign checks.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Ensuring that a second authorized signer is added to the District’s checking account ensures that the District can receive revenues and pay expenditures even when the Board Chair is unavailable.</li> <li>● Potential Adverse Consequences: Having an additional authorized signer increases the risk of improper use of funds in the District’s checking account.</li> <li>● Costs: Potential minor bank fees</li> <li>● Statutory Considerations: Supervisors will need to approve addition of an additional authorized signer.</li> </ul>
<p>The District should consider developing and then adopting a strategic plan that builds on the District’s purpose and vision and aligns with NBoCC’s conservation goals outlined in its “Vision 2032” plan. The strategic plan should not simply describe the District’s current programs, but rather reflect the District’s long-term and short-term priorities based on the needs of the community and in response to changing land use patterns within the District’s service area.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Developing and adopting a strategic plan will require the District to consider and define an organized, cohesive set of plans for the coming years and will provide a document that the District’s current and potential future Supervisors and staff can reference to guide the District’s operations over the coming years.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: None</li> <li>● Statutory Considerations: Supervisors will need to adopt any strategic plan.</li> </ul>
<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. <a href="#">582.02(4), Florida Statutes</a>, 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"> <li>● 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.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: None</li> <li>● Statutory Considerations: Supervisors will need to adopt any goals and objectives.</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider identifying performance measures and standards as part of the development of a new strategic plan. The District should then track the identified performance measures against established standards and use the collected data to monitor the District’s performance, evaluate progress towards the goals and objectives that the District adopts, and support future improvements to the District’s service delivery methods.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Identifying performance measures and establishing performance standards will enable the District to objectively evaluate the performance of its various programs, enhancing the Supervisors’ ability to oversee and manage the District’s service delivery. The District can also use collected performance measures to refine its service delivery models to improve the level of service that it is able to provide or reduce costs.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees.</li> <li>● Statutory Considerations: None</li> </ul>
<p>The District should consider implementing a system for collecting feedback from local partner agencies and residents of the District’s service area with whom the District has worked, and creating a process to systematically review feedback. The District should consider using the findings from the review of feedback to refine the District’s service delivery methods.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Implementing a system to collect feedback from partner agencies and residents will give the District an additional source of information to use in evaluating the performance of the District’s programs and may help the District to identify and/or evaluate potential improvements to the District’s service delivery methods.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: Implementing this recommendation may cause the District to incur minor data collection and storage fees.</li> <li>● Statutory Considerations: None</li> </ul>
<p>The District should consider working with the Nassau County Secretary of Elections to ensure that outgoing Supervisors leave office and newly elected Supervisors are inaugurated into office on the date set in s. <a href="#">582.18(1)(c), Florida Statutes</a>.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Adjusting the District’s term expiration and inauguration dates will ensure that actions taken by the District cannot be invalidated due to Supervisors serving during a period when they are not authorized to serve by statute.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: None</li> <li>● Statutory Considerations: None</li> </ul>

Recommendation Text	Associated Considerations
<p>The District should consider improving its meeting notice procedures to ensure compliance with s. <a href="#">189.015</a> and ch. <a href="#">50</a>, <i>Florida Statutes</i>. The District should retain records that document its compliance with applicable statutes.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Implementing proper meeting notice policies will help ensure that the District is compliant with s. <a href="#">189.015</a> and ch. <a href="#">50</a>, <i>Florida Statutes</i>, which protects Supervisors and staff from potential consequences of violating notice requirements established in s. <a href="#">286.011</a>, <i>Florida Statutes</i>, and protects actions taken during meetings from being invalidated on procedural grounds related to meeting notice.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: Properly noticing the District’s meetings will require the District to pay to run public notice statements in the local newspaper</li> <li>● Statutory Considerations: None</li> </ul>
<p>The District should consider taking attendance of the Supervisors present at each Board meeting and recording the attendance in the minutes of each meeting.</p>	<ul style="list-style-type: none"> <li>● Potential Benefit: Recording Supervisor attendance at each meeting serves as a means for the District to evidence compliance with the mandatory meeting requirement of s. <a href="#">582.195</a>, <i>Florida Statutes</i>, and shields the District from allegations of conducting business without a quorum.</li> <li>● Potential Adverse Consequences: None significant</li> <li>● Costs: None</li> <li>● Statutory Considerations: None</li> </ul>

## 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. Nassau SWCD's response letter is provided on the following pages.



conserving  
natural resources  
*for our future*

August 2, 2024

To Whom It May Concern:

Thank you for the opportunity to respond to your audit report on Nassau Soil & Water Conservation District.

We did not realize the manner in which meeting times were noticed was incorrect. When our district coordinator began working for us in 2010, she began posting meeting notices based on the recommendations provided by the Association of Florida Conservation Districts. We were unaware that there was more that needed to be done for properly noticing rescheduled meetings. Steps have been taken to correct this oversight, including additional training for our district coordinator.

Due to the way the supervisor's terms lined up as well as restrictions due to the pandemic, we had a brief period of time where there was only one signer on our bank account. However, this is an extremely unusual circumstance for our board as we have traditionally had two signers.

This issue has since been corrected and should never be an issue again.

We would like to add that we feel it would be a terrible loss for the citizens of the state of Florida if our Soil & Water boards were abolished. Generations of folks from the same families have served on these boards. People who care so deeply about their communities that they serve without pay.

If the Soil & Water boards are abolished, over seventy-five years of established relationships will be lost.

If the boards are abolished, there will no longer be a voice for the people of individual counties. It is our opinion that a regional board will only cause smaller counties to lose their seat at the proverbial table since the larger counties will inevitably have greater representation.

Many local programs that benefit citizens will be lost – the Envirothon, for example. Grants and best management practice programs will no longer be available via the USDA because citizens will no longer have an avenue to access them.

Counties that still have active Soil & Water boards should utilize the services and programs that only we can provide.



Often, the USDA and Natural Resources Conservation Service offer grants that must be facilitated by an eligible sponsor. Since the Soil & Water boards are *elected*, we are eligible sponsors for those grants.

We implore you to reconsider abolishing the Soil & Water boards. The decision should not be made for the sole purpose of “punishing” a particular county for attempting to step outside the scope of their jurisdiction. The good of the many must outweigh the need to make an example of the few.

Abolishing the boards will not only instantly destroy over seventy-five years of history, you’ll put several thousand people out of a job.

Thank you again for the opportunity to respond.

With Warm Regards,

Dean Woehrle  
Chairman  
Nassau Soil & Water Conservation District