Sumter 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

- A Status Change occurred after fieldwork was completed on April 30, 2024. On May 2, 2024, M&J was notified by the Sumter County Supervisor of Elections Office that the Sumter Soil and Water Conservation District dissolved in January 2024. As a result, a limited amount of documentation was provided by District Supervisors in response to this review.
- Sumter Soil and Water Conservation District's Board of Supervisors met quarterly, with one Supervisor seat having a long vacancy prior to dissolution.
- Sumter Soil and Water Conservation District's programs and activities were limited, consisting primarily of participation in a regional land judging contest for students.
- Sumter Soil and Water Conservation District had no staff, inventory, facilities, vehicles, or documented revenues or expenditures prior to the District's dissolution.
- Sumter Soil and Water Conservation District was not operating off of a strategic plan, and had no written goals, objectives, or performance measures prior to dissolution.

I. Background

Status Change

A status change occurred after fieldwork was completed on April 30, 2024. On May 2, 2024, M&J was notified by the Sumter County Supervisor of Elections Office that the Sumter Soil and Water Conservation District dissolved in January 2024. The Report's findings and recommendations are based on the review period of October 1, 2020, through April 30, 2024.

Pursuant to <u>s. 189.0695(3)(b)</u>, 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 Sumter Soil and Water Conservation District ("Sumter SWCD" or "District"), conducted with a review period of October 1, 2020, through April 30, 2024.

I.A: District Description

Purpose

Chapter <u>582</u> 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 Department of Agriculture and Consumer Services ("FDACS"); and the powers and purpose of the districts. The District's statutory purpose, per <u>s. 582.02</u>, *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 provides a definition of its purpose on the website, which states that "Soil & Water Conservation Districts are for the purpose of promoting and encouraging the wise use, management and general conservation of the County's soil, water and related natural resources. The District is committed to preserving and enhancing the quality of life in Florida through the conservation of its natural resources. Soil & Water Conservation Districts work closely with the U.S. Department of Agriculture Natural Resource Conservation Service (NRCS), creating ways to conserve water, prevent soil erosion, convert irrigation systems, and inform the public about conservation problems."

The District identifies a mission statement on its website, which states "Through their partnership with NRCS, Soil & Water Conservation Districts are able to help people improve their natural resources and the environment by providing technical assistance and developing conservation plans. Districts assist property owners and agricultural producers with soils information, requests for wetlands determination, irrigation system design and conversion, land management, soil and water conservation education, and other forms of conservation planning."

Service Area

When the District was established in 1943, the service area included Sumter County. The current borders and territory are identical to those of Sumter County. The District's service area includes unincorporated Sumter County and the County's 5 cities and 2 census-designated places. The District's service area incorporates part of Withlacoochee State Forest and Gum Slough Conservation, as well as Lake Panasoffkee, Beville Ranch Conservation, and Half Moon Wildlife Management.

The District is bounded on the north by Marion County, northwest by Citrus County, east by Lake County, southeast by Polk County, southwest by Pasco County, and west by Hernando County. The total area within the District is 580 square miles, with 547 square miles of land and 33 square miles of water. The District's primary office is located at 7620 SR 471, Bushnell, FL 33513, which is in the Sumter County Fairgrounds.

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)28, Florida Administrative Code, showing the District's boundaries, electoral subdivisions, major municipalities within the service area, the District's principal office, and a secondary meeting location used by Supervisors for monthly workshop meetings, which are open to the public but do not usually include the conduct of regular business.

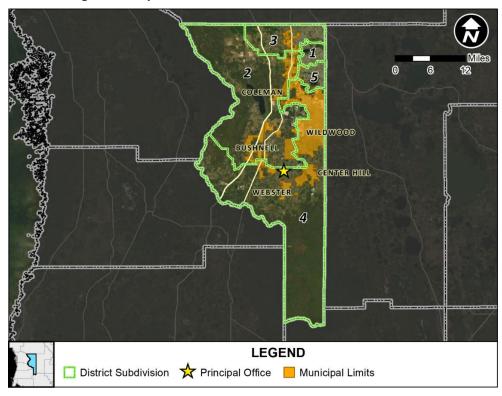


Figure 1: Map of Sumter Soil and Water Conservation District

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

¹ Cities: Bushnell, Wildwood, Webster, Coleman, and Center Hill. Census-Designated Places: Lake Panasoffkee and The Villages.

Population

Based on the Florida Office of Economic and Demographic Research population estimates, the population within the District's service area was 155,318 as of April 1, 2023.

District Characteristics

Sumter Soil and Water Conservation District is located in central Florida, specifically covering Sumter County. Sumter's economy is diversified and supported by agriculture, manufacturing, and distribution sectors. Major economic drivers include agricultural products such as citrus, cattle, and vegetables, along with manufacturing facilities and distribution hubs.² The District has significant agricultural land dedicated to the production of citrus, vegetables, and livestock. Sumter SWCD agriculture is notable for its crop diversity, including traditional and specialty crops, contributing to local consumption and export. The soil survey indicates a variety of soil types suitable for different crops, enhancing the region's agricultural productivity.³

The District experiences a subtropical climate with hot, humid summers and mild winters. Environmental threats include hurricanes, heavy rainfall leading to flooding, and occasional droughts. These conditions can significantly impact agricultural productivity and necessitate effective conservation practices. The soil characteristics and weather patterns highlight the need for robust water management systems to mitigate these threats. The topography of Sumter is generally flat with some rolling hills, and the region includes various bodies of water, which warrant the need for water management and conservation efforts. The soil survey details various soil series present in the area, including sandy and loamy soils that affect drainage and agricultural suitability. Proper management of these soils is essential to prevent erosion and maintain agricultural productivity.

Sumter SWCD features a mix of urban and rural areas. Urban centers are primarily located around The Villages, a large retirement community, while the rest of the region remains predominantly rural, focusing on agricultural activities and conservation efforts. Given the split between urban and rural areas, the community's needs are diverse. Urban areas require robust stormwater management and pollution control, while rural areas need support for sustainable agricultural practices and water resource management. A unique aspect of Sumter is its strategic location as a distribution hub, supported by major highways and rail lines, which enhances its economic capabilities while posing specific environmental management challenges. Additionally, the District plays a critical role in providing technical and financial assistance to landowners to address resource concerns.^{6 7}

² (Sumter County Economic Development n.d.) Sumter County Economic Development. Accessed May 21, 2024. https://sumterbusiness.com/.

³ (Land Conservation Assistance Network n.d.) Land Conservation Assistance Network. Accessed May 21, 2024. https://www.landcan.org/local-resources/Sumter-SWCD/3710.

⁴ (Sumter County Economic Development n.d.) Sumter County Economic Development. Accessed May 21, 2024. https://sumterbusiness.com/.

⁵ (Soil Survey of Sumter County 1988) Soil Survey of Sumter County. Accessed May 21, 2024. https://archive.org/details/sumterFL1988.

⁶ (National Resources Conservation Service n.d.) National Resources Conservation Service. Accessed May 21, 2024. https://websoilsurvey.nrcs.usda.gov/.

⁷ (Sumter County Economic Development n.d.) Sumter County Economic Development. Accessed May 21, 2024. https://sumterbusiness.com/.

I.B: Creation and Governance

Sumter SWCD was chartered on February 3, 1943, as the Sumter Soil Conservation District, following a successful referendum of local landowners and subsequent petition to the Florida State Soil Conservation Board. The District was created under the authority of [the State Soil Conservation Districts Act (herein referred to as "ch. <u>582</u>, *Florida Statutes*"). The Florida Legislature amended ch. <u>582</u>, *Florida Statutes*, in 1965, to expand the scope of all soil conservation districts to include water conservation, which renamed the District to the Sumter Soil and Water Conservation District.

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*. ¹⁰

At the time of dissolution, January 2024, the District had four Supervisors. Signed affirmations of qualification were not provided to M&J by the District or the Sumter Supervisor of Elections office, so M&J is unable to confirm any Supervisor's qualification. During the review period (October 1, 2020, through April 30, 2024), there has been one vacancy on the Board, as illustrated in Additional assessment of the District's electoral patterns is detailed in section II.D (Organization and Governance) of this report.

The District had a vacancy from January 2023 to dissolution. Additional assessment of the District's electoral patterns is detailed in section II.D (Organization and Governance) of this report.

FY21 FY22 FY23 FY24 Q2 Q3 Q4 Q3 Seat Q1 Q1 Q2 Q3 Q4 Q1 Q2 Q4 Q1 Q2 Q3 1 **Johanna Jones Mark Moran** Dissolved 2 **Benita Dixon** Dissolved 3 MT **Chris Wilson** MT Dissolved 4 **Nancy Dwyer** Dissolved 5 **Wendel Martinkovic** Dissolved

Figure 2: Supervisor Terms

Legend for FY21 and FY24 Marcia Taylor (MT)

(Source: District Meeting Minutes)

⁸ s. 582, Florida Statutes

⁹ ch. 65<u>-334</u>, Laws of Florida

¹⁰ Including <u>s. 582.15</u>, *Florida Statutes*, <u>s. 582.19</u>, *Florida Statutes*, Rule <u>Rule 5M-20.002</u>, *Florida Administrative Code*, and ch. 2022-191, *Laws of Florida*

During the review period, the District met 13 times. ¹¹ No meeting minutes were provided to M&J when requested, and we are unable to confirm whether the District meetings complied with the mandatory meeting requirement of <u>s. 582.195</u>, *Florida Statutes*, to meet at least once per calendar year with all five Supervisors for both 2022 and 2023. The District additionally met three times in a workshop within the review period; no business was conducted during these 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 Sumter 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 within 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.

- Land Judging
 - A contest run by 4-H and FFA in which Middle and High School students examine and interpret soil to make wise land use decisions.

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.

Natural Resources Conservation Service ("NRCS")

The District has had conversations with NRCS conservationists about getting involved in NRCS cost-share programs, but the District did not provide any documentation to support that increased involvement occurred.

Sumter County Board of County Commissioners ("SBoCC")

District Supervisors asserted in interviews that the SBoCC had donated staff time to assist in digging pits for the annual Land Judging contest. According to District Supervisors, this arrangement is not based on any formal agreement between the District and the SBoCC.

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.

¹¹ Meetings occurred in January, February, June, and September 2021; January, March, June, and September 2022; January, June, July, and September 2023; January 2024

Figure 3: FY23 Finances

	Revenues	Expenditures	Long-term Debt
Total for Year	Not Provided	Not Provided	Not Provided

(Source: Interview with District Supervisors)

Figure 4: FY23 Program Staffing

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

(Source: Interview with District Supervisors)

Figure 5: FY23 Equipment and Facilities

	Number	Ownership Status	Type(s)
Vehicles	0	N/A	N/A
Major Equipment	0	N/A	N/A
Facilities	0	N/A	N/A

(Source: Interview with District Supervisors)

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

In interviews with M&J, District Supervisors stated that the Land Judging contest was the District's primary activity within the review period (October 1, 2020, through April, 30, 2024). This program is hosted by 4-H and FFA for local students to assess soil and make land use decisions. The District reported involvement in the FY22 and FY23 regional land judging contests, but no additional documentation on the nature of its contributions were provided to M&J prior to District dissolution. The District also reported setting up a booth at an Earth Day event in FY23, but no additional relevant information was provided by the District.

Analysis of Service Delivery

M&J evaluated each of the District's programs or activities, assessed whether the program or activity aligns with the District's statutory purpose and authority, and referenced the statute most relevant to each program or activity.

The District's activities within the scope of the District's statutory purpose and authority. Programs and activities meant to provide or assist in providing training and education (Land Judging, Earth Day Booth) align with the District's purpose to conduct conservation education programs. The District did not provide any financial information to M&J prior to dissolution, and interviews with Supervisors indicate the District's revenues and expenditures were minimal; so M&J cannot determine what cost reduction efforts, if any, were undertaken during the review period.

Comparison to Similar Services/Potential Consolidation Opportunities

The following soil and water conservation programs are provided by other public and nonprofit entities within the District's service area:

- The University of Florida's Institute of Food and Agricultural Sciences ("UF/IFAS") Sumter
 Extension partners with the local 4-H chapter to provide agriculture and conservation
 educational programming for youth within the District's service area, and serves as a resource
 between agriculture scientists and the local community.
- The Natural Resource Conservation Service, an agency of the United States Department of Agriculture, provides technical advice and data collection assistance to landowners implementing conservation practices.

 The Southwest Florida Water Management District has published a map of water control structures it operates within Sumter County, which help manage flood protection and water levels of specific bodies of water. Of the 14 structures listed within the county, 10 are considered water conservation structures.

II.B: Resource Management

Program Staffing

The District did not employ or pay into the salary of any full-time, part-time, or contract employees. In interviews with M&J, District Supervisors indicated that the Sumter County Board of County Commissioners have donated staff time in the past to assist in the pit digging required for the Land Judging contest. Supervisors stated this was not the result of any formal agreement with the County, but no other information was provided prior to dissolution.

Equipment and Facilities

Sumter SWCD did not own or rent any equipment or facilities. The District holds quarterly Board meetings, but did not provide the venue for these meetings prior to dissolution.

Current and Historic Revenues and Expenditures

Sumter SWCD did not develop an annual budget or track annual revenue and expenditure data. Sumter SWCD did not have a revenue source or consistent expenditures. In interviews with M&J, Supervisors stated the District is funded wholly by small-dollar donations, estimating \$300 or less each year. In its FY21 Annual Financial Report, the District reported no revenues, no expenditures, and a cash balance of \$198. This was the last annual financial report submitted by the District, as it did not submit a report for FY22 and dissolved prior to submitting a report for FY23.

Trends and Sustainability

The District did not provide enough information prior to dissolution for M&J to make accurate assessments of District trends leading up to the District's dissolution. The District has indicated having minimal revenues and expenditures, and had a seat vacant for a year prior to dissolution, indicating problems with District sustainability. The District dissolved in January 2024.

II.C: Performance Management

Strategic and Other Future Plans

Sumter SWCD did not provide any documentation indicating the District was operating with a strategic plan before dissolution.

Goals and Objectives

Sumter SWCD did not have any written goals or objectives. In interviews with M&J, District Supervisors asserted that the informal goal of the District was to maintain the District's participation in the annual Land Judging contest.

Performance Measures and Standards

Sumter SWCD ddid not have any performance measures or standards, written or unwritten, related to program offerings that the District provides or activities that the District participates in. The District is not party to any contracts that require performance measuring.

Analysis of Goals, Objectives, and Performance Measures and Standards

Sumter SWCD did not have written goals, objectives, or performance measures prior to dissolution. In interviews, the District indicated its informal goal was maintaining the District's ability to participate in the annual Land Judging contest.

Annual Financial Reports and Audits

Sumter SWCD was required per <u>s. 218.32</u>, *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).

Pursuant to Section <u>218.32</u>, *Florida Statutes*, the District is required to submit an Annual Financial Report every fiscal year by the compliance deadline nine months after the end of the fiscal year (June 30 of the following year). The District's FY21 Annual Financial Report was filed after the compliance deadline. This Annual Financial Report showed the District as having a \$198 fund balance with no revenues or expenditures. M&J could not locate a record of the District's FY22 Annual Financial Report on the Florida Department of Financial Services' website. In addition, the District did not submit its FY23 Annual Financial Report by the compliance deadline of June 30, 2024.

Sumter SWCD does not meet the criteria in <u>s. 218.39</u>, *Florida Statutes*, to require the District to submit an annual financial audit report, as the District's annual revenues and combined expenditures and expenses are below the \$50,000 threshold, the lowest requirement threshold for special districts.

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 is meeting the requirements of s. 218.32(1)(a), Florida Statutes.

Performance Reviews and District Performance Feedback

During the review period, Sumter SWCD did not receive any performance reviews for District operations. The District has not engaged in any documented collection of feedback from members of the public or other stakeholders regarding its programs and activities.

II.D: Organization and Governance

Election and Appointment of Supervisors

Supervisors are required by <u>s. 582.19(1)(b)</u>, *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. Beginning with the November 2022 Supervisor elections, Chapter <u>2022-191</u>, *Laws of Florida*, amended <u>s. 582.19(1)</u>, *Florida Statutes*, and required that candidates for election to a Supervisor seat had to live in the district and have agricultural experience, as defined by the Florida Legislature. In the November 2022 election, candidates were required by <u>s. 582.19(1)(b)</u>, *Florida Statutes*, to sign an affirmation that they met the residency and qualification requirements.

Since the start of the January 2023 term, one Supervisor was appointed. In response to the performance review, the District provided M&J with a written list of the qualifications that meet the agricultural experience requirements of <u>s. 582.19(1)</u>, *Florida Statutes*, for the current Supervisors.

The Sumter Supervisor of Elections has provided M&J with requested affirmations of qualification for Supervisors who served after the November 2022 election. M&J can confirm that all Supervisors but one have signed the affirmation of qualifications. The Supervisor who did not sign the affirmation was appointed just before District dissolution. If the District failed to require appointed Supervisors to complete documentation that affirmed their compliance with the residency and qualification requirements of <u>s. 582.19(1)</u>, *Florida Statutes*, the District may have unqualified and/or ineligible Supervisors occupying seats.

No Supervisor seats are up for election in November 2024 due to the District's dissolution.

Notices of Public Meetings

Section <u>189.015</u>, *Florida Statutes*, requires that all Board meetings be publicly noticed in accordance with the procedures listed in ch. <u>50</u>, *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 no requested documentation regarding meeting notice practices. M&J searched floridapublicnotices.com, the State of Florida's designated repository of public notice publications, and did not identify notices posted for any Board of Supervisors ("Board") meetings held during the review period. M&J also searched the Florida Administrative Register and did not find any notices within the review period.

M&J was unable to conclude that the District notices met 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. M&J was unable to determine whether the District met 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. M&J was unable to confirm whether the District met this 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 ch. <u>50</u>, *Florida Statutes*, may subject District Supervisors and staff to penalties, including fees, fines, and misdemeanor charges, as outlined in <u>s. 286.011</u>, *Florida Statutes*. Additionally, business conducted at such meetings may be invalidated.

Recommendation: The District should consider improving its meeting notice procedures to ensure compliance with <u>s. 189.015</u> and ch. <u>50</u>, *Florida Statutes*, that governed notice requirements at the time of each meeting date's applicable notice period. The District should retain records that document is compliance with the applicable statutes.

Retention of Records and Public Access to Documents

The District asserted it maintains a record of meeting agendas and minutes from October 2020 through February 2024, but was not able to provide the agendas and minutes to M&J on request due to them not being digitized. The District was not able to provide the other existing records and documentation requested by M&J for this performance review. M&J concludes that there may be compliance issues with the District's records retention and public access to information as required <u>s. 119.021</u>, *Florida Statutes*.

Recommendation: The District should consider improving record retention procedures and access to public records in accordance with ch. <u>119</u>, *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

A Status Change occurred after fieldwork was completed on April 30, 2024. On May 2, 2024, M&J was notified by the Sumter County Supervisor of Elections Office that the Sumter Soil and Water Conservation District dissolved in January 2024. M&J had noted the following recommendations prior to the notice of the District's dissolution.

Recommendation Text	Associated Considerations
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 is meeting the requirements of s. 218.32(1)(a), Florida Statutes.	 Potential Benefit: Avoiding penalties from the Department of Financial Services for late submission Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. Costs: M&J does not anticipate any additional funding needed. Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.
The District should consider improving its meeting notice procedures to ensure compliance with <u>s. 189.015</u> and ch. <u>50</u> , Florida Statutes, that governed notice requirements at the time of each meeting date's applicable notice period. The District should retain records that document is compliance with the applicable statutes.	 Potential Benefit: Avoiding potential compliance issues and the resulting penalties. Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation. Costs: M&J does not anticipate any additional funding needed. Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

Recommendation Text

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.

Associated Considerations

- Potential Benefit: Improving transparency and avoiding potential loss of important records.
- Potential Adverse Consequences: M&J does not anticipate any adverse consequences as a result of implementation of the recommendation.
- Costs: M&J does not anticipate any additional funding needed.
- Statutory Considerations: M&J does not anticipate any legal, operational, or other issues that may arise from the proposed change.

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. Sumter SWCD did not provide M&J with a response letter for inclusion in the final report.