

Reference Manual For Districts

An instruction manual to assist Idaho Conservation Districts with the submission of annual reports required for district allocations and assistance. Previous editions or policy obsolete.

Idaho Soil &
Water
Conservation
Commission

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Executive Summary

The Idaho Soil & Water Conservation Commission's vision is for Idaho's 50 conservation districts and the Commission to be recognized as the primary entities in the state of Idaho to provide assistance and solutions for natural resource conservation issues and concerns. By supporting this vision with a strong and transparent strategic planning and reporting process, the districts and the Commission will also support the state's goal of assuring that services provided by Idaho's governmental entities meet the needs of the people by focusing on the quality of services and benefits those services provide to the state.

This manual serves to assist the districts with strategic planning, reporting performance, and documenting funds received to meet reporting requirements in accordance with Idaho Code and support requesting technical assistance. Through the Five-Year (5) Plan, Annual Work Plans, Performance Reports, Financial & Match Reports and Request for Technical Assistance the districts will sequence the required reporting with natural resource conservation work and good business practices. Beyond the instructions and guidance for each report and request, the appendices contain additional information for district use including certifications and guidelines for processes

Introduction

Reporting

Strategic planning is an important business activity that identifies goals, objectives and a roadmap of how to achieve them. Effective strategic planning also incorporates benchmarks or performance measures as a way to obtain feedback on the implementation of the district's goals. The planning and feedback process allows a district to evaluate how the planned actions compare to the actual implementation and resources that were available.

The Idaho Soil & Water Conservation Commission has designed a reporting process for Idaho's local conservation districts that is consistent with (a) good business practices, (b) reporting requirements for state agencies, and (c) Idaho statute and rule.

The reporting process established for districts is designed to document the districts' planning and implementation of conservation improvements for the protection and productivity of the state's natural resources and to reflect the progression of natural resource conservation work which generally includes the following steps:

1. Identify and prioritize resource concerns based on an assessment of existing resource conditions;
2. Identify, prioritize and implement activities necessary to protect and improve resource conditions;
3. Evaluate and document the effectiveness of implemented activities;
4. Re-prioritize resource concerns based on an updated, post implementation assessment of resource conditions and
5. Repeat the sequence.

The required reporting documents and sequence is summarized as follows:

- 1) Five-Year (5) Plan. Provides a broad perspective of the natural resources within a district and the district's strategies for protecting those resources. The Five-Year (5) Plan identifies and prioritizes the goals, objectives and activities a district plans to pursue and implement over the next five (5) years in order to address resource concerns and conservation needs within their district. The Five-Year (5) Plan may also serve as the district's strategic or business plan.
- 2) Annual Work Plan. Narrows the broad perspective presented in the Five-Year (5) Plan to focus on those objectives and activities the district intends to accomplish in the upcoming year. The Annual Work Plan identifies specific action items (e.g. conservation projects, outreach activities, etc.) which the district deems to be feasible, based upon the available technical and financial assistance and public support for the projects, and appropriate for meeting the conservation objectives enumerated in the district's Five-Year (5) Plan
- 3) Performance Report. Documents the accomplishments and progress that was made towards each of the action items identified in the Annual Work Plan during the previous year
- 4) Financial & Match Report. Itemizes and documents the local funds and services received by each district in support of the conservation objectives and priorities for the previous fiscal year and

how state base and matching funds were allocated. This report is supported by auditable documentation to promote accountability of the public funds each district is entrusted with.

The reports reflect the sequence of conservation planning, implementation and documentation: the Five (5) Plan leads to the Annual Work Plan; the annual work plan is validated by the accomplishment in the Performance Report; and the outcomes of documented accomplishments lead to updates or revision to the Five Year (5) Plan and annual Work Plan. A flow chart documenting the annual cycle for reporting is attached for reference in Appendix A.

The Financial & Match Report completes the reporting cycle by serving as a tool to document the receipt and expenditure of public funds by itemizing local funds and services, state and federal funds, and other monies that are utilized to address natural resource concerns. Individually, the reports promote transparency and accountability; collectively, the reports provide a snapshot of the value the districts bring to the entire state.

Beyond fulfilling the reporting requirements to the Commission, these reports are designed to serve as a tool for the districts to use to promote their activities to the public, local officials or state officials or in support of grant or other funding applications. For example:

- The Five Year (5) Plan and Annual Work Plan can be compiled together to show local county commissioners the plan of action over a specific period of time to encourage their investment in the district's activities.
- The Annual Work Plan, Performance Report and Financial & Match Report can be compiled to show the district's legislators what the district accomplished during the last year with the funds that were allocated by the state.
- A division of the Idaho Association of Soil Conservation Districts can compile the districts' Performance Reports and Financial & Match Reports to educate the legislature about regional accomplishments.

Requests

This section of the manual is designed to assist districts with the development of requests for assistance which will effectively document the district's plans, objectives, and commitment to the particular project or activity for which they are requesting assistance. Use of the standardized format presented here will enable SWCC to efficiently and objectively evaluate requests from districts across the state. Individually, the requests and the process SWCC uses to evaluate them are intended to promote transparency and accountability; collectively, the requests demonstrate how districts across the state are addressing local resource concerns, and how much additional work could be accomplished were resources not limiting.

It is expected that assistance will be requested for projects and activities intended to address local natural resources priorities identified in a district 5-year or annual work plan. It will be helpful to develop a district needs assessment, wherein you identify and quantify local characteristics, natural resource conditions, and available resources and strategies for improving conditions, as an aid to anticipating upcoming needs. Assistance which SWCC may be able to provide can then be requested well in advance of when it is needed. Requests for assistance can be submitted at any time during the year but in order to be considered for the upcoming field season requests need to be received by SWCC no later than March 31st.

SWCC recognizes that there will be times when an urgent or emergency conservation opportunity or concern presents itself. In these instances the local district is encouraged to immediately submit an urgent request for assistance. Urgent requests will be evaluated by SWCC and a decision made regarding the allocation of assistance to service the request within 3 business days of SWCC having received the request. Please note that assistance which careful planning would have anticipated will not be considered by SWCC to qualify as an urgent need.

The assistance districts require can be categorized as either:

- Specialized technical Assistance
- Comprehensive District Assistance

A district request for assistance will be specific to either one or the other of these two categories.

Using this Reference Manual

- Each section addresses each report and request individually and includes the following:
 - References to the statute or rule that applies to that specific report
 - The timing of the report process and due date
 - Any formatting requirements
 - Instructions for completing each report, including certification, required components and recommendations or suggestions to make the report more robust or useful
- The Appendix contains reference material or additional guidance for your convenience.

Submission of Reports and Requests

Each report and request is to be submitted on or before its due date to the Idaho Soil & Water Conservation Commission. Please submit each report and supporting documents electronically **or** as a hard copy via mail. Report and Request certifications which have been signed and dated by a supervisor may be mailed, faxed, emailed or electronically uploaded to the Commission website. **With the exception of the signed Certification page, please do not submit reports or supporting materials via fax.**

1. Electronic versions may be emailed to info@swc.idaho.gov or uploaded to the Commission's website.
2. Printed versions may be mailed to 650 West State Street, Room 145, Boise, Idaho 83702.
3. Certifications may be mailed, faxed to (208)332-1799, or scanned and send to info@idaho.gov

Rescissions

This manual rescinds and supersedes prior policy and guidance effective July 10, 2014.

Contact Information

Further information concerning this Reference Manual may be obtained by contacting the Idaho Soil and Water Conservation Commission, 650 West State Street, Room 145, Boise ID 83702, telephone 208-332-1790, or email info@swc.idaho.gov

INSTRUCTIONS FOR FIVE YEAR (5) PLAN AND ANNUAL WORK PLAN

Purpose

The purpose of this section of the manual is to assist districts with formalizing and preparing a Five-Year (5) Plan for the implementation of conservation practices within their geographic areas of responsibility.

Authority

These instructions are issued to be consistent with chapter 27, title 22 Idaho Code (“Soil Conservation Districts”), IDAPA 60.05.02 titled “The Five-Year (5) Plan for Agriculture for the Idaho Soil Conservation Commission and Soil Conservation Districts,” and IDAPA 60.05.04 titled “Rules for Allocation of Funds to Conservation Districts.”

The statutes and rules referenced above are available on the internet at:

<http://www.legislature.idaho.gov/idstat/Title22/T22CH27.htm>

<http://adm.idaho.gov/adminrules/rules/idapa60/0502.pdf>

<http://adm.idaho.gov/adminrules/rules/idapa60/0504.pdf>

Timing and Due Date

The Five-Year (5) Plan covers a five-year (5) period of time and is required to be reviewed and updated annually by each district. The Annual Work Plan covers a 12-month (twelve) period and describes the priority projects the district intends to implement in the upcoming year consistent with the priorities addressed in the Five-Year (5) Plan.

The Commission recommends that the Five-Year (5) Plan cover a five-year (5) calendar period and the Annual Work Plan cover a 12-month (twelve) calendar period beginning in January and ending in December for ease of reporting. This is not required.

The updated Five-Year (5) Plan and Annual Work Plan are due on or before **March 31** of each year. In order to meet this deadline, the Commission recommends beginning this process in November of the preceding year. Commission staff will be available during the planning process to review whether the draft plans include the required components prior to final submission.

Certification

Once the plans are finalized, complete the Certification attached as Appendix B and present the completed plans to the district Board of Supervisors for review and signature. Attach the Certification to the Five-Year (5) Plan and Annual Work Plan and submit to the Commission by the due date.

Completing Five Year (5) Plans

IDAPA 60.05.02.025 defines the components of a five-year plan. Districts are not required to replace or re-do previously submitted Five-Year Plans. Instead, this manual is intended to assist districts in revising their existing plans as necessary to ensure they contain all of the required components outlined in Section 25 of IDAPA 60.05.02 and to offer suggestions for expanding the document as a whole and for each section.

Required components as identified in IDAPA 60.05.02.025 are italicized.

Introduction

- Cover Page
- Executive Summary or Forward
- Table of Contents

Section 1 – Physical Characteristics of the District. *Description of the physical characteristics of the district.*

In describing the physical characteristics of the district, this section may include the following:

- Location of the district in relation to the state
- District boundary, including county boundaries and cities located within the district
- Land use cover (irrigated and non-irrigated cropland, range, forest, public lands, water, etc.)
This may include the following:
 - Total acres within the district, with a breakdown of number of acres of privately owned land, public land, water bodies, etc.
 - Approximate acres of each type of land use cover (irrigated and non-irrigated cropland, range, forest, etc.)
- Geology and physical geography (mountains, plains, streams, etc.)
- Climate

Sources: The information for Section 1 can be found:

- Soil surveys (hard copies or web based)
- Approved hard copy or online Department of Environmental Quality (DEQ) subbasin assessments and Total Maximum Daily Load (TMDL) plans
- Geographic Information Systems (GIS) coverage available from the Natural Resources Conservation Service (NRCS)
- Online at the Idaho Department of Water Resources (IDWR) website (<http://idwr.idaho.gov/>)
- At least one or two maps to include with the plan are recommended

Section 2 – Economic Conditions and Outlook. *Discussion of the economic condition and economic outlook for the district.*

- This section may include the following information:
- Population
- Type of employment, with approximate percentages of each employment category
- Demographics

- Status of the agricultural economy and outlook for future growth or decline in the agricultural economy
- Agricultural statistics

Sources: This section should include the most recent information available. Sources of information for Section 2 may include the following:

- Local county offices and websites
- University of Idaho Extension (<http://www.extension.uidaho.edu>)
- National Agricultural Statistics Service (<http://www.nass.usda.gov>)
- Idaho Department of Labor (<http://labor.idaho.gov>)

Section 3 – Assessment. *Assessment of resource conditions, trends, and conservation needs of the district.*

This section may include narrative and/or charts and graphs addressing the current conditions of soil, water, air, plant, and animal resources within the district, as well as trends in resource conditions. Conservation needs of the district, including financial, administrative, and technical assistance may also be addressed. Consideration should be given to the following:

- Soil Resources
 - Soil erosion
 - ◆ Cause and extent
 - ◆ Relative erosion sources by land use
 - ◆ Percentage of land uses adequately treated
 - ◆ Percentage of land eroding at greater than tolerable levels
 - ◆ General trend of soil erosion by land use
 - Soil Quality
 - ◆ Tillage practices and residue management
 - ◆ Irrigation practices
 - ◆ Nutrient management
- Water resources (quantity)
 - Surface water supply and demand
 - Ground water supply and demand
 - ◆ Critical ground water areas
 - Flooding
- Water resources (quality)
 - Surface water (covered in Section 5)
 - Ground water
 - ◆ Nitrate priority areas
- Air Quality
- Forest lands, grass lands, pasture, hayland, and rangeland
- Livestock production
- Fish and wildlife
 - Threatened and endangered species
 - Loss of habitat and critical habitat
- District Operations – The present status, trend, and needs in each of the following areas

should be briefly described:

- Financial Administrative
- Technical Assistance

Sources: Information for the various components of Section 3 can be found in:

- Soil surveys (hard copies or web based)
- Approved hard copy or online DEQ subbasin assessments and TMDL plans
- NRCS Rapid Watershed Assessments

NRCS District Conservationists, other NRCS personnel, and Commission staff can also provide assistance in locating information needed to complete Section 3. Irrigation districts and ground water districts can often provide information regarding water quantity.

Districts should identify and list, in their chosen order of priority, the objectives and planned activities they plan to pursue and implement over the next five years to address resource concerns and conservation needs with respect to the following as required by rule:

- *Rangeland*
- *Non-irrigated cropland*
- *Irrigated cropland*
- *Pasture and hayland*
- *Woodland*
- *Fish and wildlife*
- *Water quality*
- *Information and education*

District operations, which includes information and education, should not be listed as a resource priority, but rather as a means to improve natural resources and address resources of concern.

Section 5 – Water Quality Component. *With respect to the water quality component of the plan, the district will use the information collected at Basin Area Group meetings convened by the Department of Environmental Quality (see note below). Issues surrounding management of water quality in stream segments will be addressed in this portion of the plan. In this respect the plan will include:*

- *A list of stream segments of concern in the district based on information gained at the most recent Basin Area meeting*
- *A description of water quality in stream segments of concern [303(d) listed streams]*
- *A list of impacted waters in the district as described by the [Department of Environmental Quality], Nonpoint Source Assessment Report*

Note: The references in rule to the “Department of Health and Welfare” and “ stream segments of concern” have been deleted and replaced with “303(d) listed streams” and “Department of Environmental Quality”. It should also be noted that Basin Area meetings reference in the rule were replaced by Basin Advisory Groups, whose authorities and responsibilities are set forth in Idaho Code § 39-3614.

In the Five-Year (5) Plan, special emphasis is given to water quality in stream segments and water bodies of concern. The term “degradation” as used in this context means a reduction in water quality.

Therefore, “antidegradation” would encompass all plans and activities that would not only maintain water quality, but also improve water quality in stream segments and water bodies of concern. In completing Section 5, districts are to use information developed for and by Basin Advisory Groups (BAGs) and Watershed Advisory Groups (WAGs), in addition to other information the district deems relevant. Based on updates made in past years, Section 5 must contain the following information:

- A list of stream segments and water bodies of concern within the district boundaries based on information gained at the most recent BAG and WAG meetings
- A description of water quality in stream segments and water bodies of concern
- A list of impacted waters within the district boundaries as designated by the most recent approved DEQ Integrated Water Quality Monitoring and Assessment Report (Integrated Report). This report, which is required by the U.S. Environmental Protection Agency as part of the Clean Water Act, can be found at the following web address:
http://www.deq.idaho.gov/water/data_reports/surface_water/monitoring/integrated_report.cfm

In addition to information presented to or developed by BAGs and WAGs, all of the information required in Section 5 of the Five-Year (5) Plan can be obtained from the DEQ website as noted above, or by consulting with personnel in the regional DEQ office assigned to the geographic area in which the district is located.

Section 6 – Identify and Prioritize Projects. *The plan will identify and prioritize conservation projects found by the district to be appropriate for both impacted waters and stream segments of concern as identified from the most recent Basin Area meeting, Nonpoint Source Assessment Report or from public input received by the district regarding plan development. The Best Management Practices designed or adopted by the district pursuant to Rule 4¹ will also be included in the plan.*

The plan will list in order of priority the conservation projects, outreach activities, and any other activities deemed by the district to be appropriate for addressing resource concerns for the stream segments and water bodies listed in Section 5, as well as the land use categories prioritized in Section 4. Planned conservation projects will include the implementation of Best Management Practices identified in the current Idaho Agricultural Pollution Abatement Plan.

Completing the Annual Work Plan

Section 7 – Implementation. *Implementation of the five-year (5) plan will be accomplished by annual work plans prepared by the district. The annual plan will address those items and projects that the district plans to accomplish upon consideration of available technical and financial assistance and public support for the proposed project(s).*

Implementation of the Five-Year (5) Plan will be accomplished through Annual Work Plans that include target dates and any other factors relevant for the completion of each specific action item that the district plans to accomplish, provided the district has public support and access to adequate technical and financial assistance to carry out each action item. The Annual Work Plan should be organized to address each priority as identified in Section 4 and 5.

¹The reference to Rule 4 in IDAPA 60.05.02 is assumed to be a typographical error or a reference that no longer exists. A suggested outline of the work plan is shown as follows:

- Priority Number 1
 - ◆ Goal, including available sources of financial and technical assistance
 - Objective (be specific)
 - Action Item (be specific)
 - Target Date
 - Responsible Person(s)
 - Objective
 - Action Item Target Date
 - Responsible Person(s)
- Priority Number 2
 - ◆ Goal, including available sources of financial and technical assistance
 - Objective
 - Action Item Target Date
 - Responsible Person(s)
 - Objective
 - Action Item Target Date
 - Responsible Person(s)

Other Information

IDAPA 60.05.04 states: “The district may supplement the Five-Year (5) Plan with additional information about local resource conditions, conservation goals, and district operations.”

This additional information may be incorporated in a variety of ways: as an Appendix to the plan; as an Addendum; as an additional Section; or within an Executive Summary or Introduction to the document itself. The district could include capacity building and district operation efforts, education and outreach efforts, names of district board supervisors, a history of the soil conservation district, and any other items the district considers to be relevant and informative.

Key External Factors

It is further recommended that the districts address key external factors while developing their Five Year (5) Plans and Annual Work Plans. Key factors external to the district are those factors which are beyond the control of the organization. They include changes in economic, social, technological, ecological or regulatory environments which could impact the district and its ability to fulfill its mission and goals.

INSTRUCTION FOR PERFORMANCE REPORT

Purpose

The purpose of this section of the manual is to assist districts with preparation of an annual Performance Report summarizing the activities, projects and programs implemented by the district during the previous year. A Performance Report documents the activities completed by a district in the implementation of the district's Annual Work Plan and that advance the district's conservation goals outlined in their Five-Year (5) Plan.

Authority

These instructions are issued to be consistent with chapter 27, title 22 Idaho Code ("Soil Conservation Districts"), IDAPA 60.05.02 titled "The Five-Year (5) Plan for Agriculture for the Idaho Soil Conservation Commission and Soil Conservation Districts," and IDAPA 60.05.04 titled "Rules for Allocation of Funds to Conservation Districts."

The statutes and rules referenced above are available on the internet at:

- <http://legislature.idaho.gov/idstat/Title22/T22CH27SECT22-2718.htm>
- <http://adm.idaho.gov/adminrules/rules/idapa60/0502.pdf>
- <http://adm.idaho.gov/adminrules/rules/idapa60/0504.pdf>

Timing and Due Date

The Performance Report is to be submitted on or before **December 20** of each year. In order to meet this deadline, some districts have found it helpful to document each accomplishment when completed, or at the latest, at the end of the work season in the fall or early winter.

Certification

Once the Performance Report is finalized, complete the Certification attached as Appendix C, located on page 24 of this reference manual, and present both to the district Board of Supervisors for review and signature. Attach the Certification to the Performance Report and submit to the Commission by the due date.

Submission of Report

Performance reports are to be submitted to the Idaho Soil & Water Conservation Commission on or before December 20th. Please submit each report electronically **or** send a hard copy by regular mail.

1. Email electronic versions to info@swc.idaho.gov or upload to Commission's website.
2. Mail printed versions to 650 W State Street, Room 145, Boise Idaho 83702. This copy must contain the original signature of a district board supervisor on the Certification.

Completing the Performance Report

Introduction

“Performance Reports” are defined in IDAPA 60.05.04.010.17 as: “Documentation summarizing conservation activities, projects and programs implemented by a conservation district during the previous year.”

This section of the manual is designed to assist districts with the development of performance reports that can be efficiently accessed by the Commission, the public, and the legislature. The Commission encourages districts to draft the Performance Report with this in mind and in a format each district believes will best reflect its accomplishments. Districts may use the software program of their choice as the platform upon which to prepare their report.

There are many examples of Performance Reports available on the internet. To review the many examples used by a variety of public and private entities, search for the phrase ‘executive summary performance report’ in any search engine (i.e., Google, Yahoo).

Fiscal vs. Calendar Year Reporting Periods

The Commission recognizes that much of the conservation work districts are involved in is conducted on a calendar year (Jan. 1 – Dec. 31), rather than a state fiscal year (Jul. 1 – Jun. 30) cycle. For this reason, many districts will find that it makes sense to report performance on a calendar year basis. The Commission encourages districts to conduct their planning and reporting activities according to whichever calendar works the best for them. However, districts are asked to maintain consistency from year-to-year, i.e., avoid submitting a calendar year-based Performance Report one year and a fiscal year-based report the next. The Performance Report must follow the same specified period of time as the district’s Annual Work Plan.

Development of Performance Reports

There is no required outline for Performance Reports, however, using a one- or two-page executive summary format is an effective way to highlight district accomplishments. An effective executive summary addresses the bottom-line deliverables, not the details, of an activity and is more likely to capture the attention of the reader. A Performance Report may include:

1. Concise, introductory paragraph describing the district that may contain:
 - District Mission Statement
 - Identification of Service Area (e.g., counties, cities, and legislative districts served)
 - District Contact Information
 - District leadership, Membership, and Staff Information
2. Brief description of each goal or objectives as listed in the Annual Plan. Bullet points that outline specific sections to make them more concise.
 - Address each objective or accomplishment individually
 - Establish the need or problem addressed by the activity, i.e., establish the link between the accomplishment and an action item in the district’s Annual Plan of Work
 - Briefly explain the value of the accomplishment

- Describe the measurable impact of the accomplishment (e.g., pollutant load reduction, habitat improvement)
3. Other suggested components:
- Key external factors that affected outcomes
 - Lessons learned
 - Strategies for next year based on outcomes, factors or other measurable
 - Graphics, photos

Please note that while a one or two page executive summary will satisfy a district’s performance reporting requirements to the Commission, each district is encouraged to develop a more in depth report documenting the district’s annual activities. A detailed, more comprehensive report of accomplishments can be very valuable when attempting to convey the breadth and depth of the district’s conservation work. Guidelines for drafting a more comprehensive summary of district accomplishments can be found in Appendix D.

Formatting Details

There are occasions when a district or the Commission will need to print and bind compilation of Performance Reports. In order to facilitate such compilations, the Commission requests that districts conform to the following formatting details:

- Orientation: Portrait
- Size: 8.5” x 11” letter
- Margins: Top—1 inch margin
 Bottom—1 inch margin
 Left and Right margins—Mirrored (Mirrored Left and Right margins will facilitate duplex printing and binding of report compilations):
 Odd number pages—1.5 inch left margin, 1 inch right margin
 Even numbered pages—1 inch left margin, 1.5 inch right margins
- Line Spacing: 1.0 to 1.5 line spacing with a blank line between paragraphs
- Fonts: Arial, Calibri, or Times New Roman, black ink on (recent studies have shown these fonts use up 27% less ink than their counterparts and are easy to read)
- Font Size: No smaller than 10 point for body of report. Headings and titles may be larger and/or bold, as the district prefers
- Pictures: Optional. If used, make certain pictures are adequately sized for clarity. Test print any pages containing pictures to ensure that the photo is still clear in black and white
- Length: Two pages maximum for the executive summary format. District are encouraged to develop an extended report to attach to the executive summary in order to support their outreach efforts

INSTRUCTIONS FOR FINANCIAL & MATCH REPORT

Purpose

This section of the manual explains what needs to be included in the Financial and Match Report, which is required to document the funds and services received by districts from local units of government or organizations in order to calculate the allocation of matching funds to districts. The instructions and guidelines for completing this report were developed with input from district supervisors and staff and the Idaho Association of Soil Conservation Districts.

Authority

These instructions are issued to be consistent with chapter 27, title 22 Idaho Code (“Soil Conservation Districts”), IDAPA 60.05.02 titled “The Five-Year (5) Plan for Agriculture for the Idaho Soil Conservation Commission and Soil Conservation Districts,” and IDAPA 60.05.04 titled “Rules for Allocation of Funds to Conservation Districts.”

The statutes and rules referenced above are available on the internet at:

- <http://legislature.idaho.gov/idstat/Title22/T22CH27SECT22-2718.htm>
- <http://adm.idaho.gov/adminrules/rules/idapa60/0502.pdf>
- <http://adm.idaho.gov/adminrules/rules/idapa60/0504.pdf>

Timing and Due Date

The Financial & Match Report covers the previous fiscal year from July 1 to June 30. Each report is submitted with financial statements, a worksheet and auditable letters of support from each donating agency or organization. Due to the complexity of working with budgets cycles, the Commission recommends taking the following steps to secure local funds and services:

- Identify counties, cities, other local units of government or organizations willing to donate funds or services in support of the district.
- Become familiar with their annual budget processes and identify deadlines for funding requests.
- Meet with local leaders to discuss the conservation priorities and work being done in the district’s area. Provide the district’s most recent Five-Year (5) Plan, Annual Work Plan and Performance Report.
- Request the donation of funds and/or services to assist with general district operations and/or specific projects. Finalize any terms required or requested by the donating agency, the value of any services being provided, and the intended use of the donated funds and services.
- Once the budget is set and funds disbursed, obtain a letter of support from the donating entity documenting the funds and/or services being donated, the value of the services and any terms, if applicable. The letter must be signed by personnel authorized to make such a donation on behalf of the donating entity.

The Financial & Match Report, with all supporting documents, is due to the Commission on or before **August 16** of each year.

Certification

Once the report is compiled, complete the Certification attached as Appendix E and present to the district Board of Supervisors for review and signature. Attach the Certification to the Financial & Match Report and submit to the Commission by the due date.

Other Information

The report form entitled 'Financial and Match Report' is provided to the district by the Commission. Although every attempt is made to ensure each district receives a form report in electronic format via email, the report may be found on the Commission's website at www.swc.idaho.gov

Completing the Financial & Match Report

Cover Page (Tab 1 of Report)

1. **District Name**. Select the district name from the drop-down menu.
2. **General Information**. Enter the district mailing address, city and five-digit ZIP code. Include the name of the person designated by the district as the primary point of contact along with the district telephone number and email address that is designated to receive correspondence.
3. **Support Materials**. The following materials must accompany each report:
 - a. ***Profit and Loss Statement***. Also known as a P&L. This is a financial statement of the profit and loss generated by the district and summarizes the revenues, costs and expenses incurred during a specific period of time.
 - i. When generating the Profit and Loss Statement from the district's accounting software, select the previous fiscal year for the reporting period (i.e., to generate a P&L Statement for FY 2011, select July 1, 2010 to June 30, 2011 as the reporting period).
 - ii. The actual local funds and state funds received by the district should be accounted for in this statement.
 - b. ***Balance Sheet***. This is a financial statement that summarizes the district's assets, liabilities and equity at a specific point in time. The three segments of the balance sheet document the value of each account listed, such as cash, inventory or accounts payable. The exact account names will differ for each district.
 - i. When generating the Balance Sheet from the district's accounting software, select the date of June 30 of the previous fiscal year (i.e., to generate a FY 2011 balance sheet, select June 30, 2011).
 - ii. The total assets must equal the total of liabilities plus equity.
 - c. ***Match Funding Worksheet (Tab 2 of Report)***. See next section for further instructions.
 - d. ***Letters of Support***. See next section for further instructions.
 - e. ***District Funding Summary (Tab 3 of Report)***. See below for further instructions.

Match Funding Worksheet (Tab 2 of Report)

This worksheet is designed to assist the district in documenting the details of the funds and services received from local units of government and organizations as defined in IDAPA 60.05.04. The totals can then be transferred to the District Funding Summary worksheet (Tab 3 of Report). Further instructions and guidelines for the eligibility of local funds and services can be found in Appendix F.

1. **District Name**. Select the district name from the drop-down menu.
2. **Local Funds & Services Details**. Complete each section if applicable to the district, including the name of the agency, the description of the funds or services, and the value of the funds or services:
 - i. Funds from local units of government (cities, counties)
 - ii. Funds from local organizations
 - iii. Services from local units of government (cities, counties)
 - iv. Services from local organizations
3. Add or delete rows or lines if needed.
4. The worksheet will automatically calculate totals and subtotals.
5. **Letters of Support**. A letter from each local unit of government or organization donating funds or services to the district must be attached to the Financial and Match Report in order for the value of those funds or services to be used in the calculation of the district match. The

document must state the value of the donation and be signed by personnel authorized to make such a donation on behalf of the local unit of government or organization. Funds or services claimed for match purposes without a letter of support will not be considered when calculating the allocation of match funds to districts. [Letter of Support](#) form for match funding is located on page [42](#) of this Manual.

District Funding Summary (Tab 3 of Report)

This section is a synopsis of total financial assistance and services received by the district during the previous fiscal year from all sources. Please note that this section replaces the district funding summary previously contained within the Performance Report.

This summary is not a required component for purposes of calculating the match funding for districts. However, documentation of the total funding received by districts is critical information which is necessary to prepare the Commission's annual budget request to the legislature and annual reports to the House and Senate Agricultural Affairs Committees. This documentation helps the Commission show the value of the districts to the entire state of Idaho.

1. Select District Name from drop-down menu
2. Enter funding information from each funding source received. Add or delete lines as needed.
3. Enter individual organizations and funding as needed.
4. The Total District Funding field, subtotal fields, and return on investment will calculate automatically.
 - a. Subtotal: Sum of each individual column
 - b. Total District Funding: Sum of both subtotals
 - c. Return on Investment: Sum of Total less Sum of Local and State Funds divided by Sum of Local and State Funds

Amounts listed in the District Funding Summary should be consistent with funding amounts as listed in the Profit & Loss Statement, Balance Sheet, and Match Funding Worksheet.

INSTRUCTIONS FOR REQUEST FOR ASSISTANCE

Purpose

The purpose of this section of the manual is to assist districts with developing, certifying, and submitting a Request for Assistance.

Authority

These instructions are issued to be consistent with chapter 27, title 22 Idaho Code (“Soil Conservation Districts”) and with procedures adopted by the Soil & Water Conservation Commission.

The statute referenced above is available on the internet at:

<http://www.legislature.idaho.gov/idstat/Title22/T22CH27.htm>

Timing and Due Date

Requests for assistance may be submitted at any time. However, to facilitate annual SWCC budget and work plan development, the evaluation of requests and the allocation of assistance will be conducted one time per year. Requests must be submitted to SWCC no later than **March 31** in order to be considered during the annual evaluation.

SWCC recognizes that urgent or emergency conservation opportunities and concerns do arise. SWCC is committed to remaining nimble enough to respond to these situations and so has instituted a mechanism for expediting the development and handling of urgent requests.

Certification

Once the request is finalized, complete the Certification attached as Appendix G on page 40 of this Manual and present the completed request to the district Board of Supervisors Chairperson for review and signature. Attach the Certification to the Request for Assistance and submit to SWCC by the due date.

Summary for Requesting Assistance

1. Determine what assistance your district will require during the upcoming field season and fiscal year. Requests for assistance you expect to need during the upcoming field season and fiscal year are due March 31st of the current year.
2. Determine which category of assistance you will need. The two categories, “Specialized Technical Assistance” and “Comprehensive District Assistance”, are defined beginning on page 22 of this reference manual. Depending upon your needs, you may have to submit more than one Request for Assistance. For example, if you need assistance with conservation planning (specialized technical assistance) as well as with outreach activities (comprehensive district assistance) then you will submit two requests, one for each category of assistance. Similarly, if you need specialized technical assistance for two different projects then you may also need to submit more than one request.
3. Write a brief description of the project or activity which you are requesting SWCC assistance with. Write as little or as much as necessary to provide a clear picture of what the assistance you are requesting will enable you to accomplish.
4. Prepare a written response to each of the questions on the list of criteria specific to the category of assistance you are applying for. If you are requesting specialized technical assistance, respond to the list titled “Criteria for Evaluating Requests for Specialized Technical Assistance”, which begins on page 25 of this manual. If requesting comprehensive district assistance, respond to the list titled “Criteria for Evaluating Requests for Comprehensive District Assistance”, which begins on page 27 of this manual.
5. ESTIMATE:
 - a) the number of hours of SWCC staff time which you need, and;
 - b) the calendar dates during which the assistance will be needed.Enter this information into the appropriate boxes located in the upper right corner of the Request for Assistance Certification, Appendix G, located on page 40 of this reference manual.
6. Submit the request to your district Board of Supervisors for formal approval and certification. Complete the Request for Assistance Certification (page 40 of the Reference Manual) and have your district Chairperson affix his signature to it.

Your complete Request for Assistance will include the description of the project, responses to the questions on the appropriate list of criteria, and the signed Certification.

7. Submit your Request for Assistance to the Idaho Soil & Water Conservation Commission by March 31st. Refer to page 5 of the Reference Manual for instructions on how to submit.

Completing the Request for Assistance

Introduction

This section of the manual is designed to assist districts with the development of requests for assistance which will effectively document the district's plans, objectives, and commitment to the particular project or activity for which they are requesting assistance. Use of the standardized format presented here will enable SWCC to efficiently and objectively evaluate requests from districts across the state. Individually, the requests and the process SWCC uses to evaluate them are intended to promote transparency and accountability; collectively, the requests demonstrate how districts across the state are addressing local resource concerns, and how much additional work could be accomplished were resources not limiting.

It is expected that assistance will be requested for projects and activities intended to address local natural resources priorities identified in a district 5-year or annual work plan. It will be helpful to develop a district needs assessment, wherein you identify and quantify local characteristics, natural resource conditions, and available resources and strategies for improving conditions, as an aid to anticipating upcoming needs. Assistance which SWCC may be able to provide can then be requested well in advance of when it is needed. Requests for assistance can be submitted at any time during the year but in order to be considered for the upcoming field season requests need to be received by SWCC no later than March 31st.

SWCC recognizes that there will be times when an urgent or emergency conservation opportunity or concern presents itself. In these instances the local district is encouraged to immediately submit an urgent request for assistance. Urgent requests will be evaluated by SWCC and a decision made regarding the allocation of assistance to service the request within 3 business days of SWCC having received the request. Please note that assistance which careful planning would have anticipated will not be considered by SWCC to qualify as an urgent need.

Categories of Assistance

The assistance districts require can be categorized as either "specialized technical" or "comprehensive district" assistance. A district request for assistance will be specific to either one or the other of these two categories. The categories are defined as:

Specialized Technical Assistance is that technical assistance used to support districts in the wise use and enhancement of natural resources which can only be provided by someone possessing a specialized, science-based skill set and an ability to integrate local knowledge of the site-specific interactions between environmental, economic, cultural and social concerns into the assistance provided.

Examples of Specialized Technical Assistance may include but are not limited to:

- Conservation planning
- Engineering services
- Project implementation and construction inspections
- BMP effectiveness monitoring
- Watershed planning and riparian assessments
- Development of a district needs assessment

Comprehensive District Assistance is that assistance which supports the independent and collective strengthening of conservation districts by providing services which: a) expand resources or otherwise

enhance district capacity to assist private landowners and land users in the conservation, sustainment, improvement and enhancement of Idaho’s natural resources, or; b) support routine district activities or projects.

Examples of comprehensive assistance may include but are not limited to:

- District information and outreach activities
- Administration of district-sponsored cost-share programs
- Grant writing assistance
- Development of 5-year and annual work plans

Development of a Request for Assistance

1. Schedule adequate time on district board meeting agendas to complete each of the following steps. Keep mindful that, as with other district business, preparing a request for assistance needs to be harmonized with local district priorities and objectives. District supervisors need to actively participate in the development of a request and must formally approve and certify requests before they are submitted to SWCC.
2. Determine which category of assistance you need. Refer to the definitions presented above to determine whether you are requesting “Specialized Technical” or “Comprehensive District” Assistance. If you are unsure which category of assistance your need falls under, contact SWCC for clarification.
3. Refer to the list of criteria which the project ranking committee will use to evaluate your request. Note that requests are evaluated based upon category-specific criteria. If you are requesting specialized technical assistance, refer to the list of criteria for evaluating requests for specialized technical assistance, and if you are requesting comprehensive district assistance, then refer to the list of criteria for evaluating comprehensive district requests for assistance. The two lists of criteria follow these instructions.
4. Develop your request by responding to each of individual criterion on the relevant list. The evaluating committee will award ranking points for each criterion based on the content of your response, not on grammar, spelling, or prose style!

Write as little or as much as necessary to provide an evaluator who may be unfamiliar with your district enough information to get a clear picture of how the assistance you are requesting relates to each criterion. Take care to address each criterion on the list as no ranking points will be awarded for criteria lacking a response.

Additional information which you would like evaluators to be aware of may be included in the form of an introduction. Make sure such information pertains to the request, and present it as succinctly as possible.

Should an urgent opportunity or emergency arise which you would like to request SWCC help you with you may initiate a SWCC evaluation of your need by telephoning a SWCC staff member or by emailing or faxing a written description of the situation to the SWCC office, depending upon the urgency of the need.

5. Estimate: a) the number of hours of SWCC staff time which will be required to service your request, and; b) the calendar dates during which the assistance will be needed. Enter these estimates in the space provided at the top of the Request for Assistance Certification.
It is important that you provide a realistic approximation of how much assistance you expect to need. If you need help estimating the hours of assistance your project will require, contact the SWCC field staff person who works with your district or SWCC district support services staff.
6. Submit the request to your district Board of Supervisors for formal approval and certification. The request must be formally approved by the district board and the District Needs Request Certification (attached) must be signed by the Chair. Attach the signed and dated Certification to your request and submit to SWCC.

Requests may be submitted to the Idaho Soil & Water Conservation SWCC electronically, by fax, or by regular mail. If you submit your request electronically make certain that you also provide a signed copy of the Certification, which you may fax, scan, or mail to SWCC.

- Email electronic versions to: info@swc.idaho.gov
- Mail hard copies to: Idaho Soil & Water Conservation Commission, 650 West State Street, Room 145, Boise, Idaho 83702.
- Fax documents to: (208)332-1799
- Telephone: SWCC Boise Office staff @ 208-332-1790
SWCC District Support Services staff @ 208-989-0707

Timing and Due Date

Standard requests for assistance are due on or before **March 31** of each year. Standard requests include requests for assistance needed during the upcoming fiscal year (July 1st – June 30th).

Urgent requests for assistance may be submitted at any time.

Criteria for Evaluating Requests for Specialized Technical Assistance

- 1) Does the proposed activity address a natural resources conservation priority identified in the conservation district's 5-year or annual work plan? Weight: 0-12 (*Dependent upon the number of priorities addressed, e.g., award 4 points for each district priority addressed, to a maximum of 12 points.*)
- 2) Has the district provided documentation of support for the proposed activity, including: a) letters in support of the proposed activity from landowners and producers within the project area, and; b) letters in support of the proposed activity from entities which will be contributing resources towards project implementation? Weight: 0-12 (*Dependent upon the number of letters of support, e.g., award 2 points per support letter, to a maximum of 12 points.*)
- 3) Have the necessary steps been taken to ensure that the district will be able to utilize the assistance being requested within the time-frame indicated in the request for assistance? Weight: 0-11 (*Dependent upon evidence that the district has considered and made plans to procure necessary permits, contractor services, etc.*)
- 4) Has the conservation district identified adequate resources to ensure that the objectives of the proposed project will be achieved? Weight: 0-11 (*Dependent upon evidence of sufficient partner resources to complete the project. Projects with secure adequate resources in place will receive more points than projects without.*)
- 5) Has the district requesting assistance received activity- or project-specific comprehensive or specialized technical assistance from SWC within the last three years? Weight: 0-11 (*A "No" response is awarded 11 ranking points; a "Yes" response is awarded 0 ranking points.*)
- 6) If the answer to question 5 is "yes", were the objectives of the activity or project which SWC provided assistance for achieved in a timely fashion? Weight: 0-10 (*10 points awarded for a "yes" response. 0 – 9 points awarded for "no" responses, dependent upon the degree to which previous failures were due to factors under the districts control.*)
- 7) Is the requested assistance necessary in order to address an urgent or emergency need? Weight: 0-10 (*Maximum points awarded to emergency needs, i.e., projects which address natural resources disasters. Examples of emergency needs would be projects to rehabilitate resources impacted by wildfire, flood, or similar disasters.*)
- 8) Will the proposed project deliver quantifiable natural resources benefits? Weight: 0-8 (*The greater the projects potential positive effect on natural resources quality, the more points will be awarded*).
- 9) Does the proposed project address the need for on-going operations and maintenance of the planned practices in order to ensure that conservation benefits are sustainable over time? Weight: 0-7 (*The more comprehensive the operations and maintenance plan developed by the district is, the greater the number of points will be awarded.*)

- 10) Is the assistance required for use as either in-kind or hard match in order to enable the district to qualify for a specific grant or cost-share program opportunity? Weight: 0-5 (*Award maximum points if SWCC assistance is absolutely necessary in order for the district to qualify for essential third-party project funding.*)
- 11) Will the requested specialized technical assistance help the district to develop a plan for a potential future project? Weight: 0-5 (*Award maximum points for projects which will generate technical data essential to conservation and implementation plan development.*)
- 12) Does the proposed project include plans to publicize project outcomes? Weight: 0-5 (*Award maximum points to requests which include a well-defined public relations component.*)
- 13) Have entities other than the conservation district indicated a willingness to commit resources towards implementation of the proposed project? Weight: 0-5 (*Award maximum points to requests with greatest level of resource commitment from third-parties such as local, state, federal and non-governmental agencies, landowners, and others.*)
- 14) Does the district have technical staff or other resources which will be committed to the project? Weight: 0-2 (*Award maximum points to requests from districts which are able to commit the greatest level of district resources to the project. District resources may include the time and expertise of district board supervisors, staff, and local volunteers, as well as equipment.*)

Criteria for Evaluating Requests for Comprehensive District Assistance

- 1) Does the proposed activity address a priority identified within the district's 5-year or annual work plan? Weight: 0-18 (*Dependent upon the number of priorities addressed, e.g., award 4 points for each district priority addressed, to a maximum of 18 points.*)
- 2) Has the district provided documentation of support for the proposed activity, including: a) letters in support of the proposed activity from landowners and producers within the project area, and; b) letters in support of the proposed activity from entities which will be contributing resources towards achieving activity objectives? Weight: 0-18 (*Dependent upon the number of letters of support, e.g., award 2 points per support letter, to a maximum of 18 points.*)
- 3) Have the necessary steps been taken to ensure that the district will be able to utilize the assistance being requested within the time-frame indicated in the request for assistance? Weight: 0-15 (*Dependent upon evidence that the district has considered and made plans to procure necessary permits, contractor services, etc.*)
- 4) Will the requested assistance be used to enhance district capacity by developing tools, strategies and successes which the district will be able to use to independently implement future projects? Weight: 0-12 (*Award maximum points to requests which will result in the greatest positive impact to district capacity.*)
- 5) Is the assistance required for use as either in-kind or hard match in order to enable the district to qualify for a specific grant or cost-share program opportunity? Weight: 0-12 (*Award maximum points if SWCC assistance is absolutely necessary in order for the district to qualify for essential third-party project funding.*)
- 6) Has the district provided evidence of having researched the availability of district, division, IASCD, IDEA or other resources which may be available to meet their need? Weight: 0-9 (*Award maximum points to requests which document that the district need cannot be met by alternative resources.*)
- 7) Has the district requesting assistance received activity- or project-specific comprehensive or specialized technical assistance from SWC within the last three years? Weight: 0-5 (*A "No" response is awarded 5 ranking points; a "Yes" response is awarded 0 ranking points.*)
- 8) If the answer to question 7 is "yes", were the objectives of the activity or project which SWC provided assistance for achieved in a timely fashion? Weight: 0-4 (*4 points awarded for a "yes" response. 0 – 3 points awarded for "no" responses, dependent upon the degree to which previous failures were due to factors under the districts control.*)

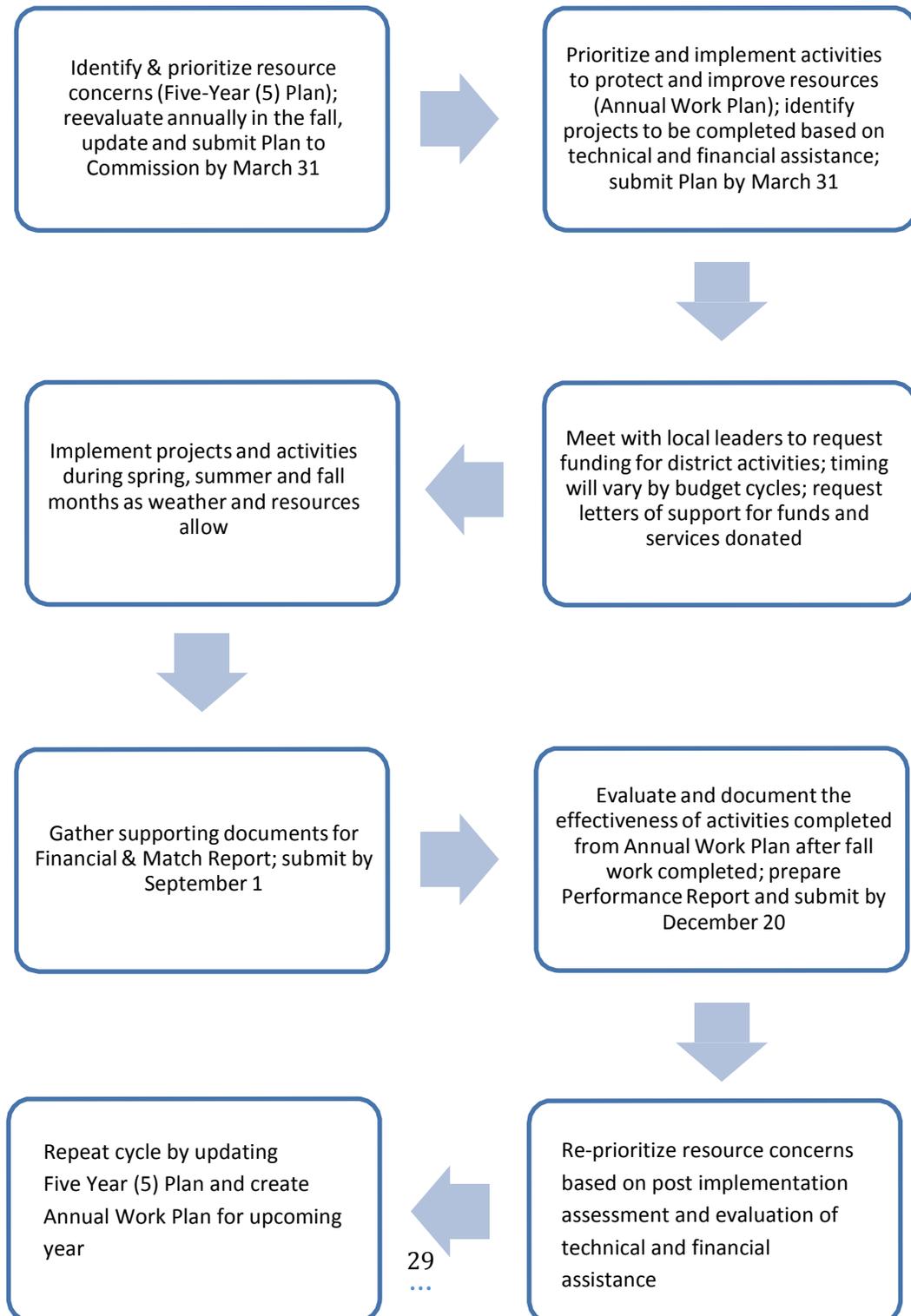
CONCLUSION

To ensure that this district reporting model evolves into a useful process, it is important that the needs of the preparers and users are well understood. By evaluating the needs or requirements of all customers, partners, and other parties having a vested interest in the effective management of natural resources in the state, the districts can continue to improve reporting year after year.

The Commission encourages districts to provide regular feedback on the processes and guidance included in this manual on how they relate to the needs of the district, the conservation partners, and the public. By continuing to work together, the vision of the districts and the Commission being recognized as the primary entities in the state of Idaho to provide assistance and solutions for natural resource conservation issues and concerns will continue to grow.

Appendix A:

Flow Chart of Annual District Reporting Cycle



Appendix B:

Certification for Five Year (5) Plan and Annual Work Plan

**IDAHO SOIL & WATER
CONSERVATION COMMISSION**

**FIVE-YEAR (5) PLAN and
ANNUAL WORK PLAN
CERTIFICATION**

DISTRICT:

FOR FISCAL YEAR:

DUE :

March 31,

CERTIFICATION

On behalf of my local Board of Supervisors, I hereby certify that the attached Five-Year (5) Plan and Annual Work Plan is true and accurate, and further submit said Plan for the above named District and fiscal year.

A copy of this Five-Year (5) Plan and Annual Work Plan shall be kept at the District office and is available for public inspection.

Board Supervisor Signature

Printed Name

Date

Telephone

District Email Address

FOR SWC USE ONLY:

DATE OF CONFIRMATION:

Appendix C:

Certification for Performance Report

**IDAHO SOIL & WATER
CONSERVATION COMMISSION**

**PERFORMANCE
REPORT
CERTIFICATION**

DISTRICT:

FOR YEAR:

DUE :

December 20,

CERTIFICATION

On behalf of my local Board of Supervisors, I hereby certify that the attached Performance Report is true and accurate, and further submit said Report for the above named District and fiscal year.

A copy of this Performance Report shall be kept at the District office and is available for public inspection.

Board Supervisor Signature

Printed Name

Date

Telephone

District Email Address

FOR SWC USE ONLY:

DATE OF CONFIRMATION:

Appendix D:

Guidance for Extended Performance Report

An executive summary addresses bottom-line deliverables, not details, of a project or accomplishment.

- Establish the need or problem.
- Address each objective or accomplishment individually.
- Explain the value of the accomplishment.
- Describe the (measurable) impact of the accomplishment.

Guidelines for Extended Performance Report

An extended summary may provide as much detail as the author wishes to disclose about the accomplishment including charts, graphs or photographs.

- Address each objective or accomplishment individually.
- Restate your understanding of the objective.
- Highlight the most significant achievements.
- Note challenges that were faced and how they were overcome.
- Highlight actions or activities that made a positive difference in the outcome.
- Focus on outcomes of the accomplishment.

Suggested Process for the Development of an Extended Performance Report

1. Brainstorm ideas and make a list of accomplishments.
2. Compare brainstorming ideas to the objectives and goals as outlined in the Annual Work Plan.
3. Draft the report. Use a clear tone, readable sentences and short paragraphs. Bullet points can help outline some sections to make them more concise.
4. Sound positive but do not sensationalize. Give praise where praise is due but maintain a business-like tone.
5. Leave the report for at least 24 hours. Return with a fresh eye and add any items necessary.
6. Review report with a colleague. Often, a second reader can spot inconsistencies or errors that the author overlooked.

Appendix E:

Certification for Financial & Match Report

Appendix F:

Eligibility of Local Funds and Services

Districts should maintain adequate records of local funds and in-kind services received to show the accuracy of funds and services reported.

Local Funds

Pursuant to IDAPA 60.05.04, local funds are monies received in the previous fiscal year from local units of government or organizations by a local conservation district.

Criteria for Match

To qualify for matching funds under Idaho Code § 22-2727 and IDAPA 60.05.04, the donated local funds must meet the following criteria:

1. The funds must be received from a local unit of government or organization.
2. The value of the funds must be established by the donating entity.
3. The donating entity must provide an auditable document to the district signed by an official or employee authorized to make such a donation. Examples of an auditable document may include but are not limited to: a copy of an invoice to an organization with a copy of the cancelled check paying for that invoice; a letter from the donating entity confirming amount to be donated and the date of donation.

Sources of Funds that Do Not Qualify for State Match Funds

For purposes of calculating the allocation of state match funds to districts, the following funding sources are ineligible:

1. **Any federal funding.** This includes, but is not limited to, Department of Environmental Quality 319 grants, Environmental Quality Incentive Program or other Farm Bill monies.
2. **Any state funding.** This includes, but is not limited to, funds received from other state agencies, prior district allocations and Water Quality Program for Agriculture cost-share funds.
3. **Any funding designated for a special project.** This includes, but is not limited to, funds received from any agency or individual intended as payment for services rendered (fee-for-service) or performed such as boat washing stations, weed management programs, or equipment rental fees.
4. **Individual landowner contributions.** Funds received from individual landowners are not eligible for state match funding.
5. **Funding that has been pledged towards another grant or project.** Local funds that have been obligated or pledged towards the match of another grant or project would be ineligible for purposes of calculating allocation of matching funds to districts.

Local Services

Pursuant to IDAPA 60.05.04, local services are non-cash contributions received in the previous fiscal year from local units of government or organizations by a local conservation district.

Criteria for Match

To qualify for matching funds under Idaho code § 22-2727 and IDAPA 60.05.04, the donated local services must meet the following criteria:

1. The services must be received from a local unit of government or organization.

2. The services claimed for match must be a service that the district would otherwise be fiscally liable for.
3. The value of the services must be established by the donating entity.
4. The donating agency must provide and audible document to the district signed by an official or employee authorized to make such a donation. An example of an auditable document includes but is not limited to: a signed letter from a donating entity itemizing services donated and the value of those services.

Sources of Services that Do Not Qualify for State Match Funds

For purposes of calculating the funds to be distributed to districts, the following sources of in-kind services are ineligible:

1. **Any federal agency.** This includes, but is not limited to, Natural Resources Conservation Service, Farm Services Agency, or U.S. Environmental Protection Agency.
2. **Any state agency.** This includes, but is not limited to, Idaho Department of Fish and Game, Idaho Department of Environment Quality, or Idaho State Department of Agriculture.
3. **Individual landowner contributions.** Local services received from individual landowners are not eligible for state match funding.
4. **Services that have been pledged towards another grant or project.** Local services that have been obligated or pledged towards the match of another grant or project would be ineligible for purposes of calculating allocation of funds to districts.
5. **The value of donated time.** The value of time donated from local units of government, organizations or individuals, including district supervisors, is not eligible for state match funding

Appendix G:

Request for Assistance

**IDAHO SOIL & WATER
CONSERVATION COMMISSION**

**REQUEST FOR ASSISTANCE
CERTIFICATION**

DISTRICT:

Project or Activity Name:

FOR FISCAL YEAR:

Hours of Assistance Requested:

DUE :

Due: March 31,

CERTIFICATION

By concurrence of a majority of the supervisors of the district board and the above name conservation district certifies that attached Request for Assistance is true and accurate, and further submits said Report for the above named District and fiscal year.

A copy of this Request for Assistance and supporting documents shall be kept at the District office and is available for public inspection.

Board Supervisor Chairperson Signature

Printed Name

Date

District or Board Chairperson Telephone

District Email Address

FOR SWC USE ONLY:

DATE OF CONFIRMATION:

Appendix H

Letter of Support

From: _____

Date: _____

To Whom It May Concern:

Pursuant to section 22-2727, Idaho Code, and IDAPA 60.05.04 we would like to formally document our donation of the following funds and services to the _____ Conservation District during the _____ fiscal year (July 1, 20____ thru June 30, 20____).

We understand that the Idaho Soil and Water Conservation Commission (SWCC) may allocate to the conservation district matching funds in a sum not to exceed twice the amount of local funds and services received by the conservation district, provided that the legislature has appropriated adequate State funds to SWCC to meet the requested match.

The funds and services itemized below were provided for the general purposes of the conservation district. None of the itemized funds and services was provided for special projects, for use as required match for specific grants or projects, or on a fee-for-service basis.

The stated value of donated services is based upon the open market value of those services.

Donated funds and services (include value of each itemized donation). Attach additional page(s) if necessary: _____

Total value of donated funds and services: \$ _____

Thank-you,

Signature

Title

Date