



IDAHO SOIL & WATER CONSERVATION COMMISSION

REGULAR MEETING BY TELECONFERENCE NOTICE & AMENDED AGENDA

Idaho Soil & Water Conservation Commission
October 11, 2018, 10:00 a.m. to 12:00 p.m. MT

Location: Idaho Water Center, 322 E Front St, Suite 560, Conference Room, Boise
TELECONFERENCE # 1-877-820-7831 Passcode: 922837

Members of the public may address any item on the Agenda during consideration of that item. Those wishing to comment on any agenda item are requested to so indicate on the sign-in sheet in advance. Copies of agenda items, staff reports and/or written documentation relating to items of business on the agenda are on file in the office of the Idaho Soil & Water Conservation Commission in Boise. Upon request, copies can be emailed and will also be available for review at the meeting.

The Commission will occasionally convene in Executive Session, pursuant to Idaho Code § 74-206(1). Executive Session is closed to the public.

AMERICANS WITH DISABILITIES ACT COMPLIANCE

The meeting will be held in facilities that meet the accessibility requirements of the Americans with Disabilities Act. If you require special accommodations to attend, participate in, or understand the meeting, please contact the Idaho Soil & Water Conservation Commission at (208) 332-1790 or Info@swc.idaho.gov so advance arrangements can be made.

	1.	WELCOME, SELF-INTRODUCTIONS, AND ROLL CALL	Chairman Wright
	2.	PARTNER REPORTS (for information only)	
	3.	ADMINISTRATIVE ACTION ITEMS	
*	a.	AGENDA REVIEW (potential action item) The Agenda may be amended by formal Board action if necessary at the meeting. If so, a motion that states the reason for the amendment and the good faith reason the item was not included in the original agenda will be made and approved by the Board.	Chairman Wright
*#	b.	Minutes 1. August 30, 2018 ACTION ITEM: Approve	Chairman Wright
*#	c.	Financial Report 1. FY 2019 Monthly Report, August 31, 2018 and September 30, 2018 3. FY2019 YTD Financial Summary through September 30, 2018 ACTION ITEM: Approve Financial Report for the month ended on August 31, 2018 Approve Financial Reports for the month ended September 30, 2018	Yadon
*#	d.	ADMINISTRATOR'S REPORT <ul style="list-style-type: none">Commission FY 2013 thru FY 2016 Management ReviewFY 2019 Commission Meeting ScheduleIASCD Annual Conference ACTION ITEM: Approve Commission Response to FY 2013-2016 Management Report and Authorize Chair to Sign Letter Accepting Report	Murrison

(*) Action Item

(#) Attachment

ACTION: Staff recommended action for Commission consideration

Thursday, Aug. 30, 2018 Meeting Agenda

Date of Notice: Aug. 23, 2018

	4.	PROGRAM ACTION ITEMS	
#	a.	District Support Services Report <ul style="list-style-type: none"> District Allocation Workgroup (DAWG) Recommendation for Local Match Allocations ACTION: Approve FY 2019 District Match Allocations as recommended by staff.	Trefz
	5.	Other Reports ACTION: None, for information only	Commissioners, Staff
*	6.	EXECUTIVE SESSION <i>Executive Session is closed to the public. Under the relevant Idaho Code Section(s) noted below, any Board action will be taken publicly in open session directly following Executive Session.</i> ACTION: Move to enter Executive Session pursuant to: <ul style="list-style-type: none"> Idaho Code § 74-206(1)(f) for the purpose of discussing pending litigation or controversies not yet being litigated but imminently likely to be litigated with legal counsel. Idaho Code § 74-206(1)(b) for employee review. Roll Call Vote. POTENTIAL ACTION ITEM: For consideration and possible action to be taken outside of Executive Session	Chapple Knowlton
	7.	OPEN SESSION and ADJOURN <i>The Commission will reconvene to take any action resulting from Item #6 Executive Session and to adjourn. The next regular meeting is scheduled for November 13, 2018 time TBD in Post Falls, Idaho.</i>	

(*) Action Item

(#) Attachment

ACTION: Staff recommended action for Commission consideration

Thursday, Aug. 30, 2018 Meeting Agenda

Date of Notice: Aug. 23, 2018



Idaho Soil & Water Conservation Commission

322 E Front St, Suite 560 • Boise Idaho 83702
Telephone: 208-332-1790 • Fax: 208-332-1799

IDAHO SOIL & WATER CONSERVATION COMMISSION PUBLIC MEETING & TELECONFERENCE

Date and Time:

Thursday, August 30, 2018
10:00 am – 2:00 pm MST

Location:

Idaho Water Center
322 E Front St, Suite 560
Boise, Idaho

MINUTES

COMMISSION MEMBERS PRESENT:

Norman Wright (Chair)
Dave Radford (Secretary) (teleconference)

Cathy Roemer (Vice-Chair)
Erik Olson (teleconference)

COMMISSION STAFF PRESENT:

1 Teri Murrison	Terry Hoebelheinrich
2 Crystal Rosen	Delwyne Trefz
3 Rhonda Yadon	Corrine Dalzell
4	

PARTNERS AND GUESTS PRESENT:

6 Shantel Chapple Knowlton, Office of the Attorney General
7 Benjamin Kelly, Idaho Association of Soil Conservation Districts (teleconference)
8 Robbie Taylor, NRCS (teleconference)
9 Bruce Sandoval, NRCS (teleconference)

ITEM #1: WELCOME AND ROLL CALL

13 Chairman Wright called the meeting to order at 10:01 a.m.
14 Roll call: Chairman Norman Wright, Commissioners David Radford, Cathy Roemer and
15 Erik Olson were present. Commissioner Trebesch was absent.

ITEM #2: PARTNER REPORTS

18 Action: None taken

ITEM #3a: AGENDA REVIEW

21 Action: None taken

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23
24 **ITEM #4c: RCRDP PROPOSED RULE MAKING**

25 Action: Commissioner Radford made a motion to *approve* the proposed rules with
26 staff's suggested changes. Commissioner Roemer seconded the motion. Motion passed
27 by unanimous vote.
28

29 **ITEM #4b: RCRDP: ANNUAL REVIEW AND SETTING OF INTEREST RATES**

30 Action: Commissioner Olson made a motion to *approve* interest rates and loan terms as
31 presented by staff for FY 2019. Commissioner Radford seconded the motion. Motion
32 carried by unanimous vote.
33

34 **ITEM #3e: FY 2020 BUDGET REQUEST SYNOPSIS**

35 Commissioner Radford left the meeting at 11:53 AM.
36

37 Action: Commissioner Roemer made a motion to *approve* FY 2020 Budget Request as
38 recommended by staff with Option 2, an increase of \$280,000 in Trustee & Benefit
39 funds, and granting authority to Administrator to make minor adjustments to request
40 amounts, if necessary. Commissioner Olson seconded the motion. Motion carried by
41 unanimous vote.
42

43 **ITEM #3f: FY2018 PERFORMANCE MEASURES REPORT**

- 44 1. Action: Commissioner Olson made a motion to approve FY 2018 Performance Measures
45 Report as submitted by staff. Commissioner Roemer seconded the motion. Motion
46 carried by unanimous vote.
47
- 48 2. Action: Commissioner Roemer made a motion to *amend the previous action to approve*
49 FY 2018 Performance Measures Report and directing the Administrator to amend the
50 Report to include the FY 2018 actual number of technical assistance hours provided to
51 districts. Commissioner Olson seconded the motion. Motion carried by unanimous vote.
52

53 **ITEM #3b: MINUTES**

- 54 1. Action: Commissioner Roemer made a motion to *approve* the June 7, 2018 Regular
55 Meeting Minutes as presented. Commissioner Olson seconded the motion. Motion
56 carried by unanimous vote.
57
- 58 2. Action: Commissioner Roemer made a motion to *approve* the June 28 2018 Special
59 Meeting Minutes as presented. Commission Olson seconded the motion. Motion
60 carried by unanimous vote.
61

62 **ITEM #3c: FINANCIAL REPORT**

- 63 1. Action: Commissioner Roemer made a motion to *approve* the FY 2018 Year End
64 Report for the month ended June 30, 2018 as recommended by staff. Commissioner
65 Olson seconded the motion. Motion carried by unanimous vote.
66

2. Action: Commissioner Roemer made a motion to *approve* the Financial Report for the month ended on July 31, 2018. Commissioner Olson seconded the motion. Motion carried by unanimous vote.

Commissioner Olson left the meeting at 12:38 PM

Meeting recessed at 12:38 PM.

Commissioner Radford rejoined the meeting at 1:00 PM.

Meeting reconvened at 1:02 PM.

ITEM #3d: ADMINISTRATOR'S REPORT

Action: None taken

ITEM #4a: RESOURCE CONSERVATION AND RANGELAND DEVELOPMENT PROGRAM REPORT

Action: None taken

ITEM #4d: DISTRICT SUPPORT SERVICES REPORT

Action: None taken

ITEM #4e: OTHER REPORTS

Action: None taken

ITEM #5: EXECUTIVE SESSION

Action: Commissioner Radford made a motion to convene in *Executive Session pursuant to Idaho Code 74-206(1)(f) for the purpose of discussing pending litigation, or controversies not yet being litigated but imminently likely to be litigated with legal counsel and Idaho Code § 74-206(1)(b) for employee review*. Commissioner Roemer seconded the motion. Motion carried unanimously by roll call vote.

Executive Session commenced at 1:38 PM

Commissioner Radford left the meeting at 2:00 PM

Executive Session ended at 2:00 PM

No action was taken.

ITEM #6: ADJOURN

The meeting was adjourned at 2:00 PM due to lack of a Quorum. The next Commission Meeting will be held in Boise and via teleconference on October 11, 2018.

111 Respectfully submitted,
112
113
114
115 Dave Radford, Secretary

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IDAHO SOIL & WATER CONSERVATION COMMISSION

ITEM #3c

TO: CHAIRMAN WRIGHT AND COMMISSIONERS RADFORD, ROEMER, OLSON, AND TREBESCH
FROM: RHONDA YADON, FISCAL & HR MANAGER
DATE: SEPTEMBER 26, 2018
RE: FINANCIAL REPORTS, FISCAL MATTERS

FINANCIAL REPORTS

Attached for your review is the Financial Detail Report for the fiscal year-to-date as of August 31, 2018. The reports for the year-to-date as of September 30, 2018, including the Financial Summary Report, will be available at your meeting. Overall, I believe that we are in good financial standing.

FY 2020 MINOR BUDGET ADJUSTMENTS

In September, our budget request for FY20 was submitted to the Division of Financial Management with some minor adjustments for SWCAP (\$34,900), a change in vehicle pricing (\$1,600), an increase in IT services (\$1,300), and an adjustment to variable benefit costs (\$100). Our total FY20 budget request is for \$3,687,800, which is a 10.9% increase from our FY19 budget.

COMMISSIONER HONORARIUMS

Below is a schedule of the honorarium balances as of September 26, 2018. Included in the schedule is the days and amounts budgeted for each Commissioner for FY19. We are in good standing with the travel budget for Commissioners as we have spent 11.9% of the honorarium allocation and 18.3% of the operating allocation to date.

Commissioner	Days Budgeted/ Traveled to Date	Benefit Costs included in Honorariums	Honorariums Budgeted	Expended to Date	Projected Balance/ (Overage)
Wright	30 / 4	\$132	\$1,632	\$215	\$1,417
Roemer	20 / 4	\$88	\$1,088	\$218	\$870
Trebesch	10 / 0	\$44	\$544	\$0	\$544
Radford	20 / 2	\$88	\$1,088	\$108	\$980
Slichter/Olson	20 / 2	\$88	\$1,088	\$108	\$980
Totals		\$442	\$5,442	\$649	\$4,793

RECOMMENDED ACTION: Approve the Financial Report for the month ended August 31, 2018
Approve the Financial Reports for the month ended September 30, 2018

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SWC DETAIL FINANCIAL REPORT AS OF AUGUST 31, 2018

GENERAL FUND & OTHER FUNDS				PERSONNEL			OPERATING			CAPITAL OUTLAY			TRUSTEE & BENEFITS			CASH			
				ACTUAL EXPENSE Thru End of Current			ACTUAL EXPENSE Thru End of			ACTUAL EXPENSE Thru End of			ACTUAL EXPENSE Thru End of Current			PLUS TOTAL			ACTUAL CASH BALANCE
FY19				BUDGET	Month	BALANCE	BUDGET	Current	BALANCE	BUDGET	Current	BALANCE	BUDGET	Month	BALANCE	BEG CASH AT 7/1/18	REC TO DATE	LESS TOTAL EXP TO DATE	End of Current
INDEX																			
7101 MANAGEMENT ADMIN				353,750	56,377	297,373	44,350	25,061	19,289	1,028		1,028				399,128		81,438	317,690
7111 MANAGEMENT BOARD				5,250	195	5,055	9,400	897	8,503							14,650		1,092	13,558
7201 FIELD STAFF				457,600	74,705	382,895	80,671	14,069	66,602	1,168		1,168				539,439		88,774	450,665
7301 PROGRAMS				248,500	39,967	208,533	29,349	9,155	20,194	708		708				278,557		49,122	229,435
7310 DISTRICT ALLOCATIONS													1,103,200	425,000	678,200	1,103,200		425,000	678,200
7320 DISTRICT CAPACITY BLDG													150,000	150,000	0	150,000		150,000	0
7350 CREP				150,400	22,878	127,522	23,530	3,640	19,890	296		296				174,226		26,518	147,708
TOTAL GENERAL FUND 0001				1,215,500	194,122	1,021,378	187,300	52,822	134,478	3,200	0	3,200	1,253,200	575,000	678,200	2,659,200	0	821,944	1,837,256
					15.97%									45.88%				30.91%	
7315 FEDERAL GRANT-NRCS TRS				15,800	1,399	14,401										14,568		1,399	13,169
7316 FEDERAL GRANT-NRCS CTA				169,000	27,407	141,593	17,500	1,899	15,601							55,821		29,306	26,515
7317 NFWF GRANT				86,800	13,534	73,266										3,824		13,534	(9,710)
TOTAL FEDERAL FUND 0348				271,600	42,340	229,260	17,500	1,899	15,601	0	0	0	0	0	0	74,213	0	44,239	29,974
					15.59%			10.85%										Borrowing Limit	(40,000)
																		129.30%	(10,026)
7325 SWC PROFESSIONAL SERV							30,000	467	29,533							24,727	58	467	24,318
TOTAL DEDICATED FUND 0450				0	0	0	30,000	467	29,533	0	0	0	0	0	0	24,727	58	467	24,318
								1.56%										1.88%	
LOAN FUNDS				PERSONNEL			OPERATING			CAPITAL OUTLAY			CASH				BALANCE SHEET		
				ACTUAL EXPENSE thru End of Current			ACTUAL EXPENSE Thru End of			ACTUAL EXPENSE Thru End of			PLUS TOTAL			ACTUAL CASH BALANCE	LOANS PAID OUT, NOTES		
FY19				BUDGET	Month	BALANCE	BUDGET	Current	BALANCE	BUDGET	Current	BALANCE	BEG CASH AT 7/1/18	REC TO DATE	LESS TOTAL EXP TO DATE	End of Current	NOTES RECEIVABLE 7/1/18	COLLECTIONS /ADJUSTMENTS TO DATE	RECEIVABLE End of Cur period
7351 RCRDP LOAN ADMIN				168,300	23,400	144,900	147,300	37,750	109,550	500		500	6,656,334	29,572	61,150	6,624,756	3,056,384	0	3,050,178
TOTAL RCRDP ADMIN 0522-01				168,300	23,400	144,900	147,300	37,750	109,550	500	0	500	6,656,334	29,572	61,150	6,624,756		(6,206)	
					13.90%			25.63%							0.91%				
7361 REVOLVING LOAN - DEQ							30,000	339	29,661				29,777	142	339	29,580	352,968	0	352,968
TOTAL DEQ LOAN 0529-16				0	0	0	30,000	339	29,661	0	0	0	29,777	142	339	29,580		0	
								1.13%							1.13%		ADV FROM PAYMENTS/ADJ TO DATE	ADV FROM 301,436	END OF CUR PERIOD 301,436



**SOIL & WATER
CONSERVATION
COMMISSION**

H. Norman Wright
Chairman

Cathy Roemer
Vice Chairman

Dave Radford
Secretary

Gerald Trebesch
Commissioner

Erik Olson
Commissioner

Teri Murrison
Administrator

MEMO

**TO: CHAIRMAN WRIGHT AND COMMISSIONERS ROEMER,
RADFORD, TREBESCH, AND OLSON**
FROM: TERI MURRISON, ADMINISTRATOR
DATE: SEPTEMBER 27, 2018
RE: ADMINISTRATOR'S REPORT

Commission FY 2013 thru FY 2016 Management Review

Attached is a copy of the Commission's Idaho Legislative Services Office Management Report for the fiscal years 2013-2016, along with the general agency response to be submitted from the Chairman for your consideration.

The report covers general administrative procedures and accounting controls to determine that Commission activities were properly recorded and reported. The intent of the Management Report is to provide general assurance to the Legislature on agency internal controls and to raise the awareness of management and others of any conditions and control weaknesses that existed, and to offer recommendations for improvement.

In short, as staff informed your Board last spring, while a previous full Legislative Services Office audit failed to identify any findings in FY 2011 or FY 2012, the attached Management Report cites one finding: "Internal control weaknesses exist in federal grant accounting and program compliance." Recordkeeping deficiencies were identified a year ago related to recordkeeping and reimbursement during the last six months of a multi-year federal grant that ended in December 2012 (FY 2013). This coincides with the employment separation of the person who tracked the grant until May 2012, and reflects our insufficient qualified staffing at the time to accommodate a two-person process of grant coding, oversight, and reporting, as well as limited experience and knowledge about the particular grant's reporting requirements.

When funds and hiring authority were appropriated by the Legislature for the Commission to assume fiscal duties internally and to hire an in-house fiscal position, staff requested and the State Controller's Office performed an internal controls audit of agency-wide fiscal controls (in June 2016). The Commission immediately implemented all recommended improvements. The Legislative Services Office staff was given a copy of that review.

Further, in FY 2017, in preparation for the FY 2018 receipt of a National Fish and Wildlife Foundation grant and a Conservation Technical Assistance contract with the Natural Resources Conservation Service (and prior to receiving the results of the management audit last fall), the Commission worked closely with the Division of Financial Management, experienced federal grant agency administrators, and NRCS cognizant agency representatives to ensure a system was in place to appropriately document and process reimbursements, receipt, and expenditures of all federal funds.

The Commission's senior financial specialist also recently completed a course that included federal grant accounting as part of her Certified Government Financial Manager (CGFM) certification.

Staff recommends approval of the LSO's Management Review (FY 2013-2016) and requests the Board authorize the Chairman to sign the attached response.

FY 2019 Commission Meeting Schedule

Date & Time	Meeting, Location	Meeting Type
November 13-15, 2018	Listening Session with IASCD Conference, Post Falls, Idaho	In person
December 13, 9 am – 2 pm MT Location TBD	Regular meeting, 322 E. Front Street, Suite 560, Boise	Teleconference
January 2019 (in conjunction with JFAC presentation or IASCD meeting)	Regular meeting, 322 E. Front Street, Suite 560, Boise Tentative - Joint Board Meeting with IASCD (location and time TBD)	Teleconference or in person (TBD)
February 18, 2019, 1 pm – 5 pm MT, held in conjunction with Ag Summit	Regular meeting, 322 E. Front Street, Suite 560, Boise Tentative - Ag Summit Strolling Supper, February 28, Summit meetings February 19, Red Lion Hotel	In person or teleconference (TBD)
April 11, 2019, 9 am – 2 pm, MT	Regular meeting, 322 E. Front Street, Suite 560, Boise	Teleconference
May 9, 2019	Regular meeting, 322 E. Front Street, Suite 560, Boise	Teleconference
June 13, 2019	Regular meeting, 322 E. Front Street, Suite 560, Boise	In Person

IASCD Annual Conference

The IASCD Annual Conference will be held November 13-16th at Templin's Red Lion Hotel in Post Falls, Idaho. Please let Crystal Rosen know if you will attend in person (or by phone), and she will assist with registration, travel, and lodging.

REQUESTED ACTION: Approve Commission Response to FY 2013-2016 Management Report and Authorize Chair to Sign Letter Accepting Report

Attachments:

FY 2013-2016 Soil Management Review
Letter to Amy Brown, LSO, re FY 2013-16 Management Review

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State of Idaho
Legislative Services Office
Management Report

A communication to the Joint Finance-Appropriations Committee

IDAHO SOIL AND WATER
CONSERVATION COMMISSION

FISCAL YEARS 2013, 2014, 2015, AND 2016

Report MR21516
Date Issued:

Serving Idaho's Citizen Legislature

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April Renfro, Manager

Idaho Legislative Services Office
Legislative Audits Division

IDAHO SOIL AND WATER CONSERVATION COMMISSION

SUMMARY

PURPOSE OF MANAGEMENT REVIEW

We conducted a management review of the Idaho Soil and Water Conservation Commission (Commission) covering the fiscal years ended 2013, 2014, 2015, and 2016. Our review covered general administrative procedures and accounting controls to determine that activities are properly recorded and reported.

The intent of this review was not to express an opinion but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

CONCLUSION

We identified deficiencies in the general administrative and accounting controls of the Commission.

FINDINGS AND RECOMMENDATIONS

There is one finding and recommendation in this report.

Finding 1 – Internal control weaknesses exist in federal grant accounting and program compliance.

The complete finding is detailed on page 1 of this report.

PRIOR FINDINGS AND RECOMMENDATIONS

There were no findings and recommendations in the prior report.

AGENCY RESPONSE

FINANCIAL INFORMATION

The following fiscal year 2016 financial data is for informational purposes only.

Fund No.	Fund Title	Beginning	Receipts/	Disbursements/	Ending
		Appropriation/ Cash Balance	Transfers-In	Transfers-Out	Appropriation/ Cash Balance
0001	General Fund*	\$2,590,700	\$720	\$2,559,097	\$32,323
0450	Administration and Account Services	5,872	29,588	5,340	30,120
0522	Idaho Resource Conservation and Rangeland Development Fund	6,586,137	993,404	676,824	6,902,717
0529	Wastewater Facility Loan	25,484	22,130	10,268	37,346
Total		\$9,208,193	\$1,045,842	\$3,251,529	\$7,002,506

* At year-end, \$1,642 was reverted.

* The ending cash balance of \$30,681 in the General Fund was encumbered for the next fiscal year.

OTHER INFORMATION

This report is intended solely for the information and use of the State of Idaho and the Idaho Soil and Water Conservation Commission and is not intended to be used by anyone other than these specified parties.

A copy of this report and prior reports are available at <https://legislature.idaho.gov/lso/audit/management-followup/> or by calling 208-334-4832.

We appreciate the cooperation and assistance given to us by the Administrator, Teri Murrison, and her staff.

ASSIGNED STAFF

Amy Brown, CPA, Managing Auditor

Bailey Peterson, CPA, In-Charge Auditor

Ryan Willis, Staff Auditor

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DRAFT

FINDINGS AND RECOMMENDATIONS

Finding 1 – Internal control weaknesses exist in federal grant accounting and program compliance.

Criteria: The Code of Federal Regulations (CFR) 2 CFR 200.303 states that the Commission must establish and maintain effective internal control over the Federal award so that there is a reasonable assurance the Federal award is in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition: The following conditions were noted during our review:

- Federal reimbursement cash draws were not supported by accounting records. We could not determine that federal grant expenditures were for allowable activities because supporting documentation was not available or sufficient to agree to reimbursement requests.
- Salary and benefit costs were charged to the federal grant inconsistently and with no supporting documentation to agree to the charges. Further, a personnel activity report or similar documentation that would support the allowability of these activities for federal reimbursement was not prepared or retained.
- Out of five quarterly reports, two were not completed and one was not completed in a timely manner.
- Adequate review and approval of federal expenditures, reimbursement requests, and federal reporting was not sufficient when only one individual approved grant expenditures, requested federal reimbursements, and completed grant reporting.

Cause: The Commission was unaware of the requirements associated with federal funding compliance and had a general lack of knowledge and education about the requirements of the federal grant.

Effect: Failure to prepare and maintain adequate supporting documentation for federal cash draws, federal expenditures, and federal reports could result in unallowable costs, and the Commission may be required to return funds to the federal grantor.

Recommendation: We recommend that the Commission develop a process to identify and utilize accurate and reliable financial records that are reconciled to the statewide accounting system when requesting federal cash draws and preparing federal reports. We further recommend that the Commission strengthen internal controls to ensure compliance over federal grant requirements.

Agency Response:

AGENCY RESPONSE

DRAFT

APPENDIX

HISTORY

The Idaho Legislature formed the Idaho Soil and Water Conservation (Conservation Commission) in March 1939. The Conservation Commission helped form and coordinated the county soil conservation districts within the State. The Conservation Commission was originally organized under Idaho Department of Lands and was later transferred to Idaho Department of Agriculture in 1997. In 2011, the Legislature moved the Conservation Commission to an independent agency and renamed it the Soil and Water Conservation Commission (Commission).

PURPOSE

The Commission provides financial support and technical assistance to Idaho's fifty conservation districts. The Commission assists landowners with conservation, agricultural and grazing plans that employ best management practices to reduce nitrates and agricultural chemicals to improve surface and ground water quality. The Commission provides low interest loans to qualifying landowners for conservation projects. The Commission works with the federal Conservation Reserve Enhancement Program to reduce ground water consumption in the Snake River Plain Aquifer.

STATUTORY AUTHORITY

Statutory authority for the Idaho Soil and Water Conservation Commission is found in Idaho Code, Title 22, Chapter 27.

ORGANIZATION

The Commission is governed by five Commissioners appointed by the Governor. Commissioners serve staggered five-year terms. The Board appoints an administrator to manage the daily activities of the Commission. The Commission has a central office in Boise and 12 satellite offices throughout the State to serve Idaho's 50 conservation districts and provide other services and programs for which it is responsible.

The Commission allocates state funds to districts to assist with conservation projects. The Commission's staff provides technical support services for districts and participating landowners for conservation projects. It also provides low-interest loans to landowners for equipment and projects that result in conservation benefits. Funding projects address soil and water issues, like improving riparian areas or enhancing fish and wildlife habitat. Another federal program offers landowners financial incentives to reduce ground water consumption in the Snake River Plain Aquifer by taking marginal farm ground out of production.

FUNDING

The Commission is funded by General Fund appropriations and loan interest proceeds. The following are descriptions of the Commission's operating funds.

Administration and Accounting Services Fund (0450)

This fund accounts for funding of professional engineering services to conservation districts and some interagency services provided by the Commission.

Resources Conservation and Rangeland Development Fund (0522)

This fund receives interest and loan repayments. The Soil and Water Conservation Commission uses the money for conservation loans related to conservation improvements, projects, and programs. While the Commission has statutory authority to offer grants, Idaho Rule 60.05.01 Resource Conservation and Rangeland Development Program presently contains no provision for providing grants from this fund.

Wastewater Facility Loan Revolving Loan Fund (0529)

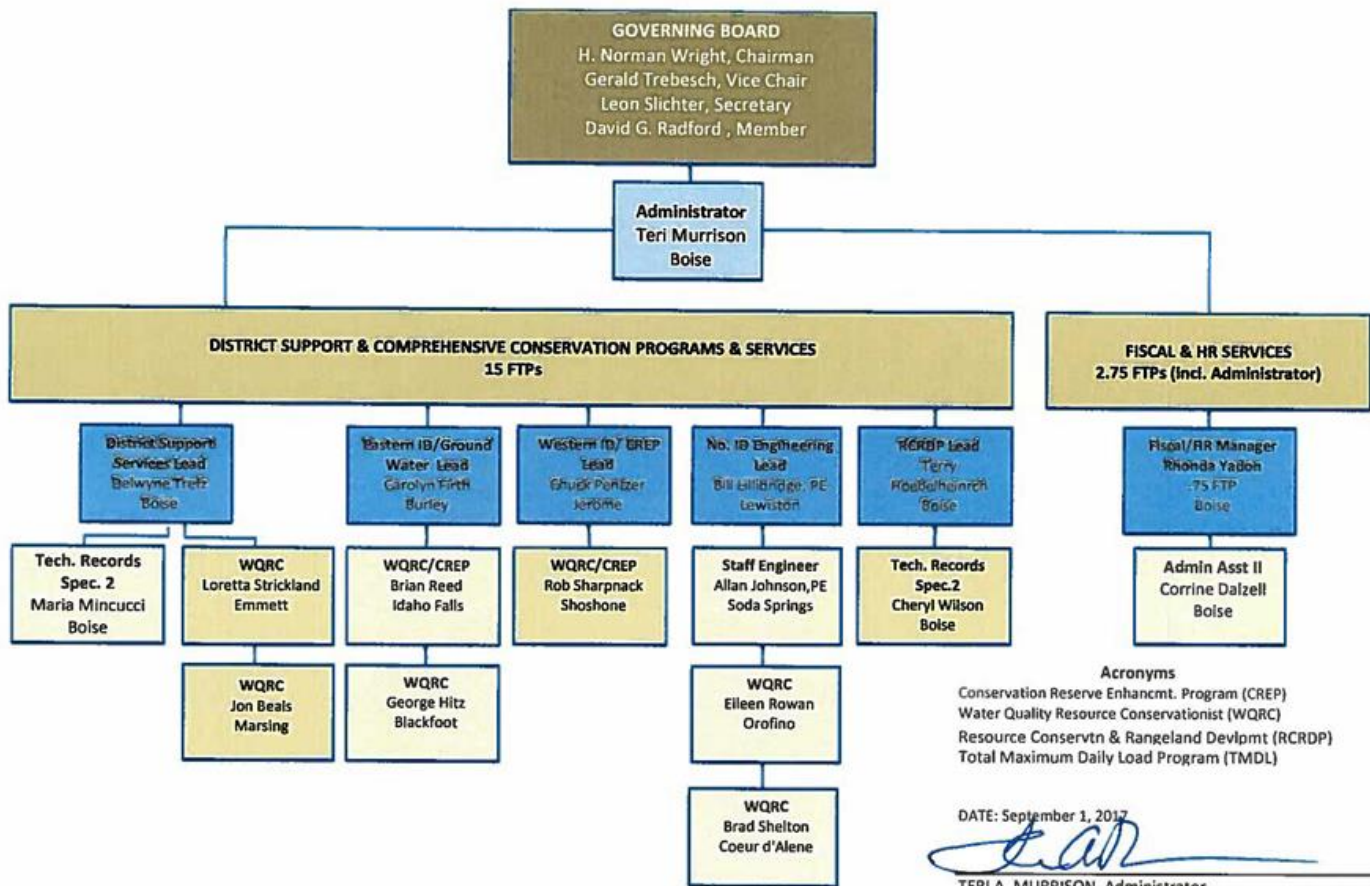
This fund receives interest and loan repayments. The Soil and Water Conservation Commission uses the money for one-time operating costs.

ORGANIZATIONAL CHART

Purpose: document the agencies Org Chart
Source: Rhonda Yadon(Financial Specialist)

MR21516

CONSERVATION COMMISSION FY 2018 ORGANIZATIONAL CHART



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SOIL & WATER CONSERVATION COMMISSION

COMMISSION

H. Norman Wright
Chairman

Cathy Roemer
Vice Chairman

Dave Radford
Secretary

Gerald Trebesch
Commissioner

Erik Olson
Commissioner

Teri A. Murrison
Administrator

October 3, 2018

Amy Brown, Managing Auditor
Legislative Audits
Legislative Services Office
P.O. Box 83720
Boise, ID 83720-0054

Dear Ms. Brown:

The Commission appreciates the invitation to respond to the management review conducted by the Legislative Services Office for the fiscal years ending 2013, 2014, 2015, and 2016.

The Idaho Soil and Water Conservation Commission (ISWCC) has reviewed the report, accepts the management review finding, and has addressed it as follows:

Finding 1: Internal control weaknesses exist in federal grant accounting and program compliance. We recommend that the Commission develop a process to identify and utilize accurate and reliable financial records that are reconciled to the statewide accounting system when requesting federal cash draws and preparing financial reports and to strengthen internal controls to ensure compliance over federal grant requirements.

Response: Recordkeeping deficiencies were identified related to recordkeeping and reimbursement during the last six months of a multi-year federal grant that ended in December 2012 (FY 2013). This coincides with the employment separation of the person who tracked the grant until May 2012, and reflects the subsequent insufficient staffing level at the time to accommodate a two-person process of grant coding, oversight, and reporting, as well as limited experience with and knowledge of the particular grant's reporting requirements. Prior to the award of additional federal contracts and grants in FY 2018, the following controls were implemented and satisfy the noted conditions for the finding:

1. Reimbursement and advance cash draws are supported by detailed accounting records from the statewide accounting system.



SOIL & WATER CONSERVATION COMMISSION

Amy Brown, Managing Auditor

October 11, 2018

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2. Salary and benefit costs charged to the federal grant are consistent between pay periods for the NRCS-CTA and the NFWF grants. For the NRCS-TRS grant, hours are charged as the employee records time on her timesheet, which is validated by her supervisor. Salary and benefit reports are printed and maintained from the statewide accounting system as supporting documentation for reimbursement and liquidation of advances.
3. Due dates for federal quarterly reports are noted in an Outlook Calendar for all federal grants. The Commission prepares the required reports ahead of due dates to allow for any possible reconciliation issues. If the cognizant agency representative sends notice that any reports are not required, those messages are printed and added to the grant documentation file.
4. Review and approval of federal advances, reimbursement requests, and federal reporting is overseen by a secondary staff member from the preparer.

The Commission is dedicated to exemplary financial reporting and an internal controls process that ensures the reliability of data and agency processes.

We appreciate your rigorous management review and the courteous and professional service of the Legislative Services Office.

Sincerely,

W. NORMAN WRIGHT, Chairman

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IDAHO SOIL & WATER CONSERVATION COMMISSION

ITEM 4a

**TO: CHAIRMAN WRIGHT AND COMMISSIONERS RADFORD, ROEMER, TREBESCH,
AND OLSON**
FROM: MARIA MINICUCCI, DISTRICT SUPPORT SERVICES
DATE: OCTOBER 11, 2018
RE: DISTRICT ALLOCATIONS WORK GROUP REPORT
RECOMMENDED FY 2019 MATCH ALLOCATIONS

The FY 2019 District Match Allocations Report, which includes calculations as well as staff and DAWG recommendations for each district, is attached to this memorandum. Commission staff appreciate the contributions of District staff and supervisors, the District Allocation Working Group (DAWG,) and Commission field staff for their assistance.

The DAWG met via teleconference on September 20 and 26, 2018. The DAWG members are Tom Daniel (Boundary SCD), Steve Becker (Nez Perce SWCD), Julie Burkhardt (Adams SWCD), Jennifer Jenson (Bear Lake SWCD,) and ISWCC Commissioner Cathy Roemer. All Financial and Match Reports were sent to the DAWG on flash drives on September 4, 2018. The following reports are of note:

- Franklin District's donation from Water District 13A was discussed at length. The DAWG requested additional information, which was provided to members on September 21:
 - Email from the Deputy Attorney General (DAG) to Commission staff (dated September 17, 2018.)
 - Letter from the Franklin District to Commission staff (dated September 19, 2018.)
 - Copies of Water District 13A Annual Meeting Minutes and Adopted Budget

At the September 26 meeting the three attending DAWG members (Daniel, Burkhardt, Roemer) voted 2 to 1 that the Water District 13A donation is not eligible for State match. The one member in support of allocating match funds indicated that that the information is not strong enough to support denial.

- North Side District self-disclosed that the donations from the City of Eden and the Jerome Recreation District were project-specific. An explanatory email by Commission staff is attached.
- Bruneau River District did not receive any donations in FY 2018.
- Kootenai-Shoshone District did not deposit their donation check in FY 2018.

Match allocations are scheduled to be distributed to districts by early November.

RECOMMENDED ACTION: Approve the recommended FY 2019 District Allocation Matching Funds as shown in Attachment XXX, for immediate disbursement.

Attachments:

FY 2019 Match Allocations with Staff and DAWG comments
Referenced emails and Water District 13A supporting documents

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FY 2019 DISTRICT MATCH ALLOCATION REPORT

Total State Appropriation \$1,253,200.00	Funds Allocated for 2:1 Match \$678,200.00	Funds Needed for Full 2:1 Match: \$941,234.50		
Total ISWCC Allocation \$1,253,200.00	Operations \$100,000.00	Base Allocation \$425,000.00	Capacity Building \$50,000.00	

Soil and Water Conservation District	Approved Local Donations \$521,735.25	Statutory Potential Maximum State Match (2:1, not to exceed \$50,000)	Funded State Match	% State Match to Approved Local Donations	Funds needed for Full 2:1 Match	Staff Comments	DAWG Comments
Ada	\$ 45,000.00	\$ 50,000.00	\$ 50,000.00	111.1%	\$ -	None	OK
Adams	\$ 6,900.00	\$ 13,800.00	\$ 9,485.06	137.5%	\$ 4,314.94	None	OK
Balanced Rock	\$ 8,750.00	\$ 17,500.00	\$ 12,028.16	137.5%	\$ 5,471.84	None	OK
Bear Lake	\$ 12,107.00	\$ 24,214.00	\$ 16,642.84	137.5%	\$ 7,571.16	Radio PSAs	Support visibility
Benewah	\$ 5,000.00	\$ 10,000.00	\$ 6,873.23	137.5%	\$ 3,126.77	None	OK
Blaine	\$ 18,000.00	\$ 36,000.00	\$ 24,743.64	137.5%	\$ 11,256.36	None	OK
Bonner	\$ 10,500.00	\$ 21,000.00	\$ 14,433.79	137.5%	\$ 6,566.21	None	OK
Boundary	\$ 9,718.00	\$ 19,436.00	\$ 13,358.81	137.5%	\$ 6,077.19	None	OK
Bruneau River	\$ -	\$ -		0.0%		No FY18 donations	OK
Butte	\$ 9,656.00	\$ 19,312.00	\$ 13,273.59	137.5%	\$ 6,038.41	Donations without check copies not eligible	Agree
Camas	\$ 4,800.00	\$ 9,600.00	\$ 6,598.30	137.5%	\$ 3,001.70	No match for project-specific supplies	Agree
Canyon	\$ 10,000.00	\$ 20,000.00	\$ 13,746.46	137.5%	\$ 6,253.54	None	OK
Caribou	\$ 11,138.25	\$ 22,276.50	\$ 15,311.16	137.5%	\$ 6,965.34	None	OK
Central Bingham	\$ 3,000.00	\$ 6,000.00	\$ 4,123.94	137.5%	\$ 1,876.06	None	OK
Clark	\$ 7,500.00	\$ 15,000.00	\$ 10,309.85	137.5%	\$ 4,690.15	None	OK
Clearwater	\$ 20,000.00	\$ 40,000.00	\$ 27,492.93	137.5%	\$ 12,507.07	None	OK
Custer	\$ 5,450.00	\$ 10,900.00	\$ 7,491.82	137.5%	\$ 3,408.18	None	OK
East Cassia	\$ 5,000.00	\$ 10,000.00	\$ 6,873.23	137.5%	\$ 3,126.77	Weed & Pest Fund sourcing not project specific	OK
East Side	\$ 10,000.00	\$ 20,000.00	\$ 13,746.46	137.5%	\$ 6,253.54	None	OK
Elmore	\$ 8,500.00	\$ 17,000.00	\$ 11,684.49	137.5%	\$ 5,315.51	None	OK
Franklin	\$ 6,700.00	\$ 13,400.00	\$ 9,210.13	137.5%	\$ 4,189.87	WD13A not eligible - see AG's comments	Please see Memo and attachments
Gem	\$ 6,250.00	\$ 12,500.00	\$ 8,591.54	137.5%	\$ 3,908.46	None	OK
Gooding	\$ 6,000.00	\$ 12,000.00	\$ 8,247.88	137.5%	\$ 3,752.12	None	OK
Idaho	\$ 8,000.00	\$ 16,000.00	\$ 10,997.17	137.5%	\$ 5,002.83	None	Clarified check & dep slip submitted.
Jefferson	\$ 19,000.00	\$ 38,000.00	\$ 26,118.28	137.5%	\$ 11,881.72	Last yr's deposit not eligible, eligible this year	Agree
Kootenai-Shoshone	\$ -	\$ -	\$ -	0.0%	\$ -	Deposit too late for FY18	Agree
Latah	\$ 21,000.00	\$ 42,000.00	\$ 28,867.57	137.5%	\$ 13,132.43	None	OK

FY 2019 DISTRICT MATCH ALLOCATION REPORT

Total State Appropriation \$1,253,200.00	Funds Allocated for 2:1 Match \$678,200.00			Funds Needed for Full 2:1 Match: \$941,234.50		
Total ISWCC Allocation \$1,253,200.00	Operations \$100,000.00	Base Allocation \$425,000.00	Capacity Building \$50,000.00			

Soil and Water Conservation District	Approved Local Donations \$521,735.25	Statutory Potential Maximum State Match (2:1, not to exceed \$50,000)	Funded State Match	% State Match to Approved Local Donations	Funds needed for Full 2:1 Match	Staff Comments	DAWG Comments
Lemhi	\$ 7,500.00	\$ 15,000.00	\$ 10,309.85	137.5%	\$ 4,690.15	None	OK
Lewis	\$ 8,000.00	\$ 16,000.00	\$ 10,997.17	137.5%	\$ 5,002.83	None	OK
Madison	\$ 6,000.00	\$ 12,000.00	\$ 8,247.88	137.5%	\$ 3,752.12	None	OK
Minidoka	\$ 7,500.00	\$ 15,000.00	\$ 10,309.85	137.5%	\$ 4,690.15	None	OK
Nez Perce	\$ 56,118.00	\$ 50,000.00	\$ 50,000.00	89.1%	\$ -	FarmBureau provided explanation for amount	OK
North Bingham	\$ 2,200.00	\$ 4,400.00	\$ 3,024.22	137.5%	\$ 1,375.78	None	None
North Side	\$ 12,000.00	\$ 24,000.00	\$ 16,495.76	137.5%	\$ 7,504.24	District self-reported 2 donations are project-specific	OK
Oneida	\$ 16,500.00	\$ 33,000.00	\$ 22,681.67	137.5%	\$ 10,318.33	None	OK
Owyhee	\$ 3,500.00	\$ 7,000.00	\$ 4,811.26	137.5%	\$ 2,188.74	None	OK
Payette	\$ 7,100.00	\$ 14,200.00	\$ 9,759.99	137.5%	\$ 4,440.01	None	OK
Portneuf	\$ 21,700.00	\$ 43,400.00	\$ 29,829.83	137.5%	\$ 13,570.17	None	OK
Power	\$ 7,500.00	\$ 15,000.00	\$ 10,309.85	137.5%	\$ 4,690.15	None	OK
Snake River	\$ 8,250.00	\$ 16,500.00	\$ 11,340.83	137.5%	\$ 5,159.17	None	OK
South Bingham	\$ 2,000.00	\$ 4,000.00	\$ 2,749.29	137.5%	\$ 1,250.71	None	OK
Squaw Creek	\$ 7,850.00	\$ 15,700.00	\$ 10,790.97	137.5%	\$ 4,909.03	None	OK
Teton	\$ 6,457.00	\$ 12,914.00	\$ 8,876.09	137.5%	\$ 4,037.91	None	OK (State \$ not eligible)
Twin Falls	\$ 8,250.00	\$ 16,500.00	\$ 11,340.83	137.5%	\$ 5,159.17	None	OK
Valley	\$ 11,841.00	\$ 23,682.00	\$ 16,277.19	137.5%	\$ 7,404.81	Office lease payments from USFS not eligible	Agree
Weiser River	\$ 12,000.00	\$ 24,000.00	\$ 16,495.76	137.5%	\$ 7,504.24	None	OK
West Cassia	\$ 5,000.00	\$ 10,000.00	\$ 6,873.23	137.5%	\$ 3,126.77	Weed & Pest Fund sourcing not project specific	OK
West Side	\$ 12,500.00	\$ 25,000.00	\$ 17,183.08	137.5%	\$ 7,816.92	None	OK
Wood River	\$ 9,000.00	\$ 18,000.00	\$ 12,371.82	137.5%	\$ 5,628.18	BLM donation not eligible	Agree
Yellowstone	\$ 5,000.00	\$ 10,000.00	\$ 6,873.23	137.5%	\$ 3,126.77	None	OK
Total	\$ 521,735.25	\$ 941,234.50	\$ 678,200.00	130.0%	\$ 263,034.52		

Delwyne Trefz

From: Delwyne Trefz
Sent: Friday, September 21, 2018 10:07 AM
To: 'Daphne Jensen'
Subject: RE: FW: 2018 WD 13A funds budgeted to Franklin SWCD

Hi Brian,

Thanks for the information you provided relative to the \$5,500.00 WD 13A donated to Franklin SWCD in 2018. Your explanation for why WD 13A funds were not spent according to the adopted budget that the water district certified as true and correct and provided to IDWR as required by Idaho Code Title 42 Chapter 6 was useful to the work group that reviews conservation district financial and match reports and will be taken under consideration by the Soil and Water Conservation Commission when they make the final determination regarding which funds received by conservation districts are eligible for match.

Again, thank-you sincerely for being so helpful with this matter.



Delwyne Trefz, District Support Services
 Idaho Soil & Water Conservation Commission
 208.332.1796 Office
 208.810.0770 Cell

From: Daphne Jensen <jensenbd@plmw.com>
Sent: Sunday, September 16, 2018 6:33 PM
To: Delwyne Trefz <Delwyne.Trefz@swc.idaho.gov>
Subject: Re: FW: 2018 WD 13A funds budgeted to Franklin SWCD

Mr Trefz,

In response to the email below, Franklin SWCD attended the annual meeting for WD 13A. They asked for a donation. After discussion about their previous involvement in cloud seeding in our county, and helping to rate and repair measuring devices in several of our water sources. The members of WD 13A voted to donated \$5,500.00 to Franklin SWCD for 2018. There is on contract between us and no reporting of how the fund are spent will be required. WD 13A must follow guidelines given to us by the Department of Water Resources which requires that we account for all of our money in a budget, hence the reason to classify it as " Cloud Seeding" and "River Measuring".

Thank-you
 Brian Jensen
 President of WD 13A
 (208) 339-1516

-- Delwyne.Trefz@swc.idaho.gov wrote:

From: Delwyne Trefz <Delwyne.Trefz@swc.idaho.gov>
To: Brian Jensen <jensenbd@plmw.com>
CC: George Hitz <George.Hitz@swc.idaho.gov>
Subject: FW: 2018 WD 13A funds budgeted to Franklin SWCD
Date: Wed, 12 Sep 2018 16:19:36 +0000

Hello Brian,

After Maxine provided your email address, I am forwarding the email below to you.

My inquiry relates to the funds received by Franklin SWCD from WD 13A that are described in the attached letter of support you signed June 8, 2018. I appreciate you providing a response as soon as you are able but no later than September 19.

If you have any questions, please don't hesitate to contact me.

Thank-you,



Delwyne Trefz, District Support Services

Idaho Soil & Water Conservation Commission

208.332.1796 Office

208.810.0770 Cell

From: Delwyne Trefz
Sent: Tuesday, September 11, 2018 2:45 PM
To: Kirk Iverson <farmerkirk@hotmail.com>; Maxine Waddoups <mwaddoups@idfbins.com>
Subject: 2018 WD 13A funds budgeted to Franklin SWCD

Hello,

The Idaho Soil and Water Conservation Commission distributes state general fund dollars to soil and water conservation districts as match for local, match-eligible funds received by the conservation districts. In order to be eligible to receive state matching dollars, funds received from local agencies or organizations must not have been earmarked for special projects, used as match for specific grants of projects, or provided on a fee-for-service basis.

Brian Jensen, president of WD 13A, provided the Franklin Soil and Water Conservation District with a letter of support documenting that WD 13A provided \$5,500 to the conservation district in 2018. In order to determine whether or not this \$5,500 is eligible for state match I need some additional information which, because I have no email address for Brian, I'm hoping you can provide. Specifically, I need to know what the WD intended these funds for. A review of WD 13A's adopted 2018 budget shows that \$3,500 was budgeted for cloud seeding and \$2,000 for River measuring, two projects which, based upon WD 13A annual meeting minutes, Franklin SWCD has been involved. Although these are the only budgeted items which appear to possibly relate to the \$5,500 Franklin SWCD received from WD 13A in 2018, there may have been other purposes for which WD 13A intended those funds. Please confirm for me what the \$5,500 of WD 13A funds which were provided to Franklin SWCD in 2018 were intended for.

Thank-you in advance for your timely response,



Delwyne Trefz, District Support Services

Idaho Soil and Water Conservation Commission

322 E. Front St, Suite 560

Boise, Idaho 83702

208.332.1796 Phone

208.810.0770 Cell Phone

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delwyne.trefz@swc.idaho.gov

www.swc.idaho.gov


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SOIL & WATER
CONSERVATION COMMISSION

Maria Minicucci

: Chapple Knowlton, Shantel <shantel.knowlton@ag.idaho.gov>
Sent: Monday, September 17, 2018 1:19 PM
To: Delwyne Trefz; Teri Murrison
Cc: Maria Minicucci
Subject: CONFIDENTIAL RE: FW: 2018 WD 13A funds budgeted to Franklin SWCD

CONFIDENTIAL ATTORNEY CLIENT COMMUNICATION

Delwyne,

This email is following up on our conversation today about the email you received from Brian Jensen regarding the claimed donation from Water District 13A. For the reasons set forth below, I do not believe that Mr. Jensen's response provides a basis for the Commission to determine that the claimed funds are eligible for match.

Chapter 6, Title 42 of the Idaho Code provides a clear framework for water district expenditures. Prior to the water district's annual meeting, the Watermaster is to propose a budget for the upcoming fiscal year. Idaho Code § 42-615. At the annual meeting the "water users must adopt the budget covering the estimated expenses of delivering the water of the district." Idaho Code § 42-612(1). Once the budget is approved a certified copy is sent to IDWR. Idaho Code § 42-613. Based on the forgoing, unless the water users approved of the expense in the official budget, it is not a legitimate expense.

Mr. Jensen stated that at the annual meeting the water users voted and approved a \$5,500 donation to FSWCD. However, the official meeting minutes do not reflect any vote to approve a donation to FSWCD. According to the meeting minutes, the proposed budget was passed as proposed except for a \$100 increase to the Secretary's salary. The official budget does not show a donation to FSWCD, but shows funds budgeted for cloudseeding (\$3,500) and river measurement (\$2,000). As reflected in the minutes, and acknowledged by Mr. Jensen's email, FSWCD is involved in providing those services. The check shows two amounts paid to FSWCD that match the amounts for cloudseeding and river measurement. The meeting minutes, therefore, appear to indicate that those funds were paid to FSWCD as a fee for service, not as a donation.

Mr. Jensen appears to state that the Water District just classified the donations as cloudseeding and river measurement to meet IDWR's requirements for accounting for funds, but really the money is a general donation. I believe that that intent of the expenditures prescribed in the official minutes and budget is controlling here. That is the official account of what occurred at the annual water district meeting under Idaho Code §§ 42-605(5) and 42-613. The official meetings minutes and budget presented and approved by the water users states that the \$3500 and \$200 was to be used for specific purposes. Mr. Jensen's account does not override the clear intent prescribed in the official budget and minutes. Moreover, it is worth noting that while Mr. Jensen describes his position at WD13A as president, nothing in Chapter 6, Title 42 of the Idaho Code provides for the president of a water district. The meeting minutes reflect that Mr. Jensen was electing to be the meeting chairman. From my review of Chapter 6, Title 42 of the Idaho Code, the authority of the meeting chairman is limited to running the annual meeting and to delivering a certified copy of the meeting minutes to IDWR. Idaho Code § 42-605(5). The meeting chairman does not have authority to oversee expenditures or the expenditures on behalf of the water district. In so far as Mr. Jensen's recollection of what occurred at the meeting is different than the meeting minutes and approved budget, the latter controls.

Moreover, under Idaho Code § 42-619(8), money may only be dispersed by the treasurer of a water district "upon a written voucher approved by the Watermaster for expenses incurred for water district purposes related

to the delivery of water.” The Watermaster, therefore, approves of expenditures, and even then is limited to expenditures “related to water delivery.” While cloudseeding and river measurement would relate to this purpose, it is difficult to see how a general donation to FSWCD would at all be “related to the delivery of water.” Money may also be expended to pay for activities of an advisory committee established by resolution adopted by the water users at the annual meeting, but there is no indication in the meeting minutes or in the budget of such a resolution.

In sum, a plain reading of Chapter 6, Title 42, Idaho Code provides that expenditures are to be included in the official water district budget, and that valid expenditures must be related to the delivery of water. The claimed donation from Water District 13 meets neither of the requirements. Mr. Jensen’s recollection of the annual meeting does not override the official meeting minutes and budget. This is especially true where Mr. Jensen’s role within Water District 13A is extremely limited and does not include any oversight or involvement with the water district’s expenditures.

Let me know if there is anything else I can help with.

Shantel



Shantel Chapple Knowlton

Deputy Attorney General, Natural Resources Division
Office of the Attorney General
P.O. Box 83720
Boise, ID 83720-0010
208.334.4543
shantel.knowlton@ag.idaho.gov

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From: Delwyne Trefz [mailto:Delwyne.Trefz@swc.idaho.gov]

Sent: Monday, September 17, 2018 6:47 AM

To: Chapple Knowlton, Shantel <shantel.knowlton@ag.idaho.gov>; Teri Murrison <Teri.Murrison@swc.idaho.gov>

Cc: Maria Minicucci <Maria.Minicucci@swc.idaho.gov>

Subject: FW: FW: 2018 WD 13A funds budgeted to Franklin SWCD

Hi Shantel,

Thanks for your response to my question related to WD 13A funds received by FSWCD last year. Over the weekend I received this from Brian Jensen, the WD 13A rep who signed the letter of support provided to FSWCD. Because the minutes of WD 13A’s March 5, 2018 annual meeting, attached, make no mention of a motion being made to donate \$5,500 to FSWCD I don’t believe the explanation Brian offers in his email but I can’t prove it didn’t happen just as he describes so I don’t know that I have any authority to deny his explanation or FSWCD’s claim that the \$5,500 is eligible for match.

I await your response and won't reply to Brian until I hear from you.

 yne


From: Daphne Jensen <jensenbd@plmw.com>
Sent: Sunday, September 16, 2018 6:33 PM
To: Delwyne Trefz <Delwyne.Trefz@swc.idaho.gov>
Subject: Re: FW: 2018 WD 13A funds budgeted to Franklin SWCD

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Thank-you
Brian Jensen
President of WD 13A
(208) 339-1516

--- Delwyne.Trefz@swc.idaho.gov wrote:

 : Delwyne Trefz <Delwyne.Trefz@swc.idaho.gov>
To: Brian Jensen <jensenbd@plmw.com>
CC: George Hitz <George.Hitz@swc.idaho.gov>
Subject: FW: 2018 WD 13A funds budgeted to Franklin SWCD
Date: Wed, 12 Sep 2018 16:19:36 +0000

Hello Brian,

After Maxine provided your email address, I am forwarding the email below to you.

My inquiry relates to the funds received by Franklin SWCD from WD 13A that are described in the attached letter of support you signed June 8, 2018. I appreciate you providing a response as soon as you are able but no later than September 19.

If you have any questions, please don't hesitate to contact me.

 nk-you,



Delwyne Trefz, District Support Services

Idaho Soil & Water Conservation Commission

208.332.1796 Office

208.810.0770 Cell

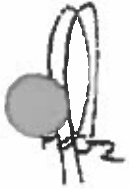
From: Delwyne Trefz
Sent: Tuesday, September 11, 2018 2:45 PM
To: Kirk Iverson <farmerkirk@hotmail.com>; Maxine Waddoups <mwaddoups@idfbins.com>
Subject: 2018 WD 13A funds budgeted to Franklin SWCD

Hello,

The Idaho Soil and Water Conservation Commission distributes state general fund dollars to soil and water conservation districts as match for local, match-eligible funds received by the conservation districts. In order to be eligible to receive state matching dollars, funds received from local agencies or organizations must not have been earmarked for special projects, used as match for specific grants of projects, or provided on a fee-for-service basis.

Brian Jensen, president of WD 13A, provided the Franklin Soil and Water Conservation District with a letter of support documenting that WD 13A provided \$5,500 to the conservation district in 2018. In order to determine whether or not this \$5,500 is eligible for state match I need some additional information which, because I have no email address for Brian, I'm hoping you can provide. Specifically, I need to know what the WD intended these funds for. A review of WD 13A's adopted 2018 budget shows that \$3,500 was budgeted for cloud seeding and \$2,000 for River measuring, two projects which, based upon WD 13A annual meeting minutes, Franklin SWCD has been involved. Although these are the only budgeted items which appear to possibly relate to the \$5,500 Franklin SWCD received from WD 13A in 2018, there may have been other purposes for which WD 13A intended those funds. Please confirm for me what the \$5,500 of WD 13A funds which were provided to Franklin SWCD in 2018 were intended for.

Thank-you in advance for your timely response,



Delwyne Trefz, District Support Services

Idaho Soil and Water Conservation Commission

322 E. Front St, Suite 560

Boise, Idaho 83702

208.332.1796 Phone

208.810.0770 Cell Phone

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delwyne.trefz@swc.idaho.gov

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SOIL & WATER
CONSERVATION COMMISSION

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**Franklin Soil & Water Conservation District**

98 East 800 North Suite #4

Preston ID 83263

(208) 852-0562 Ext. 5 email: fswcd@earthlink.netSeptember 19th, 2018

Dear Mr. Trefz,

This response is regarding the email you sent titled: "2018 Financial and match Report" dated September 11th, 2018. As you are aware, the Franklin SWCD is involved with many activities and projects throughout the year. These activities and projects align with both our goals and mission statement. Many local groups and organization (one being Water District 13A) have recognized what we as a district do and the benefits we provide the county. These groups are willing to support our efforts as they also align with their goals. Therefore, they are willing to donate dollars that go into our "general fund" which allows us to function and strive towards meeting our goals. These funds are not associated with grant projects, nor do they include a contract, budget, or have deliverables in order to receive them. After careful review of these donations, along with state statute, the staff, supervisors, and auditor determined they are allowable. We appreciate the opportunity to clarify this concern and would welcome any further discussion on this matter.

Respectfully,
Ivan Jensen
John Mussler
Clinton Aston
David Nelson
Dustin Smith

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ADOPTED BUDGET AND RESOLUTIONS
PERTAINING TO THE COLLECTION THEREOF

Item #4a-5

FOR 20 18

RECEIVED
MAR 19 2018

Department of Water Resources
Eastern Region

WATER DISTRICT NO. 13 A
STREAM Cub River
COUNTY Franklin
NAME OF SECRETARY Maxine Waddoups
ADDRESS OF SECRETARY P.O. Box 311 Preston Idaho 83263

COLLECTION AND HOLDING OF WATER DISTRICT FUNDS

Please check the appropriate box regarding the collection and holding of Water District funds.

☐ The Water District collects and holds its own funds.
Franklin County Soil + Water Conservation District

☒ 98 E. 800 No Surke 5 County collects and holds funds for the Water District.
(county name) Preston Idaho 83263

☒ ↓ County collects the Water District's funds and deposits the funds in an account held by the Water District.
(county name)

(This report must be certified and made in duplicate, one copy to be forwarded to the appropriate regional office of the Idaho Department of Water Resources., and one copy to the Secretary of the Annual Water User's Meeting of the Water District. If a designated county collects funds for the water, then a third copy must be sent to the auditor of the designated county.)

Preston, Idaho, March 5, 20 18

I HEREBY CERTIFY that the within is true and correct copy of the budget as adopted at the annual Water User's Meeting of Water District No. 13 A, held at Preston Idaho on the 5th day of March, 20 18 and all resolutions adopted at said meeting pertaining to the time and the manner of collecting the amounts provided for in the said budget.

Maxine Waddoups

Secretary, Water District No. 13 A

**BUDGET ADOPTED AT THE ANNUAL MEETING
OF THE WATER USERS**

WATER DISTRICT No. 13A

Estimated Amount for Watermaster's Salary <u>W/m 145.38</u> <u>145</u> <u>30.00</u> <u>30.00</u>	5565.00 wage
Estimated Amount for Assistant Watermaster and other Water District Officials <u>W/C 334.00</u> <u>Co taxes 421.52</u> <u>Unemploy 70.25</u> <u>Lab Ins 31.41</u>	4350.00 mileage
Estimated Amount for Other Expenses <u>Cl. and Sealing 300.00</u> <u>River measuring 200.00</u> <u>Administration 511.73</u>	500.00 550.00
TOTAL ESTIMATED EXPENSES FOR 2018	17833.90

DISTRIBUTION OF THE BUDGET AMONG USERS

Individual, Ditch or Canal Company, assessed	Water Right Ident. No.	Address	Amount of Budget	
Cub River Canal Company ^{Irrigation}	13-26 BCD	P.O. Box 215 Lewiston UT 84320	\$ 4592	73
Consolidated Irrigation Company	13-2 13-3	P.O. Box 311 Preston ID 83263	8131	62
Franklin Cub River Pumping Co.	13-4	P.O. Box 311 Preston ID 83263	290	02
Thomas Robinson % Larry Beckstead	13-17	6743 E. Cub River Rd Preston ID 83263	68	00
Henry Day	13-18		60	00
Max Sharp	13-19 13-20	6058 E. Maple Ridge Dr Preston ID 83263	120	00
Gary Bowman	13-15 13-16	5787 E. Cub River Rd Preston ID 83263	120	00
Kwen Griffith % Jeremy Bingham	13-29	51640 E. Cub River Rd Preston ID 83263	60	00
Alma Burbank % Ken Hansen	13-29	5523 E. Cub River Rd Preston ID 83263	60	00
Marvin Spatig	13-29	5353 E. Cub River Rd Preston ID 83263	60	00
Cub River Acres	13-7028	P.O. Box 415 Preston ID 83263	60	00
City of Preston	13-27	70 West Oneida Preston ID 83263	2763	38
Gib Hall	13-311	1308 Canyon Rd Logan UT 84321	60	00
Eldon Golightly - Wheatley	13-62 13-217 13-70	2494 S. Halls Crossing Preston ID 83263	120	00
Whitney Nashville % Mike Stenborg	13-232	1553 S. 2400E Preston ID 83263	60	00
Lyle Porter	13-253	1447 E. 800 N Preston ID 83263	60	00
Blaine Porter % Gary Knapp	13-262	607 S. 1st E Preston ID 83263	60	00
Glenn Tanner (4) % Ted Kovach	13-208 13-209	1444 S. 1300 E Preston ID 83263	235	98
David Beckstead	13-325 13-207	1498 S. 800 E Preston ID 83263	88	54

Preston Eustace % Lyle Parker	13-133	1447 E. 800 N Preston ID 83263	95 00
Hulse Oliverson % Susan Goodsell	13-279	1265 N. 1600 E Preston ID 83263	60 00
Maurice Nielson	13-280	1097 E Oneida St. Preston ID 83263	60 00
Leah Kay Oburn	13-333	650 E. Cherda Preston ID 83263	60 00
Larsen Gilbert % Seth Wheatley	13-64-13-65 13-66 13-67 ¹³⁻⁶⁸	1548 E. 3200 S. Preston Idaho 83263	300 00
Burnett-Wheatley % Carl Burnett	13-224	1234 S. 1200 E Preston ID 83263	60 00
Wheatley Pumps % Seth Wheatley	13-7102 13-7464	1548 E. 3200 S Preston ID 83263	120 00
Don & Jessie Hampton % Lewis Hampton	13-201 13-200 13-296	655 E. 400 S. Preston Idaho 83263	60 00
Mark Brennington % Scott Beckstad	13-289	711 E. 4th S. Preston ID 83263	60 00
Pvt Scouts of America % Jeremy Bell	13-30	1200 E. 5400 S. Ogden UT 84403	60 00
Hazen Gilbert % Dallas Gilbert	13-263	4659 S. Hwy 34 Preston ID 83263	60 00
Burtis Hall % Larry Dable	13-244 13-224	956 W 2000 S. Preston ID 83263	120 00
Merlin Gilbert % Max Gilbert	13-252	84 W 4800 S. Preston ID 83263	60 00
Ila Baker % Janet Price	13-247	1103 E. Celeste Dr. Midvale UT 84047	60 00
Joseph Moser % Kent Moser	13-144	1934 S. Hulls Crossing Preston ID 83263	60 00
Don Gelightly % Elden Gelightly - Seth Wheatley	13-217 13-216	2914 S. Hulls Crossing Preston ID 83263	120 00
May Chudwick % Chudwick Enterprises	13-258	85 W 300 S. Lawiston UT 84320	60 00
Les Dunkles % Don Dunkles	13-210	1373 E. 1400 S Preston ID 83263	60 00
Linden Beckstad	13-239	1433 E. 1400 S. Preston ID 83263	60 00
Preston Golf & Country Club	13-264 13-268 13-276	P.O. Box 88 Preston ID 83263	180 00
Neal Swann	13-284	1282 N 800 E Preston ID 83263	60 00
Elmer Oliverson	13-234	627 E. 40 N Preston ID 83263	60 00
Chair Rosen	13-285	P.O. Box 468 Preston ID 83263	60 00
Alvora Wright % Kent Moser	13-276	1934 S. Hulls Crossing Preston ID 83263	60 00
Fairview Cemetery % Blaine Hatch	13-2140	779 W 4800 S. Preston ID 83263	60 00
Arlo Larsen	13-7248	582 N. 2200 E Preston ID 83263	60 00
Bert Wheatley - Blaine Gamble % Alden - Burnett % Seth Wheatley	13-218 13-220 13-219 13-201	1548 E 3200 S Preston ID 83263	240 00
Staten Hawkes % Larry & Tracy Hobbs	13-2304	3384 S. Parkinson Rd Franklin ID 83237	60 00
Pearl Gregory % Ken Randall	13-203	399 N. 1200 E Preston ID 83263	60 00
Mark Owen	13-7657	1352 N. 2200 E Preston ID 83263	60 00
			\$

[illegible]

RESOLUTIONS PERTAINING TO THE TIME AND MANNER OF COLLECTING THE BUDGET AS
ADOPTED AT THE ANNUAL MEETING OF THE USERS OF

WATER DISTRICT No. 13A



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

March 19, 2018

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

Maxine Waddoups
PO Box 311
Preston ID 83263

RE: WATER DISTRICT #13A

Dear Secretary / Treasurer:

We acknowledge receipt of the Minutes of the Annual Watermaster's Election Meeting held in your district. The Watermaster Certificate will be sent under separate cover.

Thank you.

Sincerely,

Sharla Cox
Administrative Assistant

BEFORE THE DEPARTMENT OF WATER RESOURCES
OF THE STATE OF IDAHO

RECEIVED
MAR 19 2018

Department of Water Resources
Official Oath Eastern Region

State of Idaho)
County of Franklin) ss

I do solemnly swear or affirm that I will support the Constitution of the United States, the Constitution and laws of the State of Idaho, specifically including the provisions of Section 42-605 and 42-607, Idaho Code, and that I will faithfully discharge all the duties of the office of Watermaster of District 13A according to the best of my ability. So help me God.

Martine Haddad
Watermaster Secretary

SUBSCRIBED AND SWORN TO before me this 14th day of March, 2018.

SEAL



Jannalee W. Stone
Notary Public
Residing At Preston, Id
Commission Expires 05-01-2021

State of Idaho
Department of Water Resources
Certificate of Appointment

*This is to certify that I have on this day appointed Lyla Dettmer as
Treasurer of Water District 13A from this day until the 2019 annual
meeting or until his/her successor is appointed and qualified under the provisions of Idaho Code Section
42-619, at such rate of compensation as established by applicable law.*



*This certificate has been issued and the seal of the
Director fixed at Boise, Idaho, this 19th March, 2018.*

Gary Spackman

Director - IDWR

BEFORE THE DEPARTMENT OF WATER RESOURCES
OF THE STATE OF IDAHO

RECEIVED
MAR 19 2018

Department of Water Resources
Eastern Region

State of Idaho)
County of Franklin) ss

Official Oath

I do solemnly swear or affirm that I will support the Constitution of the United States, the Constitution and laws of the State of Idaho, specifically including the provisions of Section 42-605 and 42-607, Idaho Code, and that I will faithfully discharge all the duties of the office of ~~Watermaster~~ of District 13A according to the best of my ability. So help me God. Treasurer

[Signature]
~~Watermaster~~ Treasurer

SUBSCRIBED AND SWORN TO before me this 5 day of March, 2018.



Maxine Waddoups
Notary Public

Residing At Weston Idaho

Commission Expires April 10, 2023



State of Idaho

DEPARTMENT OF WATER RESOURCES

900 N Skyline Dr., Ste A, Idaho Falls, Idaho 83402-1718

Phone: (208) 525-7161 FAX: (208) 525-7177 www.idwr.idaho.gov

C.L. "BUTCH" OTTER
Governor

GARY SPACKMAN
Director

March 20, 2018

Franklin County Treasurer / Auditor
39 W Oneida
Preston Id 83263

RE: Water District No. #13A and 13N

Dear Treasurer / Auditor:

Enclosed please find copies of the Adopted Budget and Minutes of the above Water District. They have been read and approved by this office.

If you have any questions concerning this matter, please feel free to contact this office.

Respectfully submitted,

A blue ink signature of Sharla Cox, written in a cursive style.

Sharla Cox
Administrative Assistant

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WATER DISTRICT INFORMATION SHEET

RECEIVED

MAR 19 2018

Department of Water Resources
Eastern Region2018

Year

Water District 13A Cub River

Water District # / Stream Name

Kirk Iverson

Watermaster Name

2724 S. 1400 W Preston ID 83263

Address

208-852-3214 - 208-851-0263

Phone Number, Home / Cell

Farmerkirk@hotmail.com

E-Mail Address

Casey Clark

Assistant Watermaster Name

1922 N 4000 W Dayton Idaho 83232

Address

208-251-3078

Phone Number, Home / Cell

ccclark04@gmail.com

E-Mail Address

Maxine Waddoups

Secretary Name

33 S. 18 E P.O. Box 311 Preston Idaho 83263

Address

208-852-2364 - 208-251-0186

Phone Number, Home / Cell

mwaddoups@idfbns.com

E-Mail Address

Please print in the blank information above and return it to the Idaho Department of Water Resources. Your cooperation on this matter would be greatly appreciated. If you have any questions, please feel free to contact me.

Respectfully Submitted,


 Sharla Cox

Administrative Assistant

MAR 19 2018

Department of Water Resources
Eastern Region

Annual Water District Meeting Checklist

Per Idaho Code Title 42 Chapter 6 (Distribution of Water Among Appropriators), annual water district meetings must include (at a minimum) the actions listed below.

IDWR wants to ensure each water district is meeting these minimum standards. **Please return this completed checklist to the appropriate IDWR regional office with the annual meeting minutes (this list does not replace meeting minutes) and ensure that all of these actions are clearly addressed in the meeting minutes.**

Water District Number and Name:

13A Cub River

Meeting Date:

March 5, 2018

- ☒ Election of meeting chairman and secretary
- ☒ Election of water district watermaster
- ☒ Election of water district assistant watermaster(s) (optional)
- ☒ Election of water district secretary/treasurer (optional)
- ☒ Approval of adopted budget
- ☒ Next year's meeting date, location, and time

March 4, 2019

1:00

Franklin County Extension Office
Meeting Room 561 West Oneida St. Arden

By signing below I verify that all required actions have been addressed at the water district annual meeting

Idaho
83263

Completed by:

Margaret Shaddoup

Water District Representative

RECEIVED
MAR 19 2018

Department of Water Resources
Eastern Region

WATER DISTRICT 13A*****MINUTES*****ANNUAL MEETING March 5, 2018 1:00p.m.

PRESENT: Lorna Price, Delwyn Price, Alan Smith, Jason Westover, Brent Glover, Jon Dent, Eldean Holliday, Kirk Iverson, Seth Wheatley, Don Baldwin, Kent Egley, Larry Johnson, Don Baldwin, Larry Johnson, Phil Smith, Tyler Olson, Brian Jensen, Lyle Porter, Mark Beckstead, Daniel Jensen, Gib Hull, Ed Moser, Al Cottom, Mark Owen, Jon Balls, Casey Clark, Robert Swainston, David Bosen, Lyla Dettmer, Maxine Waddoups, James Cephalo (Idaho Dept. of water resources), Chrystal Bingham, Diane and Ted Kovach.

Brian Jensen conducted the meeting and Maxine Waddoups read the minutes from the March 8, 2017 meeting. A motion was made by Robert Swainston to approve the minutes, 2nd by Phil Smith and the motion passed with all in favor.

The selection of chairman was discussed. Brian Jensen was nominated by Alan Smith, Eldean Holliday 2nd the motion and the motion passed with all in favor.

Lyle Porter made a motion to nominate Maxine Waddoups as the Secretary, Eldean Holliday 2nd the motion and the motion passed with all in favor.

The credentials committee was appointed as Don Baldwin, Lyle Porter, Robert Swainston.

Lyla Dettmer gave the treasurer report. She discussed the budget, assessments, and expenses. She also explained that her office (Franklin County Soil and Water Conservation District) collects the funds and pays the expenses for water district 13A. A motion was made by Jason Westover to approve the 2017 financial statement as presented, Brent Glover 2nd and motion passed with all in favor.

Kirk Iverson gave a watermaster report and explained what he does. He explained how he is compensated and felt okay about it. A motion was made by Phil Smith and 2nd by Robert Swainston to keep the watermaster compensation the same as last year and the assistant watermaster compensation the same as last year, motion passed with all in favor.

A motion was made by Alan Smith and 2nd by Seth Wheatley to hire Kirk Iverson as the riverwatermaster and Casey Clark as the assistant watermaster, with duties to continue on a year-round basis, motion passed with all in favor.

A motion was made to set the compensation for the water master at the same wage as last year and the assistant watermaster the same wage as last year. Motion was made by Don Baldwin and 2nd by John Dent, motion passed with all in favor.

The budget for the coming year was discussed, and the money still in the account is set aside for the Scadis system, that they are still in the process of working on trying to get installed. Lyle Porter is working with the bureau and trying to work together with 2 systems that can work together and maybe get some bureau money to help with these systems. Lyla also explained that the FCSWD office is still rating the Cub River. They rated it twice last year, but the water was higher than normal to get any more ratings.

A motion was made to accept the proposed budget for 2018. Lyle Porter made the motion, Phil Smith 2nd and motion passed with all in favor

A motion was made by John Dent and 2nd by Eldean Holliday to re-elect Lyla Detmer as the treasurer and have Franklin County Soil Conservation District to collect the funds for water district 13A, motion passed with all in favor.

Advisory committee as appointed as Mark Beckstead, Alan Smith and Seth Wheatley.

A motion was made by Dave Bosen and 2nd by Jason Westover to raise the Secretary Salary to \$500.00, motion was passed with all in favor.

Motion was made to amend the budget \$100.00 for the increase in the Secretary's salary. Motion was made 2nd and passed.

There was no other business or questions.

Motion was made 2nd passed to adjourn.

Meeting adjourned at 2:00p.m

Signed Maxine Waddoups
Maxine Waddoups
Water District 13A

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