

# Reference Manual For Districts

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

This manual was released on July 2, 2019, and updated December 18, 2024. The guidance contained herein became effective immediately upon publication. Previous editions or policy are obsolete.

Idaho Soil &  
Water  
Conservation  
Commission



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## **EXECUTIVE SUMMARY**

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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 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 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 conservation districts with strategic planning, reporting performance, and documenting funds received to meet reporting requirements in accordance with Idaho Code. The appendices contain additional information as well as the certification page required for each plan or report.

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### **Contact Information**

Should you have questions related to the Conservation District reporting requirements, please feel free to contact the Idaho Soil and Water Conservation Commission in writing at PO Box 83720, Boise, ID 83720-0083, by telephone at (208) 332-1790, or by email at [info@swc.idaho.gov](mailto:info@swc.idaho.gov).

## INTRODUCTION

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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 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 (Commission, or ISWCC) 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

### Process for Submitting Reports and Requests

Each report and request must be submitted to ISWCC on or before its due date (see Required Reporting, below).

Please submit each report along with supporting documentation (including the signed and dated Certification page) by sending them via e-mail to [DistrictReports@swc.idaho.gov](mailto:DistrictReports@swc.idaho.gov).

If you don't have access to a scanner, the signed and dated Certification page for each report may be faxed to ISWCC at (208) 332-1799.

### Required Reporting

The required reporting documents and sequence is summarized as follows:

- 1) Five-Year Plan and Annual Work Plan. **Due March 31<sup>st</sup>**
  - a. The Five-Year Plan must be reviewed and updated annually. It provides a broad perspective of the natural resources within a district and the district's strategies for protecting those resources. The Five-Year Plan identifies and prioritizes the goals, objectives and activities a district plans to pursue and implement over the next five years to address resource concerns and conservation needs within their district. The Five-Year Plan may also serve as the district's strategic or business plan.
  - b. The Annual Work Plan (section 7 of the Five-Year 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.
- c. Annual verification that the district has provided for the execution of surety bonds for all employees and officers who shall be entrusted with funds or property. This is required by statute (§22-2721(9) IC) and is satisfied by including with the Annual Work Plan a statement from the company providing the surety bond.
- 2) **Financial & Match Report. Due August 16<sup>th</sup>**  
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 describes how state base and matching funds were utilized. This report is supported by auditable documentation to promote accountability of the public funds with which each district is entrusted.
  - 3) **Performance Report. Due December 20<sup>th</sup>**  
Documents the progress and accomplishments that were made towards each of the action items identified in the Annual Work Plan during the previous year.

Beyond fulfilling the reporting requirements to ISWCC, 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.

## Other Reports and Information

Although the following items are not covered in depth in this manual, they are items that Districts will receive, or tasks Districts will need to accomplish throughout the year.

### District Survey

In addition to welcoming feedback at any time, the Commission requests District input via the annual District Survey. The survey is sent out in March or April, and the Commission requests that districts that wish to participate return their surveys by the end of July. The district survey is a valuable tool which helps the Commission improve program effectiveness and accountability by providing a way to measure how satisfied our partners are with ISWCC performance.

### Project and Program Needs Worksheet

Information related to District water quality project needs are reported on the District Budget Hearing form. Although not a required report, it is used to develop a list of projects for which funding is needed by districts. The list is given to IASCD each July and is used to support any additional project-related Trustee and Benefit funding request for the following fiscal year budget.

### Local Governing Entity Registry

The registry is intended to improve transparency and compliance with audit requirements contained in Idaho Code section 67-450B and C. All conservation districts are required to be listed on the registry, and to update their registration information every year before December 1<sup>st</sup>.

The registry can be accessed at <https://transparencyresources.idaho.gov/transparentidaho/Pages/Local-Government-Registry.aspx>. The Idaho State Controller's Office provides help and guidance related to the local government registry which you can access at <https://transparencyresources.idaho.gov/transparentidaho/Pages/Help-and-Guidance---Local-Government-Registry.aspx>.

## **FIVE YEAR (5) AND ANNUAL WORK PLANS**

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### **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://adminrules.idaho.gov/rules/current/60/index.html>

### **Timing and Due Date**

The Five-Year (5) Plan covers a five-year (5) period 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<sup>st</sup>** of each year. 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.

### **Submitting Five-Year and Annual Work Plans**

Please submit via email addressed to [DistrictReports@swc.idaho.gov](mailto:DistrictReports@swc.idaho.gov).

### **Certification**

District supervisors must review the Five year and Annual Plan, and formally confirm that the information presented is true and accurate by signing and dating the Certification page (Appendix B). Include the Certification page with the plan when submitting to the Commission.

## **Guidelines for Reviewing and Updating the Five Year (5) Plan**

IDAPA 60.05.01, Rules of the Idaho State Soil and Water Conservation Commission, defines the components of a five-year plan. Districts are not required to replace or re-do previously submitted Five-Year Plans, only to review and update their plan each year as necessary. This manual is intended to assist districts in revising their existing plan and to ensure the plan contains all the components required by IDAPA 60.05.01.

***Required components as identified in IDAPA 60.05.01 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 in:

- 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
    - Ground water management 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 help in locating information needed to complete Section 3. Irrigation districts and ground water districts can often provide information regarding water quantity.

**Section 4 – Identify and Prioritize Objectives**

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 may include 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 referenced 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-quality/surface-water/monitoring-assessment/integrated-report/>

In addition to information presented to or developed by BAGs and WAGs, all 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. Best Management Practices identified in the current Idaho Agricultural Pollution Abatement Plan should 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.

## **Guidelines for Preparing 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).

Annual Work Plans will identify specific work the district plans to accomplish and will include target dates for completion of each specific action item based upon adequate public support and access to adequate technical and financial assistance necessary to carry out each action item. The Annual Work Plan should be organized to address each priority as identified in Section 4 and 5, above.

A suggested outline of the work plan is shown as follows:

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

### **Guidelines for Submitting Verification of Surety Bond Execution**

Districts are required by law to provide for the execution of surety bonds for all employees and supervisors who are entrusted with district funds or property (§22-2721(9), Idaho Code). Chapter 8, title 59, Idaho Code stipulates that the surety bond must be:

- Issued by a corporate surety company authorized to do business in Idaho [includes many insurance companies]
- Issued to an individual supervisor or employee. In lieu of individual bonds, supervisors may elect to provide a schedule or blanket surety bond, or suitable crime insurance covering all or any group of supervisors or employees if this will result in cost savings.
- In an amount fixed by the governing body, i.e., the district supervisors
- Payable to the conservation district

Verification is satisfied by submitting with the district's Annual Work Plan a statement from the company providing the surety bond.

## PERFORMANCE REPORTS

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### Purpose

The purpose of this section of the manual is to assist districts with the 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 60.05.01 titled "Rules of the Idaho State Soil and Water Conservation Commission".

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

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

<http://adminrules.idaho.gov/rules/current/60/index.html>

### Timing and Due Date

The Performance Report is to be submitted on or before **December 20<sup>th</sup>** of each year. 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.

### Submitting Performance Reports

Please submit via email addressed to [DistrictReports@swc.idaho.gov](mailto:DistrictReports@swc.idaho.gov).

### Certification

District supervisors must review the Performance Report and formally confirm that the information presented is true and accurate by signing and dating the Certification page (Appendix C). Include the Certification page with the Performance Report when submitting to the Commission.

## **Guidelines for Preparing the Performance Report**

“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.”

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 shall 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. A table summarizing all funding administered by the district during the previous fiscal year including sources and dollar amounts, e.g., County--\$6,500; ISWCC--\$19,799; 319 Grant--\$125,000. The funding summary is intended to provide a broad overview rather than a detailed accounting of the conservation dollars administered by your district.
3. 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)
4. Other suggested components:
  - Key external factors that affected outcomes
  - Lessons learned
  - Strategies for next year based on outcomes or other factors
  - 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.

**Page Formatting**

There are occasions when a district or the Commission will need to print and bind compilation of Performance Reports. 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 and Bottom—1"

Left and Right —mirrored, with odd numbered pages 1.5" left, 1" right,  
and even numbered pages 1" left and 1.5" right.

**Line Spacing:** 1.0 to 1.5 line spacing with a blank line between paragraphs

**Fonts:** Arial, Calibri, or Times New Roman, black ink

**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. Districts are encouraged to develop an extended report to attach to the executive summary to support their outreach efforts.

## FINANCIAL & MATCH REPORTS

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### Purpose

Financial and Match Reports document the value of local funds and services received by a district and are required to calculate the amount of matching funds to be allocated to each district.

A Financial and Match report includes a match funding worksheet, a description of how the district used the State base and match funds received by them during the previous fiscal year, a certification page signed by a district supervisor, and all supporting documentation.

### Authority

These instructions are issued to be consistent with chapter 27, title 22 Idaho Code (“Soil Conservation Districts”), IDAPA 60.05.01 titled “Rules of the Idaho Soil and Water Conservation Commission”.

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

<http://www.legislature.idaho.gov/statutesrules/idstat/Title22/T22CH27/SECT22-2727/>

<http://adminrules.idaho.gov/rules/current/60/index.html>

### Timing and Due Date

The Financial & Match Report covers the previous fiscal year, that is, the period from July 1 of the previous calendar year to June 30 of the current calendar year. The Financial & Match Report with all supporting documents is due to the Commission on or before **August 16<sup>th</sup>** each year.

### Submitting Financial and Match Reports

Please submit via email addressed to [DistrictReports@swc.idaho.gov](mailto:DistrictReports@swc.idaho.gov).

### Certification

District supervisors must review the Financial and Match Report and formally confirm that the information presented is true and accurate by signing and dating the Certification page (Appendix E). Include the Certification page with the report when submitting to the Commission.

### Verification by the Idaho Soil and Water Conservation Commission

The ISWCC may take whatever steps it deems necessary to verify that information provided on district financial and match reports is true and accurate. Such steps may include: requesting additional documentation from any District, directly contacting local governments or organizations claimed to have donated funds or services, and/or contacting and obtaining documentation from any other person or organization ISWCC believes is necessary to verify that information provided on financial and match reports is true and accurate. When additional documentation is requested from a District, ISWCC shall provide a deadline for the submission of the requested documentation. Failure to submit the required documentation by the deadline shall render those specific funds ineligible for State matching funds.

If SWCC staff encounter an instance of fraud, they will follow this guidance provided by the State of Idaho: “If you encounter an instance of fraud, after you have informed your appropriate management, contact the Attorney General’s office.”

### Accessing the Financial and Match Report

The report form entitled ‘Financial and Match Report’ is provided annually to Districts by the Commission. The report form can also be found on the Commission’s website at [www.swc.idaho.gov](http://www.swc.idaho.gov)

## Guidelines for Preparing the Financial & Match Report

### Cover Page (Tab 1 of Report)

1. **District Name.** Select the district name from the drop-down menu.
2. **Required Support Materials.** A checklist of the materials that must be submitted with the report.

### Match Funding Worksheet (Tab 2 of Report)

**This worksheet is used to report funds and services received from local units of government and organizations which the district believes are eligible for state match funds.** As you are completing the Match Funding Worksheet please refer to the criteria below and only report funds or services which are eligible for match.

If after referring to the guidance provided in this manual you are still not sure whether a specific donation is, or is not, eligible for match, contact the Soil & Water Commission district support staff in Boise for additional assistance.

**NOTE:** The following limitations on the value of donated office space that is eligible for match are now in effect:

- **Square Feet:** The maximum number of square feet that will be eligible for match is 200. A local entity may donate more than 200 ft<sup>2</sup> of office space to a conservation district, but only the value of the first 200 ft<sup>2</sup> will be eligible for match.
- **Value per Square Foot:** For the purposes of determining the amount of match a District is eligible to receive, the maximum value which can be placed on donated office space is \$18.00/ft<sup>2</sup>/year on a fully serviced lease basis, i.e., additional expenses such as utilities, janitorial services and snow removal are included in the \$18.00/ft<sup>2</sup>/year lease rate. This rate will be adjusted to reflect local lease rates if a district provides evidence in the form of three comparables from an independent licensed real estate salesperson or broker approved by the Commission to verify that local fully serviced lease rates are higher than \$18.00/ft<sup>2</sup>/year. This rate will be reviewed annually and adjusted as necessary to reflect changes in prevailing lease rates across the State.

### **Criteria for Match**

***To qualify for state match funds, local funds and services must meet the following criteria:***

1. Funds and services must be received from a local unit of government (e.g., city, county) or organization (e.g., service clubs, businesses). Organizations may be either for profit or not-for-profit. Families are considered to be "organizations".
2. Funds and services must be provided to support the general purposes of the District (i.e., funds or services received for special projects or on a fee-for-service basis are not eligible for state match).
3. Funds and services must have been received during the previous fiscal year, i.e., from July 1<sup>st</sup> of the previous calendar year through June 30<sup>th</sup> of the current calendar year.
4. Local entities that donated funds or services to the district must document the value of their donation(s) using a standardized Letter of Support which must be completed and signed by an authorized representative of the donating entity. The Letter of Support documents the value and purpose of each donation and verifies that the donation was intended for the general purposes of the district. The standardized Letter of Support is the only form of support letter that will be accepted. Donations not supported by a completed standardized Letter of Support will not be eligible for match funding. (The standardized Letter of Support is in Appendix G and is also included in the Financial and Match Report template sent to districts each year).
5. District must document their receipt of local funds by providing:
  - a. Copies of each check or warrant received from local entities, and;
  - b. Copies of deposit slips or bank statements showing when each donation was deposited to the district's bank account.

***Funds that Do Not Qualify for State Match Funds***

For purposes of calculating the amount of match funds to be distributed to each district, the following funds are not eligible for State match:

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 funds received from the sale of District assets.** Receipts from tree sales, etc., do not qualify.
4. **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.
5. **Individual landowner contributions.** Funds received from *individual* landowners are not eligible for state match funding. (Because families are considered to be “organizations”, their contributions are eligible for match.)
6. **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.

***Services that Do Not Qualify for State Match Funds***

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

1. **Services received from any Federal agency.** This includes, but is not limited to, Natural Resources Conservation Service, Farm Service Agency, or U.S. Environmental Protection Agency.
2. **Services received from 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. **Services received from individual landowners.** Local services received from *individual* landowners are not eligible for state match funding. (Because families are considered to be “organizations”, their contributions are eligible for match.)
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 are ineligible for state match.
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.

**Completing the Match Funding Worksheet**

1. **District Name.** Select the district name from the drop-down menu.
2. **Local Funds & Services Details.** Complete each section if applicable, including the name of the donating entity, description and value of donated funds or services:
  - a. Funds from local units of government (cities, counties)
  - b. Funds from local organizations. Families are considered to be “organizations”.
  - c. Services from local units of government (cities, counties)
  - d. Services from local organizations. Families are considered to be “organizations”.
3. Add or delete rows or lines if needed.
4. The worksheet will automatically calculate totals and subtotals.

**For local funds or services to be considered for state match funds eligibility, the following supporting documentation is REQUIRED:**

1. A standardized Letter of Support completed by each entity that provided funds or services to the district documenting the value and purpose of that support. See “Letters of Support” section, below.
2. A copy of each check or warrant received from a local entity.

3. A copy of either a deposit slip or bank statement showing when the donated local funds were deposited into the district's bank account.

**Note** – The Commission redacts all Personally Identifiable Information (PII) from supporting documentation.

#### **Letters of Support (Tab 4 of Report)**

For donated funds and services to be eligible for match a standardized Letter of Support from each donating entity must be submitted with the Financial and Match Report. The standardized Letter of Support must be signed by a person authorized to make such a donation on behalf of the local unit of government or organization.

Entities donating services to Districts must use the standardized Letter of Support to list, describe, and declare the value of each specific work product provided to the District. Examples of services local entities sometimes provide districts include but are not limited to accounting services, payroll services, and GIS services.

A copy of the standardized Letter of Support is included with the Financial and Match Report template distributed annually to each district and a copy is also located in Appendix G of this Manual.

#### **Utilization of State Base and Match Funds Report (Tab 3 of Report)**

This section of the Financial and Match Report is where districts describe how the State base and match funds they received during the previous fiscal year were utilized. A great deal of detail is not necessary, but this information is required by Rule (IDAPA 60.05.01) and your Financial and Match Report will not be complete without it. The minimum level of detail required in this report is to break expenses into the following three categories and indicate how much of the district base and match allocations were spent on: 1) Personnel; 2) Operating Costs, and; 3) District Conservation Projects.

Contact ISWCC district support staff in Boise if you need help remembering what your base and match allocations were last year.

#### **Certification (Tab 5 of Report)**

The Financial and Match Report Certification page must be submitted with each Financial and Match Report. When a supervisor signs the certification page, he is formally confirming that the report is true, accurate, or genuine. This is a solemn responsibility and no supervisor should take it lightly. It is incumbent upon the district board to study and understand everything in their Financial and Match Report before they certify the report as true, accurate, or genuine.

#### **Submitting the Financial and Match Report**

The Financial and Match report includes all the following:

1. A Match Funding Worksheet
2. A Description of How State Base and Match Funds Were Utilized During the Previous Fiscal Year
3. A standardized Letter of Support from each local entity that provided match eligible funds or services to the district
4. Copies of checks and warrants received from donating entities
5. A deposit slip or bank statement for each local funds donation received verifying the date the donated funds were deposited into the district's account
6. A Certification Page signed by a district Supervisor

## APPENDIX A

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### The Flow of Annual District Reporting Cycle

#### Fall –

1. Evaluate completed activities for the Performance Report
2. Identify and prioritize resource concerns for the annual update of the Five-Year Plan
3. Prioritize activities to protect and improve resources for the Annual Work Plan (section 7 of the Five-Year Plan)

District Supervisors review and sign the Performance Report

#### By December 20<sup>th</sup> –

Submit the Performance report to the Commission

#### Winter/Spring -

1. Continue preparing the Five Year and Annual Plan

1. District Supervisors review and sign the Five-Year and Annual Plan

#### By March 31 –

1. Submit updated Five-Year Plan and Annual Work Plan to the Commission

#### Spring/Summer –

1. Meet with local leaders to request funding/letters of support for district activities (timing will vary by budget cycles)
2. Gather supporting documents for Financial & Match Report

District Supervisors review and sign the Financial & Match Report

#### By August 16<sup>th</sup> –

Submit Financial and Match Report to the Commission

#### Year-round –

Implement projects and activities as weather and resources allow

## **APPENDIX B**

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



## **APPENDIX C**

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### **Certification for Performance Report**



## APPENDIX D

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### Guidance for Extended Performance Report

#### Executive Summary

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**

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### **Certification for Financial and Match Report**



## **APPENDIX F**

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### **Letter of Support**

ISWCC Reference Manual for Conservation Districts

**PLEASE NOTE!! This Letter of Support Must Be Completed in Full by the Donating Entity!!**

From (Name of Donating Entity): \_\_\_\_\_

Date: \_\_\_\_\_

To Whom It May Concern:

Pursuant to section 22-2727, Idaho Code, and IDAPA 60.05.01 we would like to formally document our donation of the following funds and services to the \_\_\_\_\_ Conservation District during the \_\_\_\_\_ State fiscal year (July 1 thru June 30).

We understand that the Idaho Soil and Water Conservation Commission (ISWCC) may allocate to the Conservation District matching funds in a sum not to exceed twice the value of local funds and services received by the Conservation District, provided that the legislature has appropriated adequate State funds to ISWCC 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 were 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.

In the space below, itemize funds and services donated to the District. For donated services, list each service provided and the value of that service as separate items. Attach additional pages if necessary.

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Total value of donated funds and services: \$ \_\_\_\_\_

***By signing this letter, I affirm that I am an authorized representative of the local organization or government named above and that the information provided herein is true and correct. I agree to provide the Idaho Soil and Water Conservation Commission with any information requested to confirm the accuracy of the information provided above.***

Thank-you,

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Mailing Address

\_\_\_\_\_  
Phone Number (required) and Email Address (optional)