



FINANCIAL & MATCH REPORT TRAINING

Welcome to the Financial & Match Report Training!

The goal for this training is to provide you with information that will clear up uncertainties you may have related to the Financial & Match report.

To get maximum value from this training, we suggest you keep it handy so that you can readily refer to it while completing your report.



FINANCIAL & MATCH REPORT BASICS

The District Financial & Match Report is Documentation Certified by the Conservation District Board of Supervisors that:

- Documents local funds & services that were received by the district during the previous fiscal year *and* qualify for state match.
- Describes how state base and match funds were utilized during the previous fiscal year.



FINANCIAL & MATCH REPORT BASICS

Financial & Match Reports serve to:

- Document our—District's & SWCC's—responsible management of state funds
- Help to demonstrate the value districts provide to the state



FINANCIAL & MATCH REPORT BASICS

Financial & Match Reports also provide the basis for allocation of match funds to Districts:

The amount of match funding distributed to districts each year is based on the verified value of match eligible local funds and services received by districts during the previous year!

The Financial & Match Report is the vehicle used to document the value of match eligible funds and services Districts received during the previous year.



FINANCIAL & MATCH REPORT BASICS

In Fact,

Districts are required to submit the Financial & Match report (and the 5-Year Plan and Performance Report) before base and match funding allocations can be distributed to them (IDAPA 60.04.05.011.03).



FINANCIAL & MATCH REPORT BASICS

The Fine Print

Financial & Match Reports are:

- Required by ISWCC as authorized by IDAPA 60.05.04, Rules for Allocation of Funds to Conservation Districts, and section 22-2721(8), Idaho Code
- The procedures to be followed by Districts and ISWCC to implement statute are established by IDAPA 60.05.04
- Policies adopted by ISWCC further define how the statutes and rule are to be implemented
- Attorney General's office provides advise and interpretations of relevant statutes and rules as needed to guide our implementation of those statutes and rules



FINANCIAL & MATCH REPORT BASICS

Financial & Match Reports provide reasonable assurances that ISWCC is administering State funds allocated to Districts in accordance with State fiscal policy, as enumerated in the State Fiscal Policies Manual:

Objectives of State Fiscal Policy

- 1) Effective & efficient operations
- 2) Reasonable use of public funds
- 3) Compliance with applicable laws, rules and regulations



FINANCIAL & MATCH REPORT BASICS

DUE DATE: AUGUST 16TH

Financial & Match Reports with all supporting documents are due to the Commission no later than August 16th each year.

Note that due to changes implemented late in FY2018, the due date has been extended to Aug. 31st for 2018 reports only.



FINANCIAL & MATCH REPORT BASICS

**Submit Financial & Match Reports by emailing
to Delwyne Trefz at:**

delwyne.Trefz@swc.Idaho.gov

Delwyne administers the Financial & Match Report program from his office in Boise where he can be reached by phone at:

(208)332-1797



FINANCIAL & MATCH REPORT BASICS

QUESTIONS ?



FINANCIAL & MATCH REPORT BASICS

A Financial & Match Report includes:

1. A Match Funding Worksheet
2. A description of how state base and match funds were utilized during the previous year
3. Documents supporting each donation of funds received
4. A Letter of Support from each donating entity
5. A Certification Page signed by a District Supervisor



FINANCIAL & MATCH REPORT TEMPLATE

The Financial & Match Report Template that includes all related SWCC forms is:

1. Emailed to each district in May or early June each year as an Excel file, and;
2. Is available from SWCC District Support Staff in Boise as an Excel file, and;
3. Is available on the SWCC website as a pdf file.



FINANCIAL & MATCH REPORT TEMPLATE

To access the Financial & Match Report Template on SWCC website:

1. Click on “District Resources” in the menu bar near top of home page
2. Click on “District Reference Forms....”
3. Scroll down to “Templates” and click on “Financial and Match Report Template”
4. Save a copy to your computer!



FINANCIAL & MATCH REPORT TEMPLATE

The Financial and Match Report Template

Across the bottom of the Excel version of the template are five colored tabs. Select a tab to open that section of the report. If using the pdf version, scroll from page to page.

Cover Sheet

Match Worksheet

Utilization of Funds

Letter of support

Certification



COVER SHEET (RED TAB)

Select the red tab to
open the Cover
Sheet

Financial and Match Report											
Reporting Period: Previous Sate Fiscal Year, July 1 - June 30											
Due Date: August 16th											
Cover Sheet and Checklist											
<p>The Financial and Match Report includes each of the items listed below. Each donation of funds and services received by a conservation district must be supported by the documents on this list in order to be eligible for State matching funds. Donations which meet the criteria for match outlined in the Reference Manual for Districts and which are supported by the documents listed below are eligible for match funds.</p>											
<p>1. A Match Funding Worksheet (Yellow Tab, below)</p>											
<p>2. A description of how State base and match funds were utilized during the previous year (Blue Tab, below)</p>											
<p>3. A copy of the check or warrant, and a deposit slip or other record of deposit (e.g., bank statement) for each local funds donation reported on your Match Funding Worksheet</p>											
<p>4. A standardized Letter of Support (Green tab, below) that has been completed and signed by an authorized representative of each local entity that made a donation. A completed standardized Letter of Support is the only form of support letter that will be accepted. Donations not supported by a standardized Letter of Support will not be eligible for match funding.</p>											
<p>5. A Certification Page signed by a District Supervisor (Purple Tab, below)</p>											
<p><i>Refer to Reference Manual - 'Instructions for Financial and Match Report' for guidance and for information to help you determine which local funds and services are eligible for State match funding. Contact Commission staff if you are still unsure about whether or not a particular donation is eligible for match.</i></p>											



COVER SHEET (RED TAB)

The Cover Sheet lists five required elements of the Financial & Match report:

1. A Match Funding Worksheet
2. A description of how State base and match funds were utilized during the previous year
3. A copy of the check or warrant, and a deposit slip or other record of deposit for each local funds donation reported on the Match Funding Worksheet



COVER SHEET (RED TAB)

Required elements of the Financial & Match report (cont.):

4. A standardized Letter of Support that has been completed and signed by an authorized representative of each local entity that made a donation. A completed standardized Letter of Support is the only form of support letter that will be accepted. Donations not supported by a standardized Letter of Support will not be eligible for match funding.
5. A Certification Page signed by a District Supervisor



COVER SHEET (RED TAB)

Donated funds or services reported on the Match Funding Worksheet must be supported by all five of the documents on the above list in order to be eligible for match!



COVER SHEET (RED TAB)

QUESTIONS ?





MATCH FUNDING WORKSHEET (YELLOW TAB)

Select the yellow tab to open the Match Funding Worksheet

Enter District Name		
MATCH FUNDING WORKSHEET		
Reporting Period: July 1 to June 30, Previous Fiscal Year		
** Report ONLY Local Funds & Services Which You Believe Are Eligible For State Match On This Worksheet!! **		
For help determining which local funds and services are eligible for State match refer to the Reference Manual for Districts available on the Commission website or contact the Commission's district support staff.		
LOCAL FUNDS (CASH ONLY) - Add lines as needed		
Local Government Entity or Organization	Description	Value
TOTAL FUNDS FROM LOCAL GOVERNMENTS & ORGANIZATIONS:		\$ -
LOCAL SERVICES (IN-KIND ONLY) - Add lines as needed		
Local Government Entity or Organization	Description	Value
TOTAL SERVICES FROM LOCAL GOVERNMENTS & ORGANIZATIONS:		\$ -
TOTAL FUNDS AND SERVICES FROM LOCAL GOVERNMENTS & ORGANIZATIONS:		\$ -



MATCH FUNDING WORKSHEET (YELLOW TAB)

The Match Funding Worksheet is where Districts report match-eligible funds and services they received during the previous fiscal year.



MATCH FUNDING WORKSHEET (YELLOW TAB)

!! NOTE !!

Report Only Funds & Services That Are Eligible for Match on the Match Funding Worksheet!

When you have completed this training you will be able to determine which of the funds and services your district received last year are eligible for match.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Which Funds & Services Are Eligible for Match?

The allocations rule tells us that:

Funds and services received in the previous fiscal year from local units of government and organizations for the general purposes of a conservation district are eligible for match.



MATCH FUNDING WORKSHEET (YELLOW TAB)

What Do the Words Mean?

Let's go through the language used in the rule, phrase by phrase, to clarify exactly which funds and services are, and which are not, eligible for match.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Funds & Services Eligible for Match

Funds and services *received* in the previous fiscal year from local units of government and organizations for the general purposes of a conservation district are eligible for match.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Relative to funds, **“received”** means the funds were deposited into the district bank account. A deposit slip or bank statement is required to verify the date of receipt.

The date of deposit determines when funds were received, not the date the check was drafted or the date the District took possession of the check.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Relative to services and in-kind donations, a donation was ***“received”*** on the date the service was performed or the in-kind donation physically came into the possession of the district.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Funds & Services Eligible for Match

Funds and services received *in the previous fiscal year* from local units of government and organizations for the general purposes of a conservation district are eligible for match.



MATCH FUNDING WORKSHEET (YELLOW TAB)

“in the previous fiscal year”, means during the most recently completed State fiscal year (July 1 through June 30).

For example, FY2018 reports, used to calculate FY2019 match allocations, include funds deposited into the district bank account and services received in FY2018, i.e., July 1, 2017 – June 30, 2018.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Funds & Services Eligible for Match

Funds and services received in the previous fiscal year from ***local units of government*** and organizations for the general purposes of a conservation district are eligible for match.



MATCH FUNDING WORKSHEET (YELLOW TAB)

A ***“local unit of government”*** is any general or special purpose political subdivision of the state that is located in whole or in part within the boundaries of the District.

Counties and cities are local governments that commonly provide match-eligible funds to Districts.

Native American Tribes and state agencies like ISDA, IDF&G and IDEQ are not local units of government.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Funds & Services Eligible for Match

Funds and services received in the previous fiscal year from *local* units of government and *organizations* for the general purposes of a conservation district are eligible for match.



MATCH FUNDING WORKSHEET (YELLOW TAB)

A ***“local organization”*** is a group of two or more persons structured and managed to pursue a collective goal on a continuing basis that is located in whole or in part within the boundaries of the District.

An organization may be either for-profit, e.g., Walmart and Simplot, or non-profit, e.g., Trout Unlimited and Pheasants Forever.

A family, a husband and wife, qualify as an organization, individuals do not.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Funds & Services Eligible for Match

Funds and services received in the previous fiscal year from local units of government and organizations for the *general purposes* of a conservation district are eligible for match.



MATCH FUNDING WORKSHEET (YELLOW TAB)

“general purposes” are not specifically defined. However, funds and services received for certain activities are identified as *not* meeting the general purposes requirement. These include:

- Donations designated for a special project (e.g., educational tours, implementation projects, financial audits)
- Funds or services used as required match for specific grants or projects (e.g., §319 grants, CWMAs)
- Fee-for-service or sales receipts (e.g., tree sales, equipment rental, administrative fees received)

Funds and services received by a District in support of these sorts of activities are not eligible for match.



MATCH FUNDING WORKSHEET (YELLOW TAB)

You know funds were received for the “*general purposes*” of the district when the district is completely free to spend those funds in whichever way it chooses.

That is, the donating entity has placed NO restrictions on how their donation may be utilized.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Funds the donating entity provided with the expectation that they would be used for a specific project are not considered “**general purposes**” funds and are not eligible for match—*even if the special project supports the general purposes of the district.*



MATCH FUNDING WORKSHEET (YELLOW TAB)

For Example:

In your Annual Work Plan, improving water quality and quantity is identified as a top priority of your conservation district.



MATCH FUNDING WORKSHEET (YELLOW TAB)

For Example (cont):

A local municipality asks your district to partner with them on development of an irrigation system for a city park. The irrigation system will be designed to improve water quality by eliminating irrigation-induced soil erosion, and conserve water by system efficiencies.



MATCH FUNDING WORKSHEET (YELLOW TAB)

For Example (cont):

The municipality donates \$10,000 to your district with the understanding that the money will be used to pay irrigation system related expenses.



MATCH FUNDING WORKSHEET (YELLOW TAB)

For Example (cont):

Clearly, projects such as the city park irrigation system which will improve water quality and conserve water serve the general purposes of the conservation district. So, do the funds provided by the municipality in this example qualify for state match?



MATCH FUNDING WORKSHEET (YELLOW TAB)

For Example (cont):

No.

Because, though the project serves the district's general purposes, the city expects their funds to be spent implementing a specific, or special, water quality and/or quantity improvement project.



MATCH FUNDING WORKSHEET (YELLOW TAB)

For Example (cont):

Had the cities \$10,000 not been intended for a special project, your district would have been free to spend it on any conservation project or activity anywhere in the district, e.g., a pivot on cropland 60 miles from the city, a livestock watering facility on rangeland in the far NE corner of the county, etc.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Determining match eligibility can be tricky because probably all funds donated for a District's general purposes end up being spent on specific projects! ***The factor determining match eligibility is whether the donating entity intended or expected their donation to be used for an identified specific project.***



MATCH FUNDING WORKSHEET (YELLOW TAB)

Any funds a donating entity provides expecting and believing those funds will be used to support a specific project or activity, are not eligible for match!



MATCH FUNDING WORKSHEET (YELLOW TAB)

In Summary, to qualify for match local funds and services must meet the following criteria:

1. Received from a local unit of government or organization
2. Provided for the general purposes of the District
3. Received during the previous fiscal year
4. Entities who donated must provide a Letter of Support
5. District must provide:
 - Copy of each check or warrant received
 - Copy of deposit slip or bank statement showing date of deposit



MATCH FUNDING WORKSHEET (YELLOW TAB)

Funds and services that do not qualify for match include:

1. Any Federal funds or services
2. Any State funding
3. Funds received from sale of district assets
4. Funds or services designated for a special project
5. Individual landowner contributions
6. Funds pledged towards the required match of a grant or project
7. The value of donated or volunteered time, including that of District supervisors



MATCH FUNDING WORKSHEET (YELLOW TAB)

Additional Guidance Related to the Match Eligibility of Funds and Services Received by a District

Support of a district fundraising project is eligible for match if the support meets all criteria for eligibility.

Thus, if trees for a tree sale are stored in space donated by a local government or organization, the value of that space *is eligible for match*.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Limit on the Amount of Donated Office Space Eligible for Match

Square Feet: The maximum number of square feet (sqft) that is eligible for match is 200. A local entity may donate more than 200 sqft of office space to a District, but only the value of the first 200 sqft will be eligible for match.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Limit on the Value of Donated Office Space 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/sqft/year on a fully serviced lease basis. If necessary, the lease rate may be adjusted upward in order to reflect local market rates.



MATCH FUNDING WORKSHEET (YELLOW TAB)

Verification: 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 info from the District
- Contacting & obtaining documentation from any other person or organization ISWCC believes is necessary



MATCH FUNDING WORKSHEET (YELLOW TAB)

If ISWCC staff encounter an instance of fraud they will follow the guidance provided by the State:

“If you encounter an instance of fraud, after you have informed your appropriate management, contact the Attorney General’s office.”

FISCAL ACTIVITIES GUIDELINES

REPORTING FRAUD

State of Idaho

Office of the State Controller

Division of Statewide Accounting



MATCH FUNDING WORKSHEET (YELLOW TAB)

QUESTIONS ?





UTILIZATION OF STATE FUNDS REPORT (BLUE TAB)

**Select the blue tab to
open the Utilization of
State Base and Match
Funds Report**

Enter District Name

Utilization of State Base and Match Funds Report

In the space below or in an attached word document briefly describe how your district utilized the State base and match funds you received during the previous fiscal year.

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 funds were spent on: 1) Personnel; 2) Operating Costs, and; 3) District Conservation Projects.



UTILIZATION OF STATE FUNDS REPORT (BLUE TAB)

**This report is required beginning in 2018
in order to comply with IDAPA
60.05.04.010.06.b.**

It replaces the District Funding Summary, a component of pre-2018 Financial & Match reports which is *not* required by statute or rule and so has been removed as a required component.



UTILIZATION OF STATE FUNDS REPORT (BLUE TAB)

Use this report to describe how state base and match funds were utilized during the previous fiscal year.

You may use the space provided in the Financial & Match template or create the report in your word processor.



UTILIZATION OF STATE FUNDS REPORT (BLUE TAB)

The minimum level of detail required in this report is to break expenses into the following three categories (if applicable) and indicate how much of the district base and match funds were spent on each.

1. Personnel
2. Operating Costs
3. District Conservation Projects



UTILIZATION OF STATE FUNDS REPORT (BLUE TAB)

Consider using the Utilization of State Funds Report as an opportunity to toot your district's horn!

Be proud of your good stewardship of state funds!



UTILIZATION OF STATE FUNDS REPORT (BLUE TAB)

Questions ?



LETTER OF SUPPORT (GREEN TAB)

Select the green tab to
open the Letter of
Support

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 60.05.04 we are providing this letter to formally document our donation of the following funds and services to the
our donation of the following funds and services to the

Conservation District during the
State fiscal year (July 1 - June 30). We understand that the Idaho Soil and Water Conservation Commission

(SWCC) may allocate to the conservation district matching funds in a sum not to exceed twice the value of local funds and services received by the conservation district, provided that the legislature has appropriated adequate State funds to SWCC to meet 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.

Total value of donated funds and services: \$

Signature - 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 accurate. I agree to provide the Idaho Soil and Water Conservation Commission with any information requested to confirm the accuracy of the information provided above.

Printed Name

Title

Mailing Address

Phone Number (required) Email Address (optional)



LETTER OF SUPPORT (GREEN TAB)

A Letter of Support from each entity that provided match-eligible funds or services must be submitted with the Financial and Match report.



LETTER OF SUPPORT (GREEN TAB)

The standardized Letter of Support is the only form of support letter that will be accepted.

Donations not supported by a standardized Letter of Support will not be eligible for match funding.



LETTER OF SUPPORT (GREEN TAB)

A copy of the standardized Letter of Support is also available in Appendix G of the District Reference Manual.



LETTER OF SUPPORT (GREEN TAB)

The Letter of Support must be complete—all the information asked for must be provided!



LETTER OF SUPPORT (GREEN TAB)

- Name of Donating Entity
- Date
- Name of Conservation District
- Year
- Itemized list of funds and services donated, with values
- Signature of authorized rep
- Printed name of authorized rep
- Title of signatory
- Mailing address of donating entity
- Phone number of donating entity



LETTER OF SUPPORT (GREEN TAB)

The Letter of Support must be signed by a person authorized by the local unit of government or organization.



LETTER OF SUPPORT (GREEN TAB)

Entities that donate services must use the Letter of Support to

- List,
- Describe, and
- Declare the value of

each specific work product provided to the District.



LETTER OF SUPPORT (GREEN TAB)

In the space below, itemize funds and services....

GIS Services:

Access to planning and parcel maps -- \$3,000

Detailed map of ABC Rd culvert locations -- \$100

Detailed map of S. Fork watershed -- \$100

Total value of donated funds and services: \$

\$3,200



LETTER OF SUPPORT (GREEN TAB)

Questions?





CERTIFICATION (PURPLE TAB)

Select the purple tab to
open the Financial &
Match Report
Certification

IDAHO SOIL & WATER CONSERVATION COMMISSION <u>FINANCIAL & MATCH REPORT CERTIFICATION</u>	DISTRICT:
	FOR FISCAL YEAR:
	PERIOD: JULY 1, _____ TO JUNE 30, DUE : August 16,
CERTIFICATION	
On behalf of my local Board of Supervisors, I hereby certify that the attached Financial & Match Report is true and accurate, and further submit said Report for the above named District and fiscal year.	
A copy of this Financial & Match Report and supporting documents shall be kept at the District office and is available for public inspection.	
_____ Board Supervisor Signature	
_____ Printed Name	
_____ Date	
_____ District Telephone	
_____ District Email Address	
FOR SWC USE ONLY:	
_____ DATE OF CONFIRMATION:	



CERTIFICATION (PURPLE TAB)

A Certification must be completed, signed by a district supervisor, and submitted with each Financial & Match Report.



CERTIFICATION (PURPLE TAB)

It is extremely important that the District Supervisors study and understand everything in the Financial & Match Report, because...



CERTIFICATION (PURPLE TAB)

By signing the Certification,
***Supervisors formally confirm that
the information presented in the
report true and accurate!***



CERTIFICATION (PURPLE TAB)

This is one of the solemn responsibilities that comes with having been elected or appointed to serve on the governing board of a conservation district!



CERTIFICATION (PURPLE TAB)

Staff can help Supervisors by:

- Developing Financial & Match Reports with all the necessary documentation presented in an easy to follow fashion
- Having a draft report ready for their review well in advance of the due date



CERTIFICATION (PURPLE TAB)

It helps Supervisors to (cont.):

- Providing adequate time on meeting agendas so Supervisors are able to study the report thoroughly before certifying it as true and accurate.



CERTIFICATION (PURPLE TAB)

Questions ?



QUESTIONS?

Contact your local SWCC staff person

or

Delwyne Trefz

208.332.1796

Delwyne.Trefz@swc.Idaho.gov

Thank you for your time!