



Legislative Interim Committee

September 23, 2009



Key ISCC Efforts

- District Services and Support
- Commission Operations
- Total Maximum Daily Load (TMDL) Planning and Implementation
- Water Quality Program for Agriculture (WQPA)
- Conservation Reserve Enhancement Program (CREP)
- Resource Conservation and Rangeland Development Program (RCRDP)
- Carbon Sequestration
- Federal Programs (Clearwater Focus & Upper Salmon Basin Watershed Program)



Idaho OnePlan

- Provides data and software to help producers develop a site-specific conservation farm plan that can be pre-endorsed by the various agencies. OnePlan streamlines and simplifies the regulatory process that farmers and ranchers face.
- Current OnePlan components include:
 - Conservation Planner
 - Nutrient Management
 - Pest Management Planner
 - Range Management Planner
- Other OnePlan information and resources include:
 - Water Quality and Wetland restoration
 - Air Quality
 - Financial Assistance
 - Endangered Species
 - Petroleum Storage Tanks
- OnePlan funding has been dependent on a now-exhausted federal earmark. Future priorities and funding options will be considered this fall.

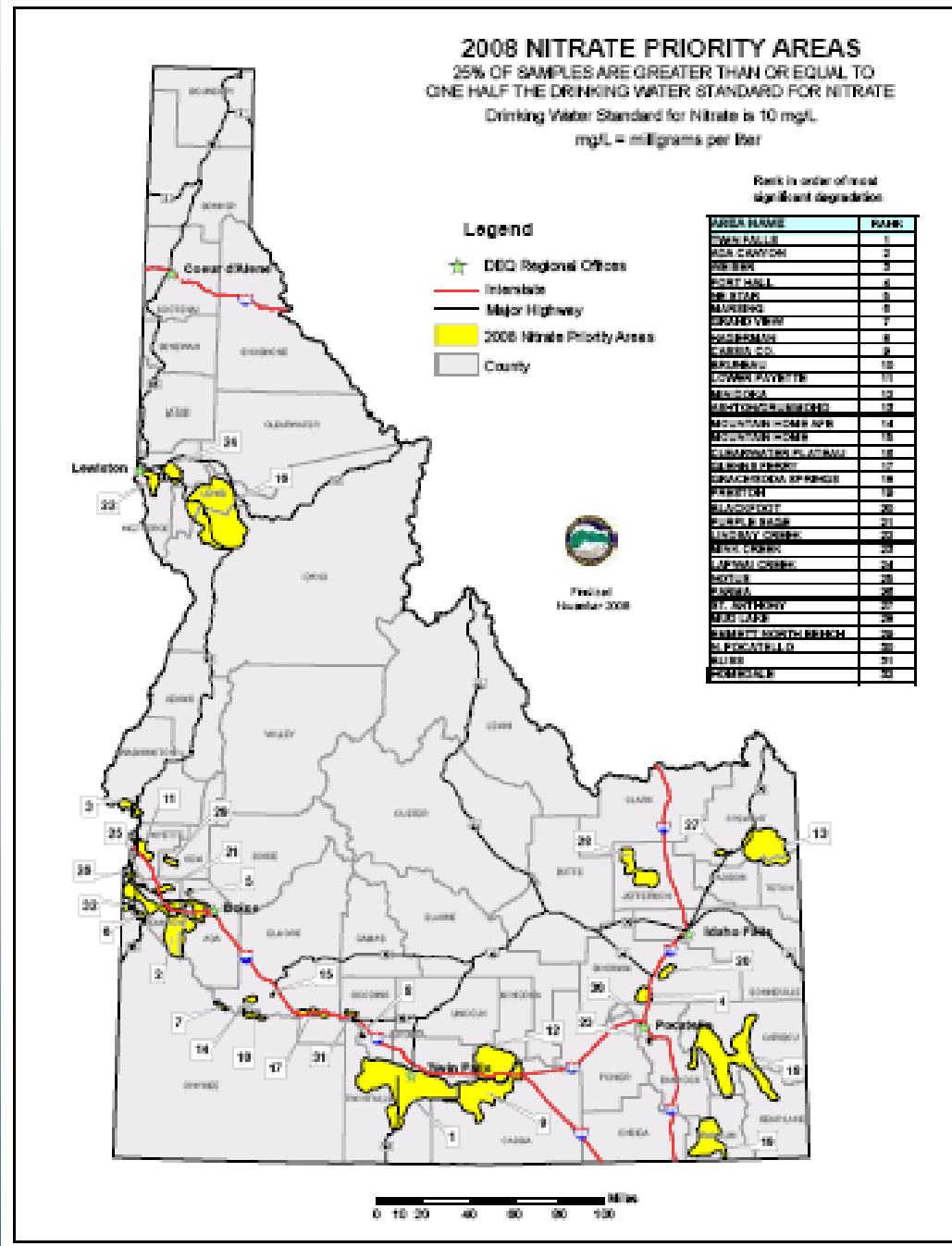


Idaho's Ground Water Management Areas

- Based on monitoring, DEQ has established 32 Nitrate Priority Areas as of 2008
- ISCC Strategy to Address and Provide Leadership
 - Meet with supporting agencies to establish partnership
 - Assess Nitrate Priority Areas/Source Water Protection Areas
 - Compile/Review water quality data for Area
 - Identify conservation districts and work with them to implement ground water BMP Projects
 - Workload Analysis by conservation district
 - Develop Implementation Plan and coordinate funding
 - Implement BMPs and follow up with effectiveness evaluation

DEQ 2008 Nitrate Priority Areas

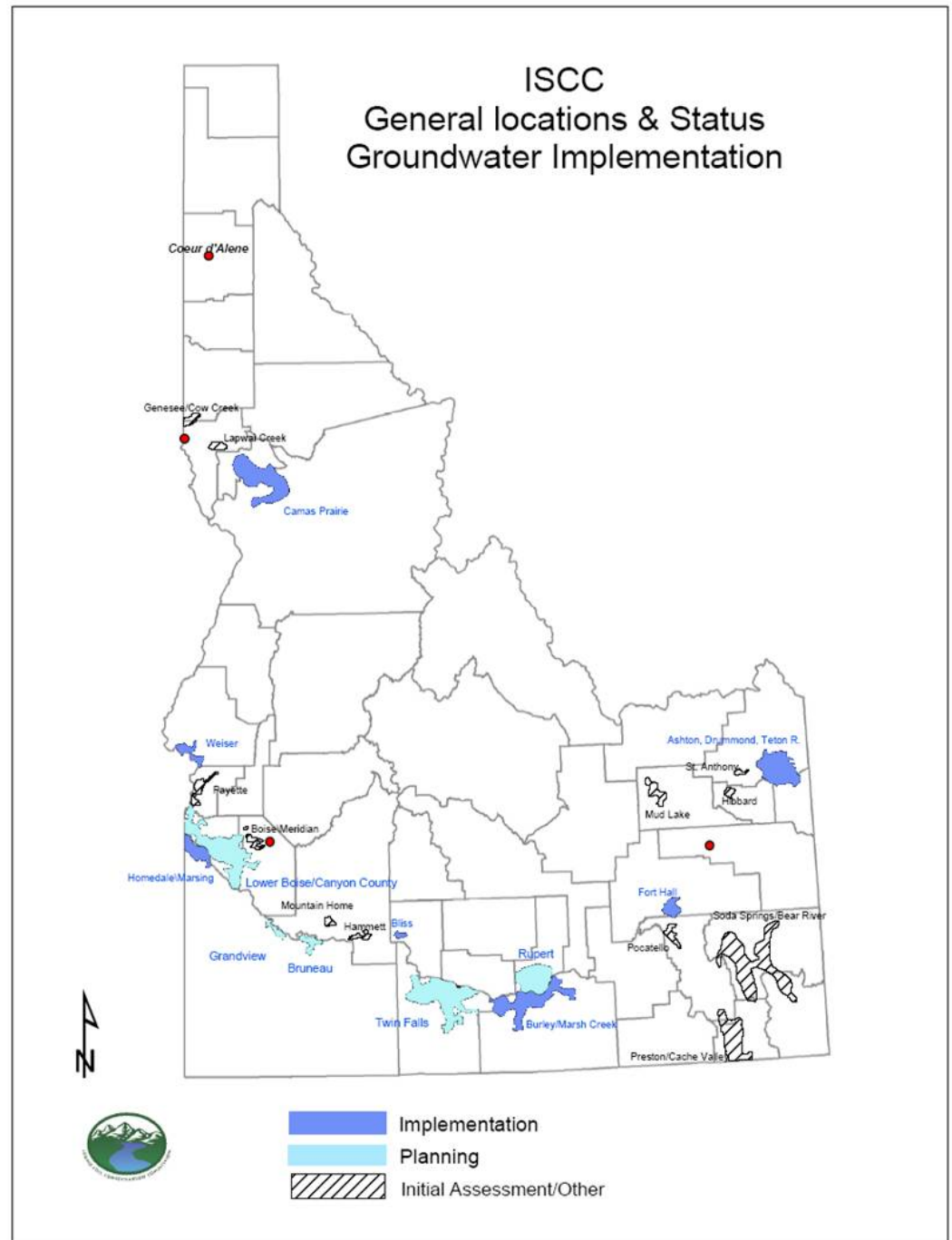
Area Name – Rank	Area Name – Rank
Twin Falls – 1	Glenns Ferry – 17
Ada Canyon – 2	Grace/Soda Springs – 18
Weiser – 3	Preston – 19
Fort Hall – 4	Blackfoot – 20
NE Star – 5	Purple Sage – 21
Marsing – 6	Lindsay Creek – 22
Grand View – 7	Mink Creek – 23
Hagerman – 8	Lapwai Creek – 24
Cassia Co. – 9	Notus – 25
Bruneau – 10	Parma – 26
Lower Payette – 11	St. Anthony – 27
Minidoka – 12	Mud Lake – 28
Ashton/Drummond – 13	Emmett North Bench – 29
Mtn. Home AFB – 14	N. Pocatello – 30
Mtn. Home – 15	Bliss – 31
Clearwater Plateau – 16	Homedale - 32





Implementation Areas-SCD

1. Weiser – Weiser River SCD
2. Burley/Marsh Creek- West Cassia SWCD
3. Lower Boise/Canyon- Canyon SCD
4. Camas Prairie- Lewis and Idaho SCDs
5. Grand View/Bruneau- Bruneau River SCD
6. Ashton- Yellowstone SCD
7. Homedale/Marsing- Owyhee CD
8. Payette- Payette SCD
9. Bliss- Gooding SCD





Historic Overview of Idaho's Conservation Partnership

- Nationally, from 1930's Dust Bowl to Clean Water Act
- Formation of 51 local districts, ISCC, IASCD, and NRCS
- Technical assistance originally focused on soil mapping and later on water quality (state ag water plan, TMDL's)
- Financial assistance through cost share and loans
- 1993 state funding to IASCD and 1998 ISCC/IASCD MOU



Current Rules

- 02.05.01 Resource Conservation and Rangeland Development Program (RCRDP)
- 02.05.02 Antidegradation Plan for Agriculture
 - *link to DEQ Policy & Rules*
- 02.05.03 Agricultural Water Quality Cost Share Program for Idaho (WQPA)



Operating Policy and/or Guidelines

- Resource Conservation and Rangeland Development Program
- Water Quality Program for Agriculture
- Financial Accountability Policy

Idaho Conservation Districts' Financial Accountability and Reporting Timeline

November 23, 2004

The document entitled *Financial Accountability Policies, Guidelines, and Procedures for Idaho's Conservation Districts* is adopted at the annual IASCD Conference

May 17, 2006

ISCC adopts QuickBooks Online as the "approved accounting software" for Districts. Some Districts opt out of using the online application because of security concerns.

ISCC pays for the online subscription for all participating Districts. Districts opting out of using QuickBooks Online pay for their own desktop software, and agree to send in electronic reports to ISCC.

Dec 4, 2007

Five revisions to the 2004 Policy are adopted at the IASCD Conference:

1. Create a Technical Advisory Team for QuickBooks
2. Change "financial reviews" to "District Audits" and add verbiage "and shall provide for an annual audit. . ." per Idaho Code 22-2721(F)
3. Require a Conservation District Business Plan (CDBP) and an Implementation Report for Districts who hold more than one year's budgetary costs in reserve.
4. Technical Advisory Team should determine what software would be used to supply standardized reports.
5. Conservation Districts who use QuickBooks Desktop shall make financial reports available to the Commission, using an approved software format, by the 15th of each month

November 2008

Annual IASCD Conference is held in Coeur d'Alene. No updates to Financial Accountability Policies.

Reporting Compromise policy is adopted, allowing some Districts to submit spreadsheets to ISCC in lieu of complete QuickBooks files

2004

2005

2006

2007

2008

2009

2008 Legislature modified Idaho Code 22-2721(F), Paragraph 4 to include the phrase, ". . . and shall provide for an annual audit of the accounts of receipts and disbursements."

January 30, 2008

Signed Agreement of Understanding between IASCD, ISDA, and ISCC, detailing the request for "monthly reports from each District from a version of QuickBooks" by the 15th of every month.

IASCD asked for, and was provided with, a list of QB fields that were considered exempt from Public Records



**Financial Accountability
Policies, Guidelines and Procedures
for
Idaho's Conservation Districts**

December 4, 2007

Prepared by the Idaho Association of Soil Conservation Districts in cooperation with the Idaho Soil Conservation Commission with assistance from the Legislative Audit Section, Legislative Services Office, State of Idaho: Phil Nuxoll, Certified Public Accountant, Presnell and Gage, Lewiston, Idaho and Steve Johnson, Tax Representative, Idaho Department of Labor, Pocatello, Idaho



Agreement of Understanding

IASCD / ISDA / ISCC

At the regular bi-monthly Commission Meeting on January 30, 2008 -- met from 9:00am until 12:00pm and agreed to the following items:

Expectations from ISCC

- Monthly reports from each District from a version of QuickBooks
- The first report is due by March 15, 2008, and thereafter by the fifteenth of each succeeding month

Expectations from the Idaho Association of Soil Conservation Districts

- A letter from the Commission listing all fields within the QuickBooks data file considered exempt from Public Records
- A letter from the Commission to Districts, indicating the information being requested is legal and that, by transmission at Commission request, Districts are exempt from liability. Further, the ISCC accepts all custodial responsibilities and duties as the receiver of all requested and sent data
- The Association will send a letter to all Districts, informing them of the agreed-upon items and process

The Director of ISDA will oversee the specific steps of implementation for this agreement.

Steve Miller
Joe Howell
Bob P...

Commission

Paul R. Parry
J. Morgan Evans
Doug W. Howard
James E. ...

Cheryl
D.



**Idaho Soil
Conservation Commission**

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C.L. "Butch" Otter

Commission Members
Dwight Horsch
J. Morgan Evans
Richard Rush
Joe Davidson
Bill Flory

Administrator
Jerry Nicolescu

December 22, 2008

To: District Supervisors
District Managers
Administrative Assistants

From: Dwight Horsch, ISCC Chairman
Jerry Nicolescu, ISCC Administrator

Subject: QuickBooks Reporting to Commission

The Idaho Association of Soil Conservation Districts, at the 2008 Annual business meeting, November 18, 2008, voted unanimously to implement the following **IASCD Reporting Compromise** (*original document attached to this Memo*):

- A. For those Districts that choose to utilize QB Online, the ISCC can easily acquire the needed information, however, IASCD recommends transferring the Master Administrator control to the District.
- B. Those Districts that choose to utilize QB Desktop will provide QB data files or export the appropriate QB reports to Excel spreadsheets, until a better solution is made available.
- C. The spreadsheet will be provided to the ISCC in electronic format by the 15th of the following month.
- D. Initially the reports shall be:
 1. Profit and Loss by Class, modified for District Operations
 2. Balance Sheet for all accounts
 3. District Asset Report for District Operations, Savings, and Private Donations

In addition, the IASCD formed a *Technical Advisory Committee* to review future changes and additional software.

The Commission supports the implementation of this new reporting system by all conservation partners immediately.

Further, several Soil and Water Conservation Districts have agreed to pilot a new "extraction software," which the Commission believes will allow Districts to remove sensitive information from requested QuickBooks reports. The expected successful performance of the software will provide Districts with the needed information protection while allowing the Commission to carry out its accountability mandates.



Looking Ahead

IT'S EASIER IF WE ALL PULL TOGETHER





Pulling It Together

- District Operations
 - Support, coordination, elections
- Technical Assistance
 - TMDLs, Nitrate Priority Areas, OnePlan
- Financial Assistance
 - RCRDP, WQPA, District Allocations



Possible RCRDP Changes

- Statute - to ensure confidentiality
- Rule – to reflect ISCC active management
 - specify items required in application
 - require 5% personal match
 - loan default/foreclosure
 - increases maximum single loan amount from \$50,000 to \$200,000
 - increases total loans per individual to \$300,000
 - deletes duplicate WQPA items

Thank you for your time – Any questions?



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