RANGELAND



P.O. Box 126, Emmett ID 83617 Phone (208)398-7002 website: idahorange.org

Date: January 13, 2023

IRRC Board Members:

To: Senator Hartgen, Chairman

Darcy Helmick, Chair

Senate Agricultural Affairs Committee

Grand View, ID

Representative Andrus, Chairman

Elizabeth Moss Hamer, ID House Agricultural Affairs Committee

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Senator Burtenshaw, Chairman

Dawn Holmes Indian Valley, ID Senate Resources & Environment Committee

Representative Mendive, Chairman

Warrill Barralar

House Resources and Conservation Committee

Merrill Beyeler Leadore, ID

Legislative Audits

State Controller's Office Legislative Services Office

Staff:

Division of Financial Management

Gretchen Hyde, Executive Director

From: Gretchen Hyde, Executive Director

RE: Idaho Rangeland Resources Commission 2022 Report

Attached are the Idaho Rangeland Resources Commission 2023 Projected Profit & Loss Budget Overview and the 2021 Audited Financial Statements as required by Section 58-1415 (4), Idaho Code.

The IRRC provides both public relations and education programs. A copy of the information annual report is included in the 2022 IRRC annual report for your review.

If you would like a presentation of these financial statements and the activities of the IRRC, please contact me at 398-7002 or email at ghyde@idrange.org.

Respectfully,

Gretchen Hyde

Attachment 1 2023

Statement of Projected Income and Expenses Fiscal Year Ending June 30, 2023

	FY 2023
Total Assessments	\$ 200,000
Less requested refunds	\$ 1,500
Net Assessments	\$ 198,500
License Plate Revenue	\$ 70,000
Trespass Fines	\$ 17,000
Grant Income	\$ 100,000
Interest Income	\$ 500
Net Revenue	\$ 386,000
Education Program expenses:	
Education/Teacher Workshops total	\$ 115,050
Industry/Research expenses:	
Industry/Research total	\$ 16,000
Public Relations expenses:	
Public Relations/Mass media total	\$ 76,000
Administration Expenses:	
Administrative-for all programs	\$ 172,682
Total Expenses	\$ 379,732
Income Over/(Under) Expenses	\$ 6,268
Capital Investment/Contingency	\$ (50,000)
Carry Over from prior year	\$ 254,457
Fund Balance, End of Year	\$ 210,725

Attachment 1 February 9.2023

IDAHO RANGELAND RESOURCES COMMISSION

Report on Audited
Basic
Financial Statements
and
Additional Information

For the Year Ended June 30, 2022

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Phone: 208-459-4649 • FAX: 208-229-0404

Independent Auditor's Report

Board of Commissioners Idaho Rangeland Resources Commission Emmett, Idaho

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities and the fund information of Idaho Rangeland Resources Commission, as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise Idaho Rangeland Resources Commission's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities and the fund information of Idaho Rangeland Resources Commission, as of June 30, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of *Idaho Rangeland Resources Commission* and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Idaho Rangeland Resources Commission's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Idaho Rangeland Resources Commission's ability to continue as a going concern for one year after the date that the financial statements are issued.



Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit
 procedures that are appropriate in the circumstances, but not for the purpose of
 expressing an opinion on the effectiveness of Idaho Rangeland Resources
 Commission's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Idaho Rangeland Resources Commission's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control—related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information, schedule of the Commission's proportionate share of the net pension liability, and the schedule of Commission contributions, on pages 23 - 25 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the



information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31, 2022, on our consideration of the Idaho Rangeland Resources Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Idaho Rangeland Resources Commission's internal control over financial reporting and compliance.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho August 31, 2022



Statement of Net Position June 30, 2022

		vernmental Activities
Assets	Х:	
Current Assets:		
Cash and Cash Equivalents	\$	306,805
Receivables, Net		15,168
Total Current Assets	:8	321,973
Noncurrent Assets:	2 	
Net Pension Asset		2,116
Capital Assets:		•
Vehicles		48,662
Computers & Office Equipment		1,541
Less: Accumulated Depreciation		(49,698)
Total Noncurrent Assets	-	505
Total Assets		324,594
Deferred Outflows Pension Related Items Total Deferred Outflows	-	45,899 45,899
Liabilities Current Liabilities:		
Accounts Payable		8,477
Accrued Payroll and Payroll Taxes		5,057
Compensated Absences Long-Term Liabilities:		17,884
Total Liabilities		31,418
	V-	31,410
Deferred Inflows		
Pension Related Items		67,702
Total Deferred Inflows	-	67,702
Net Position Net investment in Capital Assets Unrestricted Surplus		505
Total Net Position	•	270,868
Total Net Position	\$	271,373

The accompanying notes are an integral part of the financial statements.

A Hachment 1 February 9,2023

Statement of Activities
For Year Ended June 30, 2022

		Charges for	Net (Expense) Revenue and Changes in Net			
	Expenses		Operating Grants and Contributions	Capital Grants and Contributions	Positions - Governmental Activities	
Primary Government: Governmental Activities: General Government Total Governmental Activities	\$ 336,595 \$ 336,595	\$ -	\$ 107,710 \$ 107,710	\$ - \$ -	\$ (228,885) (228,885)	
		Change in Net	e Revenues and S Positions Beginning of Year		190,132 74,240 324 20,382 285,078 56,193 215,180 \$ 271,373	

The accompanying notes are an integral part of the financial statements.

Attach ment 1 February 9,2023

Balance Sheet -Governmental Fund June 30, 2022

	General Fund		
Assets			
Cash and Cash Equivalents Receivables, Net	\$	306,805 15,168	
Total Assets	<u>\$</u>	321,973	
Liabilities and Fund Balance			
Liabilities: Accounts Payable Salaries and Benefits Payable Total Liabilities	\$	8,477 5,057 13,534	
Fund Balance: Unassigned Total Fund Balance		308,439 308,439	
Total Liabilities and Fund Balance	\$	321,973	

The accompanying notes are an integral part of the financial statements.

Attachment 1 February 9,2023

Reconciliation of the Balance Sheet of the Governmental Fund to the Statement of Net Positions

June 30, 2022

Total Fund Balances - Governmental Funds

\$ 308,439

Amounts reported for governmental activities in the Statement of Net Positions are different because of the following:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in governmental funds. The cost of assets consist of:

Capital Assets, Net of \$49,698 Accumulated Depreciation

505

Long-term liabilities applicable to the Commission's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the Statement of Net Positions.

Compensated Absences

(17,884)

The Commission participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of Net Position.

Net Pension Asset	\$ 2,116	
Pension Related Deferred Inflows	(67,702)	
Pension Related Deferred Outflows	45,899_	(19,687)
	-	(10,001)

Total Net Positions-Governmental Activities

\$ 271,373

The accompanying notes are an integral part of the financial statements.

Attachment 1 February 9,2023

Statement of Revenues, Expenditures, and Changes in Fund Balance -Governmental Fund For the Year Ended June 30, 2022

Assessments \$ 191,042 Less: Requested Refunds (910) Total Assessments Revenue 190,132 Grants and Contributions 107,710 Registration Fees - Workshops 2,048 License Plate 74,240 Tresspass Fines 18,334 Interest Income 324 Total Revenues 392,788 Expenditures Current: Payroll Expenses 145,285 Bank Charges 220 Education Expenses 85,354 Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 53,698 Fund Balance - Beginning 254,741 Fund Balance - Ending \$308,439	Revenues		General Fund
Less: Requested Refunds (910) Total Assessments Revenue 190,132 Grants and Contributions 107,710 Registration Fees - Workshops 2,048 License Plate 74,240 Tresspass Fines 18,334 Interest Income 324 Total Revenues 392,788 Expenditures Current: Payroll Expenses 145,285 Bank Charges 220 Education Expenses 85,354 Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 339,090 Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741	_	\$	101 0/2
Total Assessments Revenue 190,132 Grants and Contributions 107,710 Registration Fees - Workshops 2,048 License Plate 74,240 Tresspass Fines 18,334 Interest Income 324 Total Revenues 392,788 Expenditures Value of the company o		Ψ	•
Grants and Contributions 107,710 Registration Fees - Workshops 2,048 License Plate 74,240 Tresspass Fines 18,334 Interest Income 324 Total Revenues 392,788 Expenditures 392,788 Expenditures 145,285 Current: Payroll Expenses 145,285 Bank Charges 220 Education Expenses 85,354 Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 339,090 Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741	· ·		
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Registration Fees - Workshops 2,048 License Plate 74,240 Tresspass Fines 18,334 Interest Income 324 Total Revenues 392,788 Expenditures 392,788 Current: 20 Payroll Expenses 145,285 Bank Charges 220 Education Expenses 85,354 Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 339,090 Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741	Grants and Contributions		107,710
License Plate 74,240 Tresspass Fines 18,334 Interest Income 324 Total Revenues 392,788 Expenditures Variance Current: 145,285 Bank Charges 220 Education Expenses 85,354 Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 339,090 Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741	Registration Fees - Workshops		•
Tresspass Fines 18,334 Interest Income 324 Total Revenues 392,788 Expenditures Variant State St	License Plate		•
Interest Income 324 Total Revenues 392,788 Expenditures Varient: Payroll Expenses 145,285 Bank Charges 220 Education Expenses 85,354 Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 339,090 Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741	Tresspass Fines		
Expenditures 392,788 Current: Payroll Expenses 145,285 Bank Charges 220 Education Expenses 85,354 Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 339,090 Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741	Interest Income		
Current: Payroll Expenses 145,285 Bank Charges 220 Education Expenses 85,354 Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 339,090 Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741	Total Revenues		392,788
Bank Charges 220 Education Expenses 85,354 Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 339,090 Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741	Current:		145 005
Education Expenses 85,354 Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 339,090 Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741			· ·
Insurance 2,486 Office Supplies 221 Postage & Freight 232 Professional Fees 5,115 Public Relations 66,364 Rent 18,000 Telephone 1,684 Research/Industry Expense 14,129 Total Expenditures 339,090 Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741	_		
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Net Change in Fund Balance 53,698 Fund Balance - Beginning 254,741	• •		
Fund Balance - Beginning 254,741		-	000,000
	Net Change in Fund Balance		53,698
	Fund Balance - Beginning		254,741
	Fund Balance - Ending	\$	308,439

The accompanying notes are an integral part of the financial statements.

Attachment February 9,2023

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of the Governmental Fund to the Statement of Activities

For the Year Ended June 30, 2022

Total Net Change in Fund Balance - Governmental Funds	\$	53,698
Amounts reported for governmental activities in the Statement of Activities are different because of the following:		
Capital outlays are reported in governmental funds as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their useful lives as depreciation expense.		
Depreciation Expense \$ (9,901)	ĝi	(9,901)
Some expenses reported in the Statement of Activities do not require the use of current financial resources and are not reported as expenditures in governmental funds.		
Compensated Absences		(805)
The Commission participates in the Public Employer Retirement System of Idaho, which is a cost-sharing plan. As a participant they are required to report their share of the Net Pension Liability and the related deferred inflows and outflows on their Statement of Net Position. The changes in the Net Pension Liability and the related deferred inflows and outflows does not affect the governmental funds, but are reported in the Statement of Activities.		13,201
Change in Net Positions of Governmental Activities	\$	56,193

The accompanying notes are an integral part of the financial statements.

Attach ment 1 February 9,2023

Notes to Financial Statements
For the Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The accompanying financial statements present the activities of the Idaho Rangeland Resources Commission, (the Commission). The Commission was created by Chapter 14, Title 58, Idaho Code, which was passed by the legislature and signed by Gov. Cecil Andrus during the 1994 legislative session. The Commission's mission is to provide programs that result in an informed public that understands and supports balanced, responsible management of Idaho's economically vital public and private rangelands. Activities of the Commission are financed primarily through mandatory assessments to owners of dry grazing land and fees based on animal unit months on all domestic cattle and sheep utilizing state grazing lands, United States Forest Service lands, and the Bureau of Land Management lands in the state of Idaho. The Commission may also receive grants, donations and gifts from the general public.

B. Basis of Presentation, Basis of Accounting

Basis of Presentation

Government-wide Statements: The Statement of Net Positions and the Statement of Activities display information about the financial activities of the Commission. Governmental activities are financed primarily through mandatory assessments to on grazing

The Statement of Activities presents a comparison between direct expenses and program revenues of the Commission.

- Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function.
- Indirect expenses are expenses of the general government related to the administration and support of the Commission's programs, such as personnel and accounting (but not interest on long-term debt)—are allocated to programs based on their percentage of total primary government expenses. Interest expenses are allocated to the programs that manage the capital assets financed with long-term debt.
- Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, are presented as general revenues.

Attachment 1 February 9.2023

Notes to Financial Statements For the Year Ended June 30, 2022

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Financial Statements: The fund financial statements provide information about the Commission's funds. The emphasis of fund financial statements is on major governmental funds.

The Commission reports the following major governmental funds:

 General fund. This is the Commission's primary operating fund. It accounts for all financial resources of the Commission, except those required to be accounted for in another fund.

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The Commission considers all revenues reported in the governmental funds to be available if they are collectible in the current period, or within a reasonable time thereafter to pay for the current period liabilities. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, and claims and judgments, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term liabilities and acquisitions under capital leases are reported as other financing sources.

Fund Balance Reporting in Governmental Funds

Different measurement focuses and bases of accounting are used in the government-wide Statement of Net Positions and in the governmental fund Balance Sheet.

The Commission uses the following fund balance categories in the governmental fund Balance Sheet:

- Nonspendable. Balances in permanent funds, prepaid expenses, and inventories that are permanently precluded from conversion to cash.
- Unassigned. Balances available for any purpose.



Notes to Financial Statements For the Year Ended June 30, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

The remaining fund balance classifications (restricted, committed, and assigned) are either not applicable or no formal policy has yet been established to be able to utilize such classifications of fund balance. However, if there had been committed funds, these amounts would have been decided by the Board of Commissioners, the Commission's highest level of decision-making authority, through a formal action. The Board of Commissioners would also have the authority to assign funds or authorize another official to do so.

When both restricted and unrestricted resources are available for use, it is the Commission's intent to use restricted resources first, then unrestricted resources as they are needed. There is no formal policy regarding the use of committed, assigned, or unassigned fund balances. However, it is the Commission's intent that when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the Commission considers committed amounts to be reduced first, followed by assigned amounts, and then unassigned amounts.

C. Assets and Liabilities

Cash Equivalents

The Commission's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with an original maturity of three months or less. Investments maintained in the investment pool, regardless of maturity are considered cash equivalents. See Note 2.

Inventory

Inventory consists of informational items held to educate the public and for sale. Inventory is stated at the lower of cost-or-market. Inventory is expenses on a first in first out basis.

Receivables

All trade and assessment receivables are shown net of an allowance for uncollectable. As of June 30, 2022, there was no allowance for uncollectable accounts.

Capital Assets

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Contributed assets are reported at estimated fair value at the time received.



Notes to Financial Statements For the Year Ended June 30, 2022

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Capitalization thresholds (the dollar value above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements are shown below.

a a	Capitalization Policy	Depreciation Method	Estimated <u>Useful Life</u>
Vehicles Computer & Office Equipmer	\$ 250	Straight-line	5 years
	nt \$ 250	Straight-line	5 years

Depreciation is used to allocate the actual or estimated historical cost of all capital assets over their estimated useful lives.

The Commission does not own any infrastructure assets.

Pensions 1

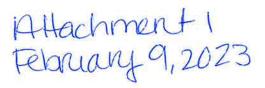
For purposes of measuring the net pension liability and pension expense, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (Base Plan) and additions to/deductions from Base Plan's fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Accounts Payable

Accounts payable represent debts that will be paid in the next billing cycle. Accounts payable are not over 60 days past due.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.



Notes to Financial Statements For the Year Ended June 30, 2022

2. CASH AND INVESTMENTS

Deposits

As of June 30, 2022, the Commission's deposits were \$157,076. The respective bank balances totaled \$159,816. The total bank balance was insured or collateralized with pooled securities held by the pledging institutions in the name of the Commission.

Custodial Credit Risk - Deposits and Investments

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. As of June 30, 2022, the Commission's deposits were covered by the federal depository insurance or by collateral held by the Commission's agent or pledging financial institution's trust department or agent in the name of the Commission, and thus were not exposed to custodial credit risk. The Commission's policy requires all commercial bank deposits to be covered by FDIC depository insurance. Custodial credit risk for investments is the risk that an issuer or other counter party to an investment will not fulfill its obligations. It is the Commission's policy to preserve the principal value and the interest income on an investment against credit risk. The Commission's policy is to invest in only debt instruments allowed by Idaho Statue. Investments of reserves will be approved by a majority vote of the commissioners. Commissioners will annually review each investment to determine annual income and current value as well as evaluate safety of the investment.

Interest Rate Risk

The Commission has a formal policy limiting investment maturities to help manage its exposure to fair value losses from increasing interest rates. Investment of Commission funds during periods of low interest rates will be held to short term maturities, not to exceed six months. When market interest rates are above historical averages, Commission funds can be invested for longer maturities upon approval by a majority of the Commission.

Investments

The Commission voluntarily participates in the State of Idaho Investment Pool, which was not rated. The pool is not registered with the Securities and Exchange Commission or any other regulatory body. Oversight of the pool is with the State Treasurer, and Idaho Code defines allowable investments. The fair value of the Commission's investment in the pool is the same as the value of the pool shares. The Commission follows Idaho Statute that outlines qualifying investment options as follows:

Idaho Code authorizes the Commission to invest any available funds in obligations issued or guaranteed by the United States Treasury, the State of Idaho, local Idaho municipalities and taxing Commissions, the Farm Credit System, or Idaho public corporations, as well as time deposit accounts, and repurchase agreements.



Notes to Financial Statements For the Year Ended June 30, 2022

2. CASH AND INVESTMENTS (continued)

The Commission's investments at June 30, 2022, are summarized below:

		Investment M	laturities (in Years)
Investment	Fair Value	Less than 1	1 - 5
External Investment Pool	<u>\$ 149,729</u>	<u>\$ 149,729</u>	<u>\$</u>

At year-end, the cash and investments were reported in the basic financial statements in the following categories:

	Go	vernmental
Cash and cash equivalents Investments categorized as deposits	A	ctivities
	\$	157,076
		149,729
-	\$	306,80 <u>5</u>

3. RISK MANAGEMENT

The Commission is exposed to a considerable number of risks of loss including, but not limited to, a) damage to and loss of property and contents, b) employee torts, c) professional liabilities, i.e. errors and omissions, d) environmental damage, and e) worker's compensation, i.e. employee injuries. The Commission participates in various self-insurance programs established by the State for property and casualty losses and employee health insurance.

4. COMPENSATED ABSENCES

Vacation leave is granted to all regular Commission employees. In the event of termination, an employee is reimbursed for accumulated vacation leave. Changes in vacation leave during the year are as follows:

								(Current
	6/3	30/2021	Е	arned	 Used	6/3	30/2022	F	ortion
Governmental Activities	\$	16,787	\$	5,486	\$ (4,389)	<u>\$</u>	17,884	\$	17,884



Notes to Financial Statements For the Year Ended June 30, 2022

5. CAPITAL ASSETS

Capital asset activity for the fiscal year ended June 30, 2022, was as follows:

	E	Balance					В	alance
	_6/	30/2021	Additions		Disposals		6/3	30/2022
Capital Assets Being Depreciated:								
Vehciles	\$	48,662	\$		\$		\$	48,662
Computer and Office Equipment	-	3,469	_			(1,928)	·	1,541
Total Historical Cost		52,131			-	(1,928)		50,203
Less: Accumulated Depreciation								
Accumulated Depreciation		41,725		9,901		(1,928)	o <u></u> .	49,698
Total Acc. Depr.	_	41,725		9,901		(1,928)	-	49,698
Capital Assets - Net	\$	<u> 10,406</u>	<u>\$</u>	(9,901)	\$		\$	505

Depreciation expense was charged to the functions of the Commission as follows:

Governmental Activities: Administration

\$ 9,901

PENSION PLAN

Plan Description

Idaho Rangeland Resources Commission contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.



Notes to Financial Statements For the Year Ended June 30, 2022

6. PENSION PLAN (continued)

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the for general employees and 74% for police and firefighters. As of June 30, 2021, it was 7.16% for general employees and 9.13% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% general employees and 12.28% for police and firefighters. Idaho Rangeland Resources Commission's contributions were \$12,656 for the year ended June 30, 2022.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2022, Idaho Rangeland Resources Commission reported a liability (asset) for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. Idaho Rangeland Resources Commission's proportion of the net



Notes to Financial Statements For the Year Ended June 30, 2022

6. PENSION PLAN (continued)

pension liability (asset) was based on Idaho Rangeland Resources Commission's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2021, Idaho Rangeland Resources Commission's proportion was 0.0026796 percent.

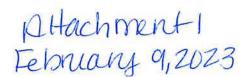
For the year ended June 30, 2022, Idaho Rangeland Resources Commission recognized pension expense (revenue) of \$(544) . At June 30, 2022, Idaho Rangeland Resources Commission reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	ı	eferred tflows of	Deferred Inflows of	
	Re	sources	Re	esources
Differences between expected and actual experience	\$	3,118	\$	1,230
Changes in assumptions or other inputs		24,293		_
Net difference between projected and actual earnings on pension plan investments				66,472
Changes in employer's proportion and differences between the employer's contributions and the employer's proportionate contributions		5,832		¥
Idaho Rangeland Resources Commission's contributions subsequent to the measurement date		12,656		
Total	\$	45,899	\$	67,702

\$12,656 reported as deferred outflows of resources related to pensions resulting from Employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2020, the beginning of the measurement period ended June 30, 2020, is 4.7 and 4.6 for the measurement period June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense (revenue) as follows:



Notes to Financial Statements For the Year Ended June 30, 2022

6. PENSION PLAN (continued)

For the Year	
Ended June 30:	PERSI
2022	\$ 4,754
2023	(6,965)
2024	(5,888)
2025	(13,704)
2026	: <u>-</u>

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation Salary increases including inflation Investment rate of return	2.30%3.05%6.35%, net of investment expenses
Cost-of-living adjustments	1%
Cost-or-living adjustinents	. , ,

Mortality rates were based on the RP-2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

Assumptions used to calculate the enclosed figures are described in our 2021 Experience Study. The Total Pension Liability as of June 30, 2021 is based on the results of an actuarial valuation date July 1, 2021.



Notes to Financial Statements For the Year Ended June 30, 2022

6. PENSION PLAN (continued)

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2021.

Asset Class		Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	Barclays Aggregate	30.00%	1.80%	-2.00%
Broad US Equities	Wilshire 5000/Russell 3000	55.00%	8.00%	6.00%
Developed Foreign Equities	MSCI EAFE/World ex US	15.00%	8.25%	6.25%
Assumed Inflation - Mean			2.00%	2.00%
Assumed Inflation - Standard Devia	ation		1.50%	1.50%
Portfolio Arithmetic Mean Return			6.18%	4.18%
Portfolio Standard Deviation			12.29%	12.29%
Portfolio Long-Term (Geometric) Ex	xpected Rate of Return		5.55%	3.46%
Assumed Investment Expenses			0.40%	0.40%
Portfolio Long-Term (Geometric) Ex	xpected Rate of Return, Net of Invest	ment Expenses	5.15%	3.06%



Notes to Financial Statements For the Year Ended June 30, 2022

6. PENSION PLAN (continued)

Discount Rate

The discount rate used to measure the total pension liability was 6.35%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the Employer's proportionate share of the net pension liability to changes in the discount rate.

The following presents the Employer's proportionate share of the net pension liability calculated using the discount rate of 6.35 percent, as well as what the Employer's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.35 percent) or 1-percentage-point higher (7.35 percent) than the current rate:

		1%		Current		1%	
		Decrease		Discount Rate		Increase	
		(5.35%)		(6.35%)		(7.35%)	
Employer's proportionate share of the net pension liability (asset)	\$	73,568	\$	(2,116)	\$	(64,156)	

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.



REQUIRED SUPPLEMENTARY INFORMATION

Attachment 1 February 9,2023

Budgetary (GAAP Basis) Comparison Schedule General Fund For the Year Ended June 30, 2022

	Budgeted	Amounts		
	Original	Final	Actual	Variance_
Revenues		·		
AUM Assessments	\$ 200,825	\$ 200,825	\$ 191,042	\$ (9,783)
Less: Requested Refunds	(1,500)	(1,500)	(910)	590_
Total AUM Assessments Revenue	199,325	199,325	190,132	(9,193)
, (1.2.)				
Grants and Contributions	128,151	128,151	107,710	(20,441)
Registration Fees - Workshops	-		2,048	2,048
License Plate	60,000	60,000	74,240	14,240
Trespass Fines	18,000	18,000	18,334	334
Interest Income	500	500	324	(176)
Total Revenues	405,976	405,976	392,788	(13,188)
701017101071010		3		
Expenditures				
Current:				
Payroll Expenses	172,732	172,732	145,285	27,447
Bank Charges	, = ,	-	220	(220)
Education Expenses	135,700	135,700	85,354	50,346
Insurance	-	*	2,486	(2,486)
Office Supplies	3 -	(=	221	(221)
Postage & Freight		*	232	(232)
Professional Fees	: =	5€.	5,115	(5,115)
Public Relations	84,068	84,068	66,364	17,704
Rent	8=	(*	18,000	(18,000)
Telephone	0. 5 5	12	1,684	(1,684)
Research/Industry Expense	13,000	13,000	14,129	(1,129)
Total Expenditures	405,500	405,500	339,090	66,410_
, • • • • • • • • • • • • • • • • • • •				
Net Change in Fund Balance	476	476	53,698	53,222
Fund Balance - Beginning	241,207	241,207	254,741	13,534
Fund Balance - Ending	\$ 241,683	\$ 241,683	\$ 308,439	\$ 66,756
g			<u> </u>	



Notes to Required Supplementary Information For the Year Ended June 30, 2022

BUDGETS AND BUDGETARY ACCOUNTING

The Commission follows these procedures in establishing the budgetary data reflected in the financial statements:

- A. Prior to June 1, the Commission prepare a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- B. Public hearings are conducted at the Commission Hall to obtain taxpayer comments.
- C. Prior to July 1, the budget is legally passed.
- D. The Commission by following the same budgetary procedures used to adopt the original budget, may amend it to a greater amount, if additional revenue will accrue to the Commission as a result of an increase in revenues.
- E. Formal budgetary integration is employed as a management control device during the year for the General fund.
- F. The budget for the General fund are adopted on a basis consistent with generally accepted accounting principles.
- G. Expenditures may not legally exceed budgeted appropriations at the fund level. The Commission does not use the encumbrance method of accounting.



Schedules of Required Supplemental Information Public Employees Retirement System of Idaho Last 10 - Fiscal Years*

Schedule of the Commission's proportionate Share of Net Pension Liability

	Commission's proportion of the net pension	propo	nission's ortionate of the net	c	mmission's covered- mployee	Commission's proportionate share of the net pension liability as a percentage of its covered-employee	Plan fiduciary net position as a percentage of the total pension
Year	liability	pensio	n liability	payroll		payroll	liability
2022	0.0026796%	\$	(2,116)	\$	106,000	-2.00%	100.36%
2021	0.0027333%		63,471		100,000	63.47%	88.22%
2020	0.0022379%		25,545	97,484		26.20%	93.79%
2019	0.0022474%		33,150		76,009	43.61%	91.69%

Data reported is measured as of June 30, 2021

Schedule of Commission's Contributions

Year	re	ntractually equired htributions	relati con	ributions in tion to the tractually equired tributions	defic	Contributions deficiency				Contributions as a percentage of covered-employee payroll
2022	\$	12,656	\$	12,656	\$		\$	106,000	11.94%	
2021	•	11,940	•	11,940		-		100,000	11.94%	
2020		11,621		11,621		5		97,484	11.92%	
2019		8,604		8,604		2		76,009	11.32%	

Data reported is measured as of June 30, 2022



^{*} GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, Idaho Rangeland Resources Commission will present information for those years for which information is available.

FEDERAL REPORT

Altachment 1 February 9,2023



Phone: 208-459-4649 • FAX: 208-229-0404

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards

Independent Auditor's Report

Board of Commissioners Idaho Rangeland Resources Commission Emmett, Idaho

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and the fund information of Idaho Rangeland Resources Commission, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise Idaho Rangeland Resources Commission's basic financial statements, and have issued our report thereon dated August 31, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Idaho Rangeland Resources Commission's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Idaho Rangeland Resources Commission's internal control. Accordingly, we do not express an opinion on the effectiveness of Idaho Rangeland Resources Commission's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal controls, described in the schedule of findings that we consider to be significant deficiencies.

2022-001: Expenditure Approvals

Inherent in an adequate internal control structure is an expenditure approval process that requires signatures or other forms of approval. The Commission lacks a consistent application of this expenditure approval process. The lack of an expense approval process increases the risk of unwarranted purchases and improper use of governmental funds. Management should look into the cost benefit of implementing oversight and consistency to accomplish proper internal control procedures over expenditures and implement these changes accordingly, if possible.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether Idaho Rangeland Resources Commission's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Idaho Rangeland Resources Commission's Response to Findings

Idaho Rangeland Resources commission's response to the findings identified in our audit is described in the accompanying Schedule of Findings. Idaho Rangeland Resources Commission's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Zwygart John & Associates, CPAs PLLC

Nampa, Idaho August 31, 2022

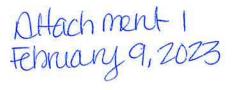


Management's Response to Findings For the Year Ended June 30, 2022

2022-001: Expenditure Approvals

The board will look into the cost/benefit of realigning job descriptions and duties to accomplish proper internal control procedures over cash and cash equivalents and the related transactions and, if possible, implement those changes accordingly.

If there are any questions regarding this plan, contact the Commission at (208) 398-7002.





2022 Annual Report

IRRC Public Opinion Poll finds mixed results

The latest IRRC public opinion poll, conducted by Boise State University, the University of Idaho, and Idaho State University, showed reduced support for livestock grazing on public lands, a sharp increase in "don't know" responses, and similar outcomes for other questions about the effect of livestock grazing on public rangelands compared to previous polls.

The poll also had a new recreation section showing greater concern about the impact of increased recreation use on public lands and hinted at preferred solutions to deal with resource impacts and overcrowding.

A total of 1,048 residents responded to the survey, including 786 web-based responses and 262 phone-based responses. The survey showed representative views of

0%

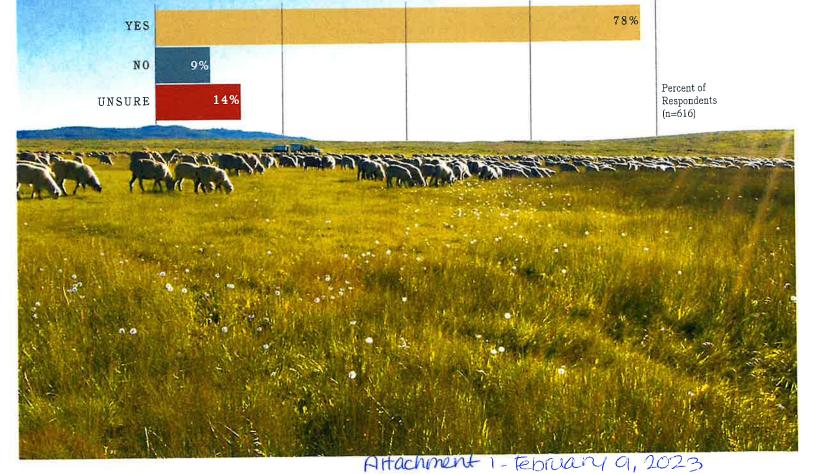
both urban and rural residents, poll officials said.

The initial survey data was compiled in October and November 2021. An additional question was re-surveyed in the summer of 2022, with 616 Idahoans responding.

The re-survey question was, "Do you approve of the use of public lands for livestock grazing?" Seventy-eight percent said yes, 9% said no, and 14% were unsure.

Initially, poll researchers had asked the question a different way: "Do you approve of the use of public lands for livestock production?" The response showed only 61% of the respondents approved of livestock production on public lands. This compared to responses in 2010 and 2014 polls showing 89% and 90% approval of the use of livestock grazing on public lands. Continued next page

Do you approve of the use of public lands for livestock grazing?





Upon learning about the wording change by the pollsters on this question, the IRRC Board of Directors asked them to re-survey the question so it was consistent with the question asked in previous polls. IRRC staff and board members thought perhaps people were responding to feedlots when asked about "livestock production."

The re-survey increased the result to 78%, but that still raised questions, seeing that the "Don't Know" answer went up significantly, Overall, survey respondents were overwhelmingly female (61%), compared to male (36%). In general, the number of "Don't Know" or "Unsure" answers went up considerably compared to previous polls, indicating that IRRC has more work to do on the education front, which is our primary mission. The poll also found that males were certain about their answers, while females were more uncertain about various topics.

The most common ways survey respondents used sagebrush landscapes was by hiking (62%), camping (53%), and wildlife and bird watching (46%).

Respondents approved most strongly of recreational uses of public lands, with 84% or more approving of hiking, wildlife and bird watching, camping, horseback riding, mountain biking, and guided recreation, while logging received the lowest approval rating (45%).

A majority of respondents (51%) stated that the condition of Idaho's rangelands is "good" or "very good".

Other results:

- Most respondents believe that cattle (70%) and sheep (68%) producers manage rangelands in a responsible manner, and 73% of respondents felt that ranches and farms are important to the preservation of wildlife habitat.
- Seventy-six percent of respondents agreed that livestock grazing should be kept as part of the management of public rangelands.
- Nearly one half (44%) of respondents felt that wildfire was a "significant" or "severe" problem for Idaho's rangelands, with an additional 31% stating it was a "moderate" problem.
- Sixty percent or more of respondents felt that reducing the risk of wildfire to communities, maintaining wildlife habitat, and preventing the spread of invasive species are "high" priorities for making decisions about public rangelands.
- Respondents frequently believed their personal recreational use of public lands to have "somewhat" to "very" positive impacts on the environment (42%) and to have "neither positive nor negative" impacts on other public lands users (40%).



- Sixty percent or more of respondents felt that traveling off of designated trails, displacement of wildlife, overcrowding by recreationists, soil and vegetation disturbance, and traveling outside of recreational areas were "moderate" to "very serious" problems related to recreation on public lands.
- As for solutions to recreation impacts, respondents supported traffic-control solutions (e.g., seasons of use, single-use areas) more strongly than fee-based solutions (e.g., annual use pass, daily access fee). Seasons of use and single-use areas were the most strongly supported, with 73% and 67% of respondents, respectively, supporting those measures "somewhat" or "strongly". Lottery-based permits were the least supported measure, with 32% of respondents supporting this measure "somewhat" or "strongly."

In 2021, pollsters asked a new question about how various factors should be prioritized when making decisions about public rangelands.

"Reducing the risk of wildfire to communities" was ranked as a high priority by the highest percentage of respondents (70%), followed by "maintaining wildlife habitat" (66% high priority) and "preventing the spread

Respondents were split in considering "the economic well-being of local communities" as a high priority (44%) or a medium priority (42%).

of invasive species, such as cheatgrass" (60% high priority).

"Recreational opportunities and access" received the lowest priority ranking overall, with 31% of respondents considering this a high priority and 47% a medium priority in decision-making about public rangelands.

Conclusion: The most important findings from this study indicate that Idahoans use and derive economic benefits from these landscapes in a multitude of ways, believe livestock grazing should be kept as part of public rangelands management, and view the maintenance of wildlife habitat and prevention of wildfires to be high priorities for Idaho's rangelands.

A majority of respondents believe that cattle and sheep producers manage rangelands in a responsible manner and that Idaho's rangelands are in "fair" to "good" condition.

Darcy Helmick, Chair Gretchen Hyde, Executive Director

A majority of respondents believe that cattle and sheep producers manage rangelands in a responsible manner and that Idaho's rangelands are in "fair" to "good" condition



Education Update

The new IROAM educational trailer and tents are making an impact across Idaho. At a recent forum on Rural Education in Idaho, IRRC was asked to share the IROAM tent and trailer to educational leaders. The approach of taking an educational experience to the students rather than expecting teachers to add another "thing to do" to their list was heralded as a great way to assist teachers and adding foundational knowledge to their curriculum—without overwhelming

them with another task.

This past year, IRRC hosted two AmeriCorps members who helped spread the word and take the IROAM experience to schools. Unfortunately, finding replacements for this year has been difficult Jackie Ingram, Melanie Mosekian, and I have been all over Idaho this fall impacting thousands of kids. The Boise School District incorporated IROAM into the Environmental Experience this fall as part of a pilot program. The goal is to reach all 5th grade students in the Boise schools in the next few years. The "Four Seasons with Sage" are being distributed statewide as well.

As always, if you have connections with a local school and would like to see this incorporated into their curriculum, please help IRRC find a contact. Word of mouth is the best way to market materials to

schools. IROAM Ambassador trainings are also available for anyone interested in helping with this program. It is so rewarding to see the student's interest and knowledge increase about rangeland and livestock grazing. Join the IROAM team today! Gretchen Hyde, Executive Director



Dr. Karen Lauchbaugh teaching teachers-group



Attachment 1- February 9,2023

Recreate Responsibly Idaho campaign gets traction

The IRRC was one of more than 10 state and federal agencies participating in the Recreate Responsibly Idaho campaign in Summer 2022. Agency partners worked together on an earned media outreach campaign – primarily weekly social media posts and press releases on big outdoor holiday weekends, Memorial Day to Labor Day.

Steve Stuebner, writer and producer of Life on the Range, served as the statewide RRI coordinator, working closely with Robbie Johnson and Scott Phillips at the Idaho Department of Lands, on earned media outreach. Steve's services for RRI were funded by the BLM.

The Idaho Department of Commerce led a paid media campaign in 2022 with a \$450,000 budget (up from \$300K in 2021), using TV advertising, Google, Facebook and Instagram ads to drive traffic to our Recreate Responsibly Idaho Facebook page, and RRI Instagram page and RRI YouTube channel.

The goal of both campaigns is to reduce incidents of "bad behavior" with outdoor recreationists – leaving trash behind at campsites, failing to put out campfires, poor trail etiquette, bad camping practices, tearing up meadows or hillsides with OHVs and more.

The paid campaign enticed people on social media to take a 10-question quiz about outdoor ethics on recreate.idaho.gov. More than 5,000 people took the quiz.

Our social posts with the most engagement were:

- Evacuation tips in the event of a wildfire from our friends at Firewise -25,000 engagements.
- LOTR Sheep Guard Dogs video, underscoring the importance of leaving the dogs in the field, 13,300 engagements and 99 shares.
- Off-Highway Vehicle tips 15,000 engagements.
- No Fireworks on public lands over the 4th of July holiday 17,500 engagements, 76 shares.
- Water safety, emphasizing the importance of wearing life jackets 8,000 engagements.

The Idaho Department of Lands shared our RRI social posts using GovDelivery by Granicus, a service that empowers government agencies to communicate directly with constituents via email and SMS/text messaging. IDL gained 910 subscribers during the summer campaign, leading to more shares and engagement.

Overall, the RRI interagency team thought our repeated posts about wildfire safety may have helped reduce the number of human-caused wildfires during a record-breaking hot summer in July and August. However, the largest wildfire in the state, the 130,000-acre Moose Fire, was ignited by a careless camper, who failed to put out a campfire before leaving the campsite. No suspects have been cited as yet. The Moose fire burned for four months from July 17 to Oct. 31, when cold rain and snow finally snuffed it out.

The RRI campaign made repeated posts about the Moose Fire and the Four Corners Fire near Cascade to keep the public aware of those blazes, reduced road access and evacuation warnings.

During a recap session in October, all members of the RRI team said they'd like to continue the campaign in 2023.

Steve Stuebner

LOTR roundup for 2022

The Life on the Range crew started out the 2022 field season by traveling to the Sterling Wildlife Management Area near Aberdeen to do a story about targeted grazing in a wildlife refuge to reduce an overburden of dead vegetation to allow new plants to grow, while also providing winter forage for livestock.

This was a partnership story with Maria Pacioretty, habitat biologist with the Idaho Department of Fish and Game, and Pingree cattle ranchers Dallin and Chase Carter.

"We have a biomass problem. It's really thick, almost impenetrable," Pacioretty said. "It's almost suffocating in a sense."

After two years of targeted grazing in the winter months on frozen ground, follow-up range monitoring shows that the grazing is opening up the land for sunlight to penetrate to the ground, and new wetlands plants are emerging. The Carters have been herding cattle and using solar hot wire fencing to focus the cattle on

specific areas that need attention.

It's a win-win situation at Sterling WMA. We were happy to spotlight this conservation success story for the Life on the Range video series. The story, "Targeted Grazing at Sterling Wildlife Management Area," has had more than 5,700 hits on YouTube so far, plus our written feature story was shared in the Idaho Falls Post Register's Farm & Ranch publication and the Idaho Farm Bureau's Producer magazine, reaching tens of thousands more readers.

In the spring, we rolled out a new in-depth story about the Cheatgrass Challenge, a project led by the Natural Resources Conservation Service in partnership with the Salmon-Challis National Forest, the Bureau of Land Management Salmon Field Office, Mule Deer Foundation, Governor's Office of Species Conservation, private landowners and more.

The strategy of the Cheatgrass Challenge is to "Defend the Core, Grow the Core," in terms of eliminating the



spread of cheatgrass and invasive noxious weeds in areas of Idaho where we have a stronghold of native vegetation. We traveled to the Salmon area to showcase the work being done on the Cheatgrass Challenge. The Forest Service did aerial herbicide spraying with helicopters to kill cheatgrass in selected sites, while the BLM hired ground crews to spray cheatgrass invasions.

Ground crews GPS'd their spray tracks so the land management agencies can track results. Once the cheatgrass invasions are suppressed, the native plants and forbs are re-emerging and coming back strong.

The Cheatgrass Challenge is a long-term project that will

target new areas for treatment in the years to come.

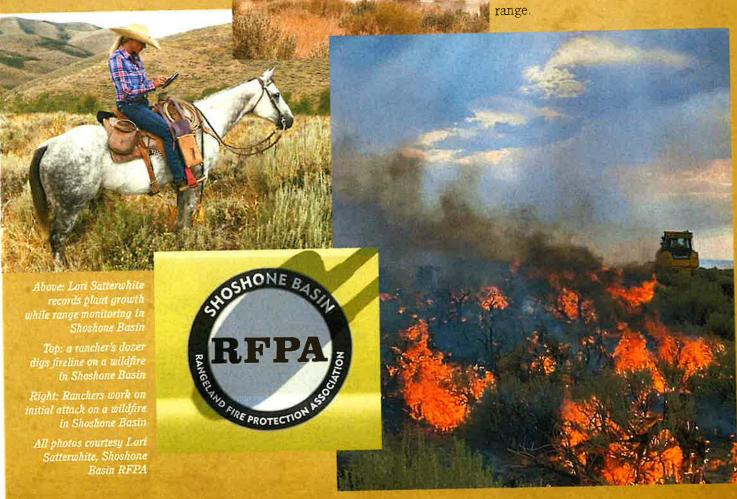
During the summer, we worked on a 10-year anniversary story on rancherled Rangeland Fire Protection Associations (RFPA) in Southern Idaho, and a story

on carbon sequestration in rangelands with Blackfoot ranchers Mark and Wendy Pratt. In the late fall, we traveled to Salmon to work on a story about the 130,000-acre Moose wildfire, and how that affected Carmen Creek ranchers Jay and Chyenne Smith.

The RFPA story has shown significant success as more than 10 RFPAs have formed across Southern Idaho since 2012. More than 325 ranchers have received full red-card training from the Bureau of Land Management. In the Three Creek RFPA, ranchers pre-position fire suppression equipment (trucks and water) in very remote locations to help with initial attack. In many instances

in recent years, RFPAs have worked in tandem with the BLM and local rural fire departments to speed up initial attack and keep range fires smaller. Every year is different! But we were happy to shine the light on this success story in cooperation with the Idaho Department of Lands and the BLM.

See more at idrange.org/life-on-the-range.



LV2ROAM ON THE PANCE

Total Revenue \$392,788



- Assessments
- M Grants
- License Plate
- Trespass Fines
- Other



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IRRC FY 2022 Financial Statements:

The IRRC appreciates every dollar contributed by ranchers, landowners, and partners. The IRRC is audited annually and presents the financial statements to the germane legislative committees. Grants and assistance agreements augment the IRRC budget. IRRC supports the Life on the Range outreach program, underwrites with proactive messages about rangeland and ranching NPR in Boise and Pocatello and is active on social media. Local grant projects are funded by IRRC and are available for 2023 as well.

The education, public relations, and research programs would not be possible without the support of the ranching community. The "On the Range" license plate is another source of funding which goes directly into the educational campaigns.

IRRC Board and Advisory Members:

A volunteer board of five voting members, appointed by the Governor, governs the IRRC.

IRRC Board Members

Darcy Helmick, Chair Grand View, Idaho

Jerald Raymond, Vice Chair Menan, Idaho

Dawn Holmes
Indian Valley, Idaho

Merrill Beyeler Leadore, Idaho

Elizabeth Moss Hamer, Idaho

IRFC Advisory Memb

BLM Idaho State Director Idaho Fish and Game Director Idaho Department of Lands Director

Idaho State Department of Agriculture Director

Office of Species Conservation Director

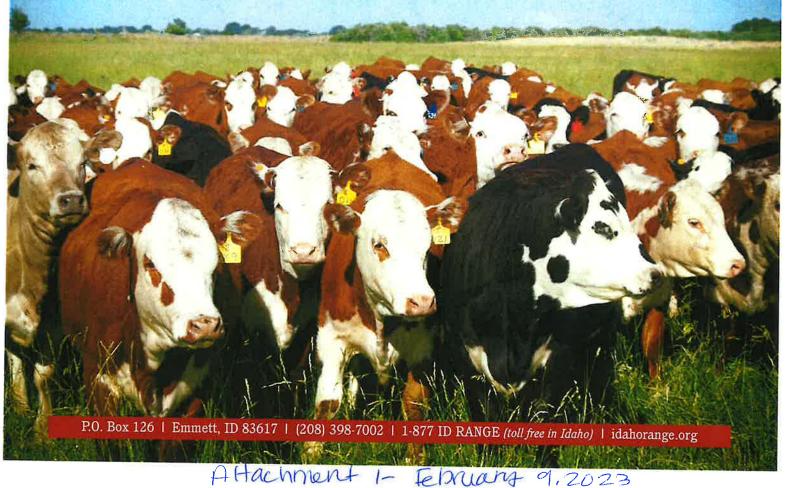
Natural Resource Conservation Service, Idaho State Conservationist US Fish and Wildlife Idaho State Director

US Forest Service Forest Supervisors

University of Idaho College of Natural Resources Dean

University of Idaho College of Agriculture and Life Sciences Dean

University of Idaho Rangeland Center Director



RANGELAND Resources Commission DAHO

gretchen Hyde, Director

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Attachment! Rismany, 9, 2023



What are Idaho Rangelands?







IRRC Funding:

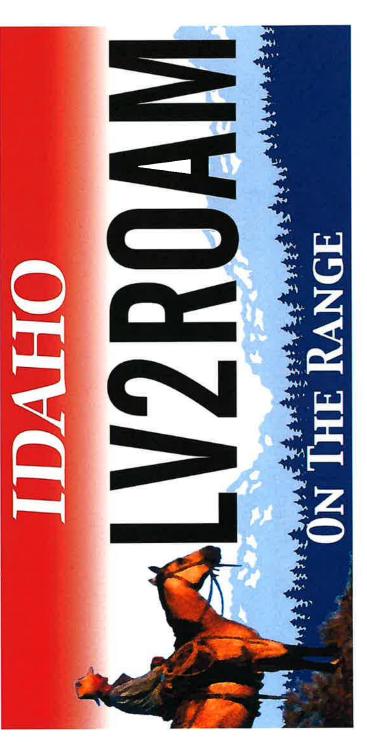
- 1997 Legislatively mandated refundable assessment
- State and Federal grazing allotments @ \$.10/AUM for current/active use
- Private "category 5/dry graze" deeded land at \$.02/acre
- IDL includes IRRC assessment on annual bill
- BLM & USFS send a separate bill with allotment bills
- Private-data submitted by counties annually and billed by IRRC in the fall upon compiling and exemptions recorded
- Changes to assessment must be legislatively approved
- Grants and Assistance Agreements

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Floruary 9,2023 Attachment 1

IRRC Goals:

- To increase public understanding that Idaho's rangelands are a renewable source of important consumer products and environmental values.
- economic and environmental aspects of grazing management practices. To provide, coordinate, and disseminate factual information about the
- To promote public support for Idaho's livestock industry.
- To help achieve and maintain a healthy livestock industry through responsible rangeland stewardship.
- To advocate balanced use of rangeland resources.

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Attachment 1 Tebruany 9,2023

Idaho Rangeland Resources Commission (IRRC)

- Care and Share Campaign "Care for Idaho's rangelands and Share them respectfully with others." The primary audience is outdoor recreationists who may not be aware of the <u>authorized</u> and <u>historic</u> use of public and private lands for livestock grazing.
 - Idaho Rangeland Outdoor Adventure Mobile (IROAM) An IRRC education partnership complete with rangeland ecology classroom exhibits and curriculum including hands-on
- feature BLM topics of range monitoring, fire suppression, sage grouse habitat, multiple-use Life on the Range Video Series – The IRRC produced more than 50 educational videos that land management, post-fire restoration, recreation and livestock grazing.

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Attachment 1 February 9,2023

Care and Share Campaign

"Care for Idaho's rangelands and Share them respectfully with others."





Move slowly past animals on rangelands.



Care and Share Campaign

"Care for Idaho's rangelands and Share them respectfully with others."

THE SECURITY GUARDS BARK!



And the state of t

SHARE

Radio Website TV Newspaper Signs

The use of guard dogs to protect sheep from predators. Stay clear. RANGELAND
Resources & Commission

Care and Share Campaign

"Care for Idaho's rangelands and Share them respectfully with others."

THOUSE AND GATES AND TOOLS.

The state of th

Radio Website TV Newspaper Sians

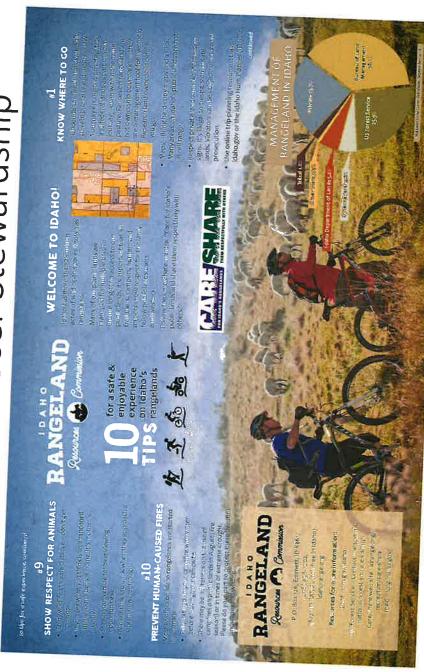


Leave gates as you find them on public land. Do not trespass on private land.



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Recreational User Stewardship



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Resources & Commission
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Recreational User Stewardship

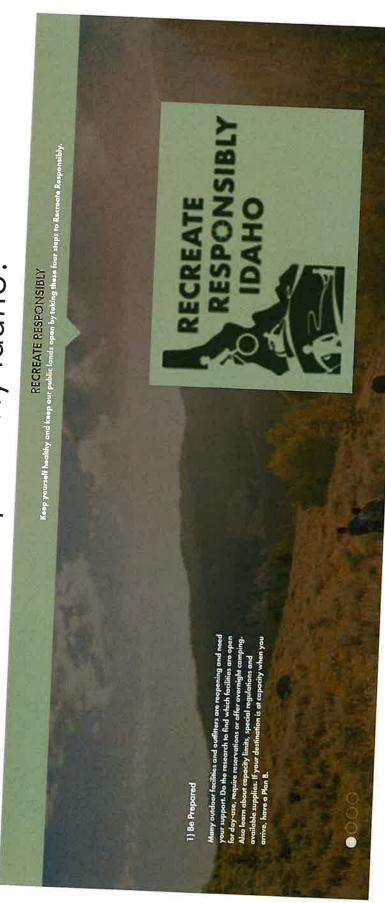


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Resources 👠 Commission

Recreate Responsibly Idaho!





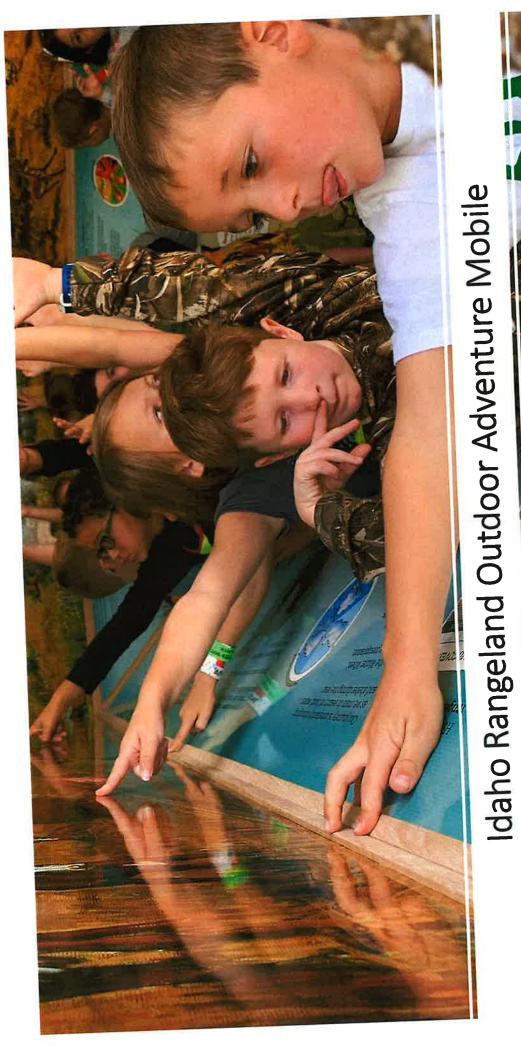


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February 9,2023 Resounces 🚓 Commission Attachment 1

Idaho Rangeland Outdoor Adventure Mobile







Content:

Wildlife Wildfire

RANGELAND Resources & Commission



attachment 1 Represent 9,2023



follows the interior exhibits and activity counters

Student Workbook

IROAM

IROAM Interior Exhibit for Multiple Use

Rangeland is a a HOME to animals and plants, a WORK place for some people and a PLAY ground for other people.



RANGELAND
Resources & Commission

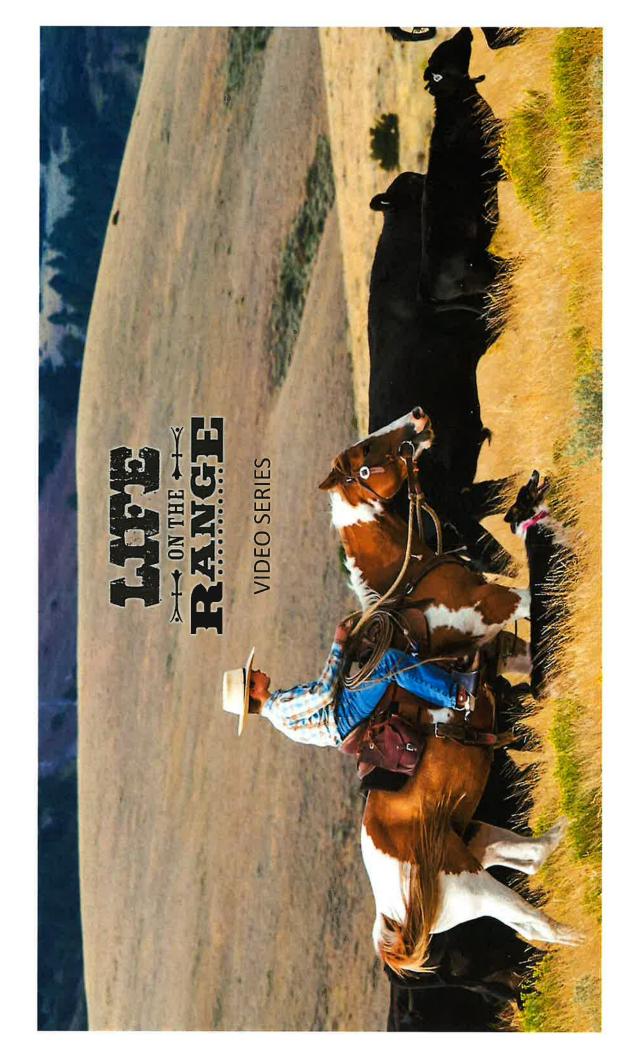




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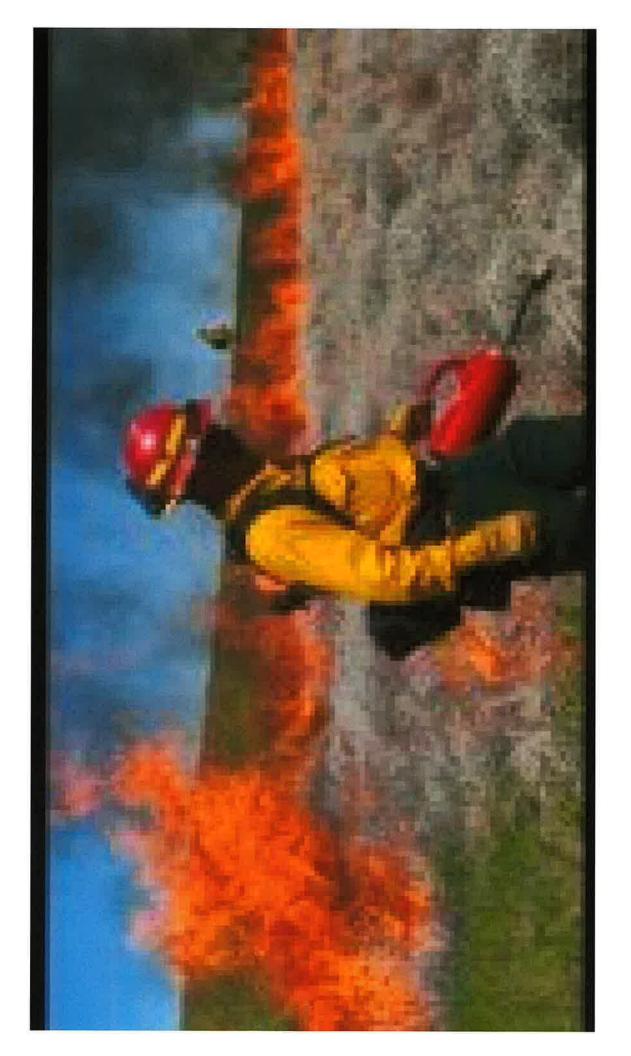
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Q P A RANGE STORIES

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Attachment 1 February 9,2023

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Resources Commission

gretchen Hyde, Director

