NEW EMPLOYEE FORUM

Melissa Cauble

Rhonda Koehne

Karla Smith

NEW EMPLOYEE FORUM

TOPICS

Networking

Calendar

Basic District Policy

FOIA/OMA

Comptroller Report

Alphabet Soup

Introduction

Melissa is the AC for Montgomery Co SWCD, she has been there for 24 years. She is also our insurance liaison. She is always willing to help co-workers with questions or your insurance questions.

Rhonda Koehne is the Executive Director for Macoupin Co SWCD, she has been there for 31 years. Call Rhonda with any questions about the Comptroller's Report. She has helped many of us over the years.

Karla Smith is the AC in Peoria Co; she has worked there for 9 years. If she doesn't know the answer to your questions, she will find out who does and get you the help you need.

NETWORKING

iswcdea.org

Everything we are discussing today can be found here.

aiswcd.org

Everything for the state association should be able to be found here.

Directory for all SWCD's is also here.

FACEBOOK

- Ask to join the <u>IL SWCD Administrative Coordinators</u> page, this gives you access to problems that all of us are dealing with and might be able to help you. This is a closed group; administrators of the page have to approve you.

- Like the <u>Association of Illinois Soil and Water Conservation Districts</u> page.

OTHER

- The Mentor page.
- Go to trainings to meet more of us employees!
- Your employee board representatives

| Topic	Region 1	Region 2	Region 3	Region 4	Region 5	State Coord.
Comptroller AFR / IDOA FMP	Ashley Wallace Bureau Co. 815-875-8732 x3		Rhonda Koehne Macoupin Co. 217-854-2626		Jewel Brooks White Co. 618-382-2213	
Contribution Agr - Admin	Ashley Wallace Bureau Co. 815-875-8732 x3	Sarah Earles Ford Co. 217-379-4388 x 3	Rhonda Koehne Macoupin Co. 217-854-2626	Tara Hopkins Edgar Co. 217-465-5325	Stacey Helm Jefferson Co. 618-244-0773	Ashley Curran AISWCD 815-901-7564
Contribution Agr - CRP	Josh Joseph Peoria Co. 309-671-7040 x3	Thad Eshleman Iroquois Co. 815-432-3946 x 3	Brad Smith Pike Co. 217-285-5448 Jeff Blackorby Jersey Co. 618-498-3712	Brad Tarr Jasper Co. 618-783-2319	Stacey Helm Jefferson Co. 618-244-0773	Ashley Curran AISWCD 815-901-7564
CPESC	Dennis Anthony Winnebago Co. 815-965-2392	Patrick McPartlan Kane-Dupage Co. 630-584-7960	Jeff Blackorby Jersey Co. 618-498-3712	Burke Davies Marion Co. 618-548-2230	Stacey Helm Jefferson Co. 618-244-0773	Rick McAndless North Cook Co. 224-875-7580
CREP	Kara Downin Knox Co. 309-342-5138 x3	Thad Eshleman Iroquois Co. 815-432-3946 x 3	Steve Bracey Logan Co. 217-735-5508	Karen Sanders Fayette Co. 618-283-1095	Emily Hartmann Bond County 618-664-3590 x 3	Justin Ramey IDNR 217-299-4461
Education / Envirothon	Ashley Wallace Bureau Co. 815-875-8732 x3	Debbie Ruff - Both Livingston Co. 815-844-6127		Denise Willenborg Effingham Co. 217-347-7107	Maria Farris Williamson County 618-694-9893	Ashley Aber Bureau Co. 815-875-8732 x3
Insurance	Kara Downin Knox Co. 309-342-5138 x3	Becky Taylor Livingston Co 815-844-6127	Sue Davis Christian Co. 217-824-2123	Karen Sanders Fayette Co. 618-283-1095	Cindy Zipfel Monroe Co. 618-939-6181	Melissa Cauble Montgomery Co. 217-532-3610
PFC	Josh Joseph Peoria Co. 309-671-7040	Vicki Heath LaSalle Co. 815-433-0551	Brad Smith Pike Co. 217-285-5448 Jeff Blackorby Jersey Co. 618-498-3712	Lauren Spaniol Coles Co. 217-345-3901 x 3	Nikki Isaacs Franklin County 618-438-4021 x 101	
Quickbooks	Melisa Long Winnebago Co. 815-965-2392	Julie Brown Kendall Co. 630-553-5821 x3	Rhonda Koehne Macoupin Co. 217-854-2626	Judy Meislahn Cumberland Co. 217-849-2201	Cheryl Houghlan Randolph County 618-443-4381 x 113	

Employee Representative to Committees

Civil Rights	Melissa Cauble Montgomery Co. 217-532-3610
State Technical Committee	Thad Eshleman Iroquois Co. 815-432-3946 x 3
NCDEA	Sarah Earles Ford Co. 217-379-4388 x 3 Becky Taylor Livingston Co 815-844-6127

Other Contacts

Workman's Comp	Troxel Ins. 833-407-4278
GATA	Heather Boise 217-524-9046 (O) 217-416-0795 (R) James Walsh IDOA 217-524-0103
IDOA Regional Reps	Marty McManus Elliot Lagacy Shelley Ray Debbie Gray Nikki Pembrook
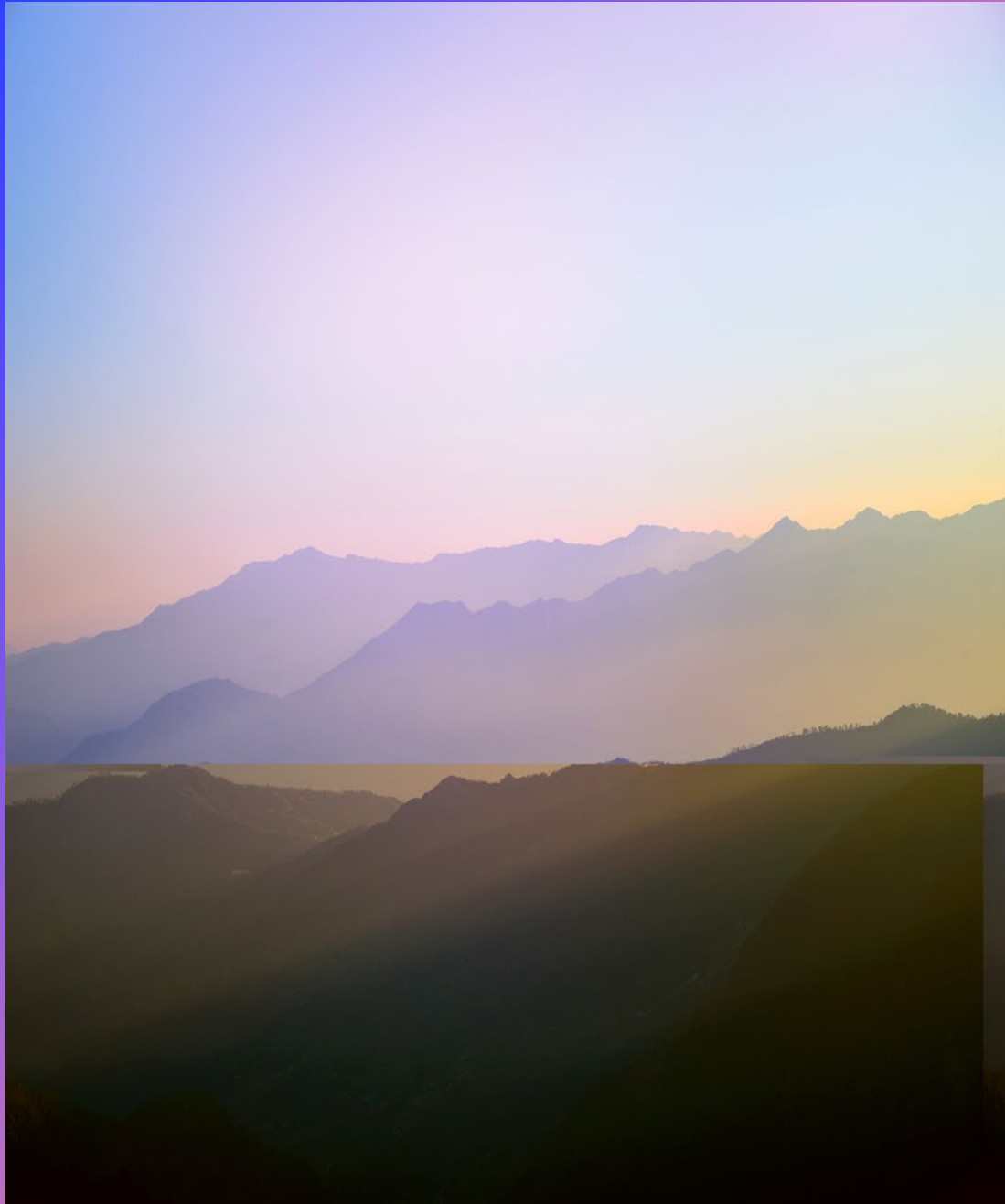
The way to get started is to quit talking and begin doing.

Walt Disney

"CALENDAR"
MONTHLY ACTIVITIES

MONTHLY ACTIVITIES

+

o

We have compiled a list of common SWCD activities and organized them by month to help organize and track the many things we do.

## Where can you find this information?

Navigating to the "Calendar" on the ISWCDEA website

1. Go to ISWCDEA home page - https://www.iswcdea.org

2a. Hover over **Employee Resources** drop-down menu, then click on **SWCD General Calendar**

OR

2b. Click on **Employee Resources** and, in the new screen, click on **More Info** under **SWCD General Calendar.**

3. In the new screen, click on the name of the month you want to view to open its list in a new window.
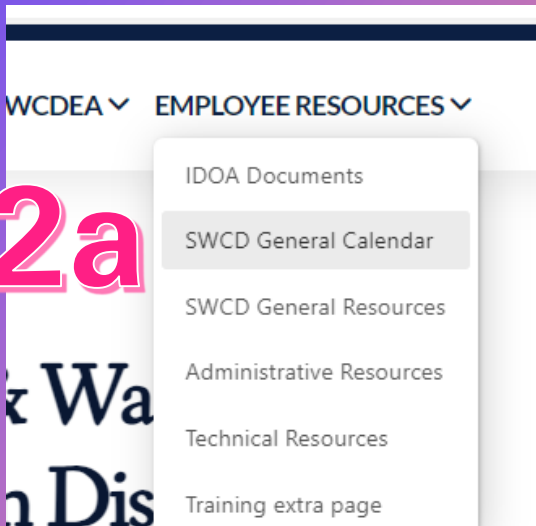
Calendar – Monthly Activities lists

The monthly activities lists consist of…

- A list of activities that occur each month along with correlating due dates (*if applicable*).
- A list of End of Year and/or End of Quarter activities (*if applicable*) along with correlating due dates (*if applicable*).
- A list of other items that have due dates that month and correlating due dates.
- A list of activities that normally (*or could*) occur that month.
- A list of items you might want to consider working on that month (*either its due date is fast approaching or it's a good time of the year to work on the activity*).

April

	Due Date
Monthly Activities	
Prepare and submit Administrative Contribution Agreement Invoice to AISWCD (for Mar)	April 5th
Prepare and submit CRP Contribution Agreement Invoice to AISWCD (for either Mar or Jan-Mar)	April 10th
Enter Contribution Agreement Invoice amounts in Quickbooks	
Calculate and submit Federal Withholding deposit (for Mar)	April 15th
Calculate and submit State Withholding deposit (for Mar)	April 15th
Reconcile bank statements	
Reconcile credit card statements	
Verify employee timesheets	
Calculate Payroll and prepare checks/direct deposits	
Prepare for Monthly Board Meeting - Agenda, Minutes, Financials, Reports, etc.	
End of Quarter (October - December prior year) Activities	
Prepare and submit Form 941-Employer's Quarterly Federal Tax Return (for Jan-Mar)	April 30th
Prepare and submit Form IL-941-State Withholding Tax Reconciliation (for Jan-Mar)	April 30th
Prepare and submit Form UI3/40 - Employer Contribution & Wage (State Unemployment for Jan-Mar)	April 30th
Prepare and Submit Operations Funding Quarterly Expenditure Report(s) to IDOA	7 business days following end of previous quarter
Other items with due dates this month	
Certification of Eligibility forms (signed by nominated directors)	April 1st
Election Counting Record (from director election)	April 1st
Acceptance of Office forms (signed by elected directors)	April 1st
Organization of the Board form	April 1st
Annual Report and Annual Meeting Minutes (copy signed by Board Chair)	April 1st
Health Insurance payment (whether paying monthly or quarterly)	April 15th
Quarterly Life, Short-term disability, Long-term disability Insurance payments	April 15th
Activities that normally (or could) occur this month	
Conduct spring tree sale	
Conduct spring fish sale	
State level Envirothon (or in May)	
Consider working on these items this month	
I&E new PFC applications and/or Survey/Design PFC projects to be completed this year	
CRP - S&F field visits, status reviews, I&E, survey/design, planning CREP - Monitoring	
Check AgLearn for trainings	

Here is what the activity list looks like for the month of April.
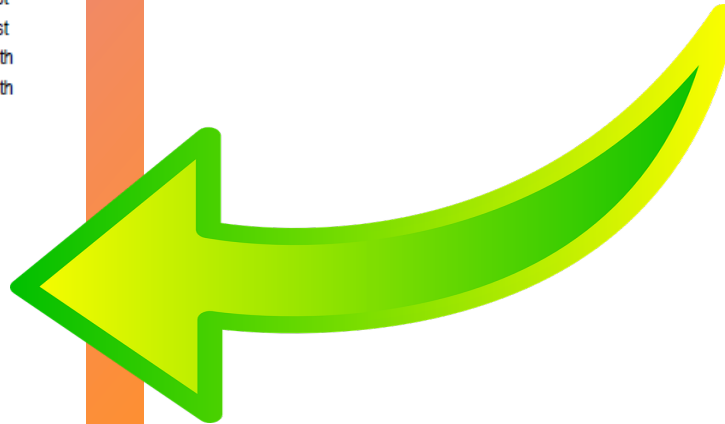
Basic District Policy

HIGHLIGHTS

- Soil and Water Conservation Districts Act
- ilga.gov/legislation/ilcs/ilcs3.asp?ActID=857
- This link will take you to the actual District Policy Statute. If you're into reading legal jargon, this is for you!

Sec 3.01: "District" or Soil and Water Conservation District" Means a public body corporate and politic, organized in accordance with this Act.

Sec 5: Governing body consists of 5 Directors: 3 elected in even years, 2 elected in odd years

Sec 6: Powers and duties. In addition to the powers and duties otherwise conferred upon the Department, it shall have the following powers and duties:

- 1. To offer such assistance as may be appropriate to the directors of SWCD, organized a provided hereinafter, in the carrying out of any of the powers and programs.

- 2. To keep the directors of each district informed of the activities and experience of other such districts, and to facilitate an interchange of advice and experience between such districts and cooperation between them.
- 3. To coordinate the programs of the several districts so far as this may be done by advice and consultation.
- 4. To seek the cooperation and assistance of the US and of the agencies of this State, in the work of such districts.
- 5. To disseminate information throughout the State concerning the formation of such districts, and to assist in the formation of such districts in areas where their organization is desirable.
- 6. To consider, review, and express its opinion concerning any rules, regulations, ordinances or other action of the BOD of any district and to advise such BOD accordingly.
- 7. To prepare and submit to the Director of the Department an annual budget.
- 8. To develop and coordinate a comprehensive State erosion and sediment control program, including guidelines to be used by districts in implementing this program. In developing this program, the Department may consult with and request technical assistance from local, state and federal agencies, and may consult and advise with technically qualified persons and with the SWCD.
- 9. To promote among its members the management of marginal agricultural and other rural lands for forestry, consistent with the goals and purposed of the "IL Forestry Development Act".

Sec 22.02: To carry out preventive and control measures within the district including, but not limited to, engineering operations, methods of cultivation, the growing of vegetation, changes in used of land on lands owned or controlled by this State or any of its agencies, with the cooperation of the agency administering and having jurisdiction thereof, and on any other lands within the district upon obtaining the consent of the owners and occupiers of such lands or the necessary rights or interests in such lands.

Sec 38: District erosion and sediment control program.

Sec 39: Compliance with standards – cost sharing.

The program adopted by each district shall provide for the sharing by the district of part of the cost of enduring erosion and sediment control devices, structures and practices and shall specify the cost-sharing ratios which shall apply to various types of enduring erosion and sediment control devices, structures and practices in that district. The Department shall provide cost-sharing with respect to enduring erosion and sediment control devices, structures and practices when required in relation to a land disturbing activity involving land in more than one district.

SEC 41: Complaints- All complaints for sediment and erosion damages shall be filed with the SWCD. Refer to the District Operational Handbook for guidance.

GRANT AGREEMENT

➢ Please Read the current Grant Agreement

➢ Pages 3, 7, and 29 need to be completed and sent back to James Walsh (by December 4)

➢ Estimated Basic Operations at listed on page 6, Cost Share Funds (PFC) are also listed on this page.

➢ Grant Funds must be in an insured account, that bears interest, report on quarterly reports

➢ Equipment bought with these funds must be reported.

➢ Scope of Award Activities (Purpose) Exhibit A, B, & D

➢ Grantee must comply or risk losing funding.

➢ Must hold at least 8 meetings in a 12-month period.

INFORMATION FOUND IN DISTRICT OPERATIONAL HANDBOOKS

Elections: Your Regional Rep will send the material every year in December or early January. Follow the guidelines and fill out the forms and turn in by the appropriate dates.

Financial: We receive operational funding from the Bureau of Land and Water/ Illinois Department of AG. Please refer to the Grant Agreement for guidance. Keep SAM's registration current; GATA current (yearly), Quarterly Reports, required, follow SWCD Transmittal Checklist for dates.

Fill out this form when you send item in, date and who sent it. It gives you a record of it.

SWCD TRANSMITTAL CHECKLIST FOR FY24 (JULY 1, 2023 – JUNE 30, 2024)
NOTE: BUDGET CONCERNS MAY DICTATE DATE CHANGES. YOU WILL BE NOTIFIED WITH CHANGES AS THEY OCCUR.
(Please reference district and document name(s) in the subject line when sending electronically. Email Scans Preferred- Do Not Combine Multiple Reports into one document Scan.)

Documents With Regularly Scheduled Due Dates

TE SENT	DOCUMENT	DUE DATE	SEND TO
	Monthly Board Packets, including upcoming board agendas	1 Week Prior to Meeting	REGIONAL REPRESENTATIVE
	Monthly Board Packet - Monthly Board Meeting Minutes/Agenda/Financial Statement/Staff Reports	ASAP/Monthly	REGIONAL REPRESENTATIVE
	Partners For Conservation Average Cost List	Upon Request	REGIONAL REPRESENTATIVE
	SWCD Equipment or Property Purchased with Grant Funds	August 1st	REGIONAL REPRESENTATIVE
	SWCD Resource Conservation Position Verification	February 1st August 1st	REGIONAL REPRESENTATIVE
	Budget Annual Plan of Work	Sept. 15	REGIONAL REPRESENTATIVE
	Quarterly Reports of District Operations Expenditures – due 7 business days after end of Quarter	Oct., Jan, April and July	REGIONAL REPRESENTATIVE
	Audit *(original)* for FY or Two–Part Financial Management Package for FY Internal Control Checklist	Nov. 1	REGIONAL REPRESENTATIVE
	Ag. Areas Activity Report	Nov. 1	IDOA – Evers
	Election petitions not more than 60 nor less than 20 days prior to election	Nov – Dec. 31	REGIONAL REPRESENTATIVE
	Vegetative Filter Strip Law Activity Report	Jan. 31	REGIONAL REPRESENTATIVE
	Organization of Board Form Election Counting Record Certification of Eligibility Form Acceptance of Office forms signed by elected Directors	Apr. 1	REGIONAL REPRESENTATIVE
	Annual Report and Annual Meeting Minutes 1 copy, signed by Chairman	Apr. 1	REGIONAL REPRESENTATIVE
	Partners For Conservation ESC-10, FY Projects	Upon request from the BLWR	IDOA – Rennecker
	Partners For Conservation ESC-10 – 3rd Qtr FY Commitments	Upon request from the BLWR	REGIONAL REPRESENTATIVE
	Partners For Conservation ESC-10 – 4th Qtr FY Commitments	Upon request from the BLWR	REGIONAL REPRESENTATIVE
	SSRP Project Proposals	*Upon request from the BLWR (if applicable)*	*IDOA – McManus*
	Grant Agreement and/or Amendment Forms	Upon request from the BLWR	IDOA – Walsh
	SWCD Personnel Status Form *(***Refer to form for mailing***)*	ASAP after hire/termination date	See Form for Instructions
	Updated Long Range Plan	When Updated and Approved by the Board	REGIONAL REPRESENTATIVE

Personnel

Every District should have on file, explain duties of each position, who do we report to, vacation time, sick leave, disability leave schedules, evaluations, contracts, benefits.

Look in the Green SWCD Operational Handbook.

TAX TIME

File your W2's at ssa.gov. If you have had an account with the BSO (Business Services Online) You need to make a new account on Login.gov. Connect it to your Linc Card

New this year: IRS has opened a free portal to file information returns www.irs.gov/iris; Apply for an Iris TCC, follow the directions. This will take a couple of days.

1099G is used for Cost Share Money. A1099-MISC or 1099-NEC is used for anyone that you pay over $600 i.e. janitor, landscaper, the person who plants for you.

IRS.gov: Find any form that you need. You can order paper copies now for 2023.

1099's are due to the recipients by January 31.

FREEDOM OF INFORMATION ACT/ OPEN MEETINGS ACT

WHAT ARE THEY?

FREEDOM OF INFORMATION ACT (FOIA)

Pursuant to the fundamental philosophy of the American constitutional form of government, it is declared to be the public policy of the State of Illinois that all persons are entitled to full and complete information regarding the affairs of government and the official acts and policies of those who represent them as public officials and public employees consistent with the terms of this Act. Such access is necessary to enable the people to fulfill their duties of discussing public issues fully and freely, making informed political judgments and monitoring government to ensure that it is being conducted in the public interest.
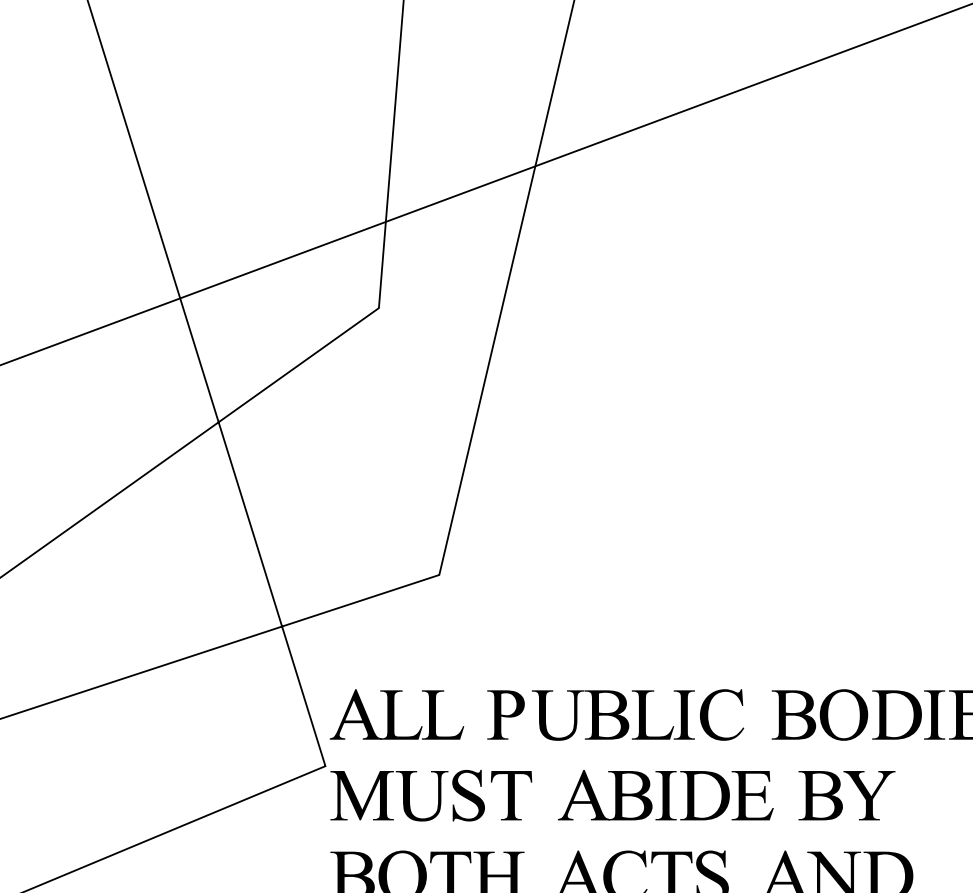
- Illinois Freedom of Information Act, 5 ILCS 140/1.

WHAT ARE THEY?

OPEN MEETINGS ACT (OMA)

It is the public policy of this State that public bodies exist to aid in the conduct of the people's business and that the people have a right to be informed as to the conduct of their business.

- Illinois Open Meetings Act, 5 ILCS 120/1.

ALL PUBLIC BODIES MUST ABIDE BY BOTH ACTS AND BOTH ACTS REQUIRE DESIGNATED FOIA AND OMA OFFICERS

FOIA Officer Requirements

-- Must complete the electronic training on an annual basis

-- New or additional officers must complete training within 30 days after such a designation

-- Officer will receive requests for records, ensure that the public body responds in a timely manner and issue responses under FOIA

OMA Designee Requirements

-- Must complete the electronic training on an annual basis

-- New or additional officers must complete training within 30 days after such a designation

-- All public bodies must designate employees, officers or members to receive training on compliance with the law. Each public body can submit the list of designated persons to the Public Access Counselor (PAC) by email to:

Leah Bartelt

Public.access@ilag.gov

FOIA FAQ'S

WHO IS SUBJECT TO FOIA?

All public bodies, excluding the judicial branch. However, court records and proceedings generally are open to the public under other Illinois laws.

WHO CAN SUBMIT A FOIA REQUEST?

Anyone. Any person, group, association, corporation, firm, partnership or organization has the right to file a FOIA request to any state or local public body.

HOW MANY DAYS DOES THE PUBLIC BODY HAVE TO RESPOND?

Five BUSINESS DAYS from the day after the public body receives the request. However, that time may be extended an additional five business days from the date of the original due date if certain situations arise. If additional time is needed, the public body must notify the requester in writing within five days after the receipt of the request of the statutory reasons for the extension and the date on which it will provide a final response to the request.

WHEN DOES THE 5-DAY RESPONSE PERIOD BEGIN?

The timeline begins the first business day after the public body receives the request, regardless of who receives it. Any employee or officer receiving the request must immediately forward the request to the FOIA officer to maximize response time.

WHEN IS A REQUEST SENT BY E-MAIL "RECEIVED"? ───────

If a request appears in the recipient's mailbox on that business day, it is received that day. Requests sent after normal business hours or on a weekend or holiday are considered sent on the next business day.

CAN THE PUBLIC BODY REQUIRE REQUESTS BE ON A CERTAIN FORM OR FORMAT? ───────

No. Public bodies can require requests be in writing, but they must accept them via mail, personal delivery, fax, email or other means. Public bodies may choose to accept oral requests, but they are not required to do so.

DOES THE PUBLIC BODY HAVE TO IDENTIFY THE FOIA OFFICER? ───────

Yes. They should be designated in any directory used by the public body and should be posted on any website or social media.

WHAT HAPPENS IF THE ORIGINAL 5 DAYS PLUS THE EXTENSION OF TIME IS NOT ENOUGH? ───────

The Act allows the public body and the requester to reach a written agreement to extend the time in which to respond to a request.

FOIA FAQ'S

WHAT INFORMATION SHOULD BE WITHHELD OR REDACTED?

The law requires the public body to withhold home addresses, telephone numbers and social security numbers of individuals and certain information protected under the Judicial Privacy Act.

CAN REQUESTS BE MADE ANONYMOUSLY?

Yes.

CAN THE PUBLIC BODY CHARGE FOR COPIES?

Yes, but there are limits. The first 50 black and white pages are free, and any additional pages can be no more than $0.15 each. When color copies or abnormal sized copies are requested, the actual cost of the copying can be charged. For electronic copies, only the cost of the recording medium can be charged.

CAN THE PUBLIC BODY REQUIRE RECEIPT OF PAYMENT BEFORE FULFILLING THE REQUEST?

Yes, but keep in mind the first 50 pages are free, even if the requester refuses to pay for the remaining records.

FOIA FAQ'S

OMA FAQ'S

DEFINITION OF A MEETING

The Open Meetings Act defines a "meeting" to include "any gathering, whether in person or by video or audio conference, telephone call, electronic means or any other means of contemporaneous communication, of a majority of a quorum of the members of a public body held for the purpose of discussing public business."

WHAT TYPE OF "PUBLIC BODY" IS COVERED BY OMA?

THE STATE

COUNTIES

TOWNSHIPS, CITIES, VILLAGES OR TOWNS

SCHOOL DISTRICTS OR SPECIAL DISTRICTS—ie SWCDs

ELECTED OR APPOINTED OFFICIALS AND OMA TRAINING

Any elected or appointed member of a public body subject to the Act after January 1, 2012, must complete the electronic training no later than the 90th day after taking the oath of office, or if not required to take an oath of office, after otherwise assuming responsibilities as a member of the public body. For new SWCD directors who begin their terms in March, the deadline will fall in June of the year.

CAN A BOARD TAKE ACTION ON AN ITEM NOT LISTED ON THE AGENDA?

OMA permits discussion during regular meetings of items not specifically set forth on the agenda. However, it DOES NOT permit the taking of a vote on such a matter at that meeting.

OMA FAQ'S

WHEN AND HOW TO PROVIDE NOTICE OF A MEETING CHANGE BY A PUBLIC BODY

At the beginning of each calendar or fiscal year, every public body must create and make available to the public the schedule for regular meetings that year, including the dates, times and locations of the meetings. Notice shall be given by posting a copy of the notice at the principal office of the body holding the meeting, or at the building in which the meeting is to be held. If the public body has a website, then notice of all meetings must also be posted on it.

If the public body changes the regular meeting schedule (as opposed to a regular meeting), it must give 10 calendar days notice of the change by publicizing the change in the newspaper and by posting information concerning the schedule change at the principal office of the public body.

The public body must post an agenda for the particular meeting at the principal office of the public body, at the location of the meeting, and on the public body's website at least 48 hours in advance of the meeting.

CAN THE AGENDA BE CHANGED?

No. While the public body can discuss items that are not on the agenda of a regular meeting, the public body cannot take action or make any decision regarding items of topics not on the agenda of a regular meeting. It is import to note that at a special or emergency meeting, unlike a regular meeting, a public body cannot discuss items that did not appear on the agenda for the special or emergency meeting.

IS A PUBLIC BODY REQUIRED TO ALLOW A MEMBER OF THE PUBLIC TO SPEAK AT AN OPEN MEETING?

The Act requires that public bodies give members of the public an opportunity to speak at a public meeting. Public bodies are authorized to adopt rules regarding the public comment portion of a meeting. Such rules may limit the time allotted for the public to speak or require the speaker to pre-arrange time to speak on the agenda.

OMA FAQ'S

IS THE PUBLIC BODY REQUIRED TO TAKE MINUTES OF ITS OPEN MEETINGS?

YES. The minutes **must** include:

1. The date, time and place of the meeting

2. A list of the members present and absent from the meeting and whether they attended in person, by phone or by video

3. A summary of the discussion of all matters proposed, deliberated or decided

4. A record of any votes taken

Subsidiary bodies of public bodies (committees, subcommittees, etc.) are also required to take minutes of meetings.

A public body must make minutes of the meeting available for public inspection and post them on the public body's website (if it has one) within 7 calendar days after the minutes are approved by the public body.

WHEN CAN A MEETING BE "CLOSED"?

There is a long list of reasons why a meeting can be closed to the public. For SWCDs the most common reason is for discussion of personnel matters or the lease or sale of property. For the complete list, check Section 2(c) of the Act.

HOW CAN A PUBLIC BODY "CLOSE" A MEETING?

The public body must first meet in a properly noticed open meeting, then vote to close the meeting by a majority vote of a quorum present. The public body must cite the specific exemption in the Open Meetings Act that applies and allows the closure of the meeting.

CAN A PUBLIC BODY TAKE BINDING ACTION IN A CLOSED SESSION?

No. A public body may not take any final action in a closed session. They would need to take action once the regular meeting was reconvened.

OMA FAQ'S

HOW MUST A PUBLIC BODY RECORD A CLOSED MEETING?

A public body must make a verbatim record, by audio or video, of any closed session and take minutes of the meeting. Semi-annually, the public body must meet to review the minutes of any closes sessions that occurred and determine whether the minutes of those closed sessions need to remain confidential. If the public body determines that it is no longer necessary to have the minutes remain confidential, it must make the minutes available to the public.

THE REST OF THE FAQ'S ON THE WEBSITE DEAL WITH THE RIGHTS OF THE PUBLIC IF SOMEONE BELIEVES THE PUBLIC BODY HAS VIOLATED THE OMA. PLEASE BE SURE TO LOOK OVER THAT SECTION CAREFULLY WHILE DOING YOUR OMA TRAINING

TRAINING FOR FOIA AND OMA OFFICERS/DESIGNEES:

WWW.FOIAPAC.ILAG.COM

RESOURCES

LEAH BARTELT

PUBLIC ACCESS COUNSELOR

PUBLIC ACCESS BUREAU

500 S. 2ND STREET

SPRINGFIELD, IL 62706

Public.access@ilag.gov

FOIA Hotline: 1-877-299-FOIA (1-877-299-3642)

COMPTROLLER ANNUAL FINANCIAL REPORT (AFR)

IDOA FINANCIAL MANAGEMENT PACKET (FMP)

Illinois Comptroller - AFR

What is the Comptroller's Annual Financial Report (AFR)?

Local bodies of government—such as Townships, Municipalities, Cemeteries, Drainage Districts, and SWCDs—are required to report their annual financial records to the State of Illinois (and to the public) so taxpayers have an account of how their tax dollars are being used. Local Governments report these finances by completing an Annual Financial Report (AFR) and filing the AFR with the State of Illinois Comptroller's Office and with any other required local authority.

Annual Financial Reports are self-reported financial records, summarizing the revenues, expenditures, fund balances, and debt of units of local government throughout the state.

Illinois Comptroller - AFR

What you need to know…

- All SWCDs **MUST** file an Annual Financial Report (AFR) with the Illinois Comptroller's Office following the end of every fiscal year.

- The report is due 180 days following the end of the fiscal year (*June 30th*), making the report filing due date December 27th each year. You can be **FINED** for missing the deadline!

- If you need more time, you can ask for an extension of time each year. You must request it **prior to** the December 27th deadline. You can only be granted **one** 60-day extension each year. The 60-day extension makes the report due on February 25th of the following year.

- You can pay a third party—such as a CPA firm—to file the report for you or you can file the report yourself for free.

- To complete the Comptroller AFR, you will need either your Audit report from your CPA firm **OR**, if you don't do an audit, two Quickbooks reports for the fiscal year – the Balance Sheet as of June 30th and the standard Profit & Loss Report for the fiscal year.

Illinois Comptroller - AFR

Where to get help completing the Comptroller AFR…

The ISWCDEA website has a link to a PowerPoint presentation containing information about completing the Comptroller AFR on your own. You can also use the Regional Mentors list and contact the person listed under Comptroller AFR/IDOA FMP for your region for more help.

1. Go to ISWCDEA home page - https://www.iswcdea.org

2a. Hover over **Employee Resources** drop-down menu, then click on **Administrative Resources**

OR

2b. Click on **Employee Resources** and, in the new screen, click on **More Info** under **Administrative Resources**.

3. In the new screen, find the section titled **Comptroller's Annual Financial Report (AFR)** There is a link in the third paragraph of that section. It will open a step-by-step presentation on how to complete the AFR.

Illinois Department of Ag - FMP

What is the IDOA Financial Management Packet (FMP)?

As a State Agency, the Illinois Department of Agriculture (IDOA) has a duty to maintain records of how they use tax-payer dollars they receive. Since SWCD grant monies pass through IDOA, the Department also has the responsibility of keeping record of how SWCD grant monies are used. Therefore, IDOA requires SWCDs to submit annual financial records to IDOA.

Keep in mind, IDOA already knows how much grant monies each SWCD received each fiscal year. So, IDOA really only needs to know how we spent the money. While the FMP report does ask you to report ALL of your expenses in Column 1, the main purpose of the report is to show IDOA (*Illinois government*) how you spent the grant money the State of Illinois gave you (*operations and cost-share*) in Column 3.

Here is what a blank FMP looks like.

FY23 IDOA Financial Management Program - Part II

EXPENDITURES OF _____ COUNTY SWCD

This Financial Management Program Part II form will address only your expenses. Fill in the Columns below with the correct figures, based on your Annual Financial Report and your expense accounts. Column 3 is to be used for all IDOA allocated money that has been spent; Column 2 is to be used for all other expenses; Column 1 will match your AFR and list your total expenses for the entire fiscal year. Section II is a breakout of your Column 3 expenses only. Line 270 total under Column 3 and Total of Section II will match.

SECTION I - EXPENDITURES

Code	Type	COLUMN I (Matches AFR) All Funds	COLUMN 2 Expended Funds From Other Revenue Sources	COLUMN 3 (IDOA $ only) Expended Dist. Operations & PFC Money
		Amounts will equal Total of Columns 2 & 3		
251	General Government			
257	Culture and Recreation			
258	Housing			
275	Environment			
259	Debt			
272	Depreciation			
280	Capital Outlay			
260	Other Expenditures or Expenses			
270	Total Expenditures/Expenses	0	0	0

SECTION II - BREAKOUT OF EXPENDITURES LISTED IN COLUMN 3 ABOVE

251 General Government	DO NOT USE THIS SHADED AREA	
Salaries		
Taxes		
Rent		
Phone		
Utilities		
Office Expenses		
275 Environment		
PFC Projects		
Special Projects		
SSRP Projects		
Bond PFC Projects		
Bond SSRP Projects		
Sustainable Ag Projects		
Returned PFC Funds		
Transferred to _____ District		
Transferred to _____ District		
Transferred to _____ District		
260 Other		
Other Expenditures		
TOTAL OF SECTION II		0

SECTION III

Balance of Dist Operations in Reserve	Purpose of Reserve
$ -	

Notes:

Illinois Department of Ag - FMP

What you need to know…

- All SWCDs **MUST** **FILE** a Financial Management Packet (FMP) with the Illinois Department of Agriculture (IDOA) **OR** **SUBMIT** an Audit (*completed by a CPA firm*) following the end of every fiscal year.

- The FMP report is due November 1st following the end of the fiscal year (*June 30th*). If submitting an Audit, it is due as soon as the Audit is completed.

- To complete the FMP, you must first complete the Illinois Comptroller's AFR.

- The FMP is a report of **EXPENSES** only. (*Remember that IDOA already knows how much grant money you received, so they just need to know how you spent the grant money.*)

Illinois Department of Ag - FMP

Where to get help completing IDOA's FMP…

The ISWCDEA website has a link to two PowerPoint presentations containing information about completing the IDOA FMP. You can also use the Regional Mentors list and contact the person listed under Comptroller AFR/IDOA FMP for your region for more help or questions.

1. Go to ISWCDEA home page - https://www.iswcdea.org

2a. Hover over **Employee Resources** drop-down menu, then click on **Administrative Resources**

OR

2b. Click on **Employee Resources** and, in the new screen, click on **More Info** under **Administrative Resources**.

3. In the new screen, find the section titled **IDOA Financial Management Packet (FMP)**. There are two links in the third paragraph of that section. The first will open a step-by-step presentation on how to complete the FMP report. The second link will open an FMP Guide created by IDOA.

ACRONYMS A SWCD EMPLOYEE MIGHT ENCOUNTER

AC	=	Administrative Coordinator - SWCD administrative posiiton
AC	=	Administrative Coordinator - USDA-NRCS Area administrative posiiton
AC/RC	=	Administrative Coordinator/Resource Conservationist - SWCD employee serving in both posiitons
ACEP	=	Agricultural Conservation Easement Program
ACS	=	Alternative Cropping System
ADA	=	Americans with Disabilities Act
AFT	=	American Farmland Trust - partner organization
AIMA	=	Agricultural Impact Mitigation Agreement - IDOA agreement with Illinois utility companies
AISWCD	=	Association of Illinois Soil & Water Conservation Districts -state mambership organization for all Illinois SWCDs
AMA	=	Agricultural Management Assistance Program - USDA
APHIS	=	Animal Plant Health Inspection Service
APS	=	Area Program Specialist - USDA-NRCS specialist position
APW	=	Annual Plan of Work (also known as the APO - Annual Plan of Operations)
ARC	=	Area Resource Conservationist - USDA-NRCS specialist position
ARS	=	Agricultural Research Service - department under USDA
ARSS	=	Area Resource Soil Scientist - USDA-NRCS specialist position
ASAE	=	American Society of Agricultural Engineers
ASTC	=	Assistant State Conservationist - USDA-NRCS Area leadership position
AWEP	=	Agricultural Water Enhancement Program - USDA-NRCS
BF	=	Beginning Farmer - USDA term referring to client status
BLM	=	Bureau of Land Management (federal agency)
BLWR	=	Bureau of Land and Water Resources - Bureau under Illinois Department of Agriculture
BMP	=	Best Management Practices
C2000	=	Conservation by 2000 (state initiative to meet certain levels of conservation by the year 2000)
CAA	=	Clean Air Act (federal)
CAFO	=	Confined Animal Feeding Operations
CAP	=	Conservation Activity Plan (written plan required for certain NRCS programs)
CART	=	Conservation Assessment Ranking Tool - USDA-NRCS application ranking software program

CCA	=	Certified Crop Advisor
CCC	=	Commodity Credit Corporation, part of USDA-FSA
CCE	=	Common Computing Environment
CCI	=	Cooperative Conservation Initiative
CCPI	=	Cooperative Conservation Partnership Initiative
CCSI	=	Conservation Cropping Systems Initiative
CD	=	Conservation Desktop - NRCS planning and contracting software program
CE	=	Civil Engineer, USDA-NRCS position
CED	=	County Executive Director - USDA-FSA county office leadership position
CES	=	Cooperative Extension Service - University of Illinois
CIG	=	Conservation Innovation Grant
CMA	=	Cooperative Management Agreement (same as MOU)
CMS	=	Central Management Services (state)
CNMP	=	Comprehensive Nutrient Management System
COB	=	Close of Business
COE	=	US Army Corps of Engineers (also USACE and Corps)
CONS6	=	Conservation Assistance Notes on NRCS-CPA-6 form
COOP	=	Continuity Of Operations Plan
CP	=	Conservation Planner - IDOA field staff position
CPA	=	Conservation Priority Area
CPESC	=	Certified Professional in Erosion and Sediment Control
CPP	=	Conservation Practices Program (former name of PFC cost-share program)
CREP	=	Conservation Reserve Enhancement Program - USDA-FSA and IDNR program
CRP	=	Conservation Reserve Program - USDA-FSA
CRR	=	Cultural Resources Review
CSP	=	Conservation Stewardship Program - USDA-NRCS (also referred to as CStP)
CTA	=	Conservation Technical Assistance

CTIC	=	Conservation Technology Information Center
CWA	=	Clean Water Act (federal)
CWA	=	Cooperative Working Agreement
CY	=	Crop Year
DARTS	=	Data Access, Recording & Tracking System - IDOA + SWCD (now decommissioned)
DC	=	District Conservationist - USDA-NRCS District Grouping leadership position
DG	=	District Grouping - NRCS grouping of their Field Offices
DOH	=	District Operational Handbook (Set of two handbooks written by IDOA as guides for SWCD offices)
DWG	=	Drainage Working Group
DWM	=	Drainage Water Management
EA	=	Environmental Assessment
EAB	=	Emerald Ash Borer
eAuth	=	electronic Authentication - USDA term for being authorized to access certain (electronic) computer programs
EC	=	Education Coordinator - SWCD position
EcoCAT	=	Ecological Compliance and Assessment - state computer program for endangered/threatened species reviews
ECP	=	Emergency Conservation Program - USDA
ED	=	Executive Director - SWCD lead employee and AISWCD leadership position
EE	=	Environmental Evaluation
EEO	=	Equal Employment Opportunity
EI	=	Erodibility Index
EIS	=	Environmental Impact Statement
EMP	=	Environmental Management Plan
EO	=	Executive Order (by US president or Illinois Governor)
EQIP	=	Environmental Quality Incentive Program - USDA-NRCS
ESC	=	Erosion + Sediment Control program (another former name of PFC cost-share program)
EWG	=	Environmental Working Group
EWP	=	Emergency Watershed Protection Program - USDA
EWRP	=	Emergency Wetland Reserve Program - USDA
FA	=	Financial Assistance - USDA term for providing cost-share dollars to participants
FAC	=	Food and Agriculture Council
FEMA	=	Federal Emergency Management Agency (federal)

FIP	=	Forestry Incentive Program - USDA-NRCS
FMI	=	Forestry Management Incentive - USDA-FSA part of CRP
FMMI	=	Federal Management Modernization Initiative
FMP	=	Forest Management Plan
FO	=	Field Office - USDA-NRCS county service center
FOIA	=	Freedom of Information Act (state and federal)
FOTG	=	Field Office Technical Guide - also eFOTG (electronic version of FOTG)
FPAC	=	Farm Production and Conservation Business - USDA
FPE	=	Floodplain Easement
FPPA	=	Farmland Protection Policy Act
FRPP	=	Farm + Ranchland Protection Program - USDA-NRCS
FS	=	Forest Service (federal)
FSA	=	Farm Service Agency - USDA agency (formerly ASCS - Agricultural Stabilization and Conservation Service)
FTE	=	Full-time Equivalent
FWP	=	Farmable Wetlands Program - USDA-FSA as part of CRP
FY	=	Fiscal Year
GIS	=	Geographic Information System
GLRI	=	Great Lakes Restoration Initiative (federal)
GRP	=	Grassland Reserve Program - USDA-FSA
HB	=	House Bill (state and federal level)
HEL	=	Highly Erodible Land (field determination)
HELC	=	Highly Erodible Land Conservation (provisions that apply to HEL fields)
HQ	=	Headquarters
HR	=	House Resolution (state and federal level)
HUC	=	Hydrologic Unit Code
HUS	=	Historically Underserved - USDA term referring to client status

IAAP	=	International Association of Administrative Professionals
IAG	=	Illinois Attorney General
IARC&D	=	Illinois Association of Resource Conservation & Development Areas
ICA	=	Interagency Cooperative Agreement
IDENR		Illinois Department of Energy & Natural Resources
IDNR	=	Illinois Department of Natural Resources
IDNR-OWR	=	Illinois Department of Natural Resources-Office of Water Resources
IDOA	=	Illinois Department of Agriculture
IDOT	=	Illinois Department of Transportation
IDP	=	Individual Development Plan (federal)
IEMA	=	Illinois Emergency Management Agency
IEPA	=	Illinois Environmental Portection Agency
IFA	=	Illinois Forestry Association
IFDA	=	Illinois Forestry Development Act - IDNR
ILCS	=	Illinois Compiled Statutes, (published listing of State of Illinois laws)
ILICA	=	Illinois Land Improvement Contractors of America
INHS	=	Illinois Natural History Survey
IPAC	=	Information for Planning and Consultation - federal computer program for endangered/threatened reviews
IPM	=	Integrated Pest Management
ISGS	=	Illinois State Geological Survey
ISWCDEA	=	Illinois Soil and Water Conservation District Employee Association - membership organization for Illinois SWCD employees
ISWS	=	Illinois State Water Survey
ITS	=	Information Technology Specialist - OCIO-USDA (Computer Specialist)
IWPA	=	Interagency Wetland Policy Act
LESA	=	Land Evaluation and Site Assessment System
LISA	=	Low Input Sustainable Agriculture
LRP	=	Long Range Plan
LTA	=	Long Term Agreement
LUC	=	Land Use Councils (16 groupings of Illinois SWCDs)
MLRA	=	Major Land Resource Area (soil survey organizational group)

MOA	=	Memorandum of Agreement
MOU	=	Memorandum of Understanding
MRBI	=	Mississippi River Basin Initiative - USDA
NACD	=	National Association of Conservation Districts -national membership organization for all US SWCDs
NAD	=	National Appeals Division
NASCA	=	National Association of State Conservation Agencies
NASDA	=	National Association of State Departments of Agriculture
NCADE	=	North Central Association of District Employees - regional membership organization for SWCD employees
NCDEA	=	National Conservation District Employee Associaiton - national membership organization for SWCD employees
NDS	=	Non-discrimiation Statement
NEPA	=	National Environmental Policy Act
NFIP	=	National Flood Insurance Program
NGRREC	=	National Great Rivers Research and Education Center - partner organization
NHEL	=	Non-highly Erodible Land (field determination)
NLRS	=	Nutrient Loss Reduction Strategy
NMP	=	Nutrient Management Plan
NPDES	=	National Pollutant Discharge Elimination System
NPS	=	Non-point Source (referring to a source of pollution)
NRCS	=	Natural Resources Conservation Service - USDA agency (formerly SCS-Soil Conservation Service)
NRI	=	Natural Resource Information Report (Illinois SWCD Act Section 22.02a)
NRI	=	National Resource Inventory (federal)
NTE	=	Not to Exceed
NW	=	Non-wetland (field wetland determination)
NWI	=	National Wetlands Inventory
OCIO	=	Office Chief Information Officer (federal)
OMA	=	Open Meetings Act (state)
OMB	=	Office of Management and Budget (federal)

OSHA	=	Occupational Safey and Health Administration (state and federal)
OWR	=	Office of Water Resources - division of IDNR (also called IDNR-OWR)
PA	=	Privacy Act (federal)
PC	=	Prior Converted (field wetland determination)
PF	=	Pheasants Forever - partner organization
PFC	=	Partners for Conservation Fund Program (state cost-share program)
PII	=	Personally Identifiable Information
PIP	=	Practice Incentive Payment - USDA-FSA term under CRP
PL	=	Public Law
PL-566	=	Public Law 566 - US Small Watershed Act administered by NRCS
PMC	=	Plant Materials Center
PRMS	=	Performance Review Management System - USDA-NRCS
PT	=	Program Technician - USDA-FSA field office position
QAR	=	Quality Assurance Review (federal)
RAMP	=	Rural Abandoned Mineland (reclamation) Program (federal)
RC	=	Resource Conservationist - SWCD technical position
RC&D	=	Resource Conservation and Development - USDA
RCPP	=	Regional Conservation Practices Program - USDA-NRCS
RCPP-AFA	=	Regional Conservation Practices Program-Alternative Funding Arrangement - USDA-NRCS
RCRA	=	Resources Conservation and Recovery Act (state)
RD	=	Rural Development - USDA agency (formerly FmHA-Farmers Home Administration)
RMS	=	Resource Management System
RR	=	Regional Representative - IDNR-BLWR regional position
RUSLE	=	Revised Universal Soil Loss Equation
SA	=	Survey Aide - SWCD employee position hired through an NRCS grant
SA	=	Sustainable Agriculture
SAFE	=	State Acres For wildlife Enhancement
SB	=	Senate Bill (state and federal level)
SC	=	Soil Conservationist - USDA-NRCS field office position
SCA	=	Soil Conservation Aid - USDA-NRCS field office position
SCT	=	Soil Conservation Technician - USDA-NRCS field office position
SD	=	Socially Disadvantaged - USDA term referring to client status

SF	=	Standard Form (federal)
SHPO	=	State Historic Preservation Offider
SIP	=	Sign-up Incentive Payment - USDA-FSA term under CRP
SIP	=	Stewardship Incentives Program
SP	=	Special Projects Program - IDOA
SR	=	Senate Resolution (state and federal level)
SS	=	Soil Scientist - USDA-NRCS specialist position (also called ARSS)
SSRP	=	Streambank Stabilization + Restoration Program - IDOA
STC	=	State Conservationist - USDA-NRCS state leadership position
SWCD	=	Soil and Water Conservation District
SWCS	=	Soil and Water Conservation Society; (Professional society for soil and water conservationists and related professions)
SWPPP	=	Storm Water Pollution Prevention Plan
T	=	Tolerable soil loss level
TA	=	Technical Assistance - USDA term for providing technical information to clients
TDS	=	Total Dissolved Solids
TMDL	=	Total Maximum Daily Load, (a standard set for waterbodies indicating acceptable amounts of pollutants)
TN18	=	Technical Note 18 - USDA-NRCS form for recording wildlife habitat conditions (also called TechNote18)
TNI	=	Training Needs Inventory
TSP	=	Technical Service Provider
TSS	=	Total Suspended Solids
USACE	=	United States Army Corps of Engineers (see also COE)
USC	=	United States Code, a published listing of United States laws
USDA	=	United States Department of Agriculture
USEPA	=	United States Environmental Protection Agency
USFS	=	United States Forest Service

USFWS	=	United State Fish and Wildlife Service
USGS	=	United States Geological Service
USLE	=	Universal Soil Loss Equation (precursor of RUSLE)
VSS	=	Volatile Suspended Solids
W	=	Wetland
WAE	=	While Actually Employed (NRCS temporary position)
WASCOB	=	Water and Sediment Control Basin
WC	=	Wetland Conservation (provisions that apply to wetlands)
WDP	=	Well Decommissioning Program
WHIP	=	Wildlife Habitat Incentives Program - USDA-NRCS
WREP	=	Wetland Reserve Enhancement Program - USDA-NRCS
WRP	=	Wetland Reserve Program - USDA-NRCS
WRPO	=	Wetland Reserve Plan of Operation

GLOSSARY OF TERMS

Found on iswcdea.org

ISWCDEA website: https://www.iswcdea.org

HOME - A brief welcome statement and a quick link to the ISWCDEA regional map and list of ISWCDEA Regional Representatives

ABOUT ISWCDEA
  ISWCDEA Representatives
    ISWCDEA regional map and a list of ISWCDEA Regional Representatives
  ISWCDEA Mission and Plans
    ISWCDEA Mission Statement
    ISWCDEA Vision Statement
    ISWCDEA Annual Plan of Work
    ISWCDEA Long Range Plan
  ISWCDEA Membership and Benefits
    ISWCDEA Membership Information
    List of ISWCDEA Membership Benefits
  ISWCDEA Meetings and Conferences
    List of ISWCDEA meeting dates for the year and Minutes of those meetings
    Information on Winter Training (upcoming meeting info and/or summary of completed meeting) including registration form
    ISWCDEA dues form
    Information on Summer Conference (upcoming meeting info and/or summary of completed meeting)
  ISWCDEA Policies
    Current approved ISWCDEA Policies
  ISWCDEA By-Laws
    Current approved ISWCDEA By-Laws

EMPLOYEE RESOURCES
  IDOA Documents
    Election Materials & Documents – fillable elections forms
    Partners for Conservation Materials & Documents – fillable PFC forms (except PFC-1, PFC-1B, and PFC-3)
    Financial Reports – fillable Internal Controls Checklist form and FMP form (coming soon: fillable Budget/Quarterly Operations)
    Other Annual Reports – fillable Ag Areas, Vegetative Filter Strips, RC Certification, Equip/Property Purchased forms
    IDOA Transmittal Checklist
    IDOA-BLWR Region Map and Regional Representatives contact information
  SWCD General Calendar
    General SWCD activities and report/form due dates by month
  SWCD General Resources
    Open Meetings Act (OMA) – link to OMA Fact Sheet and Illinois Attorney General's website for training
    Freedom of Information Act (FOIA) – link to FOIA Fact Sheet and Illinois Attorney General's website for training
    Regional Mentor List – list of employees by region to contact for assistance with certain SWCD job topics
    Acronyms and Terms – list of common acronyms and glossary of common terms
    District Act – link to online version of Illinois State Statute ILCS, Chapter 70, Paragraph 405 etal—known as District Act
    District Operation Handbooks – reference to DOH
  Administrative Resources
    Comptroller's AFR – link to presentation of step-by-step completion of Comptroller AFR
    IDOA FMP – link to presentation of step-by-step completion of IDOA FMP, link to IDOA FMP Guide, & link to fillable FMP
    GATA – link to IDOA GATA New User Guide
    Budget & Expenditures Report – link to IDOA instructional document (coming soon: fillable Budget/Expenditure spreadsheet)
    Income Tax Withholding – link to spreadsheet to help track employee/payee tax deposits and reports
  Technical Resources
    Partners For Conservation cost-share – link to presentation of step-by-step completion of PFC sign-up/forms
    Natural Resources Inventory (NRI) reports – (coming soon: link to presentation of completing an NRI)
  Training (extra page)
    Blank page

If you haven't checked out the ISWCDEA website, we encourage you to do so: www.iswcdea.org

Handout available: An outline of information found on the ISWCDEA website

NEW EMPLOYEE FORUM

THANK YOU

Melissa Cauble – melissa.cauble@il.nacdnet.net

Rhonda Koehne – Rhonda.koehne@il.nacdnet.net

Karla Smith – karla.smith@il.nacdnet.net