## AGENDA OF THE LAND CONSERVATION COMMITTEE

### MEETING TO BE HELD

**THURSDAY OCTOBER 10, 2013 6:00 P.M.**

**IOWA COUNTY LAND CONSERVATION DEPARTMENT CONFERENCE ROOM**

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
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<tr>
<td>1)</td>
<td>Call the meeting to order.</td>
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| 2)   | a) Consent Agenda  
     | b) Roll Call – Members Present  
     | c) Approval of this Agenda  
     | d) Approval of the minutes of the August 8, 2013 and September 4, 2013 meetings. |
| 3)   | Report from committee members and an opportunity for members of the audience to address the committee. |
| 4)   | APHIS Issues – Crop Prices, Cooperative Service Agreement & 2014 Budget. |
| 5)   | USDA/NRCS Operational Agreement and Update. |
| 6)   | Blackhawk Lake Audit for 2012. |
| 7)   | WLWCA Summer Tour & Business Meeting. |
| 8)   | FPP Update. |
| 9)   | PL-566 Update. |
| 10)  | LWRM Plan Extension, Update and Cost-Share Projects & Payments. |
| 11)  | Certificates of Voluntary Non-Compliance |
| 12)  | Merge/Move Issues. |
| 13)  | Thursday Note. |
| 14)  | Other Business. |
| 15)  | Motion to set the next meeting date and adjourn. |

Committee Chair Approval: Yes/No  
Agenda Date __________________ Signature __________________________________________

Amended: Yes/No  
Posting Verified by County Clerk/Deputy Clerk: Initials __________ Date __________________
Call the Meeting to Order Call to Order

Consent Agenda, Roll Call, Approval of Agenda, Approval of the Min. of June 13, 2013 Action

Report from Committee Members and an Opportunity for Members of the Audience to Address the Committee Public Comment
Open discussion.

APHIS Issues Action
Dave Terrell of APHIS will present items for Land Conservation Committee action.

USDA/NRCS Operational Agreement Action
Andy Walsh of NRCS will offer the USDA Operational Agreement. Corporation Counsel reviewed and ok’d it. County Clerk produced a Certificate of Insurance and the County Administrator received a copy. See attached/enclosed.

Blackhawk Lake Audit for 2012 Action
Received and reviewed the Blackhawk Lake (Cobb-Highland Commission) Audit (Finance Department to provide all County Board Members a complete copy). Staff reviewed with Blackhawk Lake management. See attached/enclosed Executive Letter.

WLWCA Summer Tour & Business Meeting FYI
Dane County hosted tour. Supervisors and staff will give a report.

FPP Update FYI/Action
All scheduled farm visits completed. Self-certification forms to be sent out late October, etc.

PL-566 Update FYI/Action
6 EAP’s (Emergency Management Plans) are being finalized. Special winter maintenance planned at Blackhawk Lake Dams, etc.

LWRM Extension, Update and Cost-Share Projects & Payments Action
See attached Extension Approval from DATCP. All current projects will be updated and special consideration to be made on a storage unit cost-share (see attached email). Also, County Farm Pond contract review.

Certificates of Voluntary Non-Compliance Action
Review and sign off on items to be sent to the Department of Revenue.
**Merge/Move Issues** *FYI*
Update and review of issues.

**Thursday Notes** *FYI*
We did not receive a Thursday Note via mail or e-mail.

**Other Business** *FYI*
Dodgeville Chronicle Ad (see attached).

**Motion to Set the Next Meeting Date and Adjourn** *Action*
Set the next meeting and adjourn.
Item | Content
--- | ---
1) | The Chair called the meeting to order at 6:00 P.M.
2) | a) Consent Agenda.
   b) Roll Call – Members Present at roll call – Bob Bunker, Roger Dax, Ron Benish, Greg Parman (Dan Nankee and John Meyers were present later).
   c) Approval of this Agenda. Motion by Ron Benish seconded by Roger Dax. Motion Carried.
   d) Approval of the minutes of the June 13, 2013 meeting. Motion by Greg Parman second by Roger Dax to approve the minutes. Motion Carried.
   Others present: Jim McCaulley, Debra Finkelmeyer, Andy Walsh, Mark Palan, Howard Fritsch, Gene Schriefer, Russell Zingg, Larry Stenner, Susan Washa, Laura Daniels, Daniel Adams, and Richard Cates.
3) | Report from committee members and an opportunity for members of the audience to address the committee. It was stated again to the members of the audience that they need to contact a Land Conservation Committee member to be added to the agenda for any action items.
4) | Cates Nomination for Leopold Conservation Award. The Land Conservation Committee was asked to take the lead in making the nomination. Roger Dax made a motion to draft a letter of nomination on behalf of the LCC Committee. Ron Benish seconded the motion. Motion carried.
5) | Municipalities Official Update. Susan Washa, Council Member from Village of Highland reported that the new selection for members would be for them to submit a letter of interest to the clerk and the selection would be made for the Cobb-Highland Commission with 2 township members and 2 village members. Russell Zingg, Council Member from the Village of Cobb was present and reported they will not change the process for how they select members. Larry Stenner, Council Member gave a report from the Town of Eden. No one was present to give an official report for Town of Highland.
6) | Draft Resolution Modification Wisconsin State Statutes Section 710-Foreign Land Ownership. Ron Benish made a motion to present this resolution to the Iowa County Board of Supervisors. Roger Dax seconded the motion. Motion carried.
7) | PL-566 Matrix and Fish Barrier Request. A matrix was prepared of all 12 dams which gives an overall update of conditions, etc. Greg Parman made a motion to approve the fish barrier request to be put on Twin Parks #6, Murphy’s on Loves Creek. Dave Ladd seconded the motion. Motion carried.
8) | Soil Erosion Article and Complaint Follow-Up. Gene Schriefer and Jim McCaulley posted an article on July 11, 2013 in regards to soil erosion. All complaints to the Land Conservation Department were addressed and followed up on. There is cost-sharing available for Grassed Waterways, etc.
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<td>9)</td>
<td>2014 Land Conservation Department Budget and DATCP Allocation. The 2014 Land Conservation Budget was presented to the committee. The effect on levy is estimated to be down 17%. The DATCP preliminary allocation for 2014 projects staff and support funds to be reduced by $6,000.00, but cost-share dollars to help farmers increased by $15,000.00. Most of the increase for cost-share dollars will be to help with Nutrient Management Planning. Greg Parman made a motion to approve the 2014 budget and allocation and Roger Dax seconded the motion. Motion carried.</td>
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<td>10)</td>
<td>Merge/Move Analysis and Letters. Scott Godfrey and Jim McCaulley prepared an analysis in regards to the Merge/Move issue. The analysis states upfront costs for a Merge/Move would be approximately $15,000.00-$19,000.00 with ongoing costs of approximately $10,000.00-$12,000.00 annually. Jim McCaulley presented to the committee letters of support to not merge and stay co-located with NRCS. Kathy Pielsticker from DATCP came and spoke on the possible loss of DATCP funds if a Merge/Move were to happen. Ron Benish made a motion to oppose the Merge/Move and Roger Dax seconded the motion. Motion carried.</td>
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<td>11)</td>
<td>Letter of Support for Invasive Species Control Grant. Greg Parman made a motion to approve a letter of support to Dan Welsh, Blackhawk Lake Manager to apply for grants. Roger Dax seconded the motion. Motion carried.</td>
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<td>12)</td>
<td>Fish Crib Issues. Doug Risch was not able to give a report at the meeting. If need be this issue may be moved to the next LCC meeting.</td>
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<td>14)</td>
<td>LWRM Cost-Share Projects. Ron Benish made a motion to approve all cost-share projects and Dan Nankee seconded the motion. Motion carried.</td>
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<td>15)</td>
<td>NRCS Update. Andy Walsh reviewed the proposed Operational Agreement and solicited input for the Local Work Group.</td>
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<td>16)</td>
<td>Other Business. Summer tour. The summer tour will be in Dane County; however no date has been set yet.</td>
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<td>17)</td>
<td>Set Date of Next Meeting and Adjournment. The next meeting will be held at Land Conservation Conference Room, 8:00 A.M., October 10, 2013.</td>
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## Draft Minutes of the

**LAND CONSERVATION COMMITTEE MEETING**

**WEDNESDAY, September 4, 2013 3:00 P.M.**

**UPPER LEVEL OF THE COURTHOUSE**

**222 N. Iowa St.**

**Dodgeville, WI 53533**

### Item 1)

The Chair called the meeting to order at 3:00 P.M.

**Call to Order**

### Item 2)

a) Consent Agenda.


c) Others present: Jim McCaulley, Kathy Pielsticker, Jim Vandenbrook, Laura Daniels, Scott Godfrey, Curt Kephart, Dick and Kim Cates.

**Consent Agenda**

### Item 3)

Merger/Move Issues. Curt Kephart, County Administrator spoke in regards to the Merge/Move. Kathy Pielsticker spoke on behalf of DATCP (Department of Agriculture Trade & Consumer Protection) and Jim Vandenbrook spoke on behalf of the WLWCA (Wisconsin Land and Water Conservation Association). Both were concerned about issues related to the Merge/Move proposal. Members of the LCC (Land Conservation Committee), Ron Benish, John Meyers, Dan Nankee and Greg Parman spoke. They do not support the Merge/Move, however, John Meyers commented about moving. Scott Godfrey spoke on behalf of the Planning & Development Office and Laura Daniels spoke on behalf of the Farm Bureau’s Resolution in opposition to the Merge/Move. The Cates’s supported Farm Bureau’s position. Other information was shared.

**FYI Only**

### Item 4)

Motion to Adjourn. Meeting was adjourned at 4:30 P.M.

**Adjournment**
OPERATIONAL AGREEMENT  
BETWEEN  
IOWA COUNTY WISCONSIN And the  
UNITED STATES DEPARTMENT OF AGRICULTURE  
NATURAL RESOURCES CONSERVATION SERVICE  

I. Purpose:  
The purpose of this Operational Agreement is to identify the responsibilities of Iowa County Wisconsin, hereafter called “County” and the United States Department of Agriculture, Natural Resources Conservation Service, hereafter called “NRCS,” regarding the employment, administration, and training of field office employees; the provision, use, and responsibility for either County or NRCS owned/maintained equipment and supplies; the maintenance of fiscal and activity reports; and to define roles and responsibilities relating to the development of conservation priorities and policies.  

II. Background:  
The County, acting through its Land Conservation Committee or equivalent conservation organization partner, is responsible for planning, setting priorities and implementing land and water conservation programs as authorized under Chapter 92, Wisconsin Statutes.  
The NRCS is authorized and directed under the terms of various federal statutes to carry out an assortment of Soil and Water Conservation Programs and to provide landowners, state and local governments, and other entities with natural resource conservation technical assistance, counseling, planning/design, and implementation activities. The NRCS has been granted specific authority to enter into agreements with local Conservation Departments to share/leverage human and capital resources to address local resource concerns of each party’s respective missions, goals, and objectives.  

It is mutually agreed that because this memorandum provides guidelines for rendering specialized and technical services to State and local units of government pursuant to Title III, Section 302, of the Intergovernmental Cooperation Act of 1968 (P.L. 90-577), and OMB Circular No. A-97 the roles of the county and NRCS will be defined as follows.  

A. The NRCS will:  

1. Designate the Assistant State Conservationist for Field Operations as the NRCS liaison to the County for this Agreement.  

2. Provide technical training to county employees in the art and science of soil conservation and water quality technology, the techniques of maintaining
NRCS records and the techniques of supervision and management, to the extent that NRCS personnel and facilities can be made available.

3. Provide consultation and guidance to the Land Conservation Committee Members, County Conservationist, and County Conservation Staff on NRCS policy and technical issues when requested.

4. Through the District Conservationist:
   a. Collaborate with the county to develop work strategies designed to meet the soil and water conservation goals and objectives of the county’s Land and Water Resource Management Plan, as well as NRCS’s Local Work Group, State Technical Committee, and Agency Priorities.

5. Acknowledge the County Land and Water Resource Management Plan when convening the Local Work Groups (LWG) for developing and updating county conservation priorities.

6. Assist county employees when operating under the technical guidance of the NRCS to become proficient in doing technical work.

7. Assist county office personnel to become proficient in office procedures. Office personnel will assume responsibility for such office activities as mutually agreed to by the county and NRCS.

8. Authorize county employees, with proper clearance, to use NRCS equipment and supplies that are available within the county when such use will increase the effectiveness of the program of work of the county.

9. Require NRCS employees who use county equipment and supplies to follow the regulations and procedures required by the county.

10. Assume responsibility for damage or loss of county equipment, due to negligence or inappropriate use by an NRCS employee.

11. Ensure NRCS employees working within the county have a solid grasp and understanding of all relevant federal, state, and local laws and ordinances for which conservation program participants must comply.

12. Acknowledge state and county standards and specifications related to conservation work, and help inform prospective participants of such requirements. NRCS has no authority to assume joint responsibility when the county adopts standards and specification that differ from NRCS standards and specifications. NRCS has no authority to help the county apply practices for State or County programs using standards or specifications that are not contained in the FOTG.
13. Assume all responsibility for certification of need, practicability and performance of NRCS financial assistance program practices within the county.

B. The County will:

1. Designate the County Conservationist, or equivalent, as the County staff supervisor and liaison for this Agreement.

2. Provide training to NRCS employees on state and/or county laws and ordinances related to conservation program implementation.

3. Provide technical support to NRCS with the agency’s conservation program implementation at the county level.

4. Through the County Conservationist, or equivalent:
   a. Collaborate with the NRCS to develop work strategies designed to meet the soil and water conservation goals and objectives of the county’s Land and Water Resource Management Plan, as well as NRCS’s Local Work Group, State Technical Committee, and Agency Priorities.

5. Include county resource concerns and priorities as set by the Local Work Groups (LWG) when developing and updating the County Land and Water Resource Management Plan.

6. Acknowledge NRCS standards and specifications contained in the FOTG related to federal conservation work, and help inform prospective participants of such requirements.

7. ACKNOWLEDGE OF SECTION 1619 COMPLIANCE. The County shall only utilize NRCS customer files and information to carry out work of the NRCS programs, to include conservation planning activities and technical assistance. Use of NRCS customer case file information is not be used outside of official NRCS business, without consent from Landowner. The purpose of this Acknowledgment of Section 1619 compliance is to require acknowledgment by County partners of the requirements of Section 1619 of the Food, Conservation, and Energy Act of 2008 (the 2008 Farm Bill), which prohibits disclosure of certain information by the Department of Agriculture (USDA) and its cooperators(partners) who assists NRCS in the delivery of conservation-related service. Those individuals or organizations that assist NRCS with providing conservation-related services are known as NRCS Conservation Cooperators.
8. Adopt and require county employees to use NRCS standards and specifications contained in the FOTG in conservation planning and the application of soil conservation and water pollution abatement practices when assisting property owners, units of government and others. Reimbursement for technical assistance may be requested under terms of a separate agreement.

9. Provide equipment and supplies for county staff working under the terms of this agreement.

10. Authorize NRCS employees to use county equipment and supplies as appropriate in carrying out the County’s Land and Water Resource Management Plan.

11. Assume responsibility for damage or loss of NRCS equipment when such damage or loss is due to negligence or inappropriate use by a county employee.

12. Maintain records of work activities and accomplishments on federally funded projects to ensure that:
   a. Conservation planning and application and other required conservation activities can be reported as needed by the County and NRCS.
   b. County employees are performing within their engineering job approval authority, as indicated on the NRCS /DATCP joint engineering job approval practitioners’ certification.
   c. Documentation is available for quality assurance reviews.

13. Use NRCS Government Owned Vehicle (GOV) provided;
   a. Use is for official business and does not cause any conflict of interest or appearance issues as determined by the NRCS.
   b. County submits proof of current liability insurance policy that names the USDA as an insured and in an amount approved by the NRCS (Minimum $500,000)
   c. Each County driver applicant provides a copy of their valid state driver’s license which will be verified on the XXXX form.
   d. County Driver receives written NRCS authorization prior to beginning use. This will be a Letter of Authorization for NRCS Vehicle Use issued by the NRCS Liaison to this agreement (generally the Assistant State Conservationist for Field Operations in your NRCS Admin Area).  A COPY OF THIS LETTER MUST BE IN POSSESSION of THE COUNTY USER WHILE OPERATING A USDA NRCS VEHICLE. (see Attachment B of this Agreement)
   e. Vehicle is otherwise available (not scheduled for NRCS user), prior to use. Local NRCS approval is provided by the NRCS District Conservationist or Acting, and the employee using the vehicle properly signs for the GOV on the local NRCS sign-out sheet.
III. It is mutually agreed that:

A. By signing this agreement, the parties agree that all programs and/or activities provided for under this agreement will be conducted in compliance with all applicable Federal, State, and local laws, rules, regulations, and policies.

B. Civil rights policies will be complied with by entities that assist NRCS in administering its programs and services and are recognized as Partners. The Department of Agriculture Regulation 7 CFR, Part 15.5, DR 4330-2, and the NRCS GM 230, Part 405 set forth agents of the agency’s responsibilities in program delivery with respect to Equal Opportunity.

C. Ethics/Conflict of Interest; NRCS staff are required to inform their Supervisor when attempting to participate in NRCS Programs (i.e. applying, contracting, etc.), and remove themselves from certain decisions (i.e. developing ranking questions, ranking certain applications, etc.) that may influence how programs are administered within their jurisdiction. NRCS encourages County Staff to be cognizant of potential conflicts of interest when they are supporting NRCS Programs, and attempting to be a Program Participant at the same time. It is recommended County Staff pursue the same ethical standards as NRCS to avoid any potential for, or the appearance of a conflict of interest.

D. This agreement shall become effective on the date of the last signature hereto and shall continue in effect for a period of five years from that date unless terminated by either party. Any party to this agreement may terminate the agreement as it applies to that party upon notice in writing to the other parties at least sixty (60) days prior to the date of termination. Any party may request amendment of the agreement by notifying the other parties in writing of the nature and purpose of the requested amendment.

E. Memorandum of Understanding (MOU’s) and associated agreements between NRCS, conservation partners and American Indian Tribes are to be evaluated and modified to avoid conflicts of interest. NRCS policy for support comes from the General Manual (GM) Section 504.14 (Amend.68-November 2012) Conservation Partners and includes the following guidance as it relates to support of partners who solicit to obtain reimbursement for services provided:
1. Conservation partners who are co-located in NRCS offices and decide to compete as third-party vendors of Technical Service Providers (TSP) assistance must relocate their TSP-associated business outside NRCS offices and information systems.

2. In order to provide fair access to competitive grants and agreements, those conservation partners that wish to compete for TSP contracts and/or agreements, must find separate arrangements when they share NRCS office space, customer files and information, and NRCS equipment. These separate arrangements will ensure that partners wishing to act as TSPs will not have an unfair competitive advantage when soliciting competitive contracts and agreements with NRCS or when contracting with program participants.

As a condition of a grant, cooperative working, Operational, Cooperative or contribution agreement with the Iowa County Land Conservation Department assures and certifies that it is in compliance with and will comply in the course of the agreement with all applicable laws, regulations, Executive Orders and other generally applicable requirements, including those set out in 7 CFR 3015.205(b) which hereby are incorporated in this agreement by reference, and such other statutory provisions as are specifically set forth herein.
For IOWA COUNTY:

County Conservationist

County Land Conservation Committee Chair

County Board of Supervisors Chair (as applicable)

County Board of Supervisors vice Chair (As applicable)

For UNITED STATES DEPARTMENT OF AGRICULTURE
NATURAL RESOURCES CONSERVATION SERVICE

NRCS District Conservationist

NRCS Assistant State Conservationist for Field Operations

NRCS Wisconsin State Conservationist Jimmy Bramblett

Date

Date

Date

Date

Date (effective date)
LETTER OF AUTHORIZATION FOR NRCS VEHICLE USE

Approval Period:  (Insert date to reflect the date of or after operational agreement signed by the State Conservationist)

(ADDENDUM TO OPERATIONAL AGREEMENT BETWEEN (Iowa County) Land Conservation Department and the United States Department of Agriculture-NRCS-WI)

(Iowa County) Land Conservation Department’s conservation staff located at the (enter Service Center Location) will use NRCS Government Owned Vehicles (GOV) provided;

a. Use is for official business and does not cause any conflict of interest or appearance issues as determined by the NRCS. Storage at a private residence is not allowed under this agreement without specific, prior, approval via the NRCS Assistant State Conservationist – Field Operations on a case-by-case basis.

- Examples of County related activities that are acceptable when using NRCS GOV
  • Meeting with Cooperators to complete any stage of the Conservation planning process.
  • Design, layout, and construction of conservation practices
  • Acquiring signature(s) and/or additional documentation needed for Financial Assistance Program participation

b. County submits proof of current liability insurance policy that names the USDA as an insured and in an amount approved by the NRCS (Minimum $500,000 unless otherwise noted)

c. Each County driver applicant provides a copy of their valid state drivers’ license to District Conservationist.

Approved by: ________________________________

Andy Walsh

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Iowa County/James McCaulley

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Iowa County/Leonard Olson

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Iowa County/Robert Hemling

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Iowa County/Debra Finkelmeyer

Note: Copy of authorized County/partner driver’s licenses is to be submitted to the Area office.
CERTIFICATE OF INSURANCE

AEGIS CORPORATION
18350 W. CAPITOL DRIVE
BROOKFIELD, WISCONSIN 53045
TEL: (800) 236-6685
FAX: (262) 781-7943

INSURED:
Janes County
Courthouse Annex - Room 14
220 East La Crosse Street
Mauston, WI 53948

COMPANIES AFFORDING COVERAGE

DESCRIPTION OF OPERATIONS
LOCATION
VEHICLES/SPECIAL ITEMS:

CERTIFICATE HOLDER:
United States Department of Agriculture
Soil Conservation Service
via Greg Lowe
Janes County Soil Conservation Committee
220 East La Crosse
Mauston, WI 53948

AUTHORIZED REPRESENTATIVE

MeU?

EXAMPLE OF CERTIFICATE OF INSURANCE
Communication of Significant Deficiencies and Material Weaknesses

To the Board of Commissioners
Cobb-Highland Recreation Commission
Cobb, Wisconsin

In planning and performing our audit of the financial statements of the business-type activities of the Cobb-Highland Recreation Commission (Blackhawk Lake Recreation Area), a component unit of Iowa County, Wisconsin as of and for the year ended December 31, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the Cobb-Highland Recreation Commission’s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Commission’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Commission’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore there can be no assurance that all such deficiencies have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 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. We consider the following deficiency in internal control to be a material weakness:

Segregation of Duties

The size of the office staff precludes a proper segregation of functions to assure adequate internal control. This is not unusual in organizations of your size, but management should continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view. Under these conditions, the most effective controls lie in management’s knowledge and monitoring of matters relating to the Commission’s operations.
A significant deficiency is a deficiency, or 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. We consider the following deficiency in internal control to be a significant deficiency:

**Preparation of Financial Statements**

An additional consequence of the size of the office staff, combined with the specific expertise of your accounting and financial reporting department, is that management has elected to rely on the knowledge of its auditors to prepare its annual financial statements and related disclosures. Your Organization, like many others, has made the determination that because of the ever changing and numerous reporting requirements associated with preparing financial statements that are in conformity with accounting principles generally accepted in the United States of America, it is more cost advantageous to rely on the expertise of its outside auditors to assist in the preparation of its financial statements.

However, since the financial statements are the responsibility of the Organization's management, the control over the financial statements being prepared in conformity with accounting principles generally accepted in the United States of America, lies with management. Currently, the Organization has elected not to dedicate its resources to providing sufficient internal control over the preparation of its financial statements in conformity with accounting principles generally accepted in the United States of America, resulting in a more than remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

Other observations are summarized on the attached page.

This communication is intended solely for the information and use of management and the Board of Commissioners and is not intended to be and should not be used by anyone other than these specified parties.

Mineral Point, WI
July 10, 2013

Johnson Block and Company, Inc.
Prior Year Items

1) Bank Statements

The bookkeeper receives the bank statements, signs checks and performs bank reconciliations. We recommend that management open the bank statements and review them for any unusual checks or other transactions before giving them to the bookkeeper to perform the reconciliation. Management’s review of the bank statement will ensure that unusual items are investigated on a timely basis.

2012 Update

The park manager now receives the bank statements, reviews all checks and deposits that cleared during that month, initials the bank statement and then hand delivers to bookkeeper.

2) Bank Reconciliations

The bank reconciliations do not have any indication they have been reviewed and approved by Management. We recommend that bank reconciliations be signed by management as an indication of approval.

2012 Update

After the bookkeeper completes the bank reconciliations, the park manager reviews, initials and files the bank reconciliations in the Lake office.

3) Purchase Orders

Purchase orders are prepared after invoices are received. Purchase orders should be prepared to initiate the ordering process. Purchase orders should be sent to vendors indicating types, quantities, and agreed prices for products or services. If the Commission elects not to use purchase orders in this manner, the Commission may want to consider having management indicate their review and approval for payment on the actual invoice rather than prepare a purchase order after the invoice is received. A rubber stamp could be placed on incoming invoices which provides space for management to initial their review and approval for payment of the invoice.

2012 Update

Purchase orders are no longer used. The invoices are stamped after they are approved for payment.

4) Deposits

There were instances where deposits were not made on a daily basis during offseason months. Procedures should be developed where deposits can be made daily.

2012 Update

This recommendation still applies for 2012.
5) Reconciliation of Daily Deposits

At the end of a day, a cash register tape is processed which summarizes the user charges by payment type. This summary tape is then compared to the amount of cash that will be deposited into the bank. During our review of a daily deposit, there was an undocumented difference between the summary tape and the corresponding deposit. We recommend that the summary tape and deposit total be reconciled daily and any differences be investigated and documented.

**2012 Update**

In November 2012, a new computer system was implemented which has led to more accurate tracking of all receipts. In discussion with personnel, since the new computer system was implemented, all deposits have tied out to the nightly summary receipt which reflects the daily park fees by type of service and payment methods.

6) Deposits and Safeguarding of Cash

Deposits are not always made on a daily basis. In addition, cash is not kept in a locked box or safe when deposits are not made daily. These conditions leave the Commission at risk of loss from burglary, misplacement, or misappropriation.

**2012 Update**

Deposits are made daily from May through September and twice a week from October through April. When deposits are not made daily, the cash is kept inside a locked, fireproof safe, inside a locked metal cabinet.
2012 Items

Incentive Wage Bonus

The Park Manager has historically been paid an incentive wage bonus calculated as 5% of the annual operating profit. The incentive wage bonus paid for 2012 was $3,855. An error was made in the calculation and the Park Manager was overpaid $193.
A significant deficiency is a deficiency, or 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. We consider the following deficiency in internal control to be a significant deficiency:

**Preparation of Financial Statements**

An additional consequence of the size of the office staff, combined with the specific expertise of your accounting and financial reporting department, is that management has elected to rely on the knowledge of its auditors to prepare its annual financial statements and related disclosures. Your Organization, like many others, has made the determination that because of the ever changing and numerous reporting requirements associated with preparing financial statements that are in conformity with accounting principles generally accepted in the United States of America, it is more cost advantageous to rely on the expertise of its outside auditors to assist in the preparation of its financial statements.

However, since the financial statements are the responsibility of the Organization's management, the control over the financial statements being prepared in conformity with accounting principles generally accepted in the United States of America, lies with management. Currently, the Organization has elected not to dedicate its resources to providing sufficient internal control over the preparation of its financial statements in conformity with accounting principles generally accepted in the United States of America, resulting in a more than remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

Other observations are summarized on the attached page.

This communication is intended solely for the information and use of management and the Board of Commissioners and is not intended to be and should not be used by anyone other than these specified parties.

*JOHNSON BLOCK AND COMPANY, INC.*

Mineral Point, WI
July 10, 2013
TO: Jim McCaulley, County Conservationist, Iowa County LCD
FROM: Lisa Trumble, LWRM plan coordinator
DATE: September 12, 2013
RE: Extension of Iowa County land and water resource management (LWRM) plan through December 31, 2015.

I am pleased to provide you with an order to extend the approval of the Iowa County land and water resource management (LWRM) plan through December 31, 2015. This approval maintains your county’s eligibility for funding from the department to continue to implement your LWRM plan. You will need to update your county workplan (if changes are made) and file an annual report to remain eligible for department funds.

Please share this notice and copy of the order extending your plan with Bob Bunker, chair of your LCC. Our agency looks forward to assisting your county with the plan’s implementation.

Thank you.
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Total: $33,191.20
Certificates of Voluntary Non-Compliance

1. David Bowen
2. Roger Fingerson
3. Allan Butteris
4. Wardell Trust
5. Edward Theobald
6. Carol M. Schroder Revocable Trust
7. Clay Williams
8. Paul Luciani
9. Ron Jacobson
ATCP 50 – Final Draft Approved by ATCP Board
The Board of Agriculture, Trade and Consumer Protection approved the final draft of the Soil & Water Resource Management Program rules at its September 10, 2013 meeting. The major changes are listed below with DATCP’s response to public comments received in March/April 2013.

The issues of biggest concern expressed by counties are listed below with the response by DATCP in the final draft:

- DATCP will continue funding on publically owned land, but at a reduced cost-share rate of 50%. The hearing draft called for elimination of cost-sharing on government projects.
- DATCP was not convinced to fund non-farm practices at 70% cost-share and retains the hearing draft cost-share rate of 50% for non-farm practices.
- DATCP did insert language directing the agency to work with DNR to improve funding for all LCD work.
- DATCP will not reinstate the $85,000 minimum staff allocation, and will cap staff support costs at 10% of the staffing grant.

In short, DATCP did respond to a number of the issues raised by WLWCA and counties, but not all. Expect to see the rule take effect in summer 2014.

Welcome to Brooke Weber - WLWCA Training & Outreach Specialist
WLWCA has added a new position to help county land conservation staff and supervisors improve their professional credentials and promote their great work. Please welcome Brooke Weber who will start October 1st as WLWCA’s Training and Outreach Specialist. Brooke has a background in training program development which will be very helpful to the State Interagency Training Committee. The Outreach Committee will benefit from her Communications degree and skills with various media. We are excited to have Brooke with us and know she is looking forward to working with our membership and partners.

WLWCA Board Meeting and Strategic Planning session - October 2, 2013
The WLWCA Board will be meeting on October 2, 2013 from 9 am to noon, at Hotel Mead in Wisconsin Rapids. The full agenda will be posted on the WLWCA website. At 1 pm, Board members will reconvene to discuss priority issues for WLWCA as part of its strategic plan development. John Exo, UWEX, has graciously offered to facilitate the strategic planning session. The Board’s goal will be to identify and rank the top priorities for the organization.

Nitrogen Science Summit
Ken Genskow, UWEX advisor to WLWCA, has initiated a group of UW-Madison College of Agricultural and Life Science researchers, agency partners, WLWCA and others to look at the issues of nitrogen runoff, leaching, and volatilization from agronomic practices and the potential for better management to mitigate the losses of nitrogen to the environment. Goals include an assessment of the research literature on nitrogen, gaps in the knowledge base, and ultimately the development of management alternatives. This is anticipated to be a multi-year endeavor with status reports delivered at annual summits. WLWCA will keep you posted on summit happenings.
Waters of Wisconsin Initiative – Take Two
The Wisconsin Academy of Sciences, Arts and Letters is following up on its 2002-3 Waters of Wisconsin Initiative which opened the conversation on groundwater quantity issues and the need for the control of phosphorus runoff to improve surface water quality. From those early discussions came changes in state policy including regulations on high-capacity well installations as well as the development of numeric standards for phosphorus in Wisconsin waters. The latest initiative aims to advance the goal of healthy, abundant water for future generations by tackling the following issues through four workgroups:

1. Develop a clear message of water challenges and responses in Wisconsin
2. Advance water conservation, management, and efficiency through better practices and more comprehensive state water management planning
3. Reduce phosphorus pollution by implementing the current phosphorus rules through adaptive management strategies and efforts to surmount barriers to implementation
4. Identify systemic barriers to proper water resource management and recommend solutions

WLWCA has been invited to participate, and we currently are working on the phosphorus pollution reduction workgroup. Stay tuned as these groups begin to produce draft recommendations.

~Jim VandenBrook, Executive Director

Standard Oversight Council Update
The permeable pavement standard development team has made significant progress and completed a thoroughly debated draft of this new WDNR practice standard. The team has sent the current draft standard to ten outside experts and invited their comprehensive review and feedback. We will consider all of the initial review comments at the October 9th meeting and plan to release an updated draft standard for public comment in November. We will announce the beginning of the three-week broad review comment period through the SOC website and list-serve. The final permeable pavement standard is expected to be published by March of 2014.

From SOC’s 2013 Technical Standards Needs survey, we received numerous comments regarding the need for training on particular practice standards. To help facilitate this need for more educational resources on new and existing practice standards, SOC is exploring the development of an online resource that will collect documentation of the most common practice standards across the state. We hope this collection of photos and descriptions will provide examples of completed projects and the site-specific characteristics considered in designing the practices. Stay tuned for a request to share any photos, tips, and techniques for completed conservation projects highlighting Wisconsin’s conservation practice standards.

~Gini Knight, Standards Oversight Council Coordinator

Announcing the 2014 WLWCA Awards
We are excited to announce that the following awards are being offered: Conservation Farmer of the Year, Conservation Steward, Outstanding Supervisor, Special Recognition/Friend of Conservation, and Outstanding Conservation Employee (with three categories: 1) County Conservationist/Administrator/Supervisor, 2) Technician/Planner/Project Manager/GIS Specialist/Agronomist/Educator, and 3) Administrative Assistant/Clerical). The Conservation Farmer of the Year state winner will be invited to host the 2014 Conservation Observance Day and will be reimbursed up to $3000 from DATCP for hosting this important event promoting conservation awareness.

Guidelines and nomination information can be found at http://www.wlwca.org/consawards.html. Entries should be submitted before December 31, 2013, and winners will be recognized at the annual WLWCA Conference scheduled for March 10-12, 2014 in Appleton. Contact Chris Schlutt, Program Coordinator at 608-441-2677 or chrisschlutt@wlwca.org for more information or questions.
WLWCA Public Outreach Committee Needs Your Help

On March 22nd 2013 the Public Outreach committee held its first meeting in Stevens Point. This meeting was the first step in promoting the work that Land & Water Conservation offices do across the state. Hopefully we won’t be able to refer to ourselves as the best kept secret in county government for much longer.

The first task of the Committee was spearheading the articles that appeared in the May edition of Wisconsin Counties Association Magazine. In a matter of weeks we were able to pull together five excellent articles that showed the variety of services that Land & Water Conservation offices provide. Special thanks to the individuals who took the time to write or edit the articles. [http://www.wlwca.org/outreach_committee.html](http://www.wlwca.org/outreach_committee.html)

Since the initial rush of Wisconsin Counties Association Magazine, we have spent our time working on guiding principles, an outreach plan, and a success story template. Please visit the following link [http://www.wlwca.org/outreach_committee.html](http://www.wlwca.org/outreach_committee.html) to view the documents. Comments are appreciated.

As part of the implementation of the outreach plan we need your help in providing success stories. If you are working on a project that demonstrates the high quality services we provide, please let a member of the Public Outreach Committee know. That way we can work together to promote it.

We are always looking for more volunteers (staff or supervisor) to help us in our efforts. If you have an interest in public outreach, please contact me. Feel free to call or email 262-335-4803 or paul.backhaus@co.washington.wi.us.

~Paul Backhaus, Public Outreach Committee Chair

Raffle Tickets for WLWCA Annual Conference (March 10-12, 2014)
BUY EARLY – BUY OFTEN!!

Seeking WLWCA members to sell raffle tickets! Tickets will be available at the Fall County Conservationist meeting Thursday, October 3, during the lunch break. Sales will continue until the last day of the conference, Wednesday, March 12, 2014.

In addition to early sales, another change for the raffle this year is that the prizes will be drawn randomly. All ticket stubs are deposited in one container. Prizes are: a Mathews Reezen 7.0 Bow in Lost AT Camo, a Thompson Center Omega Muzzleloader, TC 3-9x40 Scope, one $400 cash prize, and four $100 cash prizes. Tickets sell for $3.00 each or 4 for $10.00. All raffle proceeds benefit the WLWCA Scholarship Program. You do not need to be present at the conference to win.

If you are not attending the Fall County Conservationist meeting, and would like to sell raffle tickets or to find out who you can purchase raffle tickets from in your area, contact Patty Benedict, Raffle Coordinator, Portage County LCD, benedictpj@co.portage.wi.us (715-346-1334).

2014 Youth Summit/Wisconsin Envirothon

The 2014 Youth Summit will take place on Wednesday, April 16, 2014 and the Wisconsin Envirothon will take place on Thursday, April 17, 2014. Both events will be held at UW-Stevens Point - Tree Haven, W2540 Pickerel Creek Road, Tomahawk, Wisconsin. We are still looking for volunteers to help with judging and other duties. If you are interested in volunteering please contact Kim Warkentin at 608-441-2677 or kim@wlwca.org. For more information on how to participate in the Wisconsin Envirothon go to: www.envirothonwi.org.
**Calendar of Events**

**Land & Water Conservation Board Meeting, Madison**  
Oct. 1

**WLWCA BOD Meeting, Wisconsin Rapids 9:00am-Noon**  
Oct. 2

**WLWCA Strategic Planning with the Board, Wisconsin Rapids**  
Oct. 2

1:00pm-6:00pm

**Fall County Conservationists Meeting, Wisconsin Rapids**  
Oct. 3-4

**WLWCA Legislative/Administrative Committee Meeting**  
Oct. 10

**Lake Michigan Area Association Fall Conference, Marinette County**  
Oct. 11

**Northwestern Area Meeting, Poster & Speaking Contests, Spooner**  
Oct. 18

**Lake Winnebago Area Association Fall Meeting**  
Oct. 25

**Standard Oversight Council Meeting, Madison**  
Nov. 5

**WLWCA Executive Committee Meeting, Appleton**  
Nov. 13

**WI State Technical Committee Meeting, Madison**  
Nov. 21

**WLWCA Technical Committee Meeting, Stevens Point**  
Dec. 13

**2014 WLWCA Annual Conference, Appleton**  
Mar 10-12

*For more information and events, visit [www.wlwca.org/eventscalendar.html](http://www.wlwca.org/eventscalendar.html)*

**WLWCA Board of Directors**

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<th>Vice Chair</th>
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<td>Chuck Wagner, Chair</td>
<td>Peter Sorce, Sec'y</td>
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<tr>
<td>Kewaunee County LWCC</td>
<td>Waukesha County LRD</td>
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| Treasurer | | |
|-----------|-----------------|
| Bill Schuster, Treasurer | Bill Fratt, LCC |

| County | | |
|---------|-----------------|
| Door County SWCD | Oneida County C&UEC |

**WLWCA Staff**

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<td>Chris Schlutt</td>
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**Coordinator**

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<td>Gini Knight</td>
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Thank You

You to all my family, good co-workers for coming to my birthday party. You are the best! You to Brenden P. and Alyssa B. beautiful bouquet of flowers that delivered when I got home that and all the special cards and won gifts that you gave me. I'm having with the lottery cards. Hope I win!

t call from Hawaii! you all,

Julson Trankle

Try Show

ay, Sept 28th
12-6
Mountain Street
General Point, WI
(under a white tent)

% of jewelry sales will be donated to Hodan Center

Jewelry designed and created by
Marcia (Hartung) Newquist
Creative Jewelry by Marcia

Attention Farmers and Landowners

With all the big rains earlier this year the Iowa County Land Conversation Department has technical assistance and cost-sharing available to help with your conservation needs such as:

- Grassed Waterways;
- Diversion;
- Eave troughs;
- Stream bank protection;
- Equipment and cattle stream crossings;
- Spring development; and
- Nutrient management planning

Also, Well Decommissioning help is available for those old ground water wells that are no longer being used.

For more information contact the
Iowa County Land Conversation Department
138 S. Iowa St.
Dodgeville, WI 53533
608-935-2791 x3
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debra.finkelmeyer@wi.nacdnet.net
jim.mccaulley@wi.nacdnet.net

Hay & Bedding Auction Every Saturday at 12:00 Noon - Reynolds Feed & Supply, Cobb, WI 608-623-2121, reynoldslivestock.com 1-26-ff

ARNETTE'S COUNTRY GROOMING