

Conservation District

Procedure Manual

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Introduction

Purposes of this manual

The main purpose of this Conservation District Procedure Manual is to provide information and guidance for conservation district supervisors and employees. Its secondary purpose is to provide information to other natural resource agencies and organizations, as well as interested individuals.

This manual explains the statutory and policy requirements that apply to all conservation districts in Washington State. It also gives suggestions designed to help district supervisors and their employees plan and carry out successful natural resource conservation programs.

Finally, this manual is written to complement two other stand-alone documents: (1) the Supervisor's Handbook, and (2) the Grants Program Administrative Procedures (formerly Section 360 of the old Procedure Manual). Some topics may be covered in more than one document. When they are, we have tried to make the information complementary – either more detailed or more generalized – to minimize duplication.

What's in this manual?

This manual is organized into five chapters that cover the basics of conservation district operation and administration. It has been organized to make it logical and easy-to-use. At the beginning of each chapter is a brief statement of what's in the chapter and why it's important to the district.

Because there is a lot of information in this manual, the Table of Contents is very detailed and shows each major section in each chapter.

How is it written?

This manual is formatted in both Microsoft Word 2002 and Adobe® Acrobat Reader® on the CD-ROM. It is searchable in the Adobe® Acrobat version. The manual is also posted on the Commission's website: <http://www.scc.wa.gov/>.

This edition of the Procedure Manual was written by Bob Bottman, with advice and guidance of an advisory team. Members of the advisory team included: Claudia Michalke (Stevens County Conservation District), Lyle Gardinier (Ferry Conservation District), Al Latham (Jefferson County Conservation District), Bill Broughton (Eastern Washington Field Operations Manager), and Kristy McGuill (CC Grants Staff). Others who helped by reviewing the manual in its draft stages included Mike Dunning and Sharonne O'Shea (Office of the Attorney General), Debbie Skogen (CC Grants Staff) and Tom Salzer (Western Washington Field Operations Manager).

This publication relies extensively on internet information technology, and includes many hyperlinks to web pages that contain pertinent reference information. If you wish to follow any hyperlink to its web page, place your mouse pointer on the hyperlink, then press the "control" key (usually designated "Ctrl") while left-clicking your mouse. This will take you to the reference web page. Please report any broken links you may find to the Commission office. There are also other references using agency or organization names, phone numbers, and mailing addresses.

Disclaimer

The Washington State Conservation Commission presents the information in this Procedure Manual to assist conservation districts in Washington State. Although this document contains information about legal issues, as general guidance it cannot address specific situations facing various districts. Legal advice for your particular issues and situation can only be obtained from a licensed attorney. Additionally, due to on-going changes in state and federal law and our reliance on information provided by outside sources, the Commission cannot guarantee the accuracy or reliability of the content of this manual or any of the websites to which we provide links.

I. Conservation Districts in Washington State

What's in this chapter?

This chapter contains a short history of how conservation districts came to be in Washington State, and why they're important.

Why it's important

The reasons conservation districts were created in the first place remain valid and compelling. The productive capacity of the land is of prime importance to the well being of Washington State and the nation. The knowledge and application of methods to conserve natural resources are key to maintaining this capacity. This practice of responsible stewardship is what conservation districts are all about.

A. How did conservation districts come to be?

A model Soil Conservation Districts Law was enacted by Congress in response to the "dust bowl" disaster of the 1930's. This law was then provided to each state in the Union. Washington State's Conservation Districts Law was passed during the 1939 legislative session, and has remained on the books in substantially the same form since then. The present state law is codified as Chapter 89.08, Revised Code of Washington. It provides for the establishment of conservation districts and their programs to protect the state's renewable natural resources. The Washington State Conservation District Law may be found at the Conservation Commission's website: <http://www.scc.wa.gov/>, or at the State Legislature's website: <http://www.leg.wa.gov/rcw/index.cfm>.

There were originally 78 conservation districts (CDs) established in the State of Washington, beginning with the North Palouse Soil and Water Conservation District on January 30, 1940. Since then, these districts have consolidated and adjusted their boundaries to become the 48 districts currently active in Washington State.

The Conservation Districts Law also establishes the Washington State Conservation Commission and sets forth its responsibilities. The Commission assists and guides CDs as they carry out their programs, and coordinates their activities within the intent of the Law. It is important to note that the Conservation Commission is a state agency, while conservation districts are not. However, districts are subdivisions of state government.

B. What is a conservation district?

There are several ways to define a conservation district – by what they do, by what they are, by what they are not, and by their unique nature.

What they do – The 48 conservation districts are the ONLY organizations in Washington State that routinely design and apply on-the-ground solutions to nonpoint water quality problems on privately owned resource lands. No other group, public or private, does this work. Further, the technical help provided by conservation districts to private landowners is free for the asking.

Each conservation district is led by a five-member board of volunteer supervisors – three elected locally and two appointed by the state’s conservation agency, the Conservation Commission. These individuals serve three-year terms, during which time they remain aware of locally important natural resource or environmental issues and decide what projects their district will undertake each year.

Also, each conservation district has paid staff, consisting of employees hired by the supervisors using district funds; plus technical professionals assigned to assist the district by the U.S. Department of Agriculture’s technical arm, the Natural Resources Conservation Service (NRCS). These individuals carry out the work of the district as a team, under the guidance and direction of the board of supervisors.

Conservation districts have broad authority under their enabling legislation, and can tackle just about any problem related to the natural environment. Districts in Washington State are involved in issues ranging from air quality (blowing dust), to prevention of groundwater contamination, to stream improvement for endangered salmon, to dairy waste management, to stream bank stabilization, to on-farm irrigation water management, to forestland improvement, to erosion control on dryland farms. Even where natural resources problems exceed local capabilities, local conservation districts usually know who to contact for additional help.

Many districts also have a proactive outreach program to schools. They understand that the best way to instill a long-term conservation ethic in our citizens is to teach it beginning in elementary school.

What they are – Under their enabling statute, a conservation district is defined as “...a governmental subdivision of this state, and a public body corporate and politic exercising public powers...” Conservation districts are part of state government just like hospital districts, irrigation districts, and other special purpose districts created under state law for specific public purposes. They are local governmental bodies charged with fulfilling very specific purposes relating to the conservation of renewable natural resources. Based on this, Section 115 of the Internal Revenue Service Code confers tax exempt status on conservation districts. Also, charitable contributions to districts are generally tax deductible.

What they are not – Conservation districts are not regulatory in nature. They were not organized to tell people they can or cannot do on their land. They were formed to help people find ways to use their land without impairing renewable natural resources.

Districts are not state agencies, and do not receive an ongoing operating budget from the state General Fund, as most state agencies do. Conservation districts usually have a close working relationship with their county government, and some even receive a limited amount of funding from that source. However, districts are not a part of county government either.

Districts have authority under state law to propose to their county government that a special assessment be added to the property tax on lands within their jurisdiction that benefit from district activities. This assessment must be approved by the county legislative authority before it is implemented, and currently only 7 of the 48 districts in Washington State have a special assessment in place. In fact, most districts rely on year-to-year grant funding to carry out their projects. Such grants usually come from the Conservation Commission, although the Department of Ecology and the Interagency Committee for Outdoor Recreation (IAC) also have grant funds for which districts may compete.

What makes districts so special? Conservation districts are unique in several ways. First, they are set up to provide local solutions to local problems. Each district's supervisors are familiar with local natural resource issues because at least three of the five must be landowners or operators of farms within the district.

These five supervisors give program direction not only to their own staff, but also to the USDA-NRCS technical professionals assigned to their district. What this means is that local people are telling federal employees how best to help them. This does not occur routinely anywhere else in the nation.

Conservation districts are truly grassroots organizations, setting their priorities from the bottom up, not from the top down. Because of their voluntary and non-regulatory nature, districts often act as a "buffer" between private landowners and regulatory agencies.

Washington State Conservation Districts Law gives districts the authority to cooperate not only with one another, but also with "...any agency, governmental or otherwise, or any occupier of lands within the district..." to carry out conservation of natural resources. This is indeed a broad mandate, and allows districts to work with just about anyone or any group to accomplish their goals.

Additional information about conservation districts in Washington State may be obtained from:

Washington State Conservation Commission
P.O. Box 47721
Olympia, WA 98504-7721
Phone: (360) 407-6200
FAX: (360) 407-6215
E-mail: support@scc.wa.gov
Website: <http://www.scc.wa.gov/>

II. Organization

What's in this chapter?

This chapter outlines the organization and functions of the state Conservation Commission, conservation districts, and state and national associations of conservation districts. Two organizational charts are included: [Figure 1](#) shows relationships of the Commission and CDs to other units of state government, and [Figure 2](#) shows state and national CD associations.

Why it's important

For district supervisors or employees to effectively carry out local programs, they need to know how their districts relate to other cooperating agencies and organizations, and also how those groups can help their districts.

A. Conservation Commission

Purpose – The Conservation Commission is the state agency whose primary purpose is to guide and assist conservation districts. The Commission carries out this purpose by:

- Providing assistance to conservation district supervisors;
- Informing conservation districts of the activities and experiences of other conservation districts, and disseminating this information statewide;
- Reviewing agreements between conservation districts and any other entities;
- Encouraging cooperation and collaboration of state, federal, regional, interstate and local public and private agencies with conservation districts;
- Recommending funding packages for districts and administering the resulting appropriations;
- Issuing regulations establishing guidelines and suitable controls on the use of public funds, property and services by conservation districts;
- Reviewing budgets, administrative procedures and operations of conservation districts and advising the districts concerning their conformance with applicable laws and regulations;
- Compiling information and making studies, summaries and analysis of conservation district programs in relation to each other and to other resource conservation programs on a statewide basis;
- Assisting conservation districts in obtaining legal services from state and local legal officers;
- Requiring annual reports from conservation districts;
- Establishing accounting and auditing procedures for conservation districts with the assistance and advice of the Washington State Auditor's Office.

- Establishing procedures for conservation district elections, canvassing returns, and announcing official election results;
- Appointing two supervisors to sit on each conservation district's five-member board of supervisors; and
- Processing boundary change requests and changes of conservation district names in coordination with the Washington Secretary of State.

Funding – The Commission provides a major source of financial assistance to CDs through its grants programs. For example, during the 2001-03 Biennium, the Commission administered 12 grant programs that made \$27.5 million dollars available to districts for the provision of local services and programs.

Composition – The operation of the agency is directed by a ten-member Commission that represents landowners and farm operators, local conservation districts and state agencies:

- Two Commission members are appointed to four-year terms by the Governor; one of these must be a landowner or operator of a farm.
- Three Commission members are elected to three-year terms by conservation district supervisors to represent western, central and eastern Washington regions; at least two of these must be landowners or operators of a farm.
- Five Commission members are appointed as ex-officio members representing: 1) the Director of the Washington Department of Ecology; 2) the Director of the Washington Department of Agriculture; 3) the Commissioner of Public Lands (Washington Department of Natural Resources); 4) the President of the Washington Association of Conservation Districts; and 5) the Dean of the College of Agriculture at Washington State University.

Staff – The Commission employs several staff, including an Executive Director, statewide program specialists, field operations managers, grants staff, and clerical support staff.

B. Conservation Districts

Conservation Districts are subdivisions of state government with the powers designated in RCW 89.08.210-220. Each district is managed by a five-member volunteer board of supervisors. The board looks to the Conservation Commission for guidance in performing its duties.

These **powers and duties** include but are not limited to:

- Entering into and maintaining cooperative agreements with the USDA and the Natural Resources Conservation Service (NRCS) regarding availability of technical personnel from NRCS to support the CD's programs, and also entering into agreements with other Federal, State, and local agencies for mutual assistance as needed.
- Coordinating with adjoining CDs and other governmental agencies on conservation projects that are of mutual concern.
- Developing, updating, and implementing short and long-range programs and work plans for accomplishing conservation measures that are needed in the district
- Planning for and maintaining a suitable operating budget.

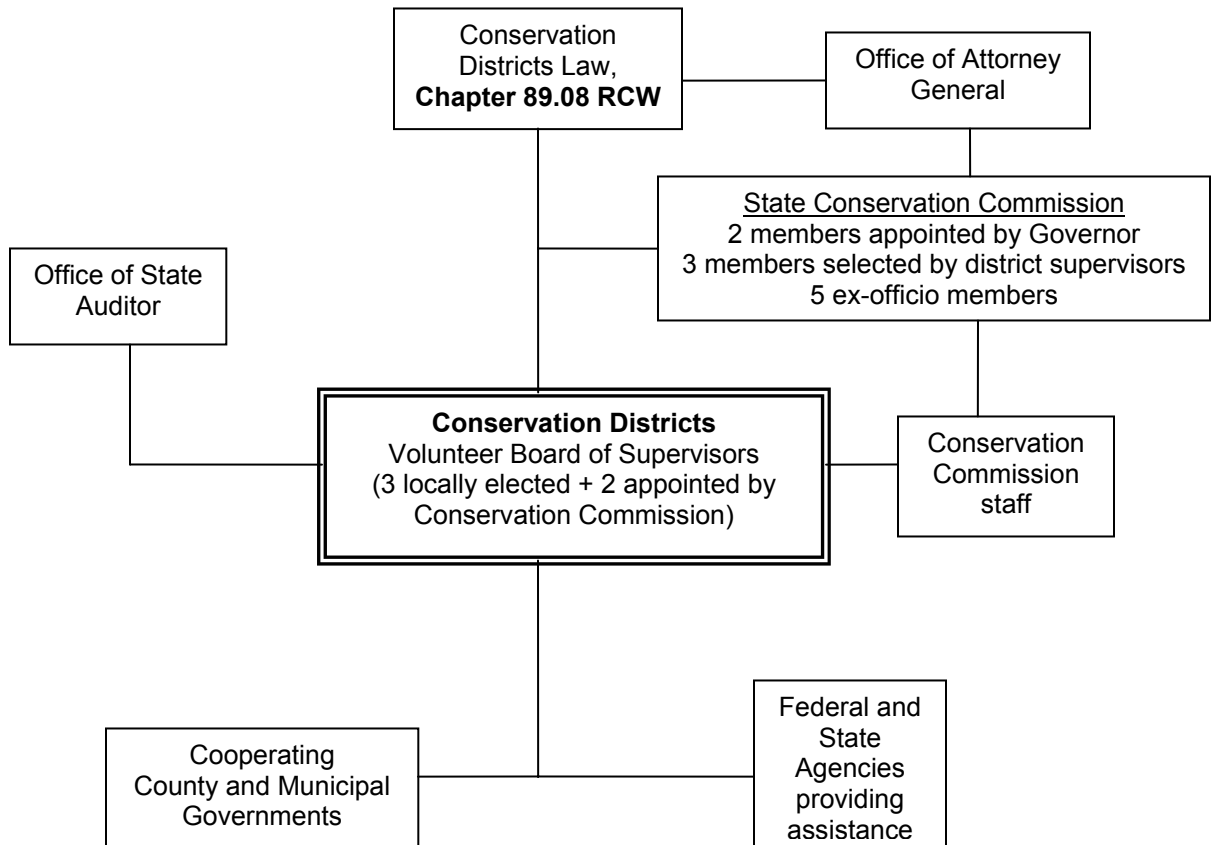
- Entering into cooperative agreements with landowners and land occupiers that effectively address local natural resource concerns and issues.
- Determining work priorities for district staff, NRCS technical personnel, and personnel from other cooperating agencies in order to accomplish projects in the CD Annual Plan of Work.
- Holding regular board of supervisors meetings, preferably monthly, with prepared agendas and keeping minutes of the meetings.
- Conducting annual elections for re-election or replacement of supervisors whose terms of office expire.
- Reporting annually to the Conservation Commission on the activities, accomplishments, and challenges of the CD during the year; including a statement of the financial condition of the CD.
- Initiating surveys, research studies, and demonstration projects on public and private lands within the CD, toward improving preventive and control measures to manage renewable natural resources.
- Making available to cooperators agricultural and engineering equipment, fertilizer, seeds, plants, and other materials the CD may have access to that will assist in furthering conservation development and judicious use of land and water resources.

Composition - Each conservation district is directed by a five-member volunteer Board of Supervisors:

- Three members are locally elected, and at least two of the three elected supervisors must be landowners or operators of a farm.
- Two members are appointed by the Washington State Conservation Commission, and at least one must be a landowner or operate a farm.
- The board may appoint associate supervisors to augment the Board's knowledge and experience and to assist with various programs and activities. Associate supervisors may not make motions or vote at board meetings.

Staff – The board may employ administrative, clerical, and technical staff as needed and within its funding capabilities. Conservation districts in Washington State currently employ over 250 staff.

Figure 1. Relationship of Washington State Conservation Districts to Other Governmental Entities



C. Associations

Washington Association of Conservation Districts (WACD)

The WACD is a non-profit, nongovernmental organization of the 48 conservation districts in Washington State. The WACD coordinates with, and is partly directed by, six area associations of conservation districts. Through this structure, the WACD serves as the state voice for conservation districts on state policy, legislation, communication, and funding for conservation activities. The WACD also provides forums to inform, train and educate supervisors and recognize outstanding district individuals and programs. The WACD has standing committees on research, district operations, education, finance, forestry, land-use planning, legislation, public and private rangelands, pollution, recreation, water resources, resolutions, and soil stewardship. For more information, go to: <http://www.wacd.org/>.

National Association of Conservation Districts (NACD)

The NACD is a non-profit, nongovernmental organization representing over three thousand districts and their state associations in the fifty states, Puerto Rico, and the Virgin Islands. The NACD lobbies for federal conservation legislation and funding in Congress. It also provides brochures, reports, conservation films, training, and education. For more information, go to: <http://www.nacdnet.org/>.

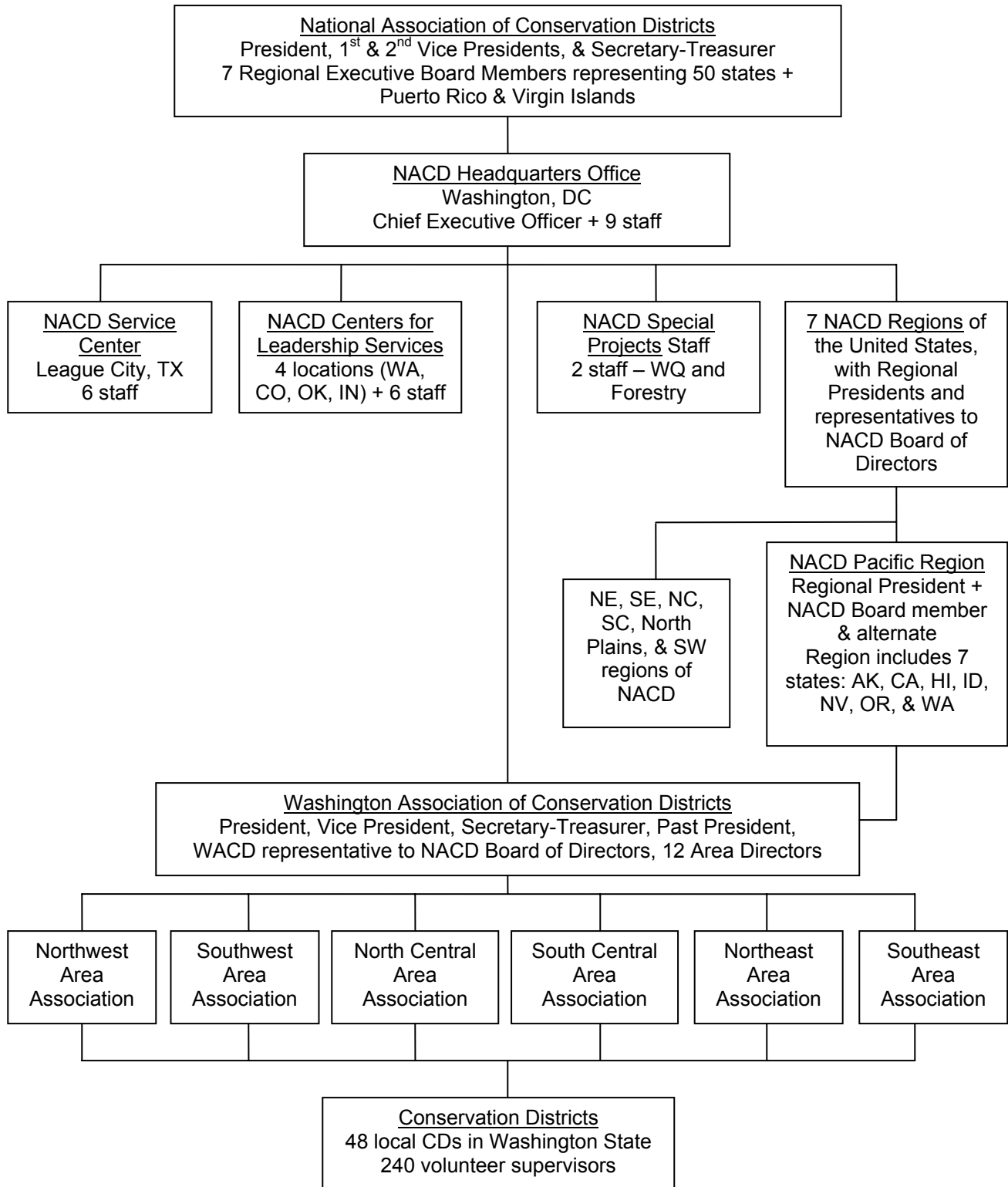
Washington Association of District Employees (WADE)

The WADE was formed in 1986 to develop conservation district employees' abilities through continuing education, recognition and a network of professional support. Consult the Commission's Directory or website (<http://www.scc.wa.gov/>) for more information about WADE officers and directors.

National Conservation District Employees Association (NCDEA)

The NCDEA was formed in 1992 to strengthen conservation district programs, provide assistance, information and support to conservation district boards and their employees. The association also promotes the professional development of district employees and will assist any agency, association, organization, municipality, group, or individual who supports conservation districts in the spirit of cooperation, sound conservation practices, and proper land use. For more information, go to: <http://ncdea.org/directory/>.

Figure 2. Relationship of Washington Conservation Districts to Associations of Conservation Districts



III. Conservation District Supervisors

What's in this chapter?

Chapter III. contains an overview of conservation district supervisors, their roles and responsibilities, and what they are authorized to do.

Why it's important

Conservation district supervisors are responsible for developing and carrying out programs that address natural resource needs at the local level. The information referenced in this chapter will help district supervisors and district staff do that.

A. The supervisors

A five-member volunteer Board of Supervisors directs the activities of each conservation district. These five supervisors are either [elected](#) or [appointed](#). District supervisors in Washington State serve without compensation, but they are entitled to expenses, including traveling expenses, authorized by the Board and necessarily incurred as they carry out their duties.

Three members are locally elected, and at least two of the three elected supervisors must be landowners or operators of a farm. For current election procedures, see the Election and Appointments section in Chapter V.

Two members are appointed by the Washington State Conservation Commission, and at least one must be a landowner or operate a farm. For current appointment procedures and requirements, see the Election and Appointment section in Chapter V. Also, see the Commission's [Appointed Supervisor Policy](#).

Associate supervisors – Individuals may be invited to join the district as associate supervisors. The five elected and appointed supervisors typically extend this invitation to someone with expertise in a particular area of interest to the district. Associate supervisors may do everything that the five elected and appointed supervisors do except make motions, vote at district board meetings and be counted toward a quorum at such meetings. The designation of associate supervisor offers the district a way to cultivate potential new supervisors, or to allow former supervisors to remain active in the district.

Associate supervisors may do everything that the five elected and appointed supervisors do except make motions, vote at district board meetings and be counted toward a quorum at such meetings.

Ex officio – what does it mean? – “Ex officio” means that an individual is a part of a group because of his or her office, or position in another organization. Conservation districts are not authorized to have ex officio board members in their enabling statute, Ch. 89.08 RCW. However, the Commission does strongly encourage districts to include and involve representatives of cooperating agencies and organizations in their board meetings.

For example, the local NRCS staff should be included as a matter of course in regular district meetings, as should representatives of WSU Cooperative Extension, the Farm Services Agency

(FSA), and local representative from state natural resource agencies. The Conservation District Law also suggests that the board may invite the legislative body of any city or county near or within the district to advise and consult with it on natural resource issues that may affect the city or county. So, even though there are no ex officio members on a conservation district board, the attendance at board meetings by partnering agencies serves much the same purpose.

B. Who can be a district supervisor?

Legally, an elected conservation district supervisor must be a registered voter in the county where the district is located and must reside within the district boundary. Two of the three elected supervisors must be a landowner or farm operator. One of the two appointed supervisors must be a landowner or farm operator. Beyond this, anyone with an interest in natural resources or the operation of a public organization may volunteer to be elected or appointed as a district supervisor.

Experience or training in natural resource or environmental issues is helpful, and with the growth in district programs and staff, individuals with management or financial savvy are also very much welcome as district supervisors.

Finally, the person who consistently shows up for district meetings and participates in developing and executing district plans will be the one who makes all the difference.

C. Supervisor roles and responsibilities

As public officeholders, the supervisors of a conservation district must have a clear understanding of their duties and powers. These are summarized below:

1. **Develop programs** based on local needs;
2. **Undertake short and long-term planning** that includes public hearings in order to involve land occupiers, and other public and private agencies;
3. **Carry out planned tasks** to accomplish district goals;
4. **Set policy** for how district funds and personnel are used to meet conservation needs;
5. **Carry out public information-education programs**;
6. **Carry out district elections**;
7. **Insure that the board of supervisors functions effectively** to carry out the district's mission;
8. **Supervise district employees**;
9. **Raise and manage district funds**;
10. **Plan and run open, effective board meetings and provide for the keeping of minutes**;
11. **Be accountable for funds, property and equipment** belonging to the district; and
12. **Provide reports** to the Commission on district accomplishments and finances.

An awareness of these responsibilities, plus a working knowledge of local natural resource issues are essential for all conservation district supervisors. For a more detailed discussion of these items, see the *Supervisor's Handbook*, on this CD-ROM. The *Supervisor's Handbook* is also posted on the Conservation Commission's website, <http://www.scc.wa.gov>.

In other chapters of this Procedure Manual you will find information about conservation district employees, district operations, board meetings, planning and reporting requirements, elections and appointments, funding, and more. Please carefully review the Table of Contents for the information you need.

You may search this document in the Adobe® Acrobat® format for particular words.

IV. Conservation District Employees

What's in this chapter?

Chapter V. is about the conservation district as an employer. It explains the federal and state requirements that apply to districts that employ staff. It also refers the reader to other publications and information sources for this important topic.

Why it's important

Conservation district supervisors are responsible for hiring, managing and terminating district employees. Experience has shown that when a district hires employees, it not only stands to reap high benefits, but also incurs high risk. In the past, most legal action taken against conservation districts in Washington State has been initiated by former employees. With this in mind, the old saying, "Predictable is preventable" takes on real meaning. The responsibilities conservation districts take on as employers are very important, and deserve the full and informed attention of district supervisors.

A. Why do conservation districts need employees?

The Conservation Districts Law, RCW 89.08.210, authorizes supervisors to hire employees. The Conservation District Law is in the Appendix.

Because district supervisors are very busy people, they don't always have the time to carry out all the details of district business. It may be tempting to ask NRCS or Commission employees who work in and around the district office to help out. However, it is inappropriate for federal NRCS personnel to perform district administrative chores, act as the district's agent, or handle district finances. This is not the intent of Public Law 46, the federal appropriation that provides for USDA-NRCS technical assistance to conservation districts. Also, Conservation Commission field operations managers are responsible for guiding and assisting districts, and typically do not take care of the day-to-day administrative or programmatic duties of any one district.

People forget how fast you did a job – but they remember how well you did it.

Howard Newton

The best way for a district to efficiently carry out its programs is to hire and supervise qualified and effective employees.

B. Why can't a district just hire a contractor?

In almost all cases, a person hired by a conservation district will be considered an employee, not a consultant. This is because such a person is normally supervised on a day-to-day basis by a board member or district staff, is housed in the district office, and is working exclusively for the district. These conditions create an employer–employee relationship. When such conditions exist, the person hired by the district must be considered an employee, not a consultant (see [IRS Circular E: Employers Tax Guide](#) or U.S. Department of Labor [Fair Labor Standards Act](#)).

Occasionally, a district may have need of outside expertise to solve a particular problem. In such cases, a district may contract with a consultant when the following conditions are met:

- There is a need for expert assistance available only from a consultant.
- The person hired as a consultant has a work place that is outside the district office.
- The consultant is recognized as being in the business of providing expert advice and guidance for hire.
- The consultant is not supervised or directed on a day-to-day basis by a district supervisor or district staff.

In short, an employer-employee relationship does not exist.

If a district decides that it needs to hire a consultant, the procedure is determined by the type of project in question and its cost. Detailed instructions are found in the *Grants Program Administrative Procedures*, Part 5—Subcontracts, also on this CD-ROM. This publication may also be found on the Commission's website, <http://www.scc.wa.gov/>.

C. The conservation district as an employer

Conservation districts, nationwide, have grown substantially in recent years. This growth has brought about the need for skilled, professional conservation district employees. However, district employees bring with them new requirements and obligations, ranging from specific hiring practices to payroll tax reporting. To meet this challenge, conservation districts need well defined personnel policies and procedures that are consistently applied by knowledgeable supervisors and staff.

The Commission's *Supervisor's Handbook*, contains a general discussion of district staff positions and their functions. So does the *NACD Personnel Management Reference Book*, which may be ordered from the [NACD Service Center](#) at (800) 825-5547 or the NACD Capacity Building Office at (509) 334-1823.

D. Requirements and recommendations that come with being an employer

Federal employee identification number – As employers, conservation districts must obtain a federal employee identification number (EIN) by completing and submitting IRS Form SS-4. Information may be obtained from the [IRS](#).

State and federal payroll tax information – For detailed information on tax rates, procedures, and other specific requirements, visit the following websites.

1. *Social Security and Medicare* - <http://www.irs.gov/pub/irs-pdf/p963.pdf>.
2. *Federal withholding*
 - a. *W-4 Form* - http://www.irs.gov/pub/irs-pdf/fw4_02.pdf.
 - b. *FAQ* - <http://www.irs.gov/businesses/small/article/0,,id=100064,00.html>

- c. *Circular E, Employer's Tax Guide* - <http://www.irs.gov/formspubs/page/0,,id%3D104362,00.html>
3. *State Worker's Compensation* – The Employer's Guide to Industrial Insurance is available at the Department of Labor & Industries website: <http://www.lni.wa.gov/IPUB/101-002-000.pdf>. Additional information and publications are available at <http://www.lni.wa.gov/IPUB/>.
 4. *State Unemployment Insurance* – See the Unemployment Insurance General Tax Information page at <http://www.wa.gov/esd/tax/taxinfo.htm>.

Other very important requirements and recommendations

1. *Drug-Free Workplace* – A conservation district may have to comply with the federal Drug-Free Workplace Act of 1988 if the district has entered into a contractual arrangement with NRCS (i.e. for office space, etc.). The specifics of this program will be spelled out in the contract.
2. *Crimes Against Children* – The Commission strongly recommends that districts initiate a criminal background check on all new employees. A district may request a background check by using the "Request for Criminal History Information under the Child/Adult Abuse Information Act" form found in the Appendix, or by using the same [form found at the State Patrols' website](#). Districts may also use the State Patrol's [Washington Access to Criminal History \(WATCH\) program](#), which provides immediate access to criminal history via the Internet. Please note that districts must pay a fee (usually \$10.00) for these services. Responses from WATCH are limited to Washington State records only.
3. *Public Employees Retirement System and Deferred Compensation programs* – Conservation districts are eligible to join either of these programs for state employees. Providing a meaningful retirement program is an important consideration for the district as an employer. For more information on PERS and Deferred Compensation, visit the [Department of Retirement System's website](#).
4. *The New Hire Report* – Districts are required to furnish the Department of Social and Health Services with a [New Hire Report](#). Effective October 1, 1998, the Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (the welfare reform law) and revised Washington state law RCW 26.23.040 require all employers to report all newly hired and rehired employees to the Division of Child Support (DCS). This program helps collect child support, reduce dependence on welfare programs and improve detection of Unemployment Insurance and Labor and Industry claim fraud. New Hire Reporting options may be found [online at the DSHS website](#).

E. Workplace Posters: Required and Recommended

The following posters are available free from the issuing State of Washington or federal agency. The list includes posters employers must post and two recommended posters. Some agencies offer online access to posters. Otherwise, call the telephone number listed to request that posters be mailed to you.

Washington Department of Labor and Industries

Required Posters

Title	Online/Call
Notice to Employees – If A Job Injury Occurs (F242-191-000)	www.LNI.wa.gov/IPUB/242-191-000.pdf or call 800-547-8367
Notice to Employees – Self-insured Businesses	www.lni.wa.gov/IPUB/207-037-000.pdf or call 360-902-6898
Job Safety and Health Protection (F416-081-000)	www.LNI.wa.gov/IPUB/416-081-000.pdf or call 800-4BE-SAFE
Your Rights as a Non-agricultural Worker (F700-074-000)	www.LNI.wa.gov/IPUB/700-074-000.pdf or call 360-902-5316
Your Rights as an Agricultural Worker (F700-083-000)	www.LNI.wa.gov/IPUB/700-083-000.pdf or call 360-902-5316

Recommended Posters

Washington Minimum Wage (English and Spanish) (F700-102-909)	http://www.lni.wa.gov/IPUB/700-102-909.pdf or call 360-902-5316
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Printed posters are also available from your local L&I office. All posters listed are available in Spanish.

Washington Employment Security Department

Required Posters

Title	Online/Call
Notice to Employees – Unemployment Benefits (#9874)	www.wa.gov/esd/ui/uiforms/9874.pdf or call 360-902-9360

Washington Human Rights Commission

Recommended

Title	Online/Call
Washington State Law Prohibits Discrimination in Employment	Call 800-233-3247 (W. Washington) Call 800-662-2755 (E. Washington)

United States Department of Labor

Required

Title	Online/Call
Fair Labor Standards Act (FLSA) Minimum Wage Poster (WH Pub. 1088)	www.dol.gov/dol/esa or call 206-398-8039
Employee Polygraph Protection Act (WH Pub. 1462)	www.dol.gov/dol/esa or call 206-398-8039
Family and Medical Leave Act of 1993 (WH Pub. 1420)	www.dol.gov/dol/esa or call 206-398-8039

United States Equal Employment Opportunity Commission

Required

Title	Online/Call
Equal Opportunity Employment is the Law (also covers Americans with Disabilities Act) The EEOC enforces the following federal laws: <ul style="list-style-type: none">• Title VII of the Civil Rights Act• Equal Pay Act of 1963• Age Discrimination in Employment Act of 1967 (ADEA)• Rehabilitation Act of 1973, Sections 501 and 505• Titles I and V of the Americans with Disabilities Act of 1990 (ADA)• Civil Rights Act of 1991	Call 800-669-3362

F. Conservation districts are Equal Opportunity Employers

As an Equal Opportunity Employer your conservation district is subject to the following laws related to personnel matters:

Federal laws

1. Title VII of the Civil Rights Act of 1964 – Prohibits discrimination on basis of race, color, sex, religion, or national origin.
2. Equal Pay Act of 1963 – Prohibits different rates of pay based on sex.
3. Age Discrimination in Employment Act – Prohibits discrimination on the basis of age for people 40 and over.
4. Rehabilitation Act of 1973 (§503) – Requires affirmative action in employment of disabled people.

5. Rehabilitation Act of 1973 (§504) – Prohibits discrimination on the basis of a disability.
6. Vietnam Era Veterans Readjustment Act of 1974 – Requires affirmative action in employment for Vietnam veterans and disabled veterans.
7. Executive Order 11246 as amended – Requires affirmative action in employment for women and minorities.
8. Civil Rights Act of 1968, Title VIII and Title IX – Prohibits discrimination in housing based on race, color, sex, national origin, religion, familial status, or handicap.
9. Immigration Reform and Control Act of 1986 – Requires employers to complete an employment eligibility verification form on anyone hired after November 6, 1986.
10. Americans with Disability Act of 1990 – Prohibits discrimination against qualified individuals with a disability in hiring, firing, compensation, advancement, training, and other terms, conditions, and privileges of employment.

State laws

1. The Law Against Discrimination (RCW 49.60.010) – This law prohibits practices of discrimination based on race, creed, color, national origin, families with children, sex, marital status, age, or the presence of any sensory, mental, or physical disability or the use of a trained dog guide or service animal by a disabled person.
2. Washington State Civil Rights Act (RCW 49.60.400 - 1998) – This law prohibits the state from discriminating against, or granting preferential treatment to, any individual or group on the basis of race, sex, color, ethnicity, or national origin in the operation of public employment, public education, or public contracting.
3. Executive Order 85-09 (12/24/85) – This Executive Order affirms the state’s commitment to elimination of all barriers to state employment which artificially restrict hiring, promotion, recruitment, and tenure on the basis of any physical, cultural, religious, or other status which is not directly related to the performance of a job.
4. Industrial Safety and Health Act (RCW 49.17.010) – This law authorizes the Dept. of Labor & Industries to create, maintain, continue, and enhance the industrial safety and health program of the state, which program shall equal or exceed the standards prescribed by the Occupational Safety and Health Act of 1970 (Public Law 91-596, 84 Stat. 1590).

G. Prevailing Wage Act

The state [Prevailing Wage Act](#) applies to conservation districts. A discussion of how this law applies to conservation districts is contained in the [Grants Program Administrative Procedures](#).

H. Employment process

**If it’s predictable,
it’s preventable!**

The two areas of highest risk and potential liability for conservation districts are 1) finances and 2) being an employer. District finances are covered in Chapter V. The following section discusses the district as an employer. This manual approaches the employment process as being a

predictable one, with specific procedures that will greatly reduce the likelihood of district liability.

What is “at-will” employment? – These two words have come into common use by conservation districts across the state in personnel policy manuals and in employee agreements. Basically, “at-will” employment means that the district may terminate an employee at any time, with or without cause, and with or without notice, subject to applicable state and federal laws. It also means that continued employment is at the discretion of the conservation district board and contingent upon factors determined by the board, including but not limited to: available funding, job performance, changes in program direction, or reorganization. Washington State is an “at will” state, meaning employees of conservation districts are “at will” employees. Districts wishing to review personnel policies will find [several examples on the Commission’s website](#).

What are the steps a district should take to hire a new employee?

In general terms, remember to hire slowly and fire quickly. By this we mean take your time reviewing the qualifications of applicants and checking references before making a hiring decision. And if it becomes time for an employee to leave the employ of your district, don’t let it drag on. Dealing with it quickly and compassionately is likely to be less painful for all parties in the long run.

Step 1 – Before hiring – the district needs to answer these questions:

- a. What work needs to be done that is not now being done?
- b. What are the desired outcomes or deliverables to be produced?
- c. Is the work to be done on an on-going basis or of limited duration?
- d. Does the work require a full-time or part-time position?
- e. How does the work relate to the annual plan of work, and the long-range plan?
- f. Does the work require hiring an individual, using volunteers, or the services of an independent contractor?
- g. What will be the funding source for the position?
 - 1) Are funds secured?
 - 2) For how long?
- h. What knowledge, skills, and abilities are required for a person to do this job?
 - 1) Does it require certification or a license?
 - 2) What minimum education and experience levels are required?
 - 3) Are there desired skills, qualifications, and experience above the minimums that will be used in ranking applicants?
 - 4) Does the position require a driver’s license?
- i. How will the position be classified?
 - 1) Exempt or non-exempt (from the Fair Labor Standards Act)? See *Ten Minute Supervisor #9* in the Appendix, or [on the Commission’s website](#) for a discussion of this topic.
- j. What compensation and benefits will be available with the position?
 - 1) Salary
 - 2) Medical / dental Insurance coverage
 - 3) Retirement plan
 - 4) Leave
 - 5) Holidays
- k. What is the supervisory structure?
 - 1) Who supervises the position?

- 2) Who will the person in the position supervise?
- l. What are the working conditions?
 - 1) Indoor or outdoor?
 - 2) Physical requirements necessary to accomplish the job – that is, will the person in the position be required to lift 50 pounds? Hike over long distances? Climb ladders?
 - 3) Are there travel requirements?
- m. Are there testing requirements?
 - 1) Proficiency tests?
 - 2) Knowledge and skill tests?
- n. When is the starting date?
- o. What equipment will be used?
- p. Vehicle use?
 - 1) District-owned vehicle?
 - 2) Required to use private vehicle?
- q. Are there reporting requirements?
 - 1) At board meetings?
 - 2) Required by grants?
- r. Other requirements?
 - 1) Ability to work as part of a team?
 - 2) Good communication skills?
 - 3) Interpersonal relationship skills?
 - 4) Ability to work independently?
- s. Will the district provide training and assistance relative to the position?
 - 1) Orientation?
 - 2) Specific training?
 - 3) Is there a training budget?
- t. Any other facts pertinent to the position?

Step 2 – The job description – Once the district has answered the questions listed above, it's ready to write the job description. A well written job description will clearly describe to the employee what the district expects of the position. The job description is a guide the district and its employees can use throughout the term of employment to measure results and communicate expectations. Job descriptions should be reviewed on a regular basis and updated when duties and responsibilities change. A sample job description is included in the Appendix, and examples of [district job descriptions](#) may be viewed at the Commission's website.

- a. The basic elements of a job description are:
 - 1) A general description of the duties and responsibilities of the position (including specific program responsibilities required by the funding source); location of the job; supervisory structure; and desirable skills and abilities.
 - 2) Details of working conditions.
 - 3) Specific and detailed listing of job functions / duties.
 - 4) Minimum education and experience needed for the position.
 - 5) Specific and detailed listing of required knowledge, skills and abilities.
 - 6) Salary.

Step 3 – The position announcement – The position (or recruitment) announcement is based on the job description, with the addition of a section explaining how and when to apply for the job. A sample position announcement is in the Appendix.

Step 4 – The application form – A sample job application form is included in the Appendix. The job application should request pertinent information about an applicant's experience, training, and ability to perform the duties of the position. No information should be solicited or accepted which reveals an applicant's religious or political affiliations, nor should information regarding the nature and extent of a disability be requested unless it would restrict the applicant's ability to do the job.

Under the Americans with Disabilities Act, pre-employment medical examinations may not be given, with one important exception: an examination can be required after a conditional offer of employment has been made, provided everyone in the same job category is required to take an exam, not just those who may be disabled.

Drug testing is not a medical examination under the ADA, and thus may be required at the time of application, assuming there is a public safety or other compelling justification for the test. Similarly, other non-medical tests, such as for physical fitness, may be allowed, provided they are to measure an attribute of the applicants that is job-related.

At this point, the district needs to decide:

- a. Whether it will accept resumes with the application;
- b. How applications will be accepted (i.e. by mail, fax, hand-delivered, regular mail, etc.);
- c. Who will collect the applications; and
- d. How long the recruitment will be open.

Step 5, recruitment and hiring – Once a job description, position announcement, and application form have been prepared, the district is ready to recruit its new employee.

- a. It's a good idea now to outline a recruitment plan that would include:
 - 1) Selecting an interview panel or committee;
 - 2) Advertising the position at the local Job Service Center / WorkSource office, local and regional newspapers, local community college and universities, available websites (i.e. the district's, the Commission's, and WACD's), and on e-mail lists;
 - 3) Developing a set of interview questions;
 - 4) Setting up a system for receiving and logging-in applications;
 - 5) Establishing a deadline for receipt of applications;
 - 6) Determine where interviews will be held;
 - 7) Develop a "scoring sheet" for all interview questions, to be completed by the interviewers.
- b. Review applications for minimum requirements, and select candidates for interviews.
- c. Conduct interviews – The key to successful interviewing is to ask the right questions to assist in the selection of the most qualified applicant, and not asking questions that will get the district in trouble. Here are some areas to avoid:

- 1) The district must be cautious when asking about a person's age. While questions about a person's date of birth or proof of true age are permitted, one must be careful not to ask a question suggesting a preference for younger employees, those under 40 years of age.
- 2) Questions about arrests are seldom allowed, except where the person being hired would have responsibility for the supervision, care, or treatment of children, mentally ill persons, developmentally disabled persons, and other vulnerable adults. They are also allowed if the nature of the crime for which the arrest was made involved "behavior that would adversely affect job performance" and occurred within the last ten years.
- 3) If questions about a person's arrests are allowed, they must also delve into whether the charges are still pending, have been dismissed, or have led to a conviction. Similar rules apply to questions involving an applicant's convictions.
- 4) Very little may be asked about an applicant's marital status and/or family. Questions may be posed whether the person will be able to meet certain work schedules and whether there are responsibilities that would prevent him or her from meeting attendance requirements; a candidate may not be asked about his or her marital status, children, spouse, or dependents.
- 5) The interview should not include questions about a person's height and weight, unless the inquiry is based upon an actual job requirement and is consistent with business necessity.
- 6) Questions are not allowed about the applicant's race, color, sex, lineage, ancestry, national origin, birthplace, or native tongue.
- 7) Inquiries regarding disabilities are limited. The applicant may be asked whether he or she is able to perform the essential functions of the job sought, with or without accommodation. Inquiries regarding the nature, severity, or extent of a disability are not allowed, nor are inquiries that are not job-related or consistent with business necessity.
- 8) Here are some good questions that may be asked during the interview:
 - i. Please give us a brief history of yourself.
 - ii. Have you ever gone by another name?
 - iii. What does conservation of natural resources mean to you?
 - iv. Do you have relatives working for this organization?
 - v. This will be "people-related" job. Tell us about your people skills – how do you best communicate with people?
 - vi. What professional, union or trade organizations are you a member of?
 - vii. Why do you feel you are qualified for this job?
 - viii. What are your career goals?
 - ix. What do you think is the number one natural resource issue in this county?
 - x. How do you see this county 10 years from now?

- d. Select the top candidate
- 1) Notify the successful candidate and make an offer of employment. This offer may be made over the phone or in person, and should always be followed by a written appointment letter that outlines the specific terms and conditions of employment. A sample appointment letter is in the Appendix, and [on the Commission's website](#).
 - 2) When the successful candidate has accepted appointment to the position, the district should notify the other applicants that the position has been filled, and thank them for their interest and time.

Step 6 – Post-hiring

- a. Meet with the employee on the first day to fill out necessary forms.
- 1) Immigration Form I-9 – Each new employee must properly complete, sign, and date the first section of the Immigration and Naturalization Service Form I-9. The district should request documents that verify identity and eligibility for employment, such as United States passport, driver's license and social security card, voter's registration and social security card; driver's license and alien card. All employees should submit this information within three days of their hire date.
 - 2) Job Description/Employment Agreement
 - 3) W-4 (to be updated by employee as necessary)
 - 4) DSHS New Hire Report (see Section D, "Requirements and recommendations that come with being an employer", in this chapter)
 - 5) Monthly Time Sheet
 - 6) Health care enrollment forms (if eligible)
 - 7) Retirement enrollment forms (if eligible)

b. During the first week, provide an orientation. This should include a review of the District Procedures and Policy Handbook.

c. Review the position description with the employee and develop an employee work plan that identifies expectations and additional training that may be needed to develop the employee's skills.

d. Establish a probationary period – Part of the conditions of employment should include a probationary period during which the district may observe the quality of the employee's work, train the employee, and help the employee adjust to the new position.

- 1) During this probationary period, the employee should demonstrate that he or she has the necessary skills to accomplish the job and can work harmoniously with coworkers. Supervisors have the responsibility to provide for counseling and training to help the employee successfully adjust to the new position. The probationary period is generally six months in duration. During that time, employees should receive at least one performance evaluation to assess their performance and establish training needs. At the end of the

Don't tell people how to do things. Tell them what to do and let them surprise you with their results.

George S. Patton

probationary period, employees will automatically receive permanent status, if they have shown that they are suitable to all aspects of the position.

- 2) If at any time during the probationary period work performance is not acceptable, an employee may be dismissed, provided that written notice is given.

Much of the above information was obtained from the Municipal Research and Services Center of Washington's website (<http://www.mrsc.org/focuspub/0301hiring.pdf>), an excellent information resource for local governments in Washington State.

I. Personnel Policy Manual

Why should a district have one? – Although the Commission no longer requires districts to submit their personnel policy manuals for review, we strongly recommend districts prepare them and keep them current.

A policy manual should:

- a. Present information about the district's personnel policies and procedures.
- b. Answer routine personnel questions posed by both employees and supervisors.
- c. Lay out a uniform procedure for hiring, training, managing, evaluating, disciplining, and terminating employees.

Finally, a personnel policy manual is a risk management tool. It will be most effective if reviewed regularly by both the board of supervisors AND the district employees. Follow the policies in your personnel manual! Failure to follow your own policies increases your district's risk.

What should be in a personnel policy manual? – The Commission suggests at least six areas be included:

- a. Hiring procedures
- b. Termination procedures, including performance appraisals and progressive discipline
 - 1) The MRSC website has an excellent section on [employee terminations](#), including a discussion of "at will" employment
 - 2) Districts with WGEP as their insurance carrier are entitled to receive up to one hour of legal advice per occurrence (<http://www.wgep.spokane.wa.us/Who2.html>)
- c. Standards of behavior that employees are expected to meet
- d. Grievance procedures and how to resolve disputes
- e. Information on employee benefits including leave, holidays, medical and retirement plans, and training
- f. Federal and state laws that apply to the district as an employer

- 1) Federal Fair Labor Standards Act
- 2) Federal Occupational Safety and Health Act
- 3) State Industrial Safety and Health Act
- 4) Federal Drug-Free Workplace Act (if district has a contractual relationship with a federal agency, such as NRCS)
- 5) Federal Civil Rights Act (Nondiscrimination in Employment and Benefits)
- 6) Age Discrimination Act
- 7) State Freedom from Discrimination Act
- 8) Americans with Disabilities Act (ADA)

The first four of these items deserve the district's special attention since they have been the focus of legal action taken against Washington State conservation districts in the past.

For examples of conservation district personnel policy manuals, [see the Commission's website](#), or go to [http://filecab.scc.wa.gov/index.html?DIR=Personnel Manuals](http://filecab.scc.wa.gov/index.html?DIR=Personnel_Manuals).

V. Conservation District Operations

What's in this chapter?

This chapter describes what it takes for a conservation district to operate legally and effectively. It explains federal and state laws that apply to conservation districts, plus items required by Conservation Commission policy. It also refers the reader to other related publications and information sources.

Why it's important

Supervisors are responsible for their conservation district's overall compliance with state and federal laws, as well as with Commission policies. Compliance with these laws and policies reduces risk, and insures that districts are eligible to apply for grant funds from the Commission.

How is it done?

Conservation districts need to adopt and live by written operating procedures and policies. A sample set of procedures and policies is contained in the Appendix¹

A. Staying legal

Conservation districts in Washington State are governed by specific enabling legislation – Chapter 89.08 RCW, The Conservation Districts Law. They are also subject to other state and federal laws, and the policies of the Commission.

Mandatory requirements under state and federal laws – This section contains a listing of mandatory requirements of state and federal law that apply to conservation districts. In the table below, state law is referenced as RCW and federal law is referenced as USC.

<u>Mandatory Requirements</u>	<u>What It Means</u>	<u>Statute</u>
MEETING MINUTES	The district maintains a full and accurate record of all district business, and makes this record available to the Commission for review.	RCW 89.08.210
SURETY BONDS	The district has secured surety bonds for supervisors and employees who handle money.	RCW 89.08.210
ANNUAL INTERNAL AUDIT	The district has completed an annual internal audit of the accounts of receipts and disbursements.	RCW 89.08.210
LONG RANGE PLAN	The district has prepared and kept current a comprehensive Long Range Plan.	RCW 89.08.220

¹ Courtesy of the Stevens County Conservation District.

<u>Mandatory Requirements</u> <i>(cont.)</i>	<u>What It Means</u>	<u>Statute</u>
ANNUAL WORK PLAN	The district prepared an Annual Work Plan including a budget.	RCW 89.08.220
MOA's, MOU's, and AGREEMENTS	The district has current written agreements with all of its conservation partners.	RCW 89.08.220 & RCW 89.08.341
CLAIMS AGENT	The district has designated a Claims Agent with the County Auditor.	RCW 4.96.020
DISTRICT AUDITOR	The district has appointed a District Auditor to issue warrants or checks.	RCW 89.08.215
AMERICANS WITH DISABILITIES ACT (ADA)	The district believes its facilities meet appropriate ADA requirements.	42 USC Section 12101 <i>et seq</i>
DISTRICT TREASURER	The County Treasurer is the ex officio treasurer of the district, unless the district has designated by resolution a District Treasurer. The District Treasurer should not be the same person as the District Auditor.	RCW 89.08.215
OPEN PUBLIC MEETINGS ACT	The district complies with the Open Public Meetings Act.	RCW 42.30
PUBLIC RECORDS ACT	The district complies with the Public Records Act.	RCW 42.17.250-348
STATE AND FEDERAL DEPARTMENT OF LABOR POSTERS	The district has and displays the required employment posters.	See "Conservation District Management Standards Certification" form for complete listing (in Appendix).
ANNUAL FINANCIAL REPORT	The district prepares, certifies and files an Annual Financial Report with the Office of State Auditor.	RCW 43.09.230
BARS ACCOUNTING SYSTEM	The accounting records of the district are maintained in accordance with methods prescribed by the Office of State Auditor in the "Budgeting, Accounting and Reporting System (BARS) for Conservation Districts".	RCW 89.08.070 & RCW 43.09.200
DISTRICT CHECKS	The District Auditor and a second authorized signatory sign all checks after board approval.	RCW 89.08.215

Policy requirements – This section lists the policy requirements of the Conservation Commission that apply to districts.

<u>Policy Requirements</u>	<u>What It Means</u>
INSURANCE COVERAGE	The district has reviewed its liability coverage during the past year. See the paragraph below entitled “District insurance coverage.”
COST SHARE POLICY	The district has developed and uses a written Cost Share Policy that establishes a local process to award cost share to landowners.
BOARD REVIEWS PERSONNEL POLICIES	The board has reviewed its Personnel Policies during the last year.
EMPLOYEES REVIEW PERSONNEL POLICIES	The district employees have reviewed the district Personnel Policies during the last year.
RECEIPT BOOKS	The district uses a pre-printed, numbered receipt book to record all incoming transactions.
TREASURER’S REPORTS	The district receives, understands, and approves regular District Treasurer’s reports that include all deposits and checks by number, payee, and purpose.
TRACKING OF BENEFIT HOURS	The district tracks their overall and individual employee liability for payment of sick, vacation, and holiday hours on a monthly basis.
REPORTS	The district submits the reports required by the Commission by the due date or the required frequency (see “Conservation District Management Standards Certification” form in the appendices to this manual for complete listing).

District insurance coverage – 46 of the 48 conservation districts in Washington State utilize the [Washington Governmental Entity Pool](#) (WGEP) as their insurance carrier. What follows, as an example, is a listing of basic coverage provided by the WGEP:

<u>Liability</u> (includes general liability, auto, errors & omissions, and employment practices)	\$10,250,000
<u>Property</u>	Replacement cost
<u>Boiler and Machinery</u> (important for districts that own buildings)	\$50,000,000
<u>Automobile physical damage</u>	Actual cash value
<u>Employee dishonesty</u> (blanket coverage; if by named position, the coverage may be lowered)	\$1,000,000
<u>Flood</u>	\$50,000,000
<u>Earthquake</u>	\$5,000,000

Districts interested in modifying their insurance coverage, or adding to it, should contact their local insurance agent, or WGEP, for more information.

Management Standards Certification – To be eligible to receive grants from the Conservation Commission, districts must certify that they meet the statutory and policy requirements listed above. This is done by completing and signing the Commission’s Conservation District Management Standards Certification form which is forwarded to all districts as part of the Basic Funding grant application. The deadline for this certification form is May 1.

NOTE: To be eligible to receive grants from the Conservation Commission, districts must certify that they meet the statutory and policy requirements listed above.

The [new Management Standards Certification form](#) is in the Appendix and is also available on the Commission’s website in the File Cabinet.

District Operations Reviews – To determine the level of district capacity and accountability, the Conservation Commission carries out District Operations Reviews on each conservation district every two years. Operations Reviews are designed to:

- Build district capacity by reinforcing sound operational procedures and identifying opportunities to improve district operations
- Strengthen accountability by reviewing operating procedures under applicable local, state, and federal laws, regulations, and policies.

The [District Operations Review checklist](#) is included in the appendices to this manual. This checklist may be changed at any time by the Commission to better address conservation district risk factors and operating requirements.

B. Effective meetings

Monthly board meetings are fundamental to conducting conservation district business, and have two primary purposes:

- ♦ To decide on local conservation district policy, and
- ♦ To monitor implementation of that policy.

Board meetings also serve social, educational, inspirational, and communication purposes.

See the *Supervisor’s Handbook* for an additional discussion of committees, group process, and hints for more effective district meetings.

An important state law that applies to conservation district meetings – The Open Public Meetings Act (Ch. 42.30 RCW) applies to conservation districts. Although Washington State law does not specify the frequency of regular conservation district board meetings, the Open Public Meetings Act does require conservation districts to provide the time for holding regular meetings by resolution of the board. It is common practice, and highly recommended by the Commission, that conservation district boards meet monthly.

NOTE: It is common practice, and highly recommended by the Commission, that conservation district boards meet monthly.

The purpose of the Open Public Meetings Act is to make all meetings of the governing bodies of public agencies, even informal sessions, open and accessible to the public, with only minor specific exceptions. An excellent [discussion of the Open Public Meetings Act](#) may be found at the Commission’s website.

Meeting mechanics – The Commission recommends that districts adopt and use consistent procedures for conducting their meetings. Many districts find that Robert’s Rules of Order, or a modified version, is a useful guide for conducting meetings. In general, under Robert’s Rules, when a motion has been made, seconded, and stated by the Chair, the board is not at liberty to consider any business until this motion has been disposed of. If the motion is long and involved, the Chair asks the mover to provide it in writing to the secretary. The mover cannot withdraw the motion after it has been stated by the Chair. In general, all important motions should be seconded, which may be done without rising or addressing the Chair. A suggested summary of how to handle principal motions under Robert’s Rules of Order follows:

<u>Motion</u>	<u>How to handle it</u>
<u>To Amend</u>	This motion is to change, add, or omit words in the original motion. It is debatable, and requires a majority vote to pass.
<u>To Amend the Amendment</u>	This is a motion to change, add, or omit words in the first amendment. It is debatable, and requires a majority vote to pass.
<u>Method</u>	The first vote is on changing words of second amendment; the second vote (if first vote adopts change) is on first amendment as changed; the third vote is on adopting main motion as amended.
<u>To Commit or Refer</u>	When a motion becomes involved through amendments or when it is wise to investigate a question more carefully, it may be moved to commit the motion to a committee for further consideration. It is debatable and amendable. The committee must then make a report on the question at a future meeting.
<u>To Table</u>	The object of this motion is to enable the board to lay aside the pending question in such a way that its consideration may be resumed at the will of the board as easily as if it were a new question. At that future time, a motion “To take from the table” is in order. These motions are not debatable or amendable, and require a majority vote to pass.
<u>To Postpone</u>	A motion to postpone the question before the board to some future time is in order, except when a speaker has the floor. It is debatable, and requires a majority vote to pass. The effect of postponing a question is to make it an order of the day for the time to which it was postponed, and if it is not then disposed of, it becomes unfinished business.
<u>To Reconsider</u>	The motion to reconsider a question that was carried or lost is in order if made on the same or next day, but must be made by one who voted with the prevailing side. No question can be twice reconsidered. It is debatable, and requires a majority vote to pass. It requires two votes: first, on whether it should be reconsidered ; and second, on the original motion after reconsideration.
<u>The Previous Question</u>	This motion is to close debate on the pending question. It may be made when debate becomes overly long or drawn out. It is not debatable. The form is, “Mr. or Ms. Chair, I move the previous question.” The Chair then asks, “Shall debate be closed and the question now be put?” If this is adopted by a 2/3 vote, the question before the board is immediately voted on.

<u>Point of Order</u>	This motion is always in order, but can be used only to present an objection to a ruling of the Chair on some method of parliamentary procedure. The form is, “Mr. or Ms. Chair, I rise to a point of order.” After the member has stated the objection, the Chair answers, “Your point of order is sustained,” or “Your point of order is denied.” If any member is not satisfied, the member may appeal from the decision of the Chair. The Chair then addresses the board, “Shall the decision of the Chair be sustained?” This is debatable, and the presiding officer may discuss it without leaving the chair. It is voted on, and a majority or tie vote sustains the decision of the Chair. A majority of “no” votes reverses the Chair’s decision.
<u>To Adjourn</u>	This motion is always in order except when a speaker has the floor, when a vote is being taken, after it has just been voted down, or when the board is in the midst of important business. It is not debatable, and requires a majority vote to pass.

C. The Public Records Act and conservation districts

Public Records Act

Washington State has a long-standing and strong public policy for openness in government. In 1972, the people of the state passed an initiative which became the state’s Public Records Act. The Public Records Act is very broad in scope and provides for significant public access to government records, including conservation district records.

How should a district respond to a request for Public Records?

1. Most conservation district records are “public records,” including things written on paper or recorded electronically, photographs, audio recordings, survey documents, construction plans, etc. You may want to [read the definition](#) of “public record” and “writing” in RCW 42.17.020. This definition is very broad, thus the general rule is that district records are public records.
2. Conservation districts may use their own form to respond in writing to a request for public records, or they may use the [form](#) provided on the Commission’s website, in the Forms section of the File Cabinet. This form is also in the Appendix.
3. A public records request does not have to be in writing, but districts should work with the requestor to put their request in writing so that the district has a record of the request and so the district has a clear understanding of what the person is requesting.
4. Conservation districts are [required to respond](#) in writing within five business days to any public records request. The response can either: (1) provide the records or allow for review of district files for responsive documents and / or allow the person to copy the records; (2) acknowledge receipt of the request and provide an estimate of the time needed to look for and produce any responsive records; or (3) deny the request.
 - a. Additional time required to respond to a request may be based upon the need to clarify the intent of the request, to locate and assemble the information requested, to notify third persons or agencies affected by the request, or to determine whether any of the information requested is exempt and that a denial should be made as to all or

NOTE: Conservation districts are required to respond in writing within five business days to any public records request.

part of the request. In acknowledging receipt of a public record request that is unclear, a district may ask the requestor to clarify what information he or she is seeking.

- b. Denials of public disclosure requests must be accompanied by a written statement explaining the denial. The statement must reference the specific exemption relied upon and briefly explain how the exemption applies to the record withheld.
 - c. Conservation districts should maintain a list of the exemptions relied upon by the district to deny disclosure of public records maintained by the district.
5. Conservation districts cannot charge for the time required to locate a public record, but they can charge for the reasonable costs if a person requests copies of public records. The maximum per page cost for photocopies can only exceed fifteen cents if the district has determined that its actual costs exceed fifteen cents per page. Districts can also waive the copying fee at their discretion.
6. There are a number of exemptions to disclosure, some of which are discussed below.
 - a. The primary exemptions are listed in [RCW 42.17.310](#), but the prohibitions are located at numerous places throughout the statute.
 - b. House Bill 1002, passed in 2001, amended the Public Records Act by limiting the disclosure of some information about public employees and volunteers. This clarified the exemptions in the law to include: (1) all applications for public employment, including the names of applicants, resumes, and other related materials submitted with respect to an applicant; and (2) the residential addresses and residential telephone numbers of employees or volunteers of a public agency that are held by the agency in personnel records, employment or volunteer rosters, or mailing lists of employees or volunteers.
 - c. Conservation districts may withhold from disclosure those records produced under provisions of the 2001 federal Farm Bill.
7. If a portion of a public record is exempt from disclosure or prohibited from being disclosed, that portion should be redacted (whited-out or some other such technique) and the rest of the document disclosed.
8. Districts may not ask the reason for disclosure requests, except that when a request is for a list of persons, the district should ask whether it is to be used for a commercial purpose. If a list is to be used for commercial purposes, disclosure should be denied.
9. Districts must respond to requests for disclosure received by mail.

NOTE: The 2001 Farm Bill amended the Food Security Act by providing that certain documents and records provided or produced for NRCS conservation programs may not be disclosed. This provision applies to state and local entities and is generally mandatory. The state Public Records Act requires agencies to withhold information when mandated by other relevant laws. As a result, the Attorney General's Office has concluded that non-disclosure of records specifically covered in the Food Security Act does not conflict with the state Public Records Act.

NOTE: Conservation districts may withhold from disclosure those records produced under provisions of the 2001 Farm Bill.

10. Districts are not required to create documents in order to respond to a request for certain information. Rather, they must produce existing documents for review and copying.
11. Districts are not required to compile information from various documents so that information is in a form that is more useful to a requestor.
12. A good faith response by a district in releasing a public record absolves the district or any public official or employee from liability arising from the disclosure. For example, an individual named in a public record may not hold the district liable for a good faith release of that record on the grounds that the disclosure violates the subject's privacy. [Read the RCW.](#)
13. In order to demonstrate good faith while still respecting privacy, the district should attempt to contact the subject of the document prior to disclosure. For example, if the district has decided that records must be disclosed, and those records involve a particular individual, the district may provide notice to that affected person that the district will disclose the records. The district may indicate that it will provide the records within a certain time frame. This not only provides an affected person with notice, but allows them to seek court protection of the record if they so choose.
14. If a district denies a records request, the requester can either / both seek an opinion from the Attorney General as to whether the denial was proper, and / or see review of the denial in superior court. If the requester prevails in court, they are entitled to a penalty of \$5 to \$100 per day the document was withheld, and their costs, including attorney's fees.

Practical tips for responding to public records requests

Here are some practical tips in responding to public records requests:

1. The district should feel free to work proactively with the requester to clearly define what is being requested.
2. If the request is verbal, work with the person to put the request on paper.
3. If the request is unclear, a phone call to the requester may clear up any confusion over what the person is actually requesting.
4. If the scope of the request is very large, communicating with the requester about the scope of the request may lead to a more manageable situation.
5. If the scale of the request cannot be narrowed, a district may still be able to work proactively with a requester on a schedule for disclosure.
6. It is much better to work with a requester up front and be clear about the request than later responding in a way the person may feel is inadequate, or worse, unlawful.
7. Finally, public records responses will vary with each request. Dealing with public records can be a delicate and involved undertaking. Districts can find additional information in the [Open Records & Open Meetings deskbook](#), prepared by the Attorney General's Office. This document is also in the Appendix to this manual.

D. Elections and appointments

The "Elections and Appointments" guidelines found here are the same ones formerly found in Section 500 of the old Procedure Manual. The formatting and layout of this section have been retained from Section 500 for consistency.

A. GENERAL GUIDELINES

The Conservation District Law, RCW 89.08.190, states that conservation districts shall hold an election during the first quarter of each calendar year, at which time one Supervisor shall be elected for a three-year term.

- 1. Each year, during the last quarter of the calendar year, the Board of Supervisors shall by resolution and by giving due notice, set an election date to occur within the first quarter of the next calendar year.**
- 2. When establishing the date of the election, the Board of Supervisors shall also choose the location(s) for polling and the hours in which polling will occur.**
 - 2.1** The Board of Supervisors has discretion to establish convenient polling hours. However, the polls must be open a minimum of two hours.
 - 2.2** The polling places selected must have sufficient parking and be easily accessible to those with disabilities.
- 3. Forms necessary to conduct District Supervisor Election and date due to Conservation Commission:**

NAME OF FORM

DUE TO THE COMMISSION

Election Date Resolution	December 31 st
Nomination Petition for Elected Supervisor	3 working days after the election
Proof of Public Notice	3 working days after the election
Oath of Office for Polling Officers.....	3 working days after the election
Poll List.....	3 working days after the election
Ballot Results	3 working days after the election
Ballots	Printed by Conservation District and must held by District a minimum of 60 days after the election. And, the ballots cannot be destroyed before official action to certify the

election has been taken by the
Conservation Commission.

4. **All forms submitted to the Conservation Commission shall be the original forms. Conservation Districts must keep a copy of all forms on record.**
5. **District employees must not be involved in the recruitment of candidates for district supervisors.** Allowable activities include: development and posting public notice, providing nomination forms, verifying eligibility of candidate and petition signatures, providing applicable information of forms to the Conservation Commission, and answering general requests for information.
6. **The Conservation District shall provide due notice within the area of interest.** “Due notice” means a notice published at least twice, with at least six days between publications, in a publication of general circulation within the affected area, or if there is no such publication, by posting at a reasonable number of public places within the area, where it is customary to post notices concerning county and municipal affairs. The first notice must be at least 45 days before the election and the second at least a week before the election within the district.

B. Guidelines on Candidates and Election Preparation

1. **In November of each year, the Conservation Commission will provide each Conservation District with a Supervisor Election Packet.** The packet will include all forms listed in A.3. *except* Ballots, which shall be the responsibility of the Conservation District to print and provide.
2. **The candidate must complete the top section of the Nomination Petition.** Before securing the necessary signatures, a Board Supervisor of the Conservation District must verify compliance that the candidate is a qualified district elector and complies with RCW 89.08.160 and sign the Nomination Petition.
 - 2.1 The Nomination Petition shall be signed by at least twenty-five (25) qualified district electors as defined by 89.08.020.
 - 2.2 When the Nomination Petition is returned by the candidate to the Conservation District with the signatures, the signatories shall be verified as qualified electors as defined in RCW 89.08.020 and a Board Supervisor or County Auditor must sign the Nomination Petition.
3. **The completed Nomination Petition including the 25 signatures must be verified by the District or the County Auditor at least 15 days prior to the election.**
4. **Conservation Districts shall create the Ballot with the candidates who have secured a verified Nomination Petition.**
 - 4.1 The Ballot must list the candidates in alphabetical order.
 - 4.2 The Ballot must contain blank lines that permit write-in candidates.
 - 4.3 Ensure that there are sufficient Ballots provided at each polling location.

5. **Each polling location shall have a locked ballot box.**

C. Guidelines for Polling Officers

1. **The District should secure a minimum of two (2) polling officers who are independent of the Board of Supervisors.** District staff and immediate family members may not be polling officers.
2. **A District Supervisor will administer the Oath of Office to the Polling Officers and complete the Oath of Office Form ensuring that the Polling Officers each sign the form.** The Oath of Office can be administered by a District Supervisor up to 90 days prior to the election.
3. **The locked ballot box must be supervised at all times by one (1) or more Polling Officers.** This includes transport of the ballots to a central location, the counting of the ballots by the Polling Officers, and signing the Ballot Results Form.

D. Guidelines for Election Day

1. **The polling places must be clearly marked and the district shall provide private voting areas for the numbers of voters expected.** Consult auditor for information regarding private voting areas specific to your situation.
2. **This document “Elections and Appointments” in its entirety must be available for inspection at the polling places.**
3. **Polling Officers must complete the Poll List and indicate the verification of each voter in the signature block.** When verification is complete, the voter will be provided the ballot. The voter will place the completed ballot into the locked ballot box.
 - 3.1 In the event that a contested eligibility exists, the voter will be provided a ballot and two envelopes in which to place the ballot. The ballot will be placed into the inner envelope, sealed and placed into the outer envelope. The name of the voter shall be placed on the outside of the outer envelope and placed into the locked ballot box.
 - 3.2 Mark on the poll list, next to voter name, that this particular ballot is a contested ballot.
4. **At the conclusion of the election, Polling Officers will count the ballots and complete the Ballot Results Form.** Additional parties may witness the counting of the ballots. The number of ballots will match the number of entries on the Poll List.
5. **Polling officers may announce the unofficial results of the election.** The Conservation Commission shall canvass the returns, certify the election, and announce the official results.
6. **The Polling Officers will submit all forms and ballots to a representative of the Conservation District.** The Conservation District will make a copy of the forms for their records and mail within 24 hours of the election all original documents, except the ballots, to the Conservation Commission.

7. **The ballots must be held by the Conservation District a minimum of 60 days after the election.** In addition, the ballots cannot be destroyed before official action to certify the election has been taken by the Conservation Commission.

E. After the Election

1. **If the unofficial winner is the result of a write-in ballot, the Conservation District must supply the candidate with the Nomination Petition Form and verify the supervisor-elect's eligibility.** If the supervisor-elect is eligible to serve, they must secure at least twenty-five (25) signatures of qualified electors within 30 days. The signatures are to be verified by the Conservation District or the County Auditor. The original document is then mailed to the Conservation Commission and a copy retained by the Conservation District.
2. **If there is not an eligible candidate elected, the Conservation Commission cannot certify the election.** It is then the responsibility of the Conservation District to conduct another election where a qualified candidate is elected.
3. **Candidates elected shall take office as a Conservation District Supervisor at the first district Board Meeting after the Conservation Commission has certified the election.**

F. Guidelines for Conservation Commission Appointment of Two Supervisors to Each Conservation District

1. The Conservation Commission shall submit "Notification for Recommending Candidates for Appointed Supervisor" (Form X) to each Conservation District where a vacancy exists, by January 15 of each year.
2. A Conservation District with an upcoming vacant or unexpired appointed supervisor position is required to provide adequate public notice of the vacancy in some form of mass media such as newspapers, magazines, radio, and television that reaches the broadest sector of the Conservation District's total population. The public notice should be made at least two weeks prior to the application deadline.

Although the exact language used in the public notice is up to each Conservation District, the content must include: The fact that there is an upcoming vacant or unexpired appointed supervisor position; eligibility requirements; a brief description of the duties and time commitment involved with the position; a statement indicating that a Conservation District supervisor serves without compensation; and where applications are available and how application is made, including the mailing addresses of both the local Conservation District and the Conservation Commission. Any costs incurred will be paid by the Conservation District.

3. Land occupiers/registered voters may secure the "Recommendation for Appointed Supervisor" (Form XI) from the Conservation Commission, Olympia, Washington 98504-7721, or from the Conservation District. Space is provided to identify landowner or operator of a farm, or land occupier, to meet the requirements of the Conservation

District Law; namely, of the two appointed supervisors, one shall be a landowner or operator of a farm. Signature of the candidate is required.

4. Recommendations for an expiring appointed supervisor position shall be returned to the Conservation Commission by March 1 of each year.
5. The Conservation Commission shall appoint supervisors to vacant or unexpired appointed positions at their regular meetings.
6. Appointed Supervisors shall take office when the Conservation Commission announces the appointment by letter.

G. Guidelines for Conducting Conservation District Elections by Mail

After election date is set, supervisors will designate an Elections Officer for the district (who would carry out his/her duties under oath) responsible for all aspects of the election process up to, but not including, the opening of the ballot box.

Publicly advertise the election twice, using an appropriately sized display advertisement:

45 days before the election

14 days before the election

The notice of election would include the same information as included in form III, except that it would indicate that:

1. The election will be conducted by mail;
2. Anyone desiring to vote should contact the District Office (by telephone, mail, or e-mail) to request a ballot;
3. Ballot requests will be accepted beginning 45 days before the election date and ending 7 days before the election date;
4. Ballots will be mailed to voters after nominations are certified by the Commission, but not later than one week before the official election date;
5. Returned ballots must be postmarked not later than the date scheduled for the election.

On receipt of each request for a ballot, the District Elections Officer will determine whether the individual requesting a ballot is a registered voter and, if so, will mail the requested ballot. The Elections Officer will also maintain a listing of all voters to whom a ballot has been mailed.

Voters will be provided with an inner envelope to enclose the ballot and assure secrecy and an outer envelope will be the mailing envelope which will also include the voter's signature and an identifying number to allow correlation with the registered voter list and the list of registered voters to who ballots were mailed. Ballot mailing may include candidates' statements.

Ballots must be returned to an address/mail box to which the Elections Officer has exclusive access for the entire period during which mail-in ballots will be received. It is the responsibility of the Elections Officer to promptly deposit all ballots received, *in their sealed mailing envelopes*, into a locked ballot box.

One week following the official election date (to allow for receipt of ballots mailed as late as the election date itself), the Elections Officer will, with at least two Polling Officers, count the ballots received using the following procedures.

1. Open the ballot box and check each mailing envelope against the list of voters to whom ballots were mailed.
2. Open the mailing envelopes and separate the *unopened* inner envelopes from the mailing envelopes.
3. When all inner envelopes have been removed and separated from mailing envelopes, the Polling Officers will open the inner envelopes and remove the ballots.
4. The Polling Officers then count the ballots and record and certify the results.

E. Program planning and reporting

Planning is the basic tool to develop conservation district programs. To develop and maintain an effective program, district supervisors must identify local conservation needs; set corresponding goals; develop plans with clear, measurable objectives toward these goals; assign responsibility and set timelines for implementation; monitor projects during implementation; and evaluate results.

“Nothing you can’t spell will ever work.”

Will Rogers

Reporting is a way for districts to tell their stories in a formal and highly visible form. Districts are required to report their program accomplishments to the Commission each year. Districts are also bound to report in some manner under each of their grant contracts, according to the granting agency’s requirements.

Planning

Washington State law requires conservation districts to prepare two plans: a long-range plan and an annual work plan.

Long-range plan

For purposes of this manual, the term “long-range plan” will mean what other organizations, or districts in other states, call a “business plan.” A long-range plan will usually be for three to five years, although some districts may plan as far as ten years into the future. A long-range plan uses the district’s existing vision and mission statements; assumes that current trends, both internal and external, will continue; and is usually prepared internally, without the involvement of external stakeholders. A long-range plan is not the same as a “strategic plan.”

A “strategic plan” involves external stakeholders and seeks to build relationships. It stimulates forward thinking and often involves writing or re-writing the district’s vision and mission statements. It invites supervisors to re-think the district’s organization, goals, and services. Strategic planning is not discussed further as a separate topic in this manual (more information on strategic planning is available from your Commission Field Operations Manager, and also from the NACD publication, [Planning to Serve – Facilitator’s Guide for Conservation District Strategic Planning](#)).

Writing a long-range plan

A district may mix and match the different aspects of long-range planning and strategic planning as it sees fit. However, it is prudent to keep in mind that the long-range plan, whatever form it takes, will be the primary driver of the district’s annual plan of work. A suggested format for a long-range plan follows:

1. Statement of district values (things the district cares deeply about), vision (who the district is in a broad, overarching sense – i.e. “the local leader in natural resource planning and operations”), and mission (what the district does – why it exists).
2. Prioritized program areas. These are the natural resources that the district plans to focus on in the coming three to five years, or beyond. This should lead to doable goals, and should be clear enough to guide district staff. This may include critical natural resource issues, and

critical geographic areas. Some or all of the necessary information about natural resources and critical lands may already be available in summary form through your county planning department.

3. Goals – the several end points at which the district is directed. These are smaller, bite-sized pieces of the “big picture” that help guide the district program toward achieving its vision statement. Goals can take the form of a statement of intent (i.e. “By <a certain date>, the <natural resource / issue> will be <outcome>”).
4. Annual priorities. Identify district priorities for the coming planning year. This will show which parts of the district long-range program are of highest priority.
5. At this point, the annual plan of work can be prepared.

Annual plan of work

An annual plan, usually called the “annual plan of work,” is a month-by-month, one-year calendar of specific activities needed to accomplish the goals set out in a district’s long-range plan. A budget necessary to carry out your annual plan is a required element according to RCW 89.08.220(7).

Most district annual plans of work cover the period of July 1 through June 30, although some districts use the calendar year (January 1 through December 31) as their planning year. No matter which planning year a district chooses, it must submit an annual plan to the Commission by the established deadline of May 1.

NOTE: No matter which planning year a district chooses, it must submit an annual plan to the Commission by the established deadline of May 1.

Annual planning is not complex; it involves the same basic steps as any other planning process.

Writing an annual plan of work

1. Be deliberate when you begin. Appoint a planning committee or team, with a firm schedule to complete the plan.
2. Gather all needed information. This includes the district’s long-range plan; the district’s strategic plan (if one has been done); the previous year’s annual plan; information on specific natural resource issues within the district; changes in district capacity (i.e. staffing, partner agencies, and funding); and new or changing relationships inside and outside the district.
3. In some manner, involve all district supervisors, associate supervisors, former supervisors, district employees, partner agencies and organizations, landowners, and the public.
4. Insure that the district has thoroughly assessed the condition of the natural resources within its boundaries, and has determined the most critical needs to be addressed. Information compiled by the county planning agency under the Growth Management Act can be invaluable here.
5. Prioritize the identified resource needs.

6. For each identified natural resource need, the district will describe the desired outcome. Only by comparing the existing situation with the desired outcome can a district determine what is required to bring about needed change.
7. Brainstorm alternate solutions to achieve the desired outcomes. Be creative. Do not automatically accept “the way things have always been done.”

“I skate to where I think the puck will be.”
Wayne Gretsky
8. Also, be sure to include a process to monitor and evaluate implementation of the annual plan (i.e. “Are we on budget?”, “Are we on time?”, “Are we reaching our objectives?”).
9. Be realistic in expectations – the annual plan should include work that can be accomplished during the year. But DO plan for success. There is power in setting firm intentions and putting them in writing.
10. Put together the methods and resources needed to carry out each project.
11. Assign a specific person to be responsible for each project or objective in the plan.
12. Set a deadline by which each project or objective will be completed.
13. Make the plan attractive and easy to understand. Use graphics.
14. When the plan is completed, it should be reviewed and approved at a district board meeting. The approved plan should be signed by at least the district Chair.
15. Provide copies of the plan to the Conservation Commission by the deadline of April 1st.

Monitoring and evaluating plans

The monitoring and evaluation phase is often the most neglected part of the planning process. However, it is of increasing importance since competition for limited funds is steadily increasing, and funding entities are paying more attention to measuring outcomes and accountability.

Monitoring and evaluation activities should relate to the district’s total program, not just the grants that require them. They should be built into each plan and each project to allow the district supervisors to measure achievement, determine how to improve operations, and get an idea of the impact current operations will have on the future.

Reporting

This manual invites you to think of reporting not as something you *have to do*, but as something you *get to do*. Seen in this light, reports become a tool to tell your district’s compelling success stories, and to build a base of understanding and support in the community beyond your district’s usual partners and cooperators.

Your reports may or may not be widely distributed. However, when they are, they often are read by those outside the district movement who don’t know about conservation districts. It may be the only exposure these individuals have to a conservation district.

What follows are ways to make sure your reports are easy-to-read, informative, and truly tell your story.

Types of district reports

District reporting may be broken down into four categories: 1) the annual reports of accomplishment required by the Commission under state law; 2) the reports required under each grant contract entered into by a district; 3) the annual financial report required by the State Auditor; and 4) the various reports a district makes to its cooperators and landowners, county commissioners, etc. as part of public hearings, an annual meeting, or in the process of seeking a special assessment.

This section will focus on the annual report of accomplishment and the annual financial report. The form and content of reports required under grant contracts are spelled out by granting agencies; and annual meeting reports or other special reports are tailor-made for specific purposes and audiences.

Annual report of accomplishment

The annual report of accomplishment is probably the best way a district can tell its story in writing. It is a summary of what the district accomplished over the past year, and takes its general format from the district annual plan of work. In other words, the annual report of accomplishments tells how well and how completely the annual plan of work was carried out.

The content of annual reports may vary, but should generally include:

- ◆ A personal message from the Chair of the Board of Supervisors.
- ◆ An easy-to-read financial report from the Treasurer or Auditor.
- ◆ The highlights of the year.
- ◆ A brief summary of each district project and program. This can be a summary by grant, or by the district's prioritized program areas.
- ◆ A summary of total conservation practices put on the ground. This section should include the number of cooperators helped during the year.
- ◆ A list of persons involved with district, including supervisors, staff, volunteers, and cooperating agencies and organizations. Photos and a little personal information will make this part of the report more appealing.

The annual report of accomplishments can take the form of a brochure, a newsletter, or even a special section in a local newspaper. [Sample annual reports of accomplishment](#) may be viewed on the Commission's website.

Reports required under grant contracts

Each contracting agency and organization has its own reporting format and timelines, including the Commission. During the current biennium (2001-03) the Commission is moving from quarterly or semiannual grant activity reporting to longer reporting periods. Beginning in FY 2004, the Commission will require just one annual grant activity report.

NOTE: There are few things more important than timely communication when administering a grant!

If you are unsure of a particular grant's reporting requirements, be sure to contact the project officer of the granting agency. There are few things more important than timely communication when administering a grant!

Annual financial report

1. State law ([RCW 43.09.230](#)) requires that an accurate accounting of conservation district funds be maintained and annually reported. Each conservation district is required to prepare and submit an annual financial report to the State Auditor within 150 days after the close of each fiscal year. The conservation district fiscal year, for this purpose, runs from January 1 through December 31. Therefore, the annual financial report is due at the State Auditor's office by May 31 each year.

Complete instructions for the [Annual Financial Report](#), as well as the required forms are available on the Commission's website, or from the [State Auditor](#).

2. The Conservation Commission requires only Schedule 04, "Detail of Revenues and Other Sources," of the annual financial report. Schedule 04 must be sent to the Commission each year by the May 1 deadline.

The Commission uses the revenue information from Schedule 04 to calculate each district's qualifying match for the Basic Funding Match program.

Miscellaneous reports

District staff are often required to prepare reports for district annual meetings, or for their county government as part of seeking an assessment, or simply to communicate district activities to partner agencies, organizations, and the general public. In many cases, the district's annual report of accomplishment can be slightly modified and used for these purposes.

HINT – Pretend you're writing to one person who you really want to share your district's accomplishments with, and who really wants to hear about them.

Always remember to write for the audience who will read your report. HINT – Pretend you're writing to one person who you really want to share your district's accomplishments with, and who really wants to hear about them.

Commission Deadlines – what’s due and when?

Deadline	For what	From	To	For more information
May 1	Basic Funding Match Application	District	WCC	Grants Staff
May 1	Schedule 04 of the Annual Financial Report for preceding calendar year (due to State Auditor May 31)	District	WCC	Procedure Manual, Chapter VI
May 1	Annual Plan of Work	District	WCC	Procedure Manual, Chapter VI
May 1	Internal Audit Report	District	WCC	Procedure Manual, Chapter VI
May 1	Management Standards Certification	District	WCC	Procedure Manual, Chapter VI
Jul 1	Basic Funding payments – to qualifying districts	WCC	Districts	Grants Staff
Sept 1	Annual Report of Accomplishment – report for the previous year	District	WCC	Procedure Manual, Chapter VI
Up-to-Date	Grant Reports of Accomplishment on file with the Commission	District	WCC	Procedure Manual, Chapter VI and Grants Staff

F. District finances

Conservation district finances are an area of high risk. With this in mind, the Conservation Commission works closely with districts to promote accountability, fiscal integrity and openness in government.

District funds are public funds

All funds obtained by conservation districts are classified as public funds regardless of the way the funds were obtained ([RCW 39.58](#)).

Public funds must be placed in a “public depository.” A [list of public depositories](#) is available from the Washington Public Deposit Protection Commission. The Public Deposit Protection Commission provides security for public treasurers by protecting public deposits which exceed the amount insured by the FDIC. It also minimizes participating depositories’ liability for defaulting institutions. No public funds on deposit in public depositories have been lost since the Public Deposit Protection Act was created in 1969.

District use, recording, and reporting on public funds

1. **Use of funds** – Conservation districts may use funds to carry out the powers enumerated in the Conservation District Law ([RCW 89.08.220](#)). However, funds obtained through grants may be used only for purposes authorized in the grant contract.
2. **Recording of funds** – Conservation districts are required to maintain a full and accurate record of district business, including financial transactions.
3. **Reporting of funds** – Although conservation districts in Washington State may use any accounting system they want on a day-to-day basis, they must submit their annual financial reports using the state's BARS account codes and forms. As mentioned under "Annual Financial Report" on the previous page, complete instructions for the [Annual Financial Report](#), as well as the required forms are available on the Commission's website, or from the [State Auditor](#).

These three topics are discussed in detail below.

Limitations on use of public funds

1. **The State Constitution (Article VIII, Section 5.) prohibits the credit of the state being given or loaned to any individual, association, company or corporation.**

However, in the case of conservation districts' cost share programs, the state is receiving something of value in return for its money; therefore the public cost share dollars used are not a "gift". Although a landowner does receive public funds, the project not only aids the landowner, but promotes the public good.

2. **Districts may not pay for services before they've been received.**

This requirement is found in [RCW 42.24.080](#).

However, under Commission grant contracts, approved eligible costs or obligations incurred by a district will be considered to have been paid by the district at the time the district seeks reimbursement from the Commission. This procedure makes allowance for district cash flow requirements while staying within the intent of the law.

3. **Districts may not charge a fee to landowners for services.**

Conservation districts are not authorized to charge a fee for the services they provide ([RCW 89.08.220](#)). Charging the public for services rendered puts your district at much higher risk.

If your district has questions on these issues, contact your Field Operations Manager or the Commission's office in Olympia.

The foundation of accountability: bookkeeping

Accounting, or bookkeeping, is a symbolic function. It describes and places values on financial transactions. A transaction is entered into the district's accounting system following the receipt of a source document. Source documents include, but are not limited to, checks written, check received, cash paid out, and cash received. There are some recurring transactions which do not have paper source documents, such as bank interest or service charges. In some cases,

the bookkeeper creates the source documents, such as those for payroll-related charges. The bookkeeper's tasks include:

- ◆ Identifying, classifying, and recording all transactions,
- ◆ Summarizing information at the end of various periods of time, and
- ◆ Reporting and interpreting summarized information to the board of supervisors and district manager.

The starting point for internal control: Conservation District Management Standards

The Conservation Commission provides minimum requirements and guidelines for district financial management in its [Conservation District Management Standards](#) (in the appendices to this manual and at the Commission's website). The management standards directly linked to finances are summarized below:

1. [Annual Financial Report](#) – The district prepares, certifies, and files an [Annual Financial Report](#) with the State Auditor. This is required by law.
2. [BARS](#) – The accounting records of the district are maintained in accordance with methods prescribed by the State Auditor in the [Budgeting, Accounting and Reporting System \(BARS\) for Conservation Districts](#). See BARS Manual in Appendix.
3. [District Checks](#) – The District Auditor and a second authorized signatory sign all check after Board approval. Checks are always filled out before being signed. This is required by law.
4. [Receipt Book](#) – The district uses a pre-printed, numbered receipt book to record all incoming transactions. This is Commission policy intended to strengthen accountability.
5. [Treasurer's Reports](#) – The district receives, understands, and approves monthly District Treasurer's Reports that include all deposits and checks by number, payee, and purpose. This is Commission policy intended to strengthen accountability.
6. [Tracking of Benefit Hours](#) – The district tracks overall and individual employee liability for payment of vacation, holiday, and sick hours. This is Commission policy intended to strengthen accountability.

These Management Standards are the starting point for setting up internal controls that will reduce the risks inherent in district finances. For an example of actual district internal controls see *Sample District Procedures & Policies* in Appendix.

Specific internal controls, procedures and legal requirements

1. [Cash basis of accounting](#) – Conservation districts may use a cash basis method of accounting. Receipts are recorded when received, expenditures are recorded when disbursed. Some district boards may choose to have their staff provide them with a list of anticipated receipts and bills due in the future, for planning purposes, but these lists are not a part of the formal accounting record. See the BARS Manual for more information.
2. [Chart of accounts](#) – The chart of accounts listed in the [BARS Manual](#) includes a wide range of possible sources of receipts and disbursements. No one district will need all the accounts listed. Each district must choose which codes are applicable to their unique situation. If a

district chooses to use some other numbering system for their chart of accounts, it must be able to convert its financial records to the BARS coding system for the annual financial report.

3. Receipting procedures – Districts are required to write receipts for all money received. Press-printed, prenumbered, duplicate, official receipt books are to be used and all dates and information filled out in detail. Receipt books are available as needed from the Conservation Commission office. Use the duplicate copy of the receipts to post information to your accounting system, and then file them in numerical sequence. All copies of voided receipts must be maintained in the file.

Deposit all money promptly and intact. Record deposits in the check register (manual or automated) and file deposit slips by date. Receipt numbers can be entered into your accounting software just like check numbers. If you do this, you will be able to print off a complete receipts journal and eliminate the need to keep a manual journal.

Remember to write a receipt for money received that you never actually handle, such as bank interest, but do not write a receipt for money transferred between different types of district accounts.

4. Disbursing procedures – Checks should be prenumbered and written in numeric sequence. All voided checks must be kept for audit purposes. Bank accounts should be reconciled monthly (see Reconciliation section below). Record all checks in the check register (manual or automated) with the appropriate code, so that proper distribution can be made on the district's disbursements journal. Your accounting software can generate a disbursements journal, so there is no need to keep a manual one. Even if a check is voided it should be listed in the journal. This simplifies the bank reconciliation, and provides a better audit trail for outsiders.
5. Use of blanket vouchers – The BARS manual explains the requirements for this type of vouchering. The term "vouchering" here means the certification made by the district bookkeeper and Treasurer that bills presented to the board of supervisors for approval and payment are valid.

NOTE: The Commission also uses the term "vouchering" for another, separate purpose – to indicate the process a district uses to be reimbursed under a grant contract; for clarity, you might want to think of this type of vouchering as "grant vouchering" and the process described in this section as "blanket certification vouchering."

The procedure and required language for voucher certification and approval are found in the [BARS Manual for Conservation Districts](#).

6. Petty cash – Because it's not always practicable to make all disbursements by check, the BARS Manual allows districts to set up and use petty cash funds. The petty cash fund may be used to purchase small items such as stamps and miscellaneous office supplies. The Board of Supervisors authorizes a check to set up the petty cash fund, and a person is appointed as the petty cash custodian. Petty cash may not be used for personal cash advances even if secured by a check or other IOU.

When petty cash is used, a check should be written to replenish the fund, preferably once a month. In all cases, the petty cash fund must be replenished at the end of the year. The proper BARS account codes should be charged with the appropriate expenses at the time of

replenishment. For more information, see the [requirements for petty cash funds in the BARS Manual](#).

7. **Financial records** – District must establish a logical filing system for financial records which allows all records and source documents to be readily available. Internal and external auditors must be able to work backwards from the financial statements, through the district's accounting system, to the original source documents. If the district filing system allows this, there is no need to make any changes.
 - a. ***Invoices & vouchers*** – Whenever an invoice is paid, write “Paid,” the date of payment, and the check number on the invoice before it is filed. It is common practice to place paid invoices in check number order and to file each month's activity in a separate file. Signed vouchers are filed with related invoices.
 - b. ***Checks, check register, bank statements & deposit books*** – File cancelled checks in numerical order and bank statements and deposit books in chronological order. In most cases, a district will maintain only one checking account. This simplifies reconciliations and district-level audits. Blank checks should be kept in a secure, preferably locked, location. Print a hard copy of the district check register each month and keep it in a binder for ready access.
 - c. ***Receipts & disbursements journal*** – Print a hardcopy of the check register in a receipts & disbursements journal format at least at the end of each year (more often if you find it useful). Also, be sure to keep a current copy of your files backed up on disk or tape, somewhere away from the computer used for financial work.
 - d. ***Financial records retention*** – Districts should develop a policy on retention of all records, including financial records. Records retention schedules for grant-related records are usually specified in the grant document. The Secretary of State has a specific [record retention schedule for conservation districts](#).
8. **Reconciliation** – In order to always know the district's bank balance, the bookkeeper must prepare a monthly bank reconciliation.

A bank reconciliation is performed by taking the bank statement ending balance, making certain adjustments to that balance, and comparing the adjusted total to the cash balance in the check register. It works best if the bank statement cutoff date is the last day of the calendar month. If your bank does not end your statement period of the last day of the month, talk to the bank manager to see if a change is possible.

All transactions recognized in your accounting system must be recognized in your adjusted bank balance. If there is an error, look for items which appear in one place but not the other. Examples are:

- a. Bank charges on the bank statement not in your accounting system;
- b. Wire transfers or other non-check disbursements or receipts which are in the bank statement, but not in your books; and
- c. Interest income on the bank statement not shown in your accounting system.

Some districts have few monthly transactions and can do a manual bank reconciliation quickly. However, if the district books are kept by using an accounting software package,

the bank reconciliation should be performed the same way. This allows a district to produce a reconciliation report that will meet the approval of an auditor.

Funding sources

Conservation districts in Washington State have broad authority to accept funding from almost any funding source in order to further their programs ([RCW 89.08.220](#)). Some of these are listed below.

1. Allowable funding sources

- a. Property owned by the district – Districts may acquire real or personal property and receive income from it.
- b. Donations, gifts and contributions – Districts may accept donations, gifts and contributions of money, services, and materials from any other source.
- c. From other districts – Any two or more districts may engage in joint activities involving financing programs or projects.
- d. By borrowing – Districts may borrow money from lending institutions and government agencies, and use the income of the district and its real and personal property to repay such loans. When borrowing from a bank, the interest the district pays to the bank is tax exempt, allowing the bank to offer the district a lower than normal interest rate on the loan.
- e. Grants – Districts may receive grant funding from the Commission, or any other state, federal, or local agency or private funding organization in order to carry out their programs.
- f. Assessment – Special assessments to finance the activities of a conservation district may be imposed by the county legislative authority of the county in which the conservation district is located for a period not to exceed ten years each. The process for putting a special assessment in place is found in [RCW 89.08.400](#).

NOTE: When borrowing from a bank, the interest the district pays to the bank is tax exempt, allowing the bank to offer the district a lower than normal interest rate on the loan.

2. Unallowable funding sources

- a. By levying taxes or issuing bonds.
- b. By charging fees for services provided to citizens.

If your district has questions about the legality of accepting money, services, or materials from any person or group, contact your Commission Field Operations Manager, or the Commission's office in Olympia.

Budgeting

Although a formal budgeting process is not required by law for conservation districts, it is an essential tool in the planning process – especially annual planning.

1. What is an annual budget? – A budget is the district board’s vision of what it will take to support their program and projects for the next 12 months.
2. What can an annual budget be used for? – An annual budget gives both supervisors and employees a better idea of what level of program activity the district anticipates during the coming year. It also gives district personnel hard backup information when they request funds from any source, notably county government and granting agencies. An established annual budget streamlines the grant application process.

Audits

Conservation districts experience two types of audits – internal and external.

1. Internal – All conservation districts must carry out an annual internal audit of the accounts of receipts and disbursements (RCW 89.08.210). A report of internal audit must be provided to the Commission by the deadline of May 1 each year.

Internal audits are led by the district Treasurer and / or Auditor. The Commission recommends at least one additional neutral, outside party be a participant in all internal audits. The internal audit checklist and the report of internal audit form are in the Appendix. The [report of internal audit](#) form is also on the Commission’s website

NOTE: An internal audit is a good time to do a review of the district’s personnel policies, check to be sure the equipment inventory is current, confirm the location of equipment, and perform a safety inspection of district facilities.

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2. External – The State Auditor is the auditor of record for all conservation districts in Washington State. Each district will be audited by the State Auditor every one, two, or three years depending on their size. An external audit done by the State Auditor may NOT be used in lieu of the annual internal audit.

NOTE: An external audit done by the State Auditor may NOT be used in lieu of the annual internal audit.

Bonding

The Conservation Districts Law requires districts to carry a surety bond in an amount that protects the district against loss ([RCW 89.08.215](#)).

Further, if a district board authorizes a procedure whereby the district issues checks before the board approves claims (i.e. for normal, recurring claims such as phone, payroll, utility bills, etc.) the Auditor’s Office requires that this bond be in an amount not less than fifty thousand dollars (\$50,000). This procedure also requires the board to adopt certain internal control policies, and to review and approve the claims at it next regularly scheduled meeting. See page 5-7, [Budgeting, Accounting, and Reporting System for Conservation Districts](#).

Separation of duties

Separation of duties is a simple and effective internal control measure. Key duties and responsibilities in authorizing, recording, and reviewing transactions should be separated among individuals within the conservation district.

G. District property

Conservation districts are given authority to acquire real property, or rights or interests in that property; and to maintain, administer, and improve any properties acquired, to receive income from such properties and to expend such income in carrying out their programs of natural resource conservation ([RCW 89.08.220](#)).

Like money, district property is a public asset and should be properly administered and maintained. This section includes a discussion of both real property (including buildings and land) and equipment. The Commission recommends your district conduct an annual review of property and equipment inventories.

1. Real property – Several districts in Washington State own their own buildings and land. Many lease portions of their property to other units of government, or to private entities or individuals.
 - a. Responsibilities and risk – Ownership and management of real property brings with it increased responsibilities and risk. District supervisors must always be aware of potential misuse of district real property. For example, district supervisors and employees may not use, or authorize for use, the district’s building for the purpose of assisting a campaign for election of any person to any office, or for the promotion or opposition to any ballot proposition ([RCW 42.17.130](#)).
 - b. Insurance – All districts are encouraged to carry insurance. Liability, property, vehicle, employee dishonesty, and flood and earthquake are common coverages for conservation districts. The Washington Government Entity Pool (WGEP) is a carrier used by many districts, although districts are free to choose their own.
 - c. Building and property maintenance – Districts that own buildings must plan for building maintenance, janitorial services, and landscaping. These take time and resources. However, most granting agencies allow some grant funds to be used for “overhead” costs such as these. Districts need to be sure to identify all the overhead costs involved in a grant project when submitting the grant application.
2. Equipment – Each district must set up procedures for recording and inventorying all equipment so that an accurate accounting can be made. The equipment inventory should include the type of equipment, the purchase date and cost, where the equipment is normally stored, and photos of each piece of equipment. A copy of the inventory should be kept at an off-site location.

Be sure to identify all the overhead costs associated with a grant project when submitting the grant application.

For loaned or rented equipment, an “in and out” record should be maintained for each piece of property. One supervisor or employee should be clearly assigned the responsibility of maintaining the property records. If a district rents machinery or equipment to others, a rental agreement form is needed so that both parties fully understand the rental charges and moving and storage requirements. There is a sample rental agreement form in the Appendices to this manual.

3. Taxes associated with district property

- a. Leasehold Excise Tax – When private individuals or corporations lease publicly owned real property, they are required by [state law](#) to pay leasehold excise tax. Districts are included when they lease property to non-governmental entities or individuals in excess of \$250 per year. District that own buildings and rent space to other entities need to make sure all tenants either pay the leasehold tax, or have an exemption from the tax. Federal agencies are exempt from the tax, as well as state agencies, counties, school district and municipal corporations. Aside from the exemptions listed in the statute, any “person who would not be exempt from property taxes if that person owned the property in fee” must pay the leasehold tax.

Leasehold excise tax is patterned after the general sales tax. The lessor (district) is fully liable for collection and remittance of the tax to the Department of Revenue. The tax must be stated separately, as an additional amount to the rent. The tax is to be paid by the lessee to the lessor at the time “rental” payments are due.

- b. Sales Tax – Districts that have equipment rental programs are required to collect and remit retail sales tax. Refer to the section on sales tax which follows for more information.
- c. Property Tax – Districts are exempt from property tax as they are subdivisions of state government.

H. Taxes

State Sales Tax – Conservation districts are required to pay sales tax on equipment, supplies, and services they purchase.

1. Equipment – With few exceptions, districts must pay sales tax on equipment they purchase, whether it's for rental to cooperators or for demonstration purposes. The exceptions include:
 - a. Purchase of equipment for lease to private individual – A district does not have to pay retail sales tax on equipment if it will be leased to a private business person, for use in carrying out district programs (e.g. manure pumping equipment). This is because when the district leases the equipment to the private party, it is considered a sale at retail, and the private business person will pay sales tax to the district based on the lease payments. The district will then remit the sales tax to the Department of Revenue.
 - b. Purchase of equipment for rent to cooperators without an operator – A district does not have to pay retail sales tax on the purchase of equipment if it is to be leased or rented to cooperators without an operator. This is considered a purchase for resale, and the district must provide a resale certificate to the equipment vendor at the time of purchase. See [WAC 458-20-102](#) for the required language and form of this certificate. A sample of the language and form for a resale certificate is also in the Appendix to this manual.
 - c. Purchase of equipment for lease to cooperators with an operator – A district does have to pay retail sales tax on the purchase of equipment if it is to be leased or

rented to cooperators with an operator. This is not considered a purchase for resale, according to the Department of Revenue.

d. **Leasing or renting equipment to cooperators with or without an operator** -

The [definition of “sale at retail” or “retail sale”](#) was amended by chapter 25, Laws of 1993 sp. sess. to specifically include the rental of equipment with an operator as a retail sale. Therefore, districts must collect sales tax from cooperators based on the equipment’s rental charge and remit it to the Department of Revenue. This applies whether or not the equipment is rented with an operator.

2. **Supplies** – Conservation districts are required to pay sales tax when purchasing supplies for district use (i.e. office supplies, etc.). This is considered a retail sales transaction.
3. **Tree Sales** - However, if a district purchases plant materials for an annual tree sale, it does not have to pay sales tax because this is purchase for resale. The district does have to provide the seller a resale certificate.

When the plant materials are sold to the public, it is a sale at retail, and the district must collect and remit sales tax to the Department of Revenue.

4. **Services** – Districts are required to pay sales tax for services performed for the district. This includes paying sales tax to contractors doing work for the district.

State Business and Occupation Tax (B&O) – Conservation districts are required to pay Business and Occupation tax. Washington’s B&O tax is calculated on GROSS income from activities in the state. For more information on the B&O tax, see the Dept. of Revenue’s [B&O Tax brochure](#). Revenue also has a good [FAQ on the B&O Tax](#).

Questions about state taxes or the proper forms to use?

You may [contact your Department of Revenue’s local office](#) by phone, fax, or in person. To see how, visit Revenue’s website.

Conservation districts and the Internal Revenue Service (IRS)

Conservation districts in Washington State are public corporations created under state law for public purposes. The Internal Revenue Code, Section 115, confers tax exempt status on conservation districts because they are political subdivisions of state government.

Further, Section 170(b)(1)(A)(v) of the IRS Code states that charitable contributions to conservation districts are tax deductible. The Code goes on in Section 170(c)(1) to define charitable contributions, in part, as contributions or gifts to political subdivisions of a state.

Payroll taxes

For this section, “payroll taxes” are loosely defined as Social Security and Medicare (under the Federal Insurance Contributions Act, or FICA), federal withholding, state worker’s compensation premiums (Dept. of Labor & Industries), and unemployment insurance tax (Dept. of Employment Security).

1. **Payroll tax information** – For detailed information on tax rates, procedures, and other specific requirements, visit the following websites.

- a. *Social Security and Medicare* - <http://www.irs.gov/pub/irs-pdf/p963.pdf>.
- b. *Federal withholding*
 - i. *W-4 Form* - http://www.irs.gov/pub/irs-pdf/fw4_02.pdf.
 - ii. *FAQ* - <http://www.irs.gov/businesses/small/article/0,,id=100064,00.html>
 - iii. *Circular E, Employer's Tax Guide* - <http://www.irs.gov/formspubs/page/0,,id%3D104362,00.html>
- c. *State Worker's Compensation* – The Employer's Guide to Industrial Insurance is available at the Department of Labor & Industries website: <http://www.lni.wa.gov/IPUB/101-002-000.pdf>. Additional information and publications are available at <http://www.lni.wa.gov/IPUB/>.
- d. *State Unemployment Insurance* – See the Unemployment Insurance General Tax Information page at <http://www.wa.gov/esd/tax/taxinfo.htm>.

Appendices

What's in this section?

The Appendices section of the Procedure Manual contains reference documents and forms. Please use the forms in this section as formatted. Do not change them to suit your personal style preferences. If you have questions on any of this information, please contact your Field Operations Manager, or any Commission staff.

Why it's important

The references found in this section provide the details of legal or policy requirements that affect your conservation district. The forms provide a consistent way for the Commission to gather the information it needs from all districts statewide. Much of this information is also available on the Commission's website (<http://www.scc.wa.gov/>).

Appendices *(Click on any of the topics below to go to the complete Appendix)*

- A. Conservation Districts Law, Chapter 89.08 RCW
- B. Request for Child-Adult Abuse Information
- C. Ten-Minute Supervisor 9 – Fair Labor Standards Act
- D. Sample job description
- E. Sample position (recruitment) announcement
- F. Sample job application form
- G. Sample appointment letter
- H. Sample conservation district operating procedures and policies
- I. New Management Standards Certification form
- J. District Operations Review checklist
- K. Request for Public Records form
- L. Open Records & Open Public Meetings desktop
- M. Guide to conservation district employee salary schedule
- N. Budgeting, Accounting, and Reporting System (BARS) Manual for Conservation Districts
- O. District election forms
 - 1. *Notice of Election Date*
 - 2. *Nomination Petition for Elected Supervisor*
 - 3. *Proof of Due Notice*
 - 4. *Oath of Office for Polling Officers*
 - 5. *Poll List*
 - 6. *Ballot Results*
 - 7. *Official Ballot template*
- P. Internal audit checklist
- Q. Report of internal audit