

Division of Conservation Overview

In 2011 the State Conservation Commission (SCC) staff is now the Division of Conservation (DOC), Kansas Department of Agriculture. In 2011, the Governor issued an Executive Order to reorganize the State Conservation Commission into the Kansas Department of Agriculture.

The term "State Conservation Commission" now applies only when referring to the elected and appointed members of the board previously serving the State Conservation Commission before it became the Division of Conservation. The members on this board continue to hold their positions and their powers, duties and functions have not changed. The SCC provides policy guidance to DOC staff.

PREFACE

The Division of Conservation (DOC) has statutory responsibility to provide administrative guidance to conservation districts as well as the administration of water resources programs. Conservation District Law, K.S.A. 2-1901et seq., outlines the duties and powers of the DOC. Pursuant to K.S.A. 2-1904, the DOC:

....offers such assistance as may be appropriate to the supervisors of conservation districts in the carrying out of any of their powers and programs.

The DOC has developed this Conservation District handbook to provide guidance to conservation districts on administrative operations. This handbook was written to assist district employees and supervisors in administration of their duties and responsibilities at the local (district) level in carrying out the programs of the DOC. Much of the content of this handbook is mandated by state or federal law. Every effort has been made to include all applicable Kansas statutes either by reprinting the K.S.A. or by reference. If more specific information is desired, contact the DOC.

Special thanks to the Kansas Association of Conservation Districts for the initial publication funding of this handbook.

CHAPTER 1

STATE CONSERVATION COMMISSION AND CONSERVATION DISTRICTS

Introduction.....	1-2
Soil Conservation History.....	1-2
State Conservation Commission Overview	1-3
Summary of State Conservation Commission Duties and Powers	1-4
State Conservation Commission Programs.....	1-5
State Conservation Commission Programs Manual	1-7
Cost-Share and Information Management System (CSIMS).....	1-7
Kansas Conservation Districts Overview	1-7
Summary of Conservation District and Supervisor Powers.....	1-7
Locally Led Conservation	1-8
Local Work Group	1-9
Kansas Association of Conservation Districts	1-9
Kansas Association of Conservation Districts Employees' Organization	1-9
Information and Education.....	1-9
Partnerships.....	1-10
Kansas Conservation Partnership Agreements	1-11
Appendix 1-A: Administrative Areas Map.....	1-12
Appendix 1-B: SCC Commissioners and Staff.....	1-13
Appendix 1-C: DOC Contact List.....	1-14
Appendix 1-D: Conservation Districts Law.....	1-16
Appendix 1-E: Kansas Conservation District Date of Charter	1-27
Appendix 1-F: Cooperating Agencies and Organizations	1-28

Introduction

The passage of the Soil Conservation Districts Law in 1937 by the Kansas Legislature established a new administrative agency, the State Conservation Committee. This legislation also provided for the formation of soil conservation districts, which correspond geographically to the county. Through the years significant changes have occurred concerning the name, function, and organization of these agencies.

Soil Conservation History

Early settlers to Kansas found nearly all the land was covered with a variety of grasses. The settlers brought “sod plows” with them to the plains of Kansas and plowed up pieces of the virgin prairie grasses to plant crops. The new land that was being cultivated was high in organic matter making it very fertile, absorbed water rapidly, and even resisted erosion for a while.

The price of wheat dropped after a few prosperous years of wheat farming and the price substantially declined after the stock market crash of 1929. Farmers in Kansas continued to plow up acres including sub-marginal land to plant more wheat to offset their losses. The 1930’s brought a severe and sustained drought to the Great Plains area. The drought caused wheat crops to fail and allowed high winds to blow unprotected soil into huge black clouds of dust sometimes blotting out the sun and leaving drifts of dust covering fencerows, roads, homes, and barns. Not only did hundreds of millions of tons of valuable topsoil blow away, but livelihoods were destroyed as well as numerous human and livestock deaths attributed to breathing in the dust (dust pneumonia). There were 186 primary dust storms, known as black blizzards reported. Southwest Kansas was among the hardest hit during the period branded as the Dust Bowl Days or the Dirty Thirties.

Prior to the devastating conditions in the Dust Bowl, the White House was first warned about the dangers of soil erosion in 1908. In 1928 Hugh Bennett, a soil scientist with the U.S. Department of Agriculture, published *Soil Erosion: A National Menace*, that resulted in the Congress authorizing soil conservation experiment stations and soon after that establishing the Soil Erosion Services (SES) under the Department of the Interior. Hugh Bennett was chosen to administer the new organization. The SES immediately launched a national program of erosion control on agricultural lands through demonstration projects, which included projects completed by workers from the Civilian Conservation Corps (CCC).

The dust storms continued to extend across the country and dust even sifted into the White House and onto the desk of President Franklin D. Roosevelt. The ecological catastrophe convinced Congress to pass the Soil Conservation and Domestic Allotment Act on April 27, 1935, the first national soil conservation program. It was only a few days earlier on April 14, when one of the worst dust storms ever, known as Black Sunday hit the Great Plains area.

Congressional authorization of the Soil Conservation Act established the Soil Conservation Service (SCS) as the successor to the SES within the United States Department of Agriculture (now called the Natural Resources Conservation Service). Hugh Bennett became the first Chief of the SCS and became recognized as the “father of soil conservation.” The SCS was charged with developing a program to conserve and enhance the nation’s soil and water resources through technical and financial aid to farmers who agreed to implement soil conservation practices.

Two years later, the SCS initiated the soil conservation district concept whereby the federal government would work through state-created soil conservation districts composed of local farmers. The thought behind this proposal was that a special district was needed to locally administer the soil conservation program based on local conditions and priorities, and that this would ease the reluctance of farmers to work with the federal government.

President Franklin Roosevelt agreed to the adoption of the Standard State Soil Conservation Districts Law and sent a letter to all of the state governors on February 27, 1937, recommending legislation allowing the formation of soil conservation districts. Kansas Governor Walter Huxman signed the Soil Conservation Districts Law on April 2, 1937, and it became law on April 10, 1937. The Kansas Legislature provided for a five member State Soil Conservation Committee and the formation of soil conservation districts.

Originally, the State Committee was composed of the Director of the State Extension Service, the Director of the State Agricultural Experiment Station, one person appointed by the United States Secretary of Agriculture - the State Coordinator (later known as the State Conservationist), and two persons (farmers) to be appointed by the Governor of Kansas. At this time the State Committee was given two basic powers: (1) to encourage and aid farmers in the organization of soil conservation districts, and (2) to provide information, coordination, and assistance in the form of advice and consultation to the districts.

The soil conservation districts that would be organized by this law would be locally governed by a board of district supervisors. This board, not federal officials, would be responsible for starting and managing a soil conservation program in the district. The federal government, in turn, would grant the districts equipment and technical assistance. The formation of soil conservation districts was also prompted by the SCS regulation that farmers would only be provided benefits offered by the SCS through a district.

In 1938, the first Kansas Soil Conservation District was organized in Labette County and the last one was formed in Shawnee County in 1954. A chronological listing of the 105 Kansas conservation districts appears in Appendix 1-E: Kansas Conservation District Date of Charter.

In 1972, the “State Soil Conservation Committee” was renamed “State Conservation Commission” and “soil conservation district” changed to “conservation district.” Not only have the names changed in Kansas, but the governing structure and programs have changed over the years. The Soil Conservation Service even experienced a name change in 1994 to the Natural Resources Conservation Service (NRCS).

Today the NRCS, SCC, and conservation districts still reflect the original value of working together to promote and implement conservation on private working lands. Over time, interests have come to encompass all natural resource issues and districts have taken on larger roles. There are nearly 3,000 conservation districts across the United States working on today’s natural resource issues.

State Conservation Commission Overview

The State Conservation Commission (SCC), established in 1937 pursuant to K.S.A. 2-1901 et seq., as amended, works to protect and enhance Kansas’ natural resources through the development, implementation and maintenance of policies, guidelines and programs designed to assist local government entities and individuals in conserving the state’s renewable resources. The SCC has the responsibility to administer the Conservation Districts Law (K.S.A. 2-1901 et seq.), the Watershed

District Act (K.S.A. 24-1201 et seq.), and other statutes implementing various programs. Additional information may be found on the website at www.agriculture.ks.gov.

The agency is governed by five elected commissioners; two ex officio members representing the Agriculture Experiment Station and Cooperative Extension Service, Kansas State University; and two appointed members representing the Kansas State Board of Agriculture, and the United States Department of Agriculture, Natural Resources Conservation Service. The nine commissioners serve according to K.S.A. 2-1904. Five members of the State Conservation Commission are elected by the conservation district supervisors at a time and place designated by the State Conservation Commission. Normally the elections take place during the Kansas Association of Conservation Districts Annual Convention held in Wichita in November. Below is additional information related to the terms and elections of Commissioners.

- Elected commissioners serve two-year terms.
- The method of election is by an area caucus of the district supervisors from each of the five administrative areas of Kansas.
- Areas I, III and V shall elect in odd years.
- Areas II and IV shall elect in even years.
- The elected commissioners take office on January 1-
- The SCC shall appoint a successor to fill an unexpired term of an elected commissioner. The successor shall be a resident of the same area as that of the predecessor.

Summary of State Conservation Commission Duties and Powers

The following is a summary of the duties and powers the Conservation Districts Law assigned to the SCC per K.S.A. 2-1904, 2-1907c, 2-1915, relative to conservation districts. Please refer to Appendix 1-D: Conservation Districts Law for the statutes known as the Conservation Districts Law.

1. To offer assistance to conservation district supervisors to carry out their powers and programs.
2. To keep supervisors informed of activities and experiences of all districts, and help districts work cooperatively.
3. To coordinate conservation district programs.
4. To secure cooperation and assistance of local, state and federal agencies in districts' work.
5. To disseminate information throughout the state concerning the activities and programs of the conservation districts.
6. To cooperate with and give assistance to watershed and other special purpose districts in the furtherance of conservation under the watershed protection and flood prevention programs.
7. To cooperate in and carry out activities and programs to conserve and develop the water resources of the state, and to maintain and improve the quality of such water resources.
8. To enlist cooperation and collaboration of public and private agencies at all levels with conservation districts.
9. To facilitate arrangements under which conservation districts may serve county governing bodies and other agencies in administering activities concerned with natural resource conservation.
10. Administer a program to provide state financial assistance to conservation districts equal to the county allocation, not to exceed \$25,000 per district.
11. Administer a program for cost-sharing assistance to landowners for establishing enduring conservation practices.
12. Develop and administer a program for protection of riparian and wetland areas.
13. Develop and administer the Kansas Water Quality Buffer Initiative.

State Conservation Commission Programs

The mission of the State Conservation Commission (SCC) is to administer conservation programs designed to enable local entities and individuals to protect and enhance Kansas' natural resources. The SCC establishes the policies for administration of several programs within the provisions outlined by state statutes. The SCC receives program funding primarily from the State Water Plan Fund. The agency operation and administration is funded from the State General Fund and the Land Reclamation Program is fee funded.

The following is a brief description of all programs administered by the State Conservation Commission:

1. **Aid to Conservation Districts ("Matching Funds"):** K.S.A. 2-1907c provides authorization to request state financial assistance for each of the 105 conservation districts to assist in carrying out their duties prescribed under the Conservation Districts Law (K.S.A. 2-1901 et seq.). State assistance matches up to \$25,000 per district of the annual amount allocated to conservation districts by the board of county commissioners. It was in 2007 when legislation passed to increase the state assistance from \$10,000 to \$25,000. Financial assistance enables conservation districts to:
 - a. Maintain a local office.
 - b. Acquire secretarial help, office supplies and equipment.
 - c. Carry out information and education activities.
 - d. Coordinate programs with other districts and the State.
 - e. Provide liaison between landowners and federal, state and local programs.
 - f. Utilize financial assistance for conservation practices, equipment and local administrative costs necessary for implementing financial assistance programs administered by the SCC.
 - g. Obtain field help to supplement USDA technical assistance.
 - h. Keep landowners advised of conservation problems and solutions.
2. **Water Resources Cost-Share Program (WRCSP):** This program was authorized by the 1979 State Legislature by amending K.S.A. 2-1915 and was first funded in 1980. The WRCSP provides cost-share assistance to landowners for the establishment of enduring conservation practices that reduce soil erosion, improve or protect water quality, and enhance water supplies. The WRCSP is administered by the 105 conservation districts based on policy and procedures developed by the SCC.
3. **Non-Point Source Pollution Control Program (NPSPCP):** The 1989 Legislature approved the State Water Plan special revenue fund and appropriated funds to the SCC for the protection and restoration of water resources from NPS pollution. The SCC develops the policies and procedures, as well as manages the program funds. The 105 conservation districts implement the program at the local level providing financial assistance to landowners on a cost-share basis for installing practices that reduce soil erosion and improve water quality. Conservation districts in high workload Natural Resources Conservation Service (NRCS) management units receive funding for technical assistance.
4. **Riparian and Wetland Protection Program (RWPP):** This program was authorized in 1989 by amending K.S.A. 2-1915. The major objective of the program is to design and install projects which demonstrate the effectiveness of riparian and wetland protection in terms of stream functions, water quality, and wildlife benefits.
5. **Kansas Water Quality Buffer Initiative:** The Buffer Initiative, enacted by the 1998 Legislature by amending K.S.A. 2-1915, is an incentive program complementing the Federal Conservation Reserve Program (CRP). State incentives supplement federal incentives to encourage the establishment of riparian forest buffers and vegetative filter strips. The SCC will enter into 10-15 year contracts, subject to annual appropriation, to compensate landowners for acres enrolled in the initiative. Supplemental payments offered under the Initiative will match 30-50 percent of the

federal payment, based on the type of vegetation planted. The Initiative also provides property tax incentives for landowners statewide that enroll buffers adjacent to streams in the CRP. The state buffer eligible area includes all high priority TMDL and federal drinking water reservoir watersheds in the state.

- 6. Watershed Planning Assistance:** Funds for planning assistance to watersheds assist in the promotion, organization, development and operations of the organized watershed districts in Kansas. Funds assist the federal government's technical planning efforts in the preparation of watershed plans and environmental impact statements for watershed districts and other special purpose districts as provided in K.S.A. 2-1904 (d). These plans are required for participation in the Federal Watershed Protection and Flood Prevention Act (P.L. 566) and must have Congressional authorization before installation (engineering and construction) funds become available from federal sources.
- 7. Watershed Dam Construction Program:** K.S.A. 2-1915 provides authorization for appropriation of state funds for cost-sharing assistance in the construction of detention dams and/or grade stabilization structures. The funds were first provided in FY 1977 and are utilized in organized watershed districts, drainage districts and other special purpose districts that have an approved district general plan for flood control and prevention. Program objectives are to stabilize streams to prevent degradation of the drainage area because of excessive erosion; provide protection to agricultural land, urban areas, transportation systems, and utilities from water and siltation damages as well as safety for people and/or domestic and wild animals; provide protection from siltation and pollution to water supply storage and streams; and improve upland wildlife habitat on agricultural land.
- 8. Water Supply Restoration Program:** The 2007 Legislature amended K.S.A. 82a-2101 which authorizes the SCC to provide financial assistance funding for the Water Supply Restoration Program (WSRP). This program is a voluntary, incentive-based water program designed to assist eligible sponsors to protect and restore public water supply systems where appropriate watershed restoration and protection are planned or in place. The program budget is financed from the Clean Drinking Water Fee Fund through the State Water Plan Fund.
- 9. Multipurpose Small Lakes Program:** The program was enacted in 1985 as a result of recommendations in the State Water Plan to provide state cost-share assistance to a sponsor for construction or renovation of an eligible dam. Sponsor(s) must have taxing authority and power of eminent domain, or be a public wholesale water district or rural water district. Multipurpose features of flood control, water supply, and/or recreation are eligible for cost-share assistance. The program was established to assist local entities that need flood control projects that have or will have a water supply need, and/or a need for recreational facilities.
- 10. Water Right Transition Assistance Pilot Project Program (WTAP):** The WTAP was authorized as a pilot project in 2006. Its purpose is to reduce the "Historic Consumptive Water Use" in targeted, high priority areas. Compensation is determined by an available fixed, flat rate established annually by the SCC and a competitive bid price submitted by the owner.
- 11. Conservation Reserve Enhancement Program (CREP):** In 2007, the use of Kansas vs. Colorado lawsuit damage award monies was authorized to permanently retire water rights in the Upper Arkansas River CREP, a 10 county project area in western Kansas. In this specialized version of the extremely popular CRP program, the landowner agrees to permanently retire water rights and plant a permanent cover (i.e. native grass) on the contracted land. In return, the landowner receives a 14-15 year rental rate from Farm Service Agency (FSA) and a sign-up incentive payment from SCC. The landowner agrees to permanently retire water rights and plant a permanent cover (i.e. native grass) on the contracted land.

- 12. Land Reclamation Program:** The SCC is responsible for administering the Surface Mining Land Conservation and Reclamation Act. The Act requires that entities mining industrial materials or minerals of commercial value such as gypsum, clay, stone, sandstone, sand, shale, silt, salt, gravel or volcanic ash be licensed to operate a mine and reclaim mine sites upon completion of mining. To implement the Act, the SCC began developing a fee funded Land Reclamation Program in October, 1994. Licenses to mine aggregate were first issued in December of that year.

State Conservation Commission Programs Manual

The policies and procedures of the cost-share programs and the Buffer Initiative administered locally by the conservation districts are provided in the *State Conservation Commission Programs Manual*. A copy is available online once logged onto the Cost-Share and Information Management System (CSIMS). Annual revisions are emailed to conservation districts normally in May.

Cost-Share and Information Management System (CSIMS)

The State Conservation Commission (SCC) Cost-Share and Information Management System (CSIMS) is an automated and integrated computer system designed to manage the state cost-share programs, Buffer Initiative, as well as the conservation district information for supervisors, employees, directory, and annual meetings. New conservation district employees authorized to process cost-share contracts contact the SCC to be set up as a user. An online CSIMS User's Guide is available once logged onto CSIMS.

Kansas Conservation Districts Overview

A conservation district is a governmental subdivision of the state of Kansas organized under provisions of the Conservation Districts Law, K.S.A. 2-1901 et seq. Kansas has 105 conservation districts organized along county boundaries. The governing body consists of five locally elected members known as supervisors. The supervisors hire staff to conduct and carry out the approved programs and activities.

The conservation district is the primary local unit of government responsible for the conservation of soil, water, and related natural resources. The purpose of a conservation district is to develop and implement programs to protect and conserve soil, water, farmland, grazing land, woodland, wildlife, riparian areas, and wetlands. Conservation districts work in partnership with agencies and organizations to coordinate technical, financial, and educational resources to promote conservation practices and technologies to assist people with properly managing natural resources. Funding comes from county and state allocations, with some districts generating funds by providing conservation goods and services. Conservation districts work closely with the NRCS who provide technical assistance, and most conservation district offices are co-located with NRCS offices.

Summary of Conservation District and Supervisor Powers

A conservation district organized under the provisions of K.S.A. 2-1901 et seq. and supervisors have the following powers, in addition to others granted in other sections of the Kansas Conservation Districts Law. Please refer to Appendix 1-D: Conservation Districts Law for the complete statute.

1. To conduct surveys, investigations and research. (K.S.A. 2-1908)
2. To conduct demonstrational projects within the district. (K.S.A. 2-1908)
3. To carry out erosion prevention and control measures within the district. (K.S.A. 2-1902 and 2-1908)
4. To cooperate with, and to furnish financial or other aid to land occupiers within the district. (K.S.A. 2-1908)

5. To acquire, manage and/or sell real or personal property. (K.S.A. 2-1908)
6. To make available agricultural and engineering machinery, equipment, fertilizer, seeds, etc. to land occupiers within the district. (K.S.A. 2-1908)
7. To develop comprehensive conservation plans and to bring them to the attention of land occupiers within the district. (K.S.A. 2-1908)
8. To own or manage soil and/or water conservation or related projects within the district or act as agent for other governmental agencies in acquiring such projects. (K.S.A. 2-1908)
9. To accept donations, gifts, and contributions, and to use in carrying on its operations. (K.S.A. 2-1908)
10. To sue and be sued. (K.S.A. 2-1908)
11. To make and execute contracts. (K.S.A. 2-1908)
12. To develop, amend and repeal rules and regulations. (K.S.A. 2-1908)
13. To require monetary or in-kind contributions as a condition for extending benefits under the Conservation Districts Law or the performance of work upon the lands and district. (K.S.A. 2-1908)
14. No provisions with respect to the acquisition, operation or disposition of property by other public bodies shall be applicable to a district unless the legislature shall specifically state. (K.S.A. 2-1908)
15. Shall not contract debts or obligations in the name of the district beyond current appropriations (K.S.A. 2-1908) except as provided in K.S.A. 10-116b which exempts certain agreements from the scope of the "Cash Basis Law."
16. To accept and expend funds donated to the district for purposes of providing at least 20% cost-share for the purchase of an eligible water right from the holder of the water right under the provisions of K.S.A. 2-1915, and amendments thereto. (K.S.A. 2-1908)
17. May cooperate with another district in the exercise of any and all powers listed within this section. (K.S.A. 2-1913)

Locally Led Conservation

Locally led conservation is based on the principle that local people make the best decisions for their own communities. Conservation districts governed and staffed by local people are the ideal facilitators for the locally led process. Districts are familiar with the land uses and needs in their communities, and they can build lasting relationships with their community stakeholders.

The natural resource needs of the local community, which may be a city, county, watershed, or multi-county region, are at the core of the locally led process. It involves the community in the assessment of those needs, as well as the solutions and priorities. The approach emphasizes voluntary, non-regulatory, incentive-based approaches before use of regulatory measures. Locally led is not a program; it is an ongoing timeless approach that becomes a way of doing business, a way to effectively meet communities' needs and get the right kind of conservation on the ground where it is most needed.

“Locally led conservation is a grassroots effort to identify and resolve natural resource conservation concerns. It is essential in promoting and developing the stewardship ethic where people help each other in local communities to enhance and conserve those resources today for future generations,” according to Jack Majeres, National Association of Conservation Districts Secretary-Treasurer (2010).

Locally-led conservation involves taking steps so that the entire community is involved in both planning and implementation of natural resource projects. More information can be found in an article from the National Association of Conservation Districts (NACD):

[www.nacdnet.org/resources/reports/locally_led\(spring10\).pdf](http://www.nacdnet.org/resources/reports/locally_led(spring10).pdf).

Local Work Groups

The local work group convened by the local conservation district supports the locally led conservation effort. As of September 2010, the Local Work Groups (LWGs) are subcommittees to the State Technical Committee (STC). The STC is advisory in nature to the NRCS State Conservationist providing information, analysis, and recommendations on USDA activities and programs. Be sure to visit with the NRCS District Conservationist for more information.

The LWGs can provide recommendations to the NRCS State Technical Committee on:

- Local and state resource concerns.
- Application and funding criteria.
- Eligible practices (including limits on funding or units).
- Payment percentage rates.
- Program policy based on resource data.

Kansas Association of Conservation Districts

The Kansas Association of Conservation Districts (KACD) was established in 1944 as the voice of the local conservation districts. KACD is a voluntary, nongovernmental, nonprofit, incorporated organization. KACD lobbies for the conservation of natural resources and on behalf of Kansas conservation districts. Its members are the conservation districts located in the state's 105 counties. The KACD Board of Directors is composed of five elected members, each of whom represents one of five geographical areas of the state. An Executive Director manages the day-to-day administrative functions of the organization. KACD has nine standing committees. For more information, visit the KACD website: www.kacdnet.org.

Kansas Association of Conservation Districts Employees' Organization

The Kansas Association of Conservation Districts Employees' Organization (KACD-EO) is committed to working toward a professionally accepted and integrated work force dedicated to the cause of conservation. Some of the objectives of the KACD-EO include:

- To strengthen Kansas conservation district programs by providing assistance to any agency, association, organization, municipality, group, or individual who supports conservation.
- To provide assistance, information, and support to conservation districts and their employees and to their governing boards.
- To promote the professional development of conservation district employees.

The Executive Committee is made up of two elected representative per KACD area plus one committee member selected by the general membership. Advisors include a representative from NRCS, the SCC and KACD. The organization's publication, *YOU BOOK*, is a guidebook for Kansas Conservation District Employees. More information about KACD-EO may be found on the KACD website: www.kacdnet.org.

Information and Education

One of the most important responsibilities of conservation districts is to educate people of all ages about stewardship practices and the wise use of natural resources. Information and education are critical to the success of any conservation program. Informing and educating the public on environmental issues is critical to an informed citizenry. Education is a key component to fostering better management and protection of the natural resources.

Information and education, while related, have different objectives. Information provides issue specific awareness. Information efforts involve disseminating facts about new programs or technologies to various audiences. Landowners and operators may need help to understand and apply conservation values and practices. The general public must be reached to help them understand their stake in conservation and contribute their financial, political, and volunteer support to district programs. The local, state, and federal legislators may need to be informed on conservation implications of issues they address. Information campaigns may involve meetings, district newsletters, letters, brochures, news releases, etc.

Education programs are more detailed efforts, which focus on training individuals in specific skills. Education provides knowledge, skills, and motivation. Educational activities that a conservation district may provide include school programs, workshops, tours, water festivals, Public Service Announcements, demonstrations, etc.

“Environmental education is a learning process that increases people's knowledge and awareness about the environment and associated challenges, develops the necessary skills and expertise to address the challenges, and fosters attitudes, motivations, and commitments to make informed decisions and take responsible action.” (United Nations Environmental, Scientific, and Cultural Organization, Tbilisi Declaration, 1978)

Two Kansas non-profit organizations that assist with educational efforts are:

- Kansas Association for Conservation and Environmental Education (KACEE), www.kacee.org.
- Kansas Foundation for Agriculture in the Classroom, www.ksagclassroom.org.

Additional information and education resources are available from:

- Kansas Association of Conservation Districts Conservation Education and Youth Committee, www.kacdnet.org (click on Committees, Conservation Education & Youth or Kansas Envirothon).
- Division of Conservation, Kansas Department of Agriculture, www.agriculture.ks.gov (select Divisions & Programs, Division of Conservation, and click on Conservation Education Resources).
- Kansas Natural Resources Conservation Service, www.ks.nrcs.usda.gov.
- National Association of Conservation Districts, www.nacdnet.org (click on District Resources or Stewardship & Education).

Partnerships

As conservation districts establish priorities and direct action on local natural resource concerns, they can accomplish more when they cooperate and partner with a variety of different groups, such as county governments, state and federal agencies, non-profit organizations, and other conservation districts. Many agencies and organizations have a strong interest in the same mission of conservation districts in conserving natural resources. Assistance can be set up formally through a Cooperative Agreement or a Memorandum of Understanding. Districts can also involve groups more informally by appointing their representatives as advisors or committee members. These relationships are important as conservation districts work to address natural resource concerns of local landowners. The following statement adapted from Pete Nowak sums it up well: “The function of the conservation district is to take available technical, financial, and educational resources, whatever their source, and focus or coordinate them so that they meet the needs of the local land user for conservation of soil, water, and related resources.”

Note: See Appendix 1-F: Cooperating Agencies and Organizations for a brief description of some common partners of conservation districts.

Kansas Conservation Partnership Agreements

The United States Department of Agriculture (USDA), Natural Resources Conservation Service (NRCS), State of Kansas, State Conservation Commission (SCC), Kansas Association of Conservation Districts (KACD), and each conservation district have entered into agreements that establish partnerships to carry out common goals and objectives to conserve and develop the nation's natural resources. These partnership agreements identify the roles and responsibilities of the respective organizations in the Kansas Conservation Partnership. The basis for cooperation is contained in three key documents jointly formulated and mutually agreed upon. These documents are summarized below:

- **Mutual Agreement** between the USDA, State of Kansas, and each conservation district establishes the framework for cooperation in the conservation of natural resources and the alliance for nondiscrimination. This was signed in May and June of 1996 by the USDA Secretary of Agriculture, Governor of the State of Kansas, and the chairperson of each conservation district.
- **Cooperative Working Agreement** between the NRCS, SCC, and KACD supplements the Mutual Agreement. It states how the partnership of NRCS, SCC, and the conservation districts will work together regarding the roles and responsibilities, personnel, technical standards, use of equipment, facilities, etc. It was signed in July 1996 by the NRCS State Conservationist, State Conservation Commission Executive Director, and the KACD President representing the 105 conservation districts.
- **Local Operational Agreement** between the NRCS and each conservation district is to supplement the Cooperative Working Agreement. This agreement clarifies the specific roles and responsibilities of the NRCS and the conservation district. It covers the assistance one party receives from the other, program delivery, technical standards, facilities, equipment, and compliance with Civil Rights Act. This should be reviewed every year and modified as needed. It is normally signed by the District Conservationist, Assistant State Conservationist, conservation district chairperson, and the State Conservationist.

Appendix 1-B: SCC Commissioners and Staff

State Conservation Commission

Elected Commissioners

Rodney (Rod) Vorhees
Chairperson

Area V Commissioner
23718 Brown, Fredonia, KS 66736
Telephone: 620.378.3621

John Wunder
Vice-Chairperson

Area IV Commissioner
810 Frazier Street, Valley Falls, KS 66088
Telephone: 785.945.6744

Ted Nighswonger

Area I Commissioner
3880 US Highway 283, Edmond, KS 67636
Telephone: 785.622.4395

Andrew (Andy) Larson, Jr.

Area II Commissioner
3510 N. Little Lowe Road, Garden City, KS 67846
Telephone: 620.277.2528

Brad Shogren

Area III Commissioner
914 Sioux Road, Lindsborg, KS 67456
Telephone: 785.227.2520

Ex Officio

Daniel (Dan) Devlin

Kansas Center for Agricultural Resources and the Environment (KCARE)
44 Waters Hall, Manhattan, KS 66506-4008
Telephone: 785.532.0393

Peter Tomlinson, Ph.D.

Associate Professor and Extension Specialist for
Environmental Quality Agronomy Department, KSU
2013B Throckmorton Hall, Manhattan, KS 66506-5501
Telephone: 785.532.3198

Appointed

David Barfield

Kansas Department of Agriculture
109 SW 9th Street, Second Floor, Topeka, KS 66612-1283
Telephone: 785.296.3717

Eric Banks

USDA, Natural Resources Conservation Service
760 S. Broadway, Salina, KS 67401-4604
Telephone: 785.823.4565

DOC Staff

Greg A. Foley

Executive Director, Division of Conservation
109 SW 9th Street, 2A, Topeka, KS 66612-1280
Telephone: 785.296.3600

Scott Carlson, Land Reclamation Program Manager
Steve Frost, Water Conservation Program Manager
Don Jones, Water Quality Program Manager
Hakim Saadi, Watersheds Program Manager

Donna Meader, Public Service Executive
David Jones, Conservation District Program Coordinator
Cathy Thompson, Administrative Specialist
Amanda Hunsaker, Program Consultant

Email convention for DOC Staff: *first name last name*@kda.ks.gov (e.g., greg.foley@kda.ks.gov)

Appendix 1-C: DOC Contact List

Division of Conservation, Kansas Department of Agriculture

109 SW 9th Street, 2A, Topeka, Kansas 66612-1280

Telephone: 785.296.3600

FAX: 785.296.6172

www.agriculture.ks.gov

Contact Persons

The DOC welcomes and encourages your questions. The following list contains the contact people for various agency programs, policy, administrative and general questions. Regular office hours are 8 a.m. to 4:30 p.m., Monday through Friday.

TOPIC	PRIMARY CONTACT	SECONDARY CONTACT
All aspects of conservation district administration - including laws, guidelines, budgets, audits, financial management, minutes, board meetings, annual reports, annual work plans, personnel management, and other administrative questions or issues.	Donna Meader	Scott Carlson Greg Foley
Matching funds, including procedure for collection and status or requests for payment.	Donna Meader	Yolanda Torres
Legislative issues and legislative appropriations for agency programs.	Greg Foley	Scott Carlson Donna Meader
Supervisor elections, resignations, results of elections, oath of office, and annual meetings.	Cathy Thompson	Donna Meader Scott Carlson
Cost-share processing (Non-Point Source Pollution Control Program & Water Resources Cost-Share Program): inquiries regarding district program, county allocations, applications, amendments, cancellations, payments, cancellation of uncommitted funds, reallocations, landowner information and encumbered year cost-share contracts.	Cathy Thompson	Don Jones David Jones
Policy regarding eligible practices, average costs, maintenance agreements, TMDL implementation, special provisions, and all other program policies and procedures regarding the NPSPCP and WRCSP.	Don Jones	David Jones Cathy Thompson
Non-Point Source Pollution Control Fund technical assistance contract procedures, fund disbursement, and NPS-5 questions.	Don Jones	Donna Meader Yolanda Torres
Policy and procedures concerning technical issues, cost-share processing and financial questions in regards to the Riparian and Wetlands Protection Program (RWPP).	Steve Frost	Don Jones Cathy Thompson
Policy and procedures regarding eligible areas, eligible practices, enrollment process, and other inquiries regarding the Kansas Water Quality Buffer Initiative.	Steve Frost	Don Jones David Jones
Water Conservation; Water Right Transition Assistance Program (WTAP); Conservation Reserve Enhancement Program (CREP).	Steve Frost	Don Jones David Jones

Appendix 1-C: DOC Contact List (continued)

TOPIC	PRIMARY CONTACT	SECONDARY CONTACT
Watershed Dam Construction Program (WSDP): Cost-share assistance for the construction of new flood detention dams, rehabilitation and inundation mapping.	Hakim Saadi	Greg Foley
Statutes, regulations, and applications for cost-share assistance in regards to the Water Supply Restoration Program (WSRP) and the Multipurpose Small Lakes Program (MPSLP).	Hakim Saadi	Greg Foley
Watershed Districts: Statutes, regulations, guidelines, financial reports, minutes, Handbook, Operation and Maintenance inspections.	Hakim Saadi	Greg Foley

Appendix 1-D: Conservation Districts Law

Article 19.-CONSERVATION DISTRICTS

2-1901- Title to act; "soil conservation district" defined. This act may be known and cited as the conservation districts law. All soil conservation districts now formed and hereafter formed shall be conservation districts, and wherever in the name of such districts the words, "soil conservation district" appears the same is hereby changed to "conservation district." Whenever in the statutes of this state the term "soil conservation district" shall appear, the reference shall be deemed to be "conservation district."

2-1902. Legislative determination. It is hereby declared, as a matter of legislative determination:

A. *The condition.* That the farm and grazing lands of the state of Kansas are among the basic assets of the state and that the preservation of these lands is necessary to protect and promote the health, safety, and general welfare of its people; that improper land-use practices have caused and have contributed to, and are now causing and contributing to, a progressively more serious erosion of the farm and grazing lands of this state by wind and water; that the breaking of natural grass, plant, and forest cover have interfered with the natural factors of soil stabilization, causing loosening of soil and exhaustion of humus, and developing a soil condition that favors erosion; that the topsoil is being blown and washed out of fields and pastures; that there has been an accelerated washing of sloping fields; that these processes of erosion by wind and water speed up with removal of absorptive topsoil, causing exposure of less absorptive and less protective but more erosive subsoil; that failure by any land occupier to conserve the soil and control erosion upon said person's lands causes a washing and blowing of soil and water from said person's lands onto other lands and makes the conservation of soil, control of erosion, prevention of floods and management, control and protection of water and water quality on such other lands difficult or impossible.

B. *The consequences.* That the consequences of such soil erosion in the form of soil-blowing and soil-washing are the silting and sedimentation of stream channels, reservoirs, dams, ditches, and harbors; the loss of fertile soil material in dust storms; the piling up of soil on lower slopes, and its deposit over alluvial plains; the reduction in productivity or outright ruin of rich bottom lands by overwash of poor subsoil material, sand, and gravel swept out of the hills; deterioration of soil and its fertility, deterioration of crops grown thereon, and declining acre yields despite development of scientific processes for increasing such yields; loss of soil and water, which causes destruction of food and cover for wild life; a blowing and washing of soil into streams which silts over spawning beds, and destroys water plants, diminishing the food supply of fish; a diminishing of the underground water reserve, which causes water shortages, intensified periods of drought, and causes crop failures; an increase in the speed and volume of rainfall runoff, causing severe and increasing floods, which bring suffering, disease, and death; impoverishment of families attempting to farm eroding and eroded lands; damage to roads, highways, railways, farm buildings, and other property from floods and from dust storms; and losses in navigation, hydroelectric power; municipal water supply, irrigation developments, farming, and grazing.

C. *The appropriate corrective methods.* That to conserve soil resources and control and prevent soil erosion and reduce flood damages and to provide for the conservation, development, utilization and disposal of water, it is necessary that land-use practices contributing to soil wastage and soil erosion be discouraged and discontinued, and appropriate soil-conserving land-use practices and structural works of improvement be adopted and carried out; that among the procedures necessary for widespread adoption, are the carrying on of engineering operations such as the construction of terraces, terrace outlets, check-dams, dikes, ponds, ditches, detention dams, grade stabilization structures, channel improvements, floodways, water resource developments and the like; the utilization of strip cropping; lister furrowing, contour cultivating, and contour furrowing; land irrigation; seeding and planting of waste, sloping, abandoned, or eroded lands to water-conserving and erosion-preventing plants, trees, and grasses; forestation and reforestation; rotation of crops; soil stabilization with trees, grasses, legumes, and other thick-growing soil-holding crops, retardation of runoff by increasing absorption of rainfall; and retirement from cultivation of steep, highly erosive areas and areas now badly gullied or otherwise eroded.

Appendix 1-D: Conservation Districts Law (continued)

D. *Declaration of policy.* It is hereby declared to be the policy of the legislature to provide for the conservation, use and development of the soil and water resources of this state, and for the control and prevention of soil erosion, flood damages and injury to the quality of water, and thereby to preserve natural resources, control floods, prevent impairment of dams and reservoirs, assist in maintaining the navigability of rivers and harbors, preserve wild life, protect the tax base, protect public lands, and protect and promote the health, safety, and general welfare of the people of this state.

2-1903. Definitions. As used in this act:

- (1) "District" or "conservation district" means a governmental subdivision of this state, and a public body corporate and politic, organized in accordance with the provisions of this act, for the purposes, with the powers, and subject to the restrictions hereinafter set forth.
- (2) "Supervisor" means one of the members of the governing body of a district, elected or appointed in accordance with the provisions of this act.
- (3) "Commission" or "state conservation commission" means the agency created in K.S.A. 2-1904, and amendments thereto.
- (4) "State" means the state of Kansas.
- (5) "Agency of this state" includes the government of this state and any subdivision, agency or instrumentality, corporation or otherwise, of the government of this state.
- (6) "United States" or "agencies of the United States" includes the United States of America, the soil conservation service of the United States department of agriculture and any other agency or instrumentality, corporate or otherwise, of the United States of America.
- (7) "Government" or "governmental" includes the government of this state, the government of the United States and any subdivision, agency or instrumentality, corporate or otherwise, of either of them.

2-1904. State conservation commission; members; terms; records; seal; powers and duties; rules and regulations; compensation and expenses; employees; office and supplies. (a) There is hereby established, to serve as an agency of the state and to perform the functions conferred upon it in this act, the state conservation commission. The state conservation commission shall succeed to all the powers, duties and property of the state soil conservation committee. The commission shall consist of nine members as follows:

- (1) The director of the cooperative extension service and the director of the state agricultural experiment station located at Manhattan, Kansas, or such persons' designees shall serve, ex officio, as members of the commission.
- (2) The commission shall request the secretary of agriculture of United States of America to appoint one person and the secretary of the Kansas department of agriculture to appoint one person, each of whom shall be residents of the state of Kansas to serve as members of the commission. These members shall hold office for four years and until a successor is appointed and qualifies, with terms commencing on the second Monday in January beginning in 1973.
- (3) Five members of the state commission shall be elected by the conservation district supervisors at a time and place to be designated by the state conservation commission. The method of electing such members to be conducted as follows: The state is to be divided into five separate areas. Area No. I to include the following counties: Cheyenne, Rawlins, Decatur, Norton, Phillips, Smith, Osborne, Rooks, Graham, Sheridan, Thomas, Sherman, Wallace, Logan, Gove, Trego, Ellis and Russell. Area No. II to include: Greeley, Wichita, Scott, Lane, Ness, Rush, Pawnee, Hodgeman, Finney, Kearny, Hamilton, Edwards, Ford, Gray, Haskell, Grant, Stanton, Morton, Stevens, Seward, Meade, Clark, Comanche and Kiowa. Area No. III to include: Jewell, Republic, Mitchell, Cloud, Lincoln, Ottawa, Ellsworth, Saline, Rice, McPherson, Reno, Harvey, Kingman, Sedgwick, Sumner, Harper, Barber, Pratt, Barton and Stafford. Area No. IV to include: Washington, Marshall, Nemaha, Brown, Doniphan, Clay, Riley, Pottawatomie, Jackson, Atchison, Jefferson, Leavenworth, Wyandotte, Johnson, Douglas, Shawnee, Wabaunsee, Geary, Dickinson, Morris, Osage, Franklin and Miami. Area No. V to include: Marion, Chase, Lyon, Coffey, Anderson, Linn, Bourbon, Allen, Woodson, Greenwood, Butler, Elk, Wilson, Neosho, Crawford, Cowley, Chautauqua, Montgomery, Labette and Cherokee. Areas II and IV will elect in even number years and Areas I, III and V shall elect in odd number years for two year terms. The elected commission

Appendix 1-D: Conservation Districts Law (continued)

members from Areas I, III and V shall take office on January 1, of the even number years. The remaining two elected members of the state commission from Areas II and IV shall take office on January 1, of the odd number years. The method of election is to be by area caucus of the district supervisors of each of the five separate areas of Kansas. The commission shall give each district notice of the time and place of such annual election meeting by letter if a member is to be elected to the commission from that area that year. The selection of a successor to fill an unexpired term shall be by appointment by the commission. The successor who is appointed to fill the unexpired term shall be a resident of the same area as that of the predecessor.

(b) The commission shall keep a record of its official actions, shall adopt a seal which seal shall be judicially noticed, and may perform such acts, hold such public hearings and adopt rules and regulations necessary for the execution of its functions under this act.

(c) The state conservation commission may employ an administrative officer and such technical experts as it may require and shall determine their qualifications and duties. Such officer and experts shall be in the unclassified service of the Kansas civil service act and shall receive annual salaries fixed by the commission and approved by the state finance council. All other agents and employees, permanent or temporary, required by the state conservation commission, shall be within the classified service of the Kansas civil service act. The commission may call upon the attorney general of the state for such legal services as it may require. It shall have authority to delegate to its chairperson, to one or more of its members or to one or more agents or employees, such powers and duties as it deems proper. It shall be supplied with suitable office accommodations at the state capital, and shall be furnished with the necessary supplies and equipment. Upon request of the commission, for the purpose of carrying out any of its functions, the supervising officer of any state agency or of any state institution of learning, insofar as may be possible under available appropriations and having due regard to the needs of the agency to which the request is directed, shall assign or detail to the commission members of the staff or personnel of such agency or institution of learning and make such special reports, surveys or studies as the commission may request.

(d) The commission shall designate its chairperson and, from time to time, may change such designation. A majority of the commission shall constitute a quorum, and the concurrence of a majority in any matter within their duties shall be required for its determination. Members of the state conservation commission attending meetings of such commission or attending a subcommittee meeting thereof authorized by such commission shall be paid compensation, subsistence allowances, mileage and other expenses as provided in K.S.A. 75-3223, and amendments thereto. The commission shall provide for keeping of a full and accurate record of all proceedings and of all resolutions, regulations and orders issued or adopted.

(e) In addition to the duties and powers hereinafter conferred upon the state conservation commission, it shall have the following duties and powers:

(1) To offer such assistance as may be appropriate to the supervisors of conservation districts, organized as provided hereinafter, in the carrying out of any of their powers and programs;

(2) to keep the supervisors of each of the several districts organized under the provisions of this act informed of the activities and experience of all other districts organized hereunder and to facilitate an interchange of advice and experience between such districts and cooperation between them;

(3) to coordinate the programs of the several conservation districts organized hereunder;

(4) to secure the cooperation and assistance of the United States and any of its agencies and of agencies of this state, in the work of such districts and to contract with or to accept donations, grants, gifts and contributions in money, services or otherwise from the United States or any of its agencies or from the state or any of its agencies in order to carry out the purposes of this act

(5) to disseminate information throughout the state concerning the activities and programs of the conservation districts organized hereunder and to encourage the formation of such districts in areas where their organization is desirable;

(6) to cooperate with and give assistance to watershed districts and other special purpose districts in the state of Kansas for the purpose of cooperating with the United States through the secretary of agriculture in the furtherance of conservation pursuant to the provisions of the watershed protection and flood prevention act, as amended;

(7) to cooperate in and carry out, in accordance with state policies, activities and programs to conserve and develop the water resources of the state and maintain and improve the quality of such water resources;

Appendix 1-D: Conservation Districts Law (continued)

(8) to enlist the cooperation and collaboration of state, federal, regional, interstate, local, public and private agencies with the conservation districts; and

(9) to facilitate arrangements under which conservation districts may serve county governing bodies and other agencies as their local operating agencies in the administration of any activity concerned with the conservation of natural resources.

2-1907. Supervisors; qualifications; terms; meetings; vacancies; chairperson; quorum; expenses; employees; powers and duties; bonds for employees; records; removal of supervisor. The governing body of the district shall consist of five supervisors who are qualified electors residing within the district. The supervisors who are first elected shall serve for terms of one, two and three years according to the following plan: The two persons receiving the highest number of votes in the election shall hold office for three years; the two persons receiving the next highest number of votes shall hold such office for a term of two years and the remaining supervisor shall hold office for a term of one year. In the event of a tie vote, such terms shall be decided by lot. Nothing in this section shall be construed as affecting the length of the term of supervisors holding office on January 1, 1995. Successors to such persons shall be elected for terms of three years. An annual meeting of all qualified electors of the district shall be held in the month of January or February. Notice of the time and place of such meeting shall be given by such supervisors by publishing a notice in the official county paper once each week for two consecutive weeks prior to the week in which such meeting is to be held. At such meeting the supervisors shall make full and due report of their activities and financial affairs since the last annual meeting and shall conduct an election by secret ballot of all of the qualified electors of the district there present for the election of supervisors whose terms have expired. Whenever a vacancy occurs in the membership of the governing body the remaining supervisors of the district shall appoint a qualified elector of the district to fill the office for the unexpired term. The supervisors shall designate a chairperson and may from time to time change such designation. A supervisor shall hold office until a successor has been elected or appointed and has qualified. A majority of the supervisors shall constitute a quorum and the concurrence of a majority of the supervisors in any matter within their duties shall be required for its determination. A supervisor shall receive no compensation for services, but may be entitled to expenses, including traveling expenses, necessarily incurred in the discharge of duties. The supervisors may employ a secretary, technical experts, and such other officers, agents, and employees, permanent and temporary, as they may require, and shall determine their qualifications, duties and compensation. The supervisors may call upon the county attorney of the county in which a major portion of the district lies, or the attorney general for such legal services as they may require. The supervisors may delegate to their chairperson, to one or more supervisors, or to one or more agents, or employees such powers and duties as they may deem proper. The supervisors shall furnish to the state conservation commission, upon request, copies of such rules, regulations, orders, contracts, forms, and other documents as they shall adopt or employ, and such other information concerning their activities as it may require in the performance of its duties under this act. The supervisors shall provide for the execution of surety bonds for all employees and officers who shall be entrusted with funds or property; shall provide for the keeping of a full and accurate record of all proceedings and of all resolutions, regulations, and orders issued or adopted; and shall provide for an annual audit of the accounts and receipts and disbursements. Any supervisor may be removed by the state conservation commission upon notice and hearing in accordance with the provisions of the Kansas administrative procedure act, for neglect of duty or malfeasance in office, but for no other reason. The supervisors may invite the legislative body of any municipality or county located near the territory comprised within the district to designate a representative to advise and consult with the supervisors of the district on all questions of program and policy which may affect the property, water supply, or other interests of such municipality or county.

2-1907b. Finance of operation of conservation district; moneys from county general fund; tax levies; use of moneys. The board of county commissioners, upon request of the board of supervisors of the conservation district, may pay to the district moneys from the county general fund for the supervisors to carry out their duties under this act. In addition to moneys from the county general fund, the board of county commissioners may levy an annual tax against the taxable tangible property within the district, not to exceed 2 mills or \$55,000 whichever is less, to provide additional moneys for the operation of the conservation district.

Appendix 1-D: Conservation Districts Law (continued)

The levy shall be sufficient to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, which levy may be in addition to all other tax levies authorized by law and not subject to or within any tax levy limit or aggregate tax levy limit prescribed by law. Funds appropriated or allocated under the provisions of this section and K.S.A. 2-1907c, and amendments thereto, shall be used to carry out the activities and functions of the district including cost of travel and expenses of supervisors and employees of the district, educational materials, conservation awards, annual meeting expenses, excluding meals, and membership dues to conservation related organizations. Such funds shall not be used for prizes, or incentives for achievements or attendance at meetings or for travel or expenses for anyone other than supervisors and employees of the district.

2-1907c. Same; amount of moneys provided by county, certification to state; state financial assistance; budget request, limitation; disbursement and distribution. On or before September 1 of each year, each conservation district shall submit to the state conservation commission a certification of the amount of money to be furnished by the county commissioners for conservation district activities for the ensuing calendar year. Such amount shall be the same as authorized for such purposes in each approved county budget. For the purpose of providing state financial assistance to conservation districts, the state conservation commission in the regular budget request, as a line item for the forthcoming fiscal year, shall submit a special request for an amount equal to the sum of the allocations of each county to each conservation district, but in no event to exceed the sum of \$25,000 per district. This \$25,000 limitation shall be applicable for fiscal year 2008, and thereafter, subject to appropriations therefor. The state conservation commission as soon as practicable after July 1 of the following year shall disburse such moneys as may be appropriated by the state for this purpose to each conservation district to match funds allocated by the commissioners of each county. Distribution shall be prorated in proportion to county allocations in the event that appropriations are insufficient for complete matching of funds. Municipal accounting procedures shall be used in the distribution of and in the expenditure of all funds.

2-1908. Conservation districts; powers. A conservation district organized under the provisions of K.S.A. 2-1901 *et seq.*, and amendments thereto, shall constitute a governmental subdivision of this state, and a public body corporate and politic, exercising public powers, and such district, and the supervisors thereof, shall have the following powers, in addition to others granted in other sections of this act:

(a) To conduct surveys, investigations, and research relating to the character of soil erosion, flood damage and the preventive and control measures needed, to publish the results of such surveys, investigations, or research, and to disseminate information concerning such preventive and control measures. In order to avoid duplication of research activities, no district shall initiate any research program except in cooperation with the government of this state or any of its agencies, or with the United States or any of its agencies;

(b) to conduct demonstrational projects within the district on lands, owned or controlled by this state or any of its agencies, with the cooperation of the agency administering and having jurisdiction thereof, and on any other lands within the district upon obtaining the consent of the occupier of such lands or the necessary rights or interests in such lands, in order to demonstrate by example the means, methods, and measures by which soil and soil resources may be conserved, and soil erosion in the form of soil blowing and soil washing may be prevented and controlled; and to demonstrate by example, the means, methods, and measures by which water and water resources may be conserved, developed, used and disposed of to alleviate drouth, to maintain and improve water quality and to reduce flooding and impaired drainage;

(c) to carry out preventive and control measures within the district including, but not limited to, engineering operations, methods of cultivation, the growing of vegetation, changes in use of land, and the measures listed in subsection C of K.S.A. 2-1902, and amendments thereto, on lands owned or controlled by this state or any of its agencies, with the cooperation of the agency administering and having jurisdiction thereof, and on any other lands within the district upon obtaining the consent of the occupier of such lands or the necessary rights or interests in such lands;

(d) to cooperate, or enter into agreements with, and within the limitations of appropriations duly made available to it by law, to furnish financial or other aid to, any agency, governmental or otherwise, or any occupier of lands within the district, in the carrying on of erosion-control flood prevention and water management operations

Appendix 1-D: Conservation Districts Law (continued)

within the district, subject to such conditions as the supervisors may deem necessary to advance the purposes of this act;

(e) to obtain options upon and to acquire, by purchase, exchange, lease, gift, grant, bequest, devise, or otherwise, any property, real or personal, or rights or interest therein; to maintain, administer, and improve any properties acquired, to receive income from such properties and to expend such income in carrying out the purposes and provisions of this act; and to sell, lease, or otherwise dispose of any of its property or interests therein in furtherance of the purposes and the provisions of this act;

(f) to make available, on such terms as it shall prescribe, to land occupiers within the district, agricultural and engineering machinery and equipment, fertilizer, seeds, and seedlings, and such other material or equipment, as will assist such land occupiers to carry on operations upon their lands for the conservation of soil resources and for the prevention and control of soil erosion;

(g) to develop comprehensive plans for the conservation of soil and water resources and for the control and prevention of soil erosion, flood damages, impaired drainage, the effects of drouth within the district and the maintenance and improvement of water quality, which plans shall specify in such detail as may be possible, the acts, procedures, performances, and avoidances which are necessary or desirable for the effectuation of such plans, including the specification of engineering operations, methods of cultivation, the growing of vegetation, cropping programs, tillage practices, and changes in use of land, and to publish such plans and information and bring them to the attention of occupiers of lands within the district;

(h) to take over, by purchase, lease, or otherwise, and to administer, any soil-conservation, erosion-control, or erosion-prevention, flood prevention or water management project located within its boundaries undertaken by the United States or any of its agencies, or by this state or any of its agencies; to manage, as agent of the United States or any of its agencies, or of this state or any of its agencies, any soil-conservation, erosion-control, or erosion-prevention, flood prevention or water management project within its boundaries; to act for the district or as agent for the United States, or any of its agencies, or for this state or any of its agencies, in connection with the acquisition, construction, operation, maintenance, or administration of any soil-conservation, erosion-control, or erosion-prevention, flood prevention, or water management project within its boundaries; to accept donations, gifts, and contributions in money, services, materials, or otherwise, from the United States or any of its agencies, or from this state or any of its agencies, and from persons, firms, corporations or associations, and to use or expend such moneys, services, materials, or other contributions in carrying on its operations;

(i) to sue and be sued in the name of the district; to have a seal, which seal shall be judicially noticed; to have perpetual succession unless terminated as hereinafter provided; to make and execute contracts and other instruments, necessary or convenient to the exercise of its powers; to make, and from time to time amend and repeal, rules and regulations not inconsistent with this act, to carry into effect its purposes and powers;

(j) as a condition to the extending of any benefits under this act, to or the performance of work upon, any lands not owned or controlled by this state or any of its agencies, the supervisors may require contributions in money, services, materials, or otherwise to any operations conferring such benefits, and may require land occupiers to enter into and perform such agreements or covenants as to the permanent use of such lands as will tend to prevent or control erosion thereon;

(k) no provisions with respect to the acquisition, operation, or disposition of property by other public bodies shall be applicable to a district organized hereunder unless the legislature shall specifically so state

(l) the supervisors of any district shall not contract debts or obligations in the name of the district beyond the current appropriation made available to the district by the committee or federal grants or other financial sources;

(m) to accept and expend funds donated to the district for purposes of providing at least 20% cost-share for the purchase of an eligible water right from the holder of the water right under the provisions of K.S.A. 2-1915, and amendments thereto; and

(n) commencing July 1, 2002, and ending June 30, 2005, to control and eradicate sericea lespedeza within the district in any county that the secretary of agriculture has designated as a sericea lespedeza disaster area.

2-1914. Publicly owned lands. Agencies of this state [which] shall have jurisdiction over, or be charged with the administration of, any state-owned lands, and of any county, or other governmental subdivision of the state,

Appendix 1-D: Conservation Districts Law (continued)

which shall have jurisdiction over, or be charged with the administration of, any county-owned or other publicly owned lands, lying within the boundaries of any district organized hereunder, shall cooperate to the fullest extent with the supervisors of such districts in the effectuation of programs and operations undertaken by the supervisors under the provisions of this act. The supervisors of such districts shall be given free access to enter and perform work upon such publicly owned lands. The provisions of land-use regulations adopted pursuant to K.S.A. 2-1909 shall have the force and effect of law over all such publicly owned lands, and shall be in all respects observed by the agencies administering such lands.

2-1915. Conservation structures and practices, grants; riparian and wetland protection programs; return of water right, cost-share grants; water quality buffers, grants, valuation of land. (a) Appropriations may be made for grants out of funds in the treasury of this state for terraces, terrace outlets, check dams, dikes, ponds, ditches, critical area planting, grassed waterways, tailwater recovery irrigation systems, precision land forming, range seeding, detention and grade stabilization structures and other enduring water conservation practices installed on public lands and on privately owned lands and, commencing July 1, 2002, and ending June 30, 2005, the control and eradication of sericea lespedeza as provided in subsection (n) of K.S.A. 2-1908, and amendments thereto, on public lands and on privately owned lands. Except as provided by the multipurpose small lakes program act, any such grant shall not exceed 80% of the total cost of any such practice.

(b) A program for protection of riparian and wetland areas shall be developed by the state conservation commission and implemented by the conservation districts. The conservation districts shall prepare district programs to address resource management concerns of water quality, erosion and sediment control and wildlife habitat as part of the conservation district long-range and annual work plans. Preparation and implementation of conservation district programs shall be accomplished with assistance from appropriate state and federal agencies involved in resource management.

(c) Subject to the provisions of K.S.A. 2-1919, and amendments thereto, any holder of a water right, as defined by subsection (g) of K.S.A. 82a-701, and amendments thereto, who is willing to voluntarily return all or a part of the water right to the state shall be eligible for a grant not to exceed 80% of the total cost of the purchase price for such water right. The state conservation commission shall administer this cost-share program with funds appropriated by the legislature for such purpose. The chief engineer shall certify to the state conservation commission that any water right for which application for cost-share is received under this section is eligible in accordance with the criteria established in K.S.A. 2-1919, and amendments thereto.

(d) (1) Subject to appropriation acts therefor, the state conservation commission shall develop the Kansas water quality buffer initiative for the purpose of restoring riparian areas using best management practices. The executive director of the state conservation commission shall ensure that the initiative is complementary to the federal conservation reserve program.

(2) There is hereby created in the state treasury the Kansas water quality buffer initiative fund. All expenditures from such fund shall be made in accordance with appropriation acts upon warrants of the director of accounts and reports issued pursuant to vouchers approved by the executive director of the state conservation commission or the executive director's designee. Money credited to the fund shall be used for the purpose of making grants to install water quality best management practices pursuant to the initiative.

(3) The county or district appraiser shall identify and map riparian buffers consisting of at least one contiguous acre per parcel of real property located in the appraiser's county. Notwithstanding any other provisions of law, riparian buffers shall be valued by the county or district appraiser as tame grass land, native grass land or waste land, as appropriate. As used in this subsection (3), "riparian buffer" means an area of stream-side vegetation that: (A) Consists of tame or native grass and may include forbs and woody plants; (B) is located along a perennial or intermittent stream, including the stream bank and adjoining floodplain; and (C) is a minimum of 66 feet wide and a maximum of 180 feet wide.

(e) The state conservation commission shall adopt rules and regulations to administer such grant and protection programs.

(f) Any district is authorized to make use of any assistance whatsoever given by the United States, or any agency thereof, or derived from any other source, for the planning and installation of such practices. The state

Appendix 1-D: Conservation Districts Law (continued)

conservation commission may enter into agreements with other state and federal agencies to implement the Kansas water quality buffer initiative.

2-1916. Petition for discontinuance of district; hearings; election; publication of result; certificate of dissolution. At any time after five (5) years after the organization of a district under the provisions of this act, ten percent (10%) of the occupiers of land lying within the boundaries of such district may file a petition with the state soil conservation committee praying that the operations of the district be terminated and the existence of the district discontinued. The committee may conduct such public meetings and public hearings upon such petition as may be necessary to assist it in the consideration thereof. Within sixty (60) days after such a petition has been received by the committee it shall give due notice of the holding of a referendum, and shall supervise such referendum, and issue appropriate regulations governing the conduct thereof, the question to be submitted by ballots upon which the words "For terminating the existence of the _____ (name of the soil conservation district to be here inserted)" and "against terminating the existence of the _____ (name of the soil conservation district to be here inserted)" shall be printed, with a square before each proposition and a direction to insert an * mark in the square before one or the other of said propositions as the voter may favor or oppose discontinuance of such district. All occupiers of lands lying within the boundaries of the district shall be eligible to vote in such referendum. Only such land occupiers shall be eligible to vote. No informalities in the conduct of such referendum or in any matters relating thereto shall invalidate said referendum or the result thereof if notice thereof shall have been given substantially as herein provided and said referendum shall have been fairly conducted. The committee shall publish the result of such referendum and shall thereafter consider and determine whether the continued operation of the district within the defined boundaries is administratively practicable and feasible. If the committee shall determine that the continued operation of such district is administratively practicable and feasible, it shall record such determination and deny the petition. If the committee shall determine that the continued operation of such district is not administratively practicable and feasible, it shall record such determination and shall certify such determination to the supervisors of the district. In making such determination the committee shall give due regard and weight to the attitudes of the occupiers of lands lying within the district, the number of land occupiers eligible to vote in such referendum who shall have voted, the proportion of the votes in such referendum in favor of the discontinuance of the district to the total number of votes cast, the approximate wealth and income of the land occupiers of the district, the probable expense of carrying on erosion control operations within such district, and such other economic and social factors as may be relevant to such determination, having due regard to the legislative findings set forth in K.S.A. 2-1902: *Provided, however,* That the committee shall not have authority to determine that the continued operation of the district is administratively practicable and feasible unless a majority of the votes cast in the referendum shall have been cast in favor of the continuance of such district.

Upon receipt from the state soil conservation committee of certification that the committee has determined that the continued operation of the district is not administratively practicable and feasible, pursuant to the provisions of this section, the supervisors shall forthwith proceed to terminate the affairs of the district. The supervisors shall dispose of all property belonging to the district at public auction and shall pay over the proceeds of such sale to be covered into the state treasury. The supervisors shall thereupon file an application, duly verified, with the secretary of state for the discontinuance of such district, and shall transmit with such application the certificate of the state soil conservation committee setting forth the determination of the committee that the continued operation of such district is not administratively practicable and feasible. The application shall recite that the property of the district has been disposed of and the proceeds paid over as in this section provided, and shall set forth a full accounting of such properties and proceeds of the sale. The secretary of state shall issue to the supervisors a certificate of dissolution and shall record such certificate in an appropriate book of record in his or her office.

Upon issuance of a certificate of dissolution under the provisions of this section, all ordinances and regulations theretofore adopted and in force within such districts shall be of no further force and effect. All contracts theretofore entered into, to which the district or supervisors are parties, shall remain in force and effect for the period provided in such contracts. The state soil conservation committee shall be substituted for the district or supervisors as party to such contracts. The committee shall be entitled to all benefits and subject to all liabilities under such contracts and shall have the same right and liability to perform, to require performance, to sue and be sued thereon, and to modify or terminate such contracts by mutual consent or otherwise, as the supervisors of the

Appendix 1-D: Conservation Districts Law (continued)

district would have had. Such dissolution shall not affect the lien of any judgment entered under the provisions of K.S.A. 2-1911, nor the pendency of any action instituted under the provisions of such section, and the committee shall succeed to all the rights and obligations of the district or supervisors as to such liens and actions. The state soil conservation committee shall not entertain petitions for the discontinuance of any district nor conduct referenda upon such petitions nor make determinations pursuant to such petitions in accordance with the provisions of this act, more often than once in five (5) years.

2-1917. Invalidity of part. If any provisions of this act, or the application thereof to any person or circumstances, is held invalid, the remainder of the act and the application of such provision to other persons or circumstances shall not be affected thereby.

2-1918. Inconsistent laws. Insofar as the provisions of this act are inconsistent with the provisions of any other law, the provisions of this act shall be controlling.

2-1919. Cost-share limitations; purchase of surface water right outside the state. (a) Except as provided by subsection (b), any application for cost-share for the purchase of the water right under the provisions of K.S.A. 2-1915, and amendments thereto, shall be subject to the following limitations:

(1) The water right is an active vested or certified water appropriation right that has not been abandoned under the provisions of K.S.A. 82a-718, and amendments thereto;

(2) (A) in the case of a water right for diverting groundwater, such water right is in an area where the rate of withdrawal of groundwater equals or exceeds the rate of recharge and the chief engineer has closed the area to further appropriations and designated the area as being in need of aquifer restoration; (B) in the case of a water right for diverting groundwater or surface water, such water right is within a stream reach where the chief engineer has closed the stream reach to further appropriations and designated the stream reach as being in need of stream recovery;

(3) a local entity has provided an assurance that it will pay at least 20% of the purchase price negotiated by the entity and the holder of the water right; and

(4) the holder of the water right agrees to return the water right to the custodial care of the state.

(b) In the case of a purchase of a surface water right from outside the state, such purchase shall be considered and evaluated by the chief engineer on the basis of the potential of the water right to provide stream recovery within a designated stream reach.

2-1920. Conservation district capital outlay fund; use of moneys. (a) There is hereby authorized to be established in every conservation district of the state a fund which shall be called the capital outlay fund. The fund shall consist of any moneys deposited therein from funds received according to provisions of the conservation district law.

(b) Any moneys in the capital outlay fund of the conservation district may be used for the purpose of acquisition, construction, reconstruction, repair, remodeling, additions to, furnishing and equipping of buildings necessary for district operations, including architectural expenses incidental thereto and the acquisition of building sites and the acquisition of other equipment to carry out the activities and functions of the district.

(c) The conservation district board of supervisors is hereby authorized to invest any portion of the capital outlay fund, which is not currently needed in investments authorized by K.S.A. 12-1675, and amendments thereto. All interest received on any such investment shall be credited to the capital outlay fund.

2-1930. Program established; administration; funding; contracts with landowners; grants, availability, priority; annual report to legislative committees; public meetings prior to program commencement. (a) There is hereby established the water right transition assistance pilot project program. The program shall be administered by the state conservation commission. The Kansas department of agriculture, division of water resources and recognized local governing agencies, including groundwater management districts, shall cooperate in program implementation. The program shall be administered for the purpose of reducing consumptive use in the target or high priority areas of the state by issuing water right transition grants for privately held water rights.

Appendix 1-D: Conservation Districts Law (continued)

(b) (1) The state conservation commission may receive and expend funds from the federal or state government, or private source for the purpose of carrying out the provisions of this section. The state conservation commission and the participating groundwater management districts shall carry over unexpended funds from one fiscal year to the next.

(2) Federal and state funds shall not exceed \$1,500,000 per year.

(3) State conservation commission expenditures for permanent partial water right retirements shall not exceed 30% of the total amount of funds for the water right transition assistance pilot project program.

(c) The state conservation commission may enter into water right transition assistance pilot project program contracts with landowners that will result in the permanent retirement of part or all of landowner historic consumptive use water rights by action of the chief engineer as provided for in subsection (f) of this section.

(d) All applications for permanent water right retirements shall be considered for funding.

(e) Permanent retirement of partial water rights shall only be approved by the Kansas department of agriculture division of water resources when the groundwater management district has the metering and monitoring capabilities necessary to ensure compliance with the program. When prioritizing among water right applications for acceptance under the water right transition assistance pilot project, where rights with similar hydrologic impacts are considered, priority should be given to the senior right as determined under the Kansas water appropriation act.

(f) Water rights enrolled in the water right transition assistance pilot project program for permanent retirement shall require the written consent of all landowners and authorized agents to voluntarily request dismissal and forfeiture of priority of the enrolled water right. Upon enrollment of the water right into the water right transition assistance pilot project program, the chief engineer of the Kansas department of agriculture division of water resources shall concurrently dismiss and terminate the water right in accordance with the terms of the contract.

(g) (1) The state conservation commission shall make water right transition grants available only in areas that have been designated as target or high priority areas by the groundwater management districts and the chief engineer of the Kansas department of agriculture division of water resources or priority areas outside the groundwater management districts as designated by the chief engineer of the Kansas department of agriculture division of water resources.

(2) Two of the target or high priority areas shall be the prairie dog creek area located in hydrologic unit code 10250015 and the rattlesnake creek subbasin located in hydrologic unit code 11030009.

(h) Contracts accepted under the water right transition assistance program shall result in a net reduction in consumptive use equivalent to the amount of historic consumptive use of the water right or rights enrolled in the program based on the average historic consumptive water use. Except as provided for in subsections (i) and (j), once a water right transition assistance pilot project program grant has been provided, the land authorized to be irrigated by the water right or water rights associated with that grant shall not be irrigated permanently. Water right transition assistance pilot project program contracts shall be subject to such terms, conditions and limitations as may be necessary to ensure that such reduction in consumptive use occurs and can be adequately monitored and enforced.

"Historic consumptive water use" means the average amount of water consumed by crops as a result of the lawful beneficial use of water for irrigation during four of the six preceding calendar years, with the highest and lowest years removed from the analysis. For purposes of this program, historic consumptive water use will be determined by multiplying the average reported water use for the four selected years by a factor of 0.85 for center pivot sprinkler irrigation systems, 0.75 for flood or gravity irrigation systems and 0.95 for subsurface drip irrigation systems, but not to exceed the net irrigation requirements for the 50% chance rainfall for the appropriate county as shown in K.A.R. 5-5-12. The applicant may also submit an engineering study that determines the average historic consumptive water use as an alternative method if it is demonstrated to be more accurate for the water right or water rights involved.

(i) Enrollment in the water right transition assistance pilot project program shall not subsequently prohibit irrigation of the land that, prior to enrollment, was authorized by the water right or water rights if irrigation can be lawfully allowed by another water right or permit pursuant to the rules and regulations and consideration of any future changes to other water rights that may be proposed to be transferred to such land.

(j) If more than one water right overlaps the place of use authorized by the water right proposed to be enrolled in the water right transition assistance pilot project program, then all overlapping water rights shall be enrolled in

Appendix 1-D: Conservation Districts Law (continued)

water right transition assistance pilot project program or the landowners shall take the necessary lawful steps to eliminate the overlap with the water right to be enrolled. The burden shall be on the landowner to provide sufficient information to substantiate that the proposed use of water by the resulting exercise of all water rights involved will result in the net reduction amount of historic consumptive water use by the water right or water rights to be enrolled. The state conservation commission may require such documentation to be provided by someone with special knowledge or experience related to water rights and such operations.

(k) The state conservation commission shall adopt rules and regulations as necessary for the administration of this section. When adopting such rules and regulations the state conservation commission shall consider cropping, system design, metered water use and all other pertinent information that will permit a verifiable reduction in annual water consumptive use and permit alternative crop or other use of the land so that the landowner's economic opportunities are taken into account.

(l) The state conservation commission shall report annually to the senate standing committee on natural resources and the house standing committee on environment on the economic impact studies being conducted on the reduction of water consumption and the financial impact on the communities within the program areas. Such studies shall include comparative data for areas and communities outside the program areas.

(m) The water right transition assistance pilot project program shall expire five years from the effective date of the fiscal year for which state moneys are appropriated thereof and approval of program rules and regulations.

(n) Water right transition assistance grants for water rights to remain unused for the contract period shall constitute due and sufficient cause for nonuse pursuant to K.S.A. 82a-718 and amendments thereto pursuant to the determination of the chief engineer for the duration of the water right transition assistance pilot project program contract.

(o) The state conservation commission shall hold at least two meetings in each water right transition assistance pilot project program area prior to entering into any water right transition assistance pilot project program contract for the permanent retirement of part or all of landowner historic consumptive use water rights. Such meetings shall inform the public of the possible economic and hydrologic impacts of the program. The state conservation commission shall provide notice of such meetings through publication in local newspapers of record and in the Kansas register.

2-1931- Penalty for violation of act or contract. (a) Any person who commits any of the following may incur a civil penalty as provided by this section:

(1) Any violation of the Kansas water right transition assistance pilot project program act or any rule and regulation adopted thereunder; and

(2) any violation of term, condition or limitation defined and or imposed within the contractual agreement between the state conservation commission and the water right owner.

(b) Any participant who violates any section of a water right transition assistance pilot project program contract shall be subject to either one or both of the following:

(1) A civil penalty of not less than \$100 nor more than \$1,000 per violation. Each day shall constitute a separate violation for purposes of this section; and

(2) repayment of the grant amount in its entirety plus a penalty at six percent of the full grant amount.

(c) Any penalties or reimbursements received under this act shall be reappropriated for use in the water right transition assistance pilot project program.

2-1932. Expenditures during FY 2007; preparation of program for retirement of water rights for submission to legislative committees. (a) During the fiscal year ending June 30, 2007, no expenditures shall be made for the conservation reserve enhancement program unless authorized by the 2007 session of the legislature.

(b) The state conservation commission and Kansas water office shall prepare a program for the retirement of water rights under the conservation reserve enhancement program to be submitted to the senate committee on natural resources and the house committee on environment during the 2007 regular session prior to expenditure of any funds for such program.

Appendix 1-E: Kansas Conservation District Date of Charter

Kansas Conservation District Date of Charter

1. Labette	06/22/1938	54. Dickinson	07/27/1945
2. Lyon	09/15/1939	55. Ellis	09/17/1945
3. Osage	09/15/1939	56. Norton	10/01/1945
4. Pawnee	01/24/1940	57. Douglas	10/02/1945
5. Brown	01/25/1940	58. Hamilton	02/28/1946
6. Geary	01/30/1940	59. Montgomery	03/04/1946
7. Coffey	02/01/1940	60. Crawford	03/06/1946
8. Morris	02/01/1940	61. Ford	05/01/1946
9. Wilson	02/02/1940	62. Elk	05/02/1946
10. Allen	02/06/1940	63. Rawlins	05/02/1946
11. Grant	05/06/1940	64. Reno	05/03/1946
12. Marshall	06/05/1940	65. Mitchell	05/22/1946
13. Doniphan	04/25/1941	66. Finney	05/27/1946
14. Franklin	04/25/1941	67. Johnson	06/05/1946
15. Ness	04/28/1941	68. Rooks	06/26/1946
16. Trego	06/16/1941	69. Russell	07/10/1946
17. Neosho	04/19/1943	70. Jefferson	09/14/1946
18. Sumner	06/03/1943	71. Clay	10/18/1946
19. Stafford	06/17/1943	72. Barton	10/24/1946
20. Sherman	06/21/1943	73. Gray	04/21/1947
21. Thomas	06/28/1943	74. Clark	05/15/1947
22. Jewell	07/02/1943	75. Jackson	05/15/1947
23. Pratt	07/09/1943	76. Harvey	06/05/1947
24. Edwards	08/04/1943	77. Logan	06/05/1947
25. Rice	08/20/1943	78. Wichita	06/06/1947
26. Atchison	09/15/1943	79. Ottawa	07/26/1947
27. Decatur	01/20/1944	80. Lincoln	01/26/1948
28. Nemaha	01/20/1944	81. Leavenworth	02/13/1948
29. Saline	01/20/1944	82. Linn	02/19/1948
30. Sheridan	02/09/1944	83. Haskell	03/09/1948
31. Phillips	03/10/1944	84. Kearny	04/20/1948
32. Ellsworth	03/16/1944	85. Greeley	06/10/1948
33. Chase	04/28/1944	86. Riley	06/10/1948
34. Graham	04/28/1944	87. Meade	06/22/1948
35. Lane	04/28/1944	88. Gove	08/10/1948
36. Osborne	04/28/1944	89. Morton	09/21/1948
37. Woodson	05/26/1944	90. Seward	10/04/1948
38. Anderson	06/03/1944	91. Comanche	10/11/1948
39. Scott	06/20/1944	92. Washington	01/07/1949
40. Cherokee	10/21/1944	93. Cheyenne	04/21/1949
41. Cowley	01/17/1945	94. Stanton	04/21/1949
42. McPherson	01/23/1945	95. Hodgeman	05/23/1949
43. Butler	01/29/1945	96. Stevens	06/17/1949
44. Kiowa	01/29/1945	97. Barber	06/28/1949
45. Pottawatomie	02/15/1945	98. Wabaunsee	10/07/1949
46. Cloud	02/25/1945	99. Smith	11/14/1949
47. Sedgwick	04/03/1945	100. Greenwood	01/28/1950
48. Marion	04/19/1945	101. Chautauqua	02/03/1950
49. Harper	04/28/1945	102. Kingman	03/13/1950
50. Bourbon	05/11/1945	103. Wallace	05/24/1950
51. Republic	06/09/1945	104. Wyandotte	04/23/1953
52. Miami	06/27/1945	105. Shawnee	03/22/1954
53. Rush	07/02/1945		

Appendix 1-F: Cooperating Agencies and Organizations

Cooperating Agencies and Organizations

Federal Agencies

U.S. Army Corps of Engineers

The U.S. Army Corps of Engineers plans and constructs reservoirs and local measures to control floods and improve navigation. It is active in flood control, hydroelectric power, municipal and industrial water supplies, and recreation as well as planning for all functions of water resource development. The Corps is also involved in wetland delineation.

Farm Services Agency (FSA)

The FSA administers cost sharing programs to farmers implementing conservation. USDA policy invites district supervisors to participate with county FSA committees in developing county programs. The FSA also provides aerial photos for conservation work, assistance for land treatment and development, and natural disaster relief.

Environmental Protection Agency (EPA)

Established in 1970, the EPA is charged with protecting and enhancing the environment today and for future generations to the fullest extent possible under the laws enacted by Congress. The EPA controls and abates pollution by establishing regulations in the areas of air, water, solid waste, noise, radiation, and toxic substances. The EPA is also involved in wetland delineation.

U.S. Fish and Wildlife Service (FWS)

The FWS is responsible for wild birds, mammals (except certain marine mammals), and certain sport fisheries. The FWS conducts research activities, conducts environmental impact assessments, and manages wildlife refuges. The FWS is also involved in wetland planning and delineation.

Natural Resources Conservation Service (NRCS)

The NRCS has a long and extensive tradition of work with conservation districts. The NRCS provides personnel, equipment, office space, and counsel to districts. It also provides free technical assistance with conservation practices and planning to land users.

Resource Conservation and Development (RC&D)

The RC&D expands opportunities for conservation districts, local units of government, and individuals to improve their communities in multi-county areas. The program can assist them in enhancing their economic, environmental, and social well-being.

U.S. Geological Survey (USGS)

The USGS conducts studies on public lands as well as research in geology, geophysics, hydrology, cartography, and related sciences. It also studies natural hazards, such as earthquakes and volcanoes, and identifies flood hazard areas.

Appendix 1-F: Cooperating Agencies and Organizations

State Agencies

Division of Water Resources (DWR), Department of Agriculture

The DWR administers programs dealing with water right issues and works with Groundwater Management Districts throughout Kansas. The DWR seeks to provide sound management of the state's water supplies. The programs are designed to control, conserve, regulate, allot, and aid in the distribution of water resources. Program activities include review of channel changes, review of dam and levee construction plans, issuance of permits, inspection of dams and levees, and development of flood plain regulations. The DWR also provides computerized water data to those needing such information.

Kansas Department of Health and Environment (KDHE)

The KDHE administers state and federal environmental laws and programs to protect the public health and environment. The KDHE, Division of Environment administers various programs related to public water supplies, nonpoint source pollution, wastewater treatment systems, livestock waste management, air quality, groundwater protection, hazardous waste, and solid waste management. The KDHE seeks to achieve the environmental goals and legislative mandates that are regulatory in nature.

Kansas Department of Wildlife and Parks (KDWP)

The KDWP has natural resource responsibilities and its mission is to address the state's outdoor recreational opportunities and natural resource protection. The operational structure of the department consists of the line divisions of Park and Public Lands, Fisheries and Wildlife, Law Enforcement as well as the support divisions of Administrative and Executive Services. These line and support divisions have the responsibility of managing department lands and waters, enforcing wildlife laws, managing and researching wildlife resources, maintaining environment and wildlife education efforts and addressing various federal and state mandates, such as acts relating to threatened and endangered species.

Kansas State University Research and Extension

Extension agents and specialists are available to counsel, educate and train conservation districts in economics, engineering, agronomy and soils, animal sciences, entomology, food science and technology, forestry and range management, home economics, horticulture, plant pathology, sociology, veterinary science and many other areas. Most counties have an extension office which serves as the local contact for conservation districts to request extension assistance. Kansas Cooperative Extension Service is also responsible for 4-H, which can be an excellent vehicle for youth conservation education programs.

Kansas Forest Service (KFS)

The Kansas Forest Service offers a range of services, including technical assistance to rural landowners, community tree boards, federal excess property to rural fire districts, and conservation tree sales.

Kansas Water Office (KWO)

The Kansas Water Office is the water planning and marketing agency for the state. The Water Office is administered by a director, who is appointed by the governor for a four-year term. The 23 member Kansas Water Authority is part of the Water Office and advises the governor, the legislature, and Water Office Director on water policy issues. The Water Authority has ongoing responsibility for approval and revision of the State Water Plan.

Appendix 1-F: Cooperating Agencies and Organizations (continued)

State Conservation Commission (SCC)

The State Conservation Commission administers the Kansas Conservation District Law, Watershed District Law, and has as its goal the protection of the state's soil, water and related natural resources. The commission is composed of nine members. The five conservation areas of the state each elect one member. The remaining four members are ex officio and are selected as follows: the U.S. Secretary of Agriculture and the Kansas Secretary of Agriculture each appoint one member, and the director of the Cooperative Extension Service and the Director of the Agricultural Experiment Station each appoint one member. The agency is administered by an executive director appointed by the commission.

The SCC assists the 105 conservation districts and 86 organized watershed districts by coordinating district programs; serving as liaison to state, federal and local agencies; preparing information and promotional material; and training district personnel. In addition, the SCC working closely with other local, state and federal agencies and the private sector, develops and assists in the implementation and administration of programs to conserve the natural resources of Kansas. The SCC also provides a state match for county funds for conservation district operations.

Local Government

County Government

All conservation districts in Kansas are along precinct lines within counties, and while there is no legal relationship between the two, counties can be helpful in several ways. Counties can provide: funding, use of equipment; cooperation on county parks and other county owned land; subdivision reviews and cooperative educational activities. County contacts include: commissioners, engineer, highway superintendent, health officer, planning commission, parks and recreation department, weed department and others.

Municipal Government

Municipalities can provide funding, co-sponsorship of projects, technical and planning assistance. Urban conservation programs can include: tree planting, flood runoff prevention, fertilizer and pesticide management, recreation, cooperative educational activities, improved water quantity and quality. Municipal contacts include: mayor, council, planners, recreation boards, engineers and others.

Kansas Association of Conservation Districts (KACD)

The KACD is a non-profit, non-governmental organization of the 105 conservation districts in the State of Kansas. The KACD is made up of five areas of conservation districts and serves as a state voice for conservation districts on state policy, legislation, communication, and funding for conservation activities. Each area elects a supervisor to serve as area director on the KACD board. The KACD also provides forums to inform, train and educate supervisors and recognize outstanding district individuals and programs. The KACD website is www.kacdnet.org.

Appendix 1-F: Cooperating Agencies and Organizations (continued)

Kansas Association of Conservation Districts Employees' Organization (KACD-EO)

The KACD-EO was organized in 1973 to assist in the implementation of district programs and activities by establishing and maintaining a standard of quality for conservation district employees. The organization promotes professionalism and assists in educating district employees. The executive committee is made up of 11 elected district employees (2 from each KACD area and one member at large) and 3 advisors (1 each from the SCC, NRCS and KACD).

National Association of Conservation Districts (NACD)

The NACD is a non-profit, governmental organization representing over 3,000 districts and their state associations in the 50 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. The NACD website is www.nacdnet.org.

National Conservation District Employees Association

The NCDEA is a 501c3 nonprofit association that represents the 8,000 conservation district employees across the nation. They promote professionalism, provide education, and promote sound partnerships within the conservation districts. The NCDEA website is www.ncdea.org.

Private Organizations and Businesses

Assistance may also be obtained from other sources. Private organizations such as fishing and hunting clubs, and environmental groups often have a strong interest in promoting conservation. Examples of helpful organizations include:

- Business associations
- Commodity organizations
- Garden clubs
- Service clubs and organizations
- Boy and Girl Scouts
- Chambers of commerce
- Wildlife and recreation associations
- Future Farmers of America (FFA)
- Professional natural resource organizations
- Environmental organizations
- Ducks Unlimited
- Pheasants Forever

CHAPTER 2

CONSERVATION DISTRICT SUPERVISORS

Introduction.....	2-2
Eligibility Requirements	2-2
Statutory Powers	2-2
Statutory Duties.....	2-3
Administrative Responsibilities	2-4
Expense Reimbursement.....	2-5
Administrative Structure	2-5
Supervisor Roles	2-5
Advisors	2-7
Committees	2-7
Board Member Position Descriptions	2-8
Recruiting New Board Members	2-8
Nominating Committee.....	2-10
Elections, Resignations, and Appointments.....	2-10
Oath of Office	2-11
Orientation and Board Development	2-11
Board Member Manual	2-12
Ethics and Accountability	2-13
Removal for Cause.....	2-14
Personal Liability	2-15
Appendix 2-A: Example Supervisor Position Description	2-16
Appendix 2-B: Guidelines for an Effective Board Member	2-18
Appendix 2-C: Effective Boards Make a Difference (NACD).....	2-19
Appendix 2-D: Guidelines for Educating Nominating Committees.....	2-21
Appendix 2-E: Example Board Composition Grid.....	2-23
Appendix 2-F: Conservation District Supervisor Oath of Office	2-24
Appendix 2-G: Orienting New Supervisors Checklist.....	2-25
Appendix 2-H: Example Code of Ethics	2-27

Introduction

The governing body of a conservation district consists of a five-member board of supervisors. Supervisors are elected at the conservation district annual meeting in January or February. They serve three-year terms and are elected in staggered terms to provide continuity on the board and maintain operational consistency. A conservation district board may appoint a person to fill a vacant board position between elections. Supervisors are public officials serving as grassroots representatives of landowners and the general public, providing leadership and direction of volunteer cooperation in natural resource conservation programs. The programs are implemented with the assistance of conservation district staff and cooperating partners. Supervisors receive no compensation for services, but are entitled to reimbursement for travel expenses incurred in the discharge of their duties.

Eligibility Requirements

The Conservation Districts Law describes the eligibility requirement of a conservation district supervisor as being a qualified elector residing within the district (K.S.A. 2-1907). Accordingly, a conservation district supervisor is required to be:

1. A citizen of the United States.
2. 18 years of age or older.
3. A resident within the district (lives in the county).

Note: Any qualified elector residing in the district is eligible to serve as a district supervisor. Urban residents and non-agricultural producers should be considered to maximize diversity of opinions and provide equitable representation to all citizens of the county.

Statutory Powers

As a governmental subdivision of the State of Kansas and a public body (corporate and politic), conservation districts exercise public powers. Following is a summary of the specific legal powers given to conservation districts and their supervisors by the Conservation Districts Law. Please refer to Appendix 1-D: Conservation Districts Law in Chapter 1 for the complete statute.

1. May be entitled to expenses, including traveling expenses, necessarily incurred in the discharge of duties. (K.S.A. 2-1907)
2. May employ necessary secretarial, technical assistance, and other employees. (K.S.A. 2-1907)
3. May call upon the county attorney or the attorney general for legal services. (K.S.A. 2-1907)
4. May delegate to their chairperson, to one or more supervisors, or to one or more agents, or employees such powers and duties as they may deem proper. (K.S.A. 2-1907)
5. May invite the municipal or county legislative body to designate a representative to advise and consult with the supervisors on questions of program and policy which may affect the property, water supply, or other interests of such municipality or county. (K.S.A. 2-1907)
6. Conduct surveys, investigations, and research on erosion, flood damage and the preventive and control measures. (K.S.A. 2-1908)
7. Conduct demonstrational projects on conservation methods and measures. (K.S.A. 2-1908)
8. Carry out erosion prevention and control measures on lands owned or controlled by the state or on private lands upon obtaining consent. (K.S.A. 2-1902 and 2-1908)
9. Cooperate with, and to furnish financial or other aid to land occupiers within the district. (K.S.A. 2-1908)
10. Acquire, manage for income, and/or sell real or personal property. (K.S.A. 2-1908)

11. Make available agricultural and engineering machinery, equipment fertilizer, seeds, etc. to land occupiers within the district for conservation purposes. (K.S.A. 2-1908)
12. Develop comprehensive conservation plans, publish, and to bring them to the attention of land occupiers within the district. (K.S.A. 2-1908)
13. Own or manage soil and/or water conservation or related projects within the district or act as agent for other governmental agencies in acquiring such projects. (K.S.A. 2-1908)
14. Accept donations, gifts, and contributions, and to use in carrying on its operations. (K.S.A. 2-1908)
15. To sue and be sued in the name of the district. (K.S.A. 2-1908)
16. Make and execute contracts. (K.S.A. 2-1908)
17. Develop, amend and repeal rules and regulations. (K.S.A. 2-1908)
18. Require monetary or in-kind contributions as a condition for extending benefits under the Conservation Districts Law or the performance of work upon the lands and district. (K.S.A. 2-1908)
19. No provisions with respect to the acquisition, operation or disposition of property by other public bodies shall be applicable to a district unless the legislature shall specifically state. (K.S.A. 2-1908)
20. Shall not contract debts or obligations in the name of the district beyond current appropriations. (K.S.A. 2-1908)
21. To accept and expend funds donated to the district for purposes of providing at least 20% cost-share for the purchase of an eligible water right from the holder of the water right under the provisions of K.S.A. 2-1915, and amendments thereto. (K.S.A. 2-1908)
22. May cooperate with another district in the exercise of any and all powers listed within this section. (K.S.A. 2-1913)

Statutory Duties

Conservation district supervisors, as elected or appointed officials of a local government, have an obligation to uphold the law and fulfill the public trust. In addition to the conservation district and supervisor powers previously listed, the Conservation Districts Law delineates the following duties. Please refer to Appendix 1-D: Conservation Districts Law in Chapter 1 for the complete statute.

1. Hold an annual meeting in January or February. Publish notice in official county paper twice. At such meeting, make full report of activities and financial affairs since the last annual meeting and conduct an election by secret ballot for the election of supervisors whose terms have expired. (K.S.A. 2-1907)
2. Whenever a vacancy occurs on the board, the remaining supervisors shall appoint a qualified elector of the district to fill the office for the unexpired term. (K.S.A. 2-1907)
3. Designate a chairperson and may from time to time change such designation. (K.S.A. 2-1907)
4. Determine qualifications, duties, and compensation of their employees. (K.S.A. 2-1907)
5. Delegate to supervisors, agents (board advisors or representatives) and employees appropriate powers and duties. (K.S.A. 2-1907)
6. Furnish the DOC requested documents and other information concerning conservation district activities as the DOC may require. (K.S.A. 2-1907)
7. Provide a surety (fidelity) bond for all employees and district officials who are entrusted with district funds or property. (K.S.A. 2-1907)
8. Provide for keeping of a full and accurate record (minutes) of all proceedings, resolutions, regulations, and orders issued or adopted. (K.S.A. 2-1907)
9. Provide for an annual audit of the accounts and receipts and disbursements. (K.S.A. 2-1907)
10. Request funds from the board of county commissioners. (K.S.A. 2-1907b)
11. County and state funds shall be used to carry out the activities and functions of the district. (K.S.A. 2-1907b)
12. Submit to the DOC a certification of the amount of money to be furnished by the county commissioners on or before September 1 of each year. (K.S.A. 2-1907c)

13. Municipal accounting procedures shall be used in the distribution of and in the expenditure of all funds. (K.S.A. 2-1907c)
14. Implement the program developed by the DOC for protection of riparian and wetland areas. (K.S.A. 2-1915 (b))
15. Prepare district programs to address resource management concerns of water quality, erosion and sediment control and wildlife habitat as part of the conservation district long-range and annual work plans. Preparation and implementation of conservation district programs shall be accomplished with assistance from appropriate state and federal agencies involved in resource management. (K.S.A. 2-1915 (b))

Administrative Responsibilities

The conservation district board manages the affairs of the conservation district and has the full power to conduct all business of the conservation district subject to the laws of the State of Kansas. The Kansas legislature has given the conservation district supervisors broad powers to develop and carry out natural resource conservation programs. How well the supervisors do these things will be reflected in the accomplishments of the district. The National Association of Conservation Districts (NACD) has available on their website (www.nacdnet.org) a *Conservation District Evaluation Guide* that can be used to rate the district's effectiveness in accomplishing its objectives within the community. Evaluation is crucial to ensure your district's operations are as running as efficiently and effectively as possible.

In order to effectively exercise the powers and duties stated in the Conservation Districts Law, listed below are some customary responsibilities of the conservation district board of supervisors.

- Ensure compliance with the Conservation Districts Law and other laws applicable to political subdivisions/municipalities of state government.
- Hold board meetings regularly (monthly recommended) to conduct conservation district business efficiently.
- Make well informed decisions which only benefit the public and are in the best interest of the conservation district.
- Take the lead in identifying, assessing, and prioritizing local natural resource issues.
- Develop and effectively implement conservation district programs and activities, including the state cost-share program.
- Enter into memorandums of understanding or working agreements with as many agencies or organizations as necessary to coordinate the conservation and development of resources in the district.
- Ensure compliance with all agreements between the conservation district and other agencies.
- Keep in close contact with the Division of Conservation (DOC) on all administrative matters.
- Stay informed on activities and participates in programs of the Kansas Association of Conservation Districts (KACD) and the National Association of Conservation Districts (NACD).
- Establish, review, and implement conservation district policies and procedures.
- Hire qualified employees, provide for adequate training, and supervise personnel.
- Secure sufficient moneys for district programs and initiatives through the county commissioners, the State of Kansas, and other sources.
- Properly manage all funds, facilities and equipment belonging to the district.

- Review the long range plan annually and keep current based on resource needs of your district and constituent feedback.
- Develop an annual work plan to address your priority conservation needs, complementing the goals and objectives of the long range plan. Refer regularly to the annual work plan to see that planned activities are carried out.
- Develop a realistic annual budget.
- Publish and distribute an annual report of the conservation district accomplishments.
- Keep local, state, and national public officials informed of your conservation needs and accomplishments.
- Promote natural resource management through contests, exhibits, demonstrations, meetings, tours, service clubs, and special projects.
- Sponsor educational activities for children and adults.

Note: Also, check out Appendix 2-C: Effective Boards Make a Difference (NACD) from an article by the National Association for Conservation Districts.

Expense Reimbursement

A supervisor shall receive no compensation (money, thing of value, or economic benefit) for services, but may be entitled to expenses, including traveling expenses, necessarily incurred in the discharge of duties (K.S.A. 2-1907). Such reimbursable expenses may include mileage, transportation, registration fees, meals, and lodging. In the event that a board meeting is not held due to lack of a quorum, the supervisors who do show up at this meeting may receive mileage. All reimbursements must be documented with receipts and kept on file in the district office. A Travel Claim form appears in Chapter 5, *Financial Management*, which may be used for this purpose.

Each conservation district should adopt policies and procedures on expense reimbursement. Policies should include conditions, processes, rates, and funding source(s) for reimbursement. The Internal Revenue Service (IRS) sets the standard mileage rates that may be used to calculate the maximum amount reimbursed to a supervisor using their own vehicles for business related travel. Conservation districts are not required to pay the maximum IRS rate, however all changes should be approved by the conservation district board.

Administrative Structure

The Conservation Districts Law requires all conservation districts to designate a chairperson from among the supervisors. It also states the supervisors may delegate powers and duties to their chairperson, supervisors, agents, or employees as they may deem proper. It is the responsibility of each district board to identify its needs and adopt policies, duties, and procedures for supervisors, agents (such as advisors), and its staff.

Supervisor Roles

Each supervisor has a specific role to play in the operation of the conservation district. Conservation districts operate under the direction of a board consisting of five supervisors. The first board meeting after the annual meeting elections, the conservation district board of supervisors should reorganize. Some conservation districts annually rotate its officers to provide all members with leadership experience. Conservation district boards elect officers to carry out specific roles for the conservation district, especially in board meetings. All positions on the board have the same voting rights and can vote on all issues before the board unless a member needs to abstain due to personal conflict. Each individual member shares

responsibility for carrying out the duties of the board, but also has individual responsibilities.

Individual board members may be given authority or power to act on behalf of the board in specific, limited tasks. The authority or power is granted through board action (motion or policy) and must be recorded in the meeting minutes. Conservation boards may choose to limit or grant authorities to individual supervisors relating to different actions, such as staff supervision, managing projects, signing documents, and serving as a district spokesperson for public presentations or media. Position descriptions may also be developed (for more information see Board Member Position Descriptions provided later in the chapter and Appendix 2-A: Example Supervisor Position Description.)

In addition to the responsibilities and duties of all board members, the following describes the main roles common for conservation district officers and members.

- **Chairperson:** The chairperson of a conservation district board is designated (normally elected by other board members) to provide leadership to the conservation district board. In general the chairperson ensures the effective action of the board in governing and supporting the conservation district, and oversees board affairs. The chairperson acts as the official spokesperson for the conservation district. As the head of the board, the chairperson sets the meeting agenda (with input from district employees and other supervisors), presides at meetings, appoints committees, assigns responsibilities, and ensures new supervisors are oriented. According to the Kansas Open Meetings Act, the presiding officer (chairperson) has duty to provide the notice of board meetings, but that duty may be delegated. The chairperson is one of the three legal designees authorized to sign checks.
- **Vice-Chairperson:** In absence of the chairperson, the vice-chairperson assumes all duties and responsibilities of the chairperson in conducting the meeting, check signing authority, and other leadership duties. Therefore, the vice-chairperson must understand the responsibilities of the chairperson and be able to perform these duties in the chairperson's absence. The vice-chairperson assists with the duties of the chairperson. Some additional responsibilities may include arranging special programs for regular board meetings and serving as chairperson of at least one standing committee. The vice-chairperson also succeeds the chairperson in the event of resignation or death until the board is reorganized.
- **Secretary:** The secretary is not a required board position. However, it is the responsibility of the board that "secretary" duties, which some or all may be assigned to an employee, are carried out. Normally district staff notifies board members of each meeting, assists the chairperson with agenda preparation, records board meeting minutes, prepares correspondence, drafts district reports, and maintains financial records. The secretary is one of the three legal designees authorized to sign checks.
- **Treasurer:** The treasurer is responsible for the financial matters of the district, ensuring complete and accurate financial records, as well as maximization of cash and investments. According to state law, the treasurer reviews claim vouchers (and supporting documents), keeps complete payment records (may be assigned to district staff, however it is the responsibility of the treasurer to ensure complete and accurate records), and signs checks as one of the three legal designees. Normally the treasurer presents financial reports at meetings, leads district budget development, and serves as chairperson of the finance committee. In absence of the treasurer at a board meeting, a pro tem treasurer is appointed by the chairperson or is elected by the members of the board, and assumes all duties and responsibilities of the treasurer on a temporary basis.
- **Member:** Any member of the board that is not an officer assumes duties and carry-out tasks assigned by the chairperson and assists board officers as requested. A member should be familiar with the total program of the conservation district and be prepared to serve in one or more of the other board offices.

Note: Boards work cooperatively as a unit to plan and oversee implementation of their district's programs. As a representative of the district board, opinions expressed publicly by the individual board members

should be consistent with established board policy, regardless of the individual's personal agenda or opinions.

Advisors

A conservation district board can benefit by appointing one or more advisors, sometimes referred to as associate or assistant supervisors, to provide information, advice, assistance, or other special expertise to the board. In addition, the conservation district board may designate an advisor to serve on an organization as a conservation district board representative. With the involvement of more people, it is possible to expand the scope of district programs as well as broaden community input and support to the district.

The district might consider the following types of individuals to serve as advisors:

1. An advisor might be a potential district supervisor. This could serve both as a learning period for the advisor and as a time for the board to observe the advisor's commitment and ability.
2. A former district supervisor who would like to remain active in the district. This would ensure that the district continues to benefit from the experience of a past supervisor.
3. An individual who is or should be professionally involved in conservation could provide a special service to the district. Consider the benefits of naming the extension agent, a teacher, a city planner, or newspaper person as an advisor.

It is the responsibility of the conservation district supervisors to delegate duties to the advisor, and it is recommended to develop a written description of the responsibilities, activities, and limits on authority, and length of term. Appointment and reappointment should be an official action of the board. Be sure to orient advisors and involve them in meaningful activities and projects to help maintain their interest and support.

Advisors have no official or legal authority. Therefore, they cannot make motions or vote on official district business. However, if an advisor performs a conservation district function at the request of the board, the conservation district board may provide reimbursement from the Enterprise Fund for mileage, meals, and lodging.

Committees

The board of supervisors may form needed committees to perform a specific role, project, or program. Committees may be used to investigate, deliberate, and analyze issues or projects. Committees have no legal or official authority and cannot vote on the district board's business or obligate district funds. The two primary types of conservation district committees are a standing committee and a special committee.

1. A standing committee is a permanent committee charged with working on a basic aspect of a district function. Standing committees may have a focus on recruiting potential board members (nominating committee), planning, education, finance, research, personnel, water quality, or stewardship.
2. A special or an "ad hoc" committee is a temporary work group created to accomplish a specific task within a limited time frame. Examples include forming committees for the Local Work Group, a tour, the annual meeting, or a grant.

Districts are encouraged to have a policy on board committee responsibilities. All committees should have a clear understanding of their purpose, charge, expectations, responsibilities, and time frame for reporting back to the board or completing tasks. Committee members may include district board members, advisors, and representatives of cooperating agencies and associations, or interested citizens. Committees may also serve as an "entry point" and training ground for people who may eventually become a district supervisor.

Board Member Position Descriptions

Conservation districts should consider developing board member position descriptions for several possible uses, including: to encourage and recruit potential board members, to train and develop the current board members, or as a tool to assess the job performance of existing members. Having in place a well-organized and accurate position description that reflects the board's function and structure will ensure potential candidates are well informed about what to expect as a board member. New board members who are provided with the description will be prepared for their term of service. Current board members can refer to their position description throughout their term of service and expect to be evaluated accordingly. See Appendix 2-A: Example Supervisor Position Description for ideas on crafting a position description specific to your conservation district. The format can also be adapted to make position descriptions for board officers, advisors, and committee chairs.

Recruiting New Board Members

Recruiting the right people with the right skills and talent can help ensure effective conservation district programs. Additionally, a district board whose members exhibit a diverse combination of skills will be better able to gain community support for district and local conservation efforts. As an organization representative of the people within the district boundaries, it is also valuable for the board makeup to reflect the gender, age, and race makeup of the people within the district. Before the actual search for a potential new board member begins there are several steps that should be taken to assist in the process for recruiting quality board members who best suit the needs of the conservation district. District boards then develop and use a variety of recruitment strategies to find citizens who have skills and interests compatible with the district.

Here are some key board member recruitment steps:

- **Analyze district needs.** In order to figure out what kind of board members are desired to lead the conservation district, a process to analyze the needs of the conservation district in relationship to the district's key priorities and future activities should take place. This could consist of listing the district's current major programs and activities, as well as listing future programs and activities the conservation district board would like to accomplish. Also, identify the knowledge, experience, and skills needed to help the district meet these accomplishments such as: Agriculture, Accounting, Education, Personnel, and Public Relations.
- **Identify desirable qualities.** List qualities that will help the board function better and do its job better. These general descriptive characteristics such as Open Minded, Strong Leadership Skills, Team Player, Passion for Conservation, and Reliability are qualities to be sought, encouraged, and developed in all members.
- **Develop a recruitment document.** Recruiting efforts are aided by developing a brief information sheet to provide to prospective members explaining what the conservation district is and the programs and services it offers. This document might include:
 - Conservation district mission and vision statements.
 - Primary goal, programs and activities of the conservation district.
 - Major issues the board is currently facing.
 - Main responsibilities and duties of board members.
 - Expectations of board members.
 - Benefits of being a conservation district supervisor.

- **Create a board member position description.** A position or job description will give prospective board members a better understanding of what is expected of them by defining their responsibilities, duties and obligations. If such roles are clearly defined, prospective board members will be more likely to meet the expectations set for them. The position description may be used in recruitment efforts and provided to the board members once they have been elected or appointed. See Appendix 2-A: Example Supervisor Position Description for ideas on crafting a position description specific to your conservation district.
- **Develop a board composition grid.** A key ingredient to increasing the district's impact in the county is to have diverse board membership representatives who bring a wide and varied range of skills, backgrounds, and ethnicity. A board composition grid is a helpful tool to see how well the current board covers the various criteria. Across the top of the matrix write the names of the current board members. Down the left side of the matrix list desired conservation district board member criteria for effective leadership and governance. Have each board member check off their relevant items. This exercise will help identify the gaps in your current board, and establish priorities for recruitment. For example, if no one currently on the board has accounting knowledge then seek a member with strong financial skills. See Appendix 2-E: Example Board Composition Grid for some ideas on developing one for your conservation district.
- **Develop recruitment strategies.** Ongoing recruitment utilizing a nominating committee and using a variety of strategies normally produces a greater number of potential nominees who represent more diverse skills, interests, and backgrounds. Some recruiting methods include:
 - Recruitment brochure.
 - District newsletter.
 - News releases/newspaper advertisements.
 - Public service announcements.
 - Letters to organizations.
 - Recommendations from board members, staff, and cooperating agencies.
- **Create an information form.** An application or information form can be used to collect information on potential candidates. The form should ask about things the conservation district board members want to know. Each interested candidate completes the form. A *Potential District Board Member Information Form* could include such things as:
 - Name, Address, Home Phone Number, Work Phone Number.
 - Explain your interest in soil and water conservation and becoming a district board member.
 - Are you willing to commit the amount of time needed for the board's work including out-of-county meetings and workshops?
 - Briefly describe what contributions and skills you would bring to the conservation district.
 - Nature of your work.
 - Professional and educational background.
 - List other organizations, clubs, and affiliations (include dates, offices held, and honors received).
 - Please provide a brief biography of yourself.
- **Evaluate potential candidates.** Information gathered is compared to qualifications the district board has identified to fill needs on the board. In addition, interviewing prospects is an excellent way to find out if this is a good fit or not and answer any questions the prospective board member may have. Evaluations may be performed by a nominating committee to make recommendations to the board members to fill a vacancy on the board or in preparing the slate of nominees for an election. In lieu of the nominating committee evaluating potential board members to fill a vacancy on the board, this step can be performed by or with the assistance of the district board members.

Additional information on board member recruitment can be found on the National Association of Conservation Districts (NACD) website at www.nacdnet.org, entitled *Conservation District Board Member*

Recruitment and Community Outreach Guide. Please refer to Chapter 4, *Conservation District Annual Meetings* for more information on elections.

Nominating Committee

All conservation districts should have a nominating committee to search for energetic persons who are committed to conservation and willing to devote time and effort as a board member. The nominating committee is normally appointed annually by the conservation district board chairperson with input from the other board members. The nominating committee should consist of no fewer than three members and may be made up of representatives from different local organizations or leaders in the community. District supervisors should not serve on the nominating committee or attend the committee meetings because their presence could hinder full and open discussions.

Ideally this committee works throughout the year looking for potential candidates who are interested in the conservation and protection of natural resources within the county. To be effective, recruiting must be a continuous process, as a part of the on-going efforts to strengthen conservation district boards. This will ensure that the nominating committee will be able to provide a list of qualified potential candidates for any vacancy occurring on the board throughout the year, as well as for nominations for supervisors whose terms expire.

When making contact with a potential candidate, a nominating committee member provides the recruiting documents developed by the conservation district that provides the information about the conservation district and the position. Nominating committees use the selection criteria developed by the conservation district board to start recruiting a pool of candidates best suited for the position. They should start identifying recruiting prospects by looking at individuals, who are already active in district activities such as advisors/associate supervisors, district standing committee members, and other district volunteers. In addition, they search for those who are connected in the community or who were identified through other outreach efforts. They should avoid selecting “well known” individuals just for the sake of their name.

Note: The Kansas Association of Conservation Districts (KACD) and Division of Conservation (DOC) recommends using the *Guidelines for Educating Nominating Committees* per KACD Resolution passed in 2005. This is included in this chapter as Appendix 2-B: Guidelines for Education Nominating Committees.

Elections, Resignations, and Appointments

The election of supervisors occurs at the conservation district annual meeting, which must be held every year in January or February. Supervisors are elected to serve three-year terms of office. Expiration of district supervisors’ terms are staggered so one or two supervisor(s) are elected each year. The incumbent supervisor must be declared as a candidate and be nominated in order to run for re-election to the district board. More information on elections may be found in Chapter 4, *Conservation District Annual Meetings*.

A supervisor must resign if he/she no longer meets the eligibility requirements outlined in K.S.A. 2-1907. A common reason would be when a supervisor moves out of the district (county). Any supervisor who finds it is impossible to adequately fulfill the duties of this position because of poor health, lack of time, or any other reason that would not allow being a positive contributor to the board, should initiate conversation with the other supervisors about a voluntary resignation to allow another to serve who is able to be fully involved. The board should formally accept resignations in a board meeting.

The Division of Conservation (DOC) must be notified when a board position becomes vacant. If a supervisor resigns, the DOC requires a copy of the resignation letter. In the case of a supervisor's death, the conservation district board should notify the DOC in writing.

In the event of a death, disqualification, or resignation of any supervisor, the remaining supervisors shall appoint a qualified elector of the district to fill the office for the remainder of the unexpired term. The board action must be recorded in the official minutes of the conservation district.

Note: Supervisor information is entered and updated in CSIMS by district staff.

Oath of Office

All officials elected or appointed under any law of the State of Kansas shall, before entering upon the duties of their respective offices, take an oath or affirmation, as per K.S.A. 54-106. An official oath may be found towards the end of this chapter as Appendix 2-F: Conservation District Supervisor Oath of Office, and one is also available in the Cost-Share and Information Management System (CSIMS), which can be accessed and printed by a district employee.

The oath of office is administered to the newly elected or appointed supervisor by anyone authorized to administer oaths. By law, notaries, judges of courts in their respective jurisdictions, mayors of cities and towns in their respective cities and towns, clerks of courts of record, county clerks, and register of deeds are authorized to administer oaths pertaining to all matters wherein an oath is required (K.S.A. 54-101). All oaths shall be administered by laying the right hand upon the Holy Bible, or by the uplifted right hand (K.S.A. 54-102).

Soon following election or appointment, one blank copy of the oath is provided by the conservation district to the newly elected or appointed supervisor, and must be completed before participating in official actions of the board. The original is mailed to the Division of Conservation (DOC), a copy given to the new supervisor, and one retained in the district files. A re-elected supervisor who is serving consecutive terms does not have to take the oath again.

Note: A (qualified) district supervisor shall hold office until a successor has been elected or appointed and has become qualified (oath of office completed).

Orientation and Board Development

New supervisors need to feel like they are an integral part of the board as soon as possible. No matter how well qualified your new board members are, it will take some time to get them up-to-speed and feeling comfortable as a contributing member of the board. Orientation and board development are absolute necessities for building strong boards, which leads to successful conservation districts. Through orientation, board members become familiar with their responsibilities and the conservation district they are about to serve. Supervisors need to have the skills, knowledge, and experience to effectively promote, administer, and implement conservation district programs. Board members should have ongoing training in order to meet both the routine demands of their roles and the emerging demands affecting their conservation district.

Orientation is not a one-shot program, but rather a process continuing over the first few months. Board development begins with "the ask." Board member responsibilities and expectations should be discussed with the person before nomination or appointment. Once a supervisor has been selected, a more thorough

orientation should take place as soon as possible covering the conservation district program and activities, policies, procedures, norms, structure, and other information. This helps the new supervisor feel more comfortable with the group and understand its processes. Proper orientation leads to better understanding, more commitment, and less frustration. Initial orientation is usually done by the board chairperson with staff assistance, but do not overwhelm the new supervisor with too much information at once. Consider assigning a new supervisor a “mentor” who will provide support during the initial three months, answer questions, and ease their transition into the board.

A new supervisor should be provided with a copy of the *Kansas Conservation District Supervisors Handbook*, which can be downloaded from the Division of Conservation, Kansas Department of Agriculture website at www.agriculture.ks.gov. See Appendix 2-G: Orienting New Supervisors Checklist that can be used as an aid in the orientation process.

Ongoing board development activities should be part of the plan for every board and for every supervisor. Conservation district supervisors should always be working to increase skills in order to provide the best service and leadership to the conservation district. It is important to stay informed on conservation issues and programs to assist in achieving the conservation district’s mission. The board needs to be involved in programs which are designed to enhance their performance. Board members should take advantage of the many opportunities available to them for learning more about their duties and responsibilities. By attending area meetings and workshops, and state and national conferences, conservation district supervisors can gain ideas and knowledge from the sessions, as well as from visiting with other attendees.

The DOC has developed Training Modules that can be used to inform supervisors and staff about the basic operations of conservation districts. The intent of these modules is to have educational materials available on an on-going basis to conduct in-house training at district board meetings. The modules may also be used as self-taught packages and may be especially useful for new supervisors and employees. The Training Modules are available at the Division of Conservation, Kansas Department of Agriculture website, www.agriculture.ks.gov. Select the Divisions & Programs from the main menu and select Division of Conservation. From the Conservation Districts menu, select Supervisors. Information on the Supervisor Training and Recognition Program is also available online along with the Training Module information. The Supervisor Training and Recognition Program was officially adopted by the Kansas Association of Conservation Districts and the State Conservation Commission at their August 2, 2010 Joint Meeting. The program is based on national guidance provided by the National Association of Conservation Districts and the National Association of State Conservation Agencies.

Board Member Manual

One of the best tools board members can have is a good board member manual. A conservation district should consider developing a board member manual and making it available to all the supervisors. By having essential background information in a manual, new board members will soon be able to make meaningful contributions. The board member manual will continue to be a source of information to refer to on an as-needed basis and a place to keep board meeting minutes and other current conservation district documents. The supervisors should be encouraged to bring their manual to each board meeting or after initial orientation; it could be kept at the office and provided to them at each meeting.

A three-ring loose-leaf binder is ideal so outdated information can be easily removed and new information added. A binder with a two-inch spine and tabbed dividers will provide lots of room for key documents. Staff should make sure all documents are dated and should three-hole punch the documents before distributing to board members. For suggestions on contents of a board member manual, please refer to Appendix 2-G: Orienting New Supervisors Checklist.

The following are suggested sections for how a board member manual might be organized:

1. Introduction (information about your conservation district including names of staff and a list of board members with contact information, and oath of office).
2. Board Meeting Minutes (including the financial and staff reports).
3. Conservation Partners (NRCS, DOC, KACD, etc. - organization info and staff).
4. Financial Information (budget and audit).
5. Operational and Legal Documents (long range plan, annual work plan, annual report, and Conservation Districts Law).
6. Policies and Procedures (governing policies, personnel policies and other operational policies).
7. Contracts (if not practical to include a copy of the contract itself, provide an overview of each contract the district has with another agency or organization).
8. Board Education (materials that can be used as resources; some from the DOC or outside sources).
9. Newsletters, Brochures (materials developed by the conservation district and newspaper articles)
10. Miscellaneous.
11. Notes (blank, lined pages for board member's own notes).

Ethics and Accountability

The conservation district board is ultimately responsible for ensuring that the conservation district adheres to legal standards and ethical norms. As public officials, conservation district supervisors must faithfully perform their duties in the best interest of the conservation district and for the benefit of the people. All conservation district supervisors, elected or appointed, are required to take and subscribe to an oath, in which they swear to support the constitution of the United States and the constitution of the state of Kansas, and faithfully discharge the duties of a conservation district supervisor. They are expected to conduct their job in a professional manner and to ensure fair and equitable program delivery to all. Supervisors should not use their conservation district position or confidential information received for personal gain. In brief, any activity that violates the public trust can be considered unethical behavior.

Our system of government places public officials on a higher level of review. Even a perception of a conflict of interest or nepotism can seriously detract from the very positive work being done by conservation districts. As “trustee” of public funds, district boards should avoid actions that may be perceived negatively by the public. Even though a conservation district has authority to spend district funds (all of which are public funds) in a certain way, the conservation district board has an obligation to fulfill the public trust to use public funds as effectively as possible. For example, conservation district supervisors may be reimbursed for meals while performing business related duties, however lavish, extravagant or excessive cost of meals may not pass public scrutiny in a positive light. Another example of avoiding the appearance of possible misconduct would be not to hire family members as district employees. There are no nepotism laws preventing this; however, other board members may be influenced either directly or indirectly in their decisions regarding personnel actions, even when the related supervisor does not participate in performance evaluations or salary negotiations.

The Kansas Conflict of Interest Law, K.S.A. 75-4301 et seq., sets out standards with which that local government officials must comply. The Kansas Governmental Ethics Commission administers, interprets, and enforces laws relating to conflict of interests. The Kansas law takes the public policy position that a person should not be forbidden from holding office, or required to refrain from discharging the duties of an office already held, merely because of some possibility for a future conflict of interests.

The provisions outlined in the conflict of interest law do not prevent a supervisor from dual office holding (e.g. a district supervisor can concurrently serve as a county commissioner). Furthermore, there is not a prohibition from serving as a local official while the agency one serves does business with a local official's private business interests (e.g. a district supervisor's business can be hired by the conservation district). There is, however, a prohibition from participating as a local official in the making of contracts between the local agency and their own private business interests. The law does state that a public officer does not make or participate in the making of a contract if he or she abstains from any action in regards to the contract. There are two exceptions where a public official is not required to abstain from voting on a contract. The first is when the contract is a result of a competitive bid, and the second is when the price of the property or service is fixed by law.

Note: The primary point of contact for conflict of interest issues for conservation districts is the Division of Conservation. District employees and supervisors may however, directly contact the Kansas Governmental Ethics Commission, 109 W. 9th Street, Suite 504, Topeka, Kansas 66612-1287, 785.296.4219.

Local laws should also be checked to see if they identify actions or conduct which supplement the requirements of the state law. One common objective of these local laws is to ensure that public officials avoid even the appearance of possible impropriety.

Caution should be taken when considering hiring a supervisor to work or provide a service for the conservation district. The Conservation Districts Law, K.S.A. 2-1907, states: "A supervisor shall receive no compensation for services, but may be entitled to expenses, including traveling expenses, necessarily incurred in the discharge of duties." This prohibits an individual from receiving compensation for work or duties performed as a member of the conservation district board. The individual, however, may receive compensation for services performed as an independent contractor and the Kansas conflict of interest law requirements are followed. Keep in mind, that just like hiring any independent contractor, the conservation district should have assurance that the independent contractor to be hired is qualified to do the job at the best price. Through examination of various Kansas Attorney General Opinions rendered for similar situations, it has been determined that a supervisor of a conservation district may not be employed by the conservation district of which he/she is a member of the board. The Internal Revenue Service (IRS) regulations provide the definitions of employee versus independent contractor.

Note: See Publications 15 and 15-A on the IRS website at www.irs.gov for information on how to determine whether an individual providing services is an employee or an independent contractor.

Strengthening ethics and accountability should be an ongoing commitment by boards. Individual and collective adherence to high ethical standards by public officials is central to the maintenance of public trust and confidence in government. One way to be sure board members are clear on expectations and proper conduct is to develop a set of principles covering governance practices and ethical conduct. For suggestions please refer to Appendix 2-H: Example Code of Ethics.

Removal for Cause

Any supervisor may be removed by the Division of Conservation upon notice and hearing in accordance with the provisions of the Kansas Administrative Procedures Act, for neglect of duty or malfeasance in office, but for no other reason (K.S.A. 2-1907). The following definitions are provided as a general guideline and are not to be construed as legal advice. "Neglect of duty" is refusal or unwillingness to perform the mandatory duties of the office. "Malfeasance" includes misconduct in the performance of official duties and any criminal wrongdoing.

Upon a majority vote of the board in open session, the supervisors may petition the DOC to remove a supervisor from office. The letter petitioning for removal must include thorough documentation of the reason for removal and of attempts to work with the supervisor. Upon receipt of written petition for removal of a supervisor from office, the DOC will advise the district of the procedure to be followed for removal.

Personal Liability

The Kansas Tort Claims Act establishes the liability of all governmental entities and governmental employees. According to Attorney General Opinion No. 87-31, district supervisors are considered state employees for purposes of the Kansas Tort Claims Act and are covered accordingly. Please refer to Chapter 6, *District Operations* for detailed information on the Kansas Tort Claims Act.

Appendix 2-A: Example Supervisor Position Description

Happy County Conservation District Supervisor Position Description

Position Overview:

A conservation district is a political subdivision of state government with statutory powers and responsibilities to implement a local program of natural resource conservation and encourage wise land management. The governing body of the conservation district consists of five supervisors. This position, together with other members of the board of supervisors, is legally, fiscally, and morally responsible for all activities of the Happy County Conservation District. Supervisors have no individual authority, unless it is delegated to them by the board. However every supervisor has the responsibility to provide effective leadership in operation and administration of the conservation district. Supervisors receive no compensation, but may be reimbursed for actual expenses of mileage, registration, meals and other associated expenses when performing their duties.

Mission Statement:

To provide local leadership and assistance in promoting individual responsibility for proper land management practices in Happy County to conserve soil, water, and related natural resources through information, education, and incentive-based programs in partnership with other agencies and organizations.

Primary Duties:

- Prepare for and participate in the discussions and the deliberations of the board.
- Exercise due diligence and good judgment in decision making.
- Foster a positive working relationship with other board members, staff, and partners.
- Participate in establishing goals, objectives, and priorities for meeting the conservation needs of the county and oversee the implementation.
- Recommend, review, and oversee policies and procedures.
- Provide financial direction and accountability.
- Cooperate with fellow board members to secure adequate operating funds for the district.
- Participate in personnel management.
- Monitor and participate in evaluating the effectiveness of the conservation district through a regular review of operations, programs and services.
- Ensure compliance with applicable laws and contractual obligations.
- Attend activities and events of the conservation district.
- Promote the conservation district services and programs.
- Represent the people in the district in regard to conservation issues, which requires staying informed of their conservation needs and taking action to meet those needs.

Term of Service:

Supervisors are elected by qualified electors of the district at an annual meeting held in January or February for a term of three years. Expiration of district supervisors' terms are staggered so one or two supervisor(s) are elected each year. When a vacancy occurs in the membership before the term has expired, the remaining supervisors appoint a qualified elector of the district to fill the office for the remainder of the unexpired term. There is no limit on number of terms served.

Appendix 2-A: Example Supervisor Position Description (continued)

Qualifications:

- U.S. citizen, at least 18 years of age, and resides in Happy County.
- Interest in soil, water, and other natural resources conservation.
- In addition to leadership skills, have knowledge and skills in one or more of the following:
 - Agriculture.
 - Environmental sciences.
 - Natural resource issues.
 - Boardmanship.
 - Financial management.
 - Personnel management.
 - Strategic planning.
 - Education.
 - Public speaking.
 - Legislative process.
 - Outreach.

Meeting and Time Commitment:

- Board meetings are on the second Tuesday of every month, 7 p.m., USDA Service Center, Gladville, KS. Meetings typically last two hours. Meeting preparation and follow-up approximately one hour.
- Committees of the board meet three to four times per year, for approximately three hours.
- Annual meeting of the conservation district normally is on the third Tuesday in January, 6 p.m., and typically last three hours.
- Attend at least two conservation district sponsored events per year, time varies.
- Attend various meetings related to local conservation issues, as able, time varies.

Expectations of Supervisors:

- Committed to serving in the best interest of the conservation district and its constituents.
- Perform the duties and the responsibilities of the board of supervisors diligently.
- Support the mission, goals, and objectives of the conservation district.
- Attend and participate in monthly board meetings on a regular basis. To be fully effective supervisors should not miss more than three board meetings per year.
- Attend at least two conservation district sponsored events.
- Participate on a standing committee of the board, and serve on special committees as necessary.
- Attend at least two meetings/workshops per year sponsored by the State Conservation Commission or the Kansas Association of Conservation Districts.
- When attending meetings on behalf of the conservation district, make an effort to represent the view of the board as a whole, not just your personal thoughts.
- Participate in workshops and seminars related to soil and water conservation.
- Understand the conservation district policies and procedures.
- Become knowledgeable of the Conservation Districts Law and other laws applicable to the district.
- Become familiar with conservation district finances, budget, and financial/resource needs.
- Understand and keep informed on natural resources/conservation issues.
- Be fair, honest, reasonable, even-tempered, and impartial.
- Be active, positive, innovative, open minded, and action-oriented.

Appendix 2-B: Guidelines for an Effective Board Member

Guidelines for an Effective Board Member

Conservation district supervisors are the key to the success of the district in promoting and coordinating a program to conserve and develop natural resources. The following guidelines will assist a conservation district supervisor in being an effective, proactive board member:

1. Attend and participate in all board meetings and functions.
2. Be prepared for meetings.
3. Be attentive to board business.
4. Make decisions in response to all proposals presented to the board.
5. Effectively convey the district's mission, values, programs, and services to others.
6. Foster teamwork.
7. Understand and carry out responsibilities.
8. Be aware of the different natural resource needs within the district and actively seek input for solutions.
9. Assume duties and follow through on assigned tasks.
10. Participate in training opportunities.
11. Attend area, state, and national meetings and workshops.
12. Model good conservation practices.
13. Understand the roles and responsibilities of district employees.
14. Be knowledgeable of and follow the laws applicable to conservation districts.
15. Ensure ethical integrity and maintain accountability.
16. Review and understand the conservation district mission, policies, programs, and goals.
17. Be familiar with the functions of other conservation agencies involved with the conservation district.
18. Stay informed about issues affecting the conservation district.
19. Keep informed on legislation and policies of local, state, and federal government pertaining to conservation issues.
20. Promote the district's programs and activities.
21. Communicate with and support your district staff.
22. Seek feedback from constituents.
23. Regularly self-evaluate personal work performed in board member capacity.
24. Respect and encourage others.
25. Be willing to accept or listen to new ideas or suggestions.
26. Look for new and better ways.
27. Ask for help when needed.
28. Be committed, positive, and enthusiastic.

Appendix 2-C: Effective Boards Make a Difference (NACD)

Permission granted by the National Association for Conservation Districts (NACD) to use the following excerpt from an article that appeared in the *NEWS & VIEWS* November/December 2007 issue.

Effective Boards Make a Difference

Do you ever wonder what makes some boards click and carry out effective programs, while others seem stagnant and unable to have an impact in their community? When you look closely at effective boards, you may find they share some common attributes.

An Effective Board:

- *Is made up of leaders;*
- *Guides program through a strategic plan and goal-setting;*
- *Understands the board's mission and how the program achieves the mission;*
- *Has a make-up that reflects the diversity of the community it serves; and*
- *Has productive working relations between the board, manager and staff.*

While there are many more attributes of effective boards, the following article examines the five characteristics listed above and gives insight into how to strengthen your board.

Board Members Are Leaders

Management is doing things right; leadership is doing the right things. – Peter F. Drucker

Conservation district board members are notorious for their passion for conservation and their community. Their commitment motivates them to serve as publicly elected officials, giving countless hours of time away from family and business to tend to the needs of the district and community. Effective leaders express a willingness to cooperate with fellow board members and staff and collaborate on projects and programs by sharing their talents and expertise. Effective leaders not only show up for board meetings, they participate regularly by expressing their views on conservation issues. They also respect and value the opinions and ideas expressed by fellow board members.

Being Effective - It's Not Easy

Even if you are on the right track, you will get run over if you just sit there. – Will Rogers

Being an effective leader and board member takes time, energy and focus. But focusing that energy into developing and implementing a strategic plan can be rewarding. Sometimes simply going through the process of planning can spark a district to accomplish many tasks, but having someone assigned as task-master can help keep the implementation on the front burner for the board and implementation then becomes a part of the district's daily operations.

Your Strategic Plan- A Roadmap to Success

Obstacles are those frightful things you see when you take your eyes off the goal." – Henry Ford

Does your conservation district have a clear vision of the kinds of services and programs you want to provide to your customers during the next five years? Have you set realistic, quantifiable goals to help you achieve that vision? Having a realistic strategic plan is similar to having a roadmap when driving to an unfamiliar destination. Without a roadmap, it is easy to get lost and never arrive at your intended destination. A 3-5 year strategic plan can clearly define the purpose of the district and establish realistic goals and objectives consistent with the mission. It will also define a time-frame that the district has the capacity to meet. A conservation district's financial and human resources rarely exceed a community's conservation needs. Having a strategic plan focuses a district's limited resources on key priorities, ensuring the resources are used in the most effective way.

Appendix 2-C: Effective Boards Make a Difference (NACD) (continued)

Developing and implementing a strategic plan can serve as a vehicle to communicate a district's goals and objectives to its customers and cooperators. It can also provide a base from which a board can measure performance and report accomplishments to its community leaders and funding sources. Effective boards draw up their roadmap and use it to successfully arrive at their planned goals.

Districts on a Mission

I don't know the key to success, but the key to failure is trying to please everybody. – Bill Cosby

Successful conservation districts know it is acceptable to say no when requested by others to deliver assistance that does not fit within the district's mission. Having a clear understanding of the mission and the programs and services that support that mission helps districts stay focused, accomplish goals and provide staff with a positive work environment. Frequently, district employees become frustrated and, at times, overworked and burned out when they feel they must meet every request that comes through the door. Staying focused on the mission, goals and priorities can alleviate some of that frustration.

Reflecting the Community You Serve

There is nothing noble about being superior to some other man. The true nobility is in being superior to your previous self. – Hindu Proverb

When we hear the word "diversity," most of us think of multiculturalism or civil rights issues. However, diversity is actually a much larger concept. Diversity is the vast collection of physical and cultural components that make us different from each other. This includes ethnicity, ideology, religious beliefs, organizational ties, disability, personality, culture, skills, personal experiences and countless other things. Allowing for these differences can help to ensure that there is a broad representation of skills, ideologies and experiences.

Recruiting people of different skills, backgrounds and ethnicity is a positive method of enhancing creativity on your board and promoting ideas that will appeal to a wider range of people. Before you begin your recruitment efforts, first assess your board's demographics to determine if it represents your community's diversity. The U.S. Census Bureau website at www.census.gov/ has relative information about your county and local community that can be helpful. There are also additional resources available on NACD's website at www.nacdnet.org/resources/guides/.

Governance vs. Management: Getting the Most from your District Officials

Don't tell people how to do things, tell them what to do and let them surprise you with their results. – George S. Patton

One district manager was overheard lamenting "My board is not interested in setting policy; they only want to focus on what kind of truck to buy for the staff and the size of engine and wheels it should have!" Similar scenarios are played out daily by many organizations and there are several symptoms that lead to this situation. One issue may be the lack of confidence, legitimate or not, that the board has in the staff. If there is a lack of confidence, the board may feel the need to take charge of management and may lose sight of their role as leaders and policy-makers. Allowing the board to focus its attention on goal setting and policy development and the staff on operations and management allows the best use of board members' time and talents and drives the district program forward.

Examples of Governance Issues

- Setting workload priorities for staff
- Conducting workload analysis prior to hiring new staff
- Meeting with community leaders to develop new partnerships
- Presenting budget needs to county commissioners

Examples of Management Issues

- Purchasing office copier
- Preparing board members for speaking engagements and board meetings

Appendix 2-D: Guidelines for Educating Nominating Committees

Guidelines for Educating Nominating Committees

Note: The following guidelines are recommended by the Kansas Association of Conservation Districts (KACD) and the Division of Conservation (DOC) per KACD Resolution passed in November 2005.

To implement the Conservation Districts Law, a conservation district needs a board that understands its roles and responsibilities. Recruiting qualified candidates for conservation district supervisor positions is the first step in securing a board that will carry out its fiduciary responsibility. It is not only important that potential supervisor candidates have an understanding of what is expected from them to be a conservation district supervisor; it is just as vital that nominating committees understand what is needed and expected in a candidate for the elected position of conservation district supervisor.

Orientation of a candidate is recommended so that candidate will have an understanding of what the job requires and what is expected from him or her.

Orientation of the nominating committee is recommended so they will understand what is expected from them as committee members and what the job of conservation district supervisor requires. This will aid them in recruiting nominees that have an understanding of what the job of conservation district supervisor is.

Nominating Committees

The conservation district board of supervisors appoints a committee to nominate qualified electors from the conservation district to serve on the board of supervisors. After selecting the nominating committee and appointing its chair, the district board should then present an orientation program to the nominating committee. This program should include:

1. What is the purpose of the nominating committee?
2. What is a qualified elector?
3. What is the purpose of a conservation district board?
4. What is expected from a conservation district supervisor to implement district law in the conservation district?

1. What is the purpose of the nominating committee?

A nominating committee is a group of qualified electors of the conservation district, appointed by the conservation district board of supervisors that nominate candidates who are qualified electors of the conservation district to stand for election as supervisor at the conservation district's annual meeting. The conservation district board appoints a chairperson of the nominating committee to see that the committee fulfills its duties. The committee must nominate candidates who are willing to serve as conservation district supervisors. They must make an effort to recruit candidates that understand the roles and responsibilities that will be expected of them as elected public officials charged with implementing district law within their district.

Appendix 2-D: Guidelines for Educating Nominating Committees (continued)

2. What is a qualified elector?

Kansas Conservation Districts Law, K.S.A. 2-1907 states: *“The governing body of the district shall consist of five supervisors who are qualified electors residing in the district.”* A qualified elector of the conservation district is defined in Article 5, Section 1 of the Kansas Constitution: *“Every citizen of the United States who has attained the age of eighteen years and resides in the voting area in which he or she seeks to vote shall be deemed a qualified elector.”* This means that anyone can serve as a conservation district supervisor as long as they meet the legal age and residency requirements. Nominating committees need to understand that a qualified elector is anyone, regardless of whether they are involved in agriculture or not. To ignore all qualified electors is to limit the candidate pool.

3. What is the purpose of a conservation district board?

The purpose of a conservation district board, made up of 5 supervisors elected by the qualified electors of the conservation district is to implement the Kansas Conservation Districts Law and related programs in the board’s respective district.

4. What is expected from a conservation district supervisor to implement district law in the conservation district?

The fiduciary responsibility of a conservation district supervisor is to do the things necessary to implement the District Law. To perform the fiduciary duty of a conservation district supervisor, that supervisor must make an effort to: **1.** be informed of the issues that affect the conservation district, **2-** seek resources and advocate for policy to implement district law in the conservation district, and **3.** educate others in the conservation district, including funding sources, of the importance of natural resource conservation.

A conservation district supervisor cannot serve the patrons of the conservation district by only attending the monthly board meetings. A supervisor must participate outside of the board meetings to advocate for the district and educate oneself on the issues that affect his or her conservation district. It is a breach of that supervisor’s fiduciary responsibility not to make any effort to serve his or her respective district.

Appendix 2-E: Example Board Composition Grid

Happy County Conservation District Board Composition Grid						
CURRENT BOARD MEMBERS	F. F.	M.F.	P. N.	E. W.		
	1	2	3	4	5	TOTALS
AREA(S) OF EXPERTISE/KNOWLEDGE						
Accounting/Financial Management						
Administration						
Agriculture- Farming						
Dryland						
Irrigation						
Agriculture- Livestock Management						
Cattle						
Sheep						
Swine						
Agriculture- Other						
Boardsmanship						
Conservation						
Education						
Environmental Science						
Fund Raising						
Government						
Marketing/Public Relations						
Personnel						
Public Speaking						
Strategic Planning						
Wildlife Habitat/Management						
GENDER						
Female						
Male						
AGE						
Under 35						
35-50						
51-65						
Over 65						
RACE/ETHNIC						
Asian						
African American						
Hispanic						
Caucasian						
Native American						
Other						
LIVES IN HAPPY COUNTY AREA						
NE						
NW						
SE						
SW						

Appendix 2-F: Conservation District Supervisor Oath of Office

_____ **COUNTY CONSERVATION DISTRICT SUPERVISOR
OATH OF OFFICE**

Pursuant to K.S.A. 54-106 et seq., "All officers elected or appointed under any law of the state of Kansas shall, before entering upon the duties of their respective offices, take and subscribe an oath or affirmation, as follows:

‘I, _____, do solemnly swear [or affirm, as the case may be] that I will support the constitution of the United States and the constitution of the state of Kansas, and faithfully discharge the duties of a _____ County Conservation District supervisor. So help me God.’”

Supervisor Signature

Subscribed and sworn before me this _____ day of _____ 20____.

Notary

My term expires _____.

Authority: K.S.A. 54-101 et seq.
K.S.A. 75-4308 et seq.

Distribution: Original - Division of Conservation
Copy - New Supervisor
- District File

Appendix 2-G: Orienting New Supervisors Checklist

Orienting New Supervisor Checklist

Providing new board members with the information they need to perform effectively is a critical step in developing a strong Board of Supervisors. Use this checklist for recommended background material and suggestions to assist with the orientation process.

*Suggested content for creating a “Board Member Manual”

- Kansas Conservation District Supervisors Handbook* (available on the DOC website)
- Board Member’s Manual (if created)
- *Copy of their Oath of Office
- *Board member and staff directory
- *List of State Conservation Commission Commissioners and staff with contact information
- *List of Kansas Association of Conservation District Directors and staff with contact information
- *Copy of the Conservation Districts Law, K.S.A. 2-1901, et seq.
- *Board member position description or list of duties and responsibilities
- *Staff position description
- *History of board/conservation district
- *Policies and procedures
- *List of acronyms
- *A copy of the Local Operational Agreement with NRCS
- *Current committee assignments
- *Mission and vision statements
- *Conservation district long range plan
- *Conservation district annual work plan
- *Conservation district annual report
- *Conservation district budget
- *Calendar of district events/activities/meetings
- *Board meeting minutes/treasurer’s reports of last 3 months
- *Most recent agenda
- *Important Dates Relating to DOC Programs (DOC document)
- *Use of Conservation District Funds Guidelines (DOC document)
- *Financial Management Checklist for Conservation District Supervisors (DOC document)

Appendix 2-G: Orienting New Supervisors Checklist (continued)

- *A Guide to Conduction Executive Sessions (DOC document)
- *Roberts Rules of Order Motions Chart (DOC document)
- *Guidelines for an Effective Board Member (DOC document)
- Appoint a mentor
- Have an orientation session and serve refreshments
- Offer ride to first meeting
- Make members feel welcome
- Introduction of board members, district and NRCS staff
- Tour of office and relevant facilities
- Ask about their interests
- Explain the relationship with Natural Resources Conservation Service (NRCS) and other partners
- Review relevant legal documents
- Review Kansas Open Meeting Act (KOMA)
- Point out board meeting norms, expectations for behavior
- Brief overview of programs and services
- Provide overview of current projects and issues
- Highlight past accomplishments
- Explain where references and documents are located
- Ask for their perception of the district
- Ask what issues concern them
- Explain how board develops the agenda
- Brief each agenda item
- Description of funding sources
- Explain financial reports format
- Listen to new members
- React positively to new member's comments
- Don't assign tasks too early
- Discuss time, dates, and place of future meetings and determine best meeting times
- Review questions of the new member
- Members should phone/visit new member between meetings
- Don't overwhelm

Appendix 2-H: Example Code of Ethics

Happy County Conservation District Board Member Code of Ethics

As a Member of the Board I Will:

- Properly administer the affairs of the district.
- Faithfully comply with all laws and regulations applicable to the district.
- Conduct the duties of my office diligently with integrity and fairness.
- Secure needed funds for adequate district operations and encourage the cultivation of sources of revenue that are sustainable for the long-term.
- Ensure the district funds are being managed and utilized in a manner that is consistent with public accountability and maximum effectiveness.
- Keep safe all funds and other properties of the district.
- Represent all constituents of the district and not a particular geographic area or special interest group.
- Act in the best interest of the conservation district and the district constituents. Promote decisions which only benefit the public interest.
- Work in good faith with other board members and staff towards achievement of our mission and goals.
- Effectively and efficiently work with organizations and other governmental agencies in order to further the interest of the district.
- Attend at least 75% of board meetings, committee meeting, and special events.
- Participate actively in board meetings and actions.
- Listen carefully to my fellow board members and the constituents I serve.
- Evaluate all decisions so that the best service or product is obtained at a minimal cost without sacrificing quality and fiscal responsibility.
- Respect fellow board members and their opinions in and outside of the board meeting.
- Respect and support the majority decisions of the board.
- Keep well-informed of developments that are relevant to issues that may come before the board.
- Always work to learn more about the board member's job and how to do the job better.
- Vote to hire the best possible person to work for the district.
- Treat all employees equitably.
- Avoid any conflicts of interest between my board position and my professional or personal life, and remove myself from discussion and abstain from voting on matters in which I have conflict.
- Agree to resign my position if I find myself unable to carry out my duties.

As a Member of the Board I Will Not:

- Use the conservation district or any part of the organization for my personal advantage or the personal advantage of my friends and relatives, including information obtained, unless the information is available to the public.
- Improperly influence or attempt to influence other officials to act in my own benefit.
- Give preferential treatment to any person.
- Accept anything of value from any source which is offered to influence my actions as a public official.
- Discuss the confidential proceedings of the board outside the board meeting.

CHAPTER 3

BOARD MEETINGS

Introduction.....	3-2
Kansas Open Meetings Act.....	3-2
Quorum/Lack of Quorum.....	3-2
Regular Meetings	3-3
Special Meetings.....	3-4
Conference Calls.....	3-4
Meeting Agenda.....	3-4
Board Meeting Packet.....	3-6
Conducting the Meeting.....	3-6
Role of Supervisors in Board Meetings	3-6
Parliamentary Procedure	3-7
General Consent.....	3-9
Decisions and Other Actions of the Board.....	3-10
Evaluating Meetings	3-13
Meeting Minutes	3-14
Basics of Minutes.....	3-14
Content of Board Meeting Minutes	3-15
Tips for Taking and Preparing Minutes	3-16
Making Corrections to the Minutes	3-17
Appendix 3-A: Kansas Open Meetings Act Clarifications.....	3-18
Appendix 3-B: A Guide to Conducting Executive Sessions	3-20
Appendix 3-C: Robert’s Rules of Order Chart of Motions.....	3-22
Appendix 3-D: Effective Board Meeting Checklist.....	3-24
Appendix 3-E: Example Board Meeting Evaluation Survey.....	3-26
Appendix 3-F: Example Agenda	3-27
Appendix 3-G: Example Minutes #1	3-29
Appendix 3-H: Example Minutes #2.....	3-33
Appendix 3-I: Conservation District Meeting Minutes Checklist.....	3-37

Introduction

Meetings are fundamental to conducting conservation district business. A major responsibility of the district supervisor is to participate in the conservation district board meetings. At these meetings, the board of supervisors takes official action on plans, programs, and other functions of the district. Well-planned and well-run meetings sustain participants' energy and allow everyone to contribute their best thinking to the endeavor. Three supervisors (a quorum) must be present to legally transact business. The meetings must be held in accordance with the Kansas Open Meetings Act.

Kansas Open Meetings Act

Conservation districts, being a political subdivision of the State of Kansas, are subject to the provisions of the Kansas Open Meetings Act (KOMA), K.S.A 75-4317 et seq. Conservation district supervisors should be knowledgeable about the KOMA requirements that pertain to conservation district board proceedings and ensure compliance.

The purpose of the KOMA is that meetings for the conduct of governmental affairs and the transaction of governmental business be open to the public because a representative government is dependent upon an informed electorate. A meeting defined, as used in this act, must have all three of the following conditions:

1. Interactive communication in person or telephone or any other medium.
2. A gathering of or by a majority of the agency or body.
3. Discussion of the business or affairs of that body or agency.

There are two main requirements of the KOMA. First, any meeting must be open to the public. This means members of the public must be allowed to observe or listen to the proceedings of the conservation district board, except executive (closed) sessions are permitted for certain subjects and with specified procedures that must be followed. Second, notice of meetings must be provided to anyone requesting it. More information on the KOMA may be found in Appendix 3-A: Kansas Open Meetings Act Clarifications and Appendix 3-B: A Guide to Conducting Executive Sessions.

Violations of the KOMA are civil in nature. Penalties for violation may include: up to \$500 fine per violation (per member violating it) injunction/mandamus/declaratory order; voiding illegal action (if a public prosecutor files a petition within 21 days after the alleged violation); possible grounds for ouster or recall.

Note: For additional guidance on the Kansas Open Meetings Act see Attorney General's website, *KOMA Guidelines* and the *Frequently Asked Questions About the KOMA*: www.ksag.org (select About The Office, and then Open Government).

Quorum/Lack of Quorum

A quorum is the minimum number of voting members of a body who must be present at a meeting for business to be legally transacted. The requirement of a quorum is a protection against unrepresentative action in the name of the body by an unduly small number of people. According to Conservation District Law, a majority of the supervisors (board members) constitutes a quorum. Therefore, at least three supervisors must be present (physically and/or via telephone conference call) to conduct official

business (make motions, vote, etc.) at a conservation district board meeting. To assist in ensuring a quorum will be present, a board member who will not be able to attend the meeting should notify the conservation district manager/secretary. It also may be helpful for staff to give board members a reminder call the day before the meeting.

Before calling a meeting to order, the chair determines that a quorum is present, although it need not be announced. If a quorum is not present and cannot be obtained soon, the chair calls the meeting to order, announces the absence of a quorum, and adjourns the meeting. Any other business transacted at a board meeting in which there is not a quorum is null and void. If a meeting has to be adjourned because of a lack of a quorum, either before it conducts any business or part way through the meeting, it is possible to reschedule the meeting to complete the business of the meeting or to skip the meeting for that month and to cover the business the following month. Although the business of approving unpaid bills for payment cannot take place without a quorum, by law certain bills can be paid (see Chapter 5, *Financial Management*).

When writing the minutes for a meeting that was not held due to the lack of a quorum, set up the heading in the usual manner: name of district, place (address of meeting location), date, time, and list those present. In the body of the minutes state: “Due to the lack of a quorum, no business was conducted.”

Note: Supervisors who attend a meeting, but were unable to transact business for lack of a quorum may receive meeting expenses.

Regular Meetings

The supervisors conduct the affairs of the conservation district at meetings scheduled by the conservation district board. Regular board meetings have several purposes, among which are:

- To discuss and act on regular conservation district business.
- To manage district finances (i.e., pay bills, approve budgets, appropriate resources).
- To establish district policy.
- To provide information and receive reports.
- To exchange communications.
- To identify natural resource issues and concerns, and how to address them.
- To review and approve the Natural Resources Conservation Service (NRCS) conservation plans.
- To formulate annual work plans and long range plans.
- To monitor the implementation of district programs and plans.
- To act on personnel matters (i.e., hire, performance reviews).
- To conduct executive sessions, as needed.

When deciding the regular meeting schedule, districts should take into consideration when monthly bank statements and vendor invoices/bills arrive. Ideally, bank statements are received in time to be reviewed and bank accounts reconciled before the meeting. Meeting dates should also be planned to assure prompt payment of invoices/bills. Setting a yearly calendar for all board meetings will help people know in advance when meetings will take place, and the schedule of such meetings should be included in the district annual work plan, which is due to the DOC by September 1. If the date, time, or place of a regular meeting is changed or the meeting itself is cancelled, those who have specifically asked for notice of the board meetings should be notified.

Although the Conservation District Law is not specific as to the number of meetings each board must

conduct, regular monthly meetings are usually needed to keep district affairs current. While not recommended, there is nothing that prevents a board from cancelling or not having a monthly meeting. However, instead of cancelling a board meeting, consideration should be given to having a special meeting or a meeting via telephone conference call.

Preparation for meetings by the chairperson and the staff is essential. This includes developing an agenda and distributing it along with supporting materials in advance of the meeting. The transactions and proceedings are recorded, and minutes are created as the official record. More information on agendas, conducting meetings, and minutes appear later in this chapter.

Special Meetings

A special meeting is any meeting called for the purpose of dealing with district business which cannot wait until the next regular board meeting. All board members must be notified along with any person who has requested notification of meetings. The KOMA, as well as, the requirement for a quorum before any binding action can take place apply to special meetings. Discussion and/or action at special meetings are restricted to those items for which the meeting was called or reasonably related thereto.

The written minutes of the special meeting should contain the normal heading, date, time, place, who is in attendance and the meeting proceedings. Reason(s) for declaring the special meeting must be included.

Conference Calls

Conservation districts may have instances where they know they are going to have a meeting of short duration and decide to hold a telephone conference call to reduce travel and other related expenses. A telephone conference call among the supervisors of a conservation district is allowed to conduct a meeting, as long as it complies with all the requirements of the KOMA. The following guidelines must be followed:

- Notice must be given to all members of the board prior to the meeting, as well as any person who has requested notice of meetings.
- All members are given the opportunity to participate.
- The meeting is held for purpose of discussing the business or affairs of the district.
- Number of members participating is sufficient for a quorum (three).
- Speaker phones or an adequate number of telephones are required at a place accessible to the public. Board members must be able to hear and be heard by all other participating board members, as well as others present at the public accessible location.

Meeting Agenda

An agenda is a predetermined sequence of items of business to be covered at a specific meeting. A properly prepared agenda is important for planning and running an effective meeting. A tentative agenda should be sent to all members with supporting material in ample time prior to the meeting. Copies of the agenda must be made available to those who request them as required by KOMA and the Kansas Open Records Act (KORA). Meeting agendas are flexible and open to revision. At the beginning of the meeting, consider having board members review the agenda to see if there is need for some revision and then approve the agenda to confirm everyone understands and accepts it. The reasons for having a written meeting agenda include:

- To remind people of the meeting.
- To provide direction and purpose.
- To ensure that important business is not overlooked.
- To give members time to think about the subjects and prepare to discuss them.
- To help members focus on issues, to contribute, and to feel a sense of progress.
- To save time during the meeting.
- To ensure meetings start on time, move forward, and end on time.

The agenda should be created with input from board members, committee chairs, and staff to help ensure that all important issues are addressed and to provide members the opportunity for involvement. People are more likely to participate in a meeting if they have had some involvement into building the agenda. Soliciting issues and ideas for agenda items can be accomplished via mail or email, and/or by spending time at the end of a meeting planning the next agenda. Additionally, throughout the month a district employee should retain a file of all incoming and outgoing correspondence, email, and notes on any other topics the board needs to consider at the meeting. Ideally, the chairperson works with the district staff to finalize the list of topics to be placed on the agenda.

Agenda preparation can be made easier by referring to several district documents. The previous meeting minutes will serve as a helpful reminder of any business that wasn't completed and the progress reports on job assignments that need to be included on the next meeting agenda. The minutes from a year ago may be used to get ideas on the topics that may be relevant this year as well. The district's annual work plan can serve as a guide to keep the board meeting in line with the mission, goals, and objectives of the district.

The agenda should list the date, time, and place of the meeting and all items to be considered at the meeting. The items of business on the agenda may be numbered for efficiency, but numbering is not required. An example of a detailed district meeting agenda is included in this chapter as Appendix 3-F: Example Agenda.

An effective agenda includes:

- A time frame for each item with a targeted meeting ending time. (The time limit can be extended, but only if the entire group agrees.)
- Expected action to be taken for each item, e.g.:
 - For discussion.
 - For information.
 - For review.
 - For update.
 - For decision.
 - For assignment.
 - For approval.
 - For signature.
- Person responsible for introducing/leading the agenda item.

Most conservation district board meeting agendas have a similar suggested order of business for a regular meeting as follows:

1. Call to Order.
2. Approval of Agenda.
3. Guest/Public Forum.
4. Approval of Previous Meeting Minutes.
5. Treasurer's Report.
6. Correspondence Received.

7. Natural Resources Conservation Service (NRCS) Report.
8. Conservation District Staff Report(s).
9. State Cost-Share Report.
10. Other Reports.
11. Unfinished Business.
12. New Business.
13. Announcements.
14. Plans for the Next Meeting.
15. Adjournment.

Board Meeting Packet

The board of supervisors may direct the district manager/secretary to prepare and mail (or email) each supervisor a board meeting packet containing copies of the previous meeting minutes, the agenda, treasurer's report (if available) and significant correspondence or other material to be acted upon by the board at the next board meeting. This will provide an opportunity for supervisors to be familiar with business to be discussed. In addition, by mailing the minutes of the previous meeting in advance, this can eliminate the need for reading them aloud at the meetings.

Conducting the Meeting

Conservation district board meetings should be well organized and businesslike. A board meeting provides members the opportunity to propose ideas and to participate in forming the plans and actions of the conservation district. It is the chairperson's responsibility to take the lead in conducting the meeting. Every board member should take an active part in the district's business and participate in discussion at the board meetings. The Conservation District Law specifies that business matters are determined by the concurrence of a majority of the supervisors (three). *Robert's Rules of Order* and other parliamentary procedure guides are helpful in conducting a smooth meeting. Conservation district board meetings must be held in accordance with the KOMA and the Conservation District Law, and these laws always supersede such guides when there is a conflict between the two. The agenda and time limits for each agenda item should be followed as closely as possible. While following the agenda is important, meetings should be conducted in such a manner as to provide a full and fair opportunity for discussion of the issues in an efficient and timely manner. Board members should feel that the time they have spent at the meeting is worthwhile. See Appendix 3-D: Effective Board Meeting Checklist provided later in this chapter that may be copied and used when planning, running, or attending a meeting.

Role of Supervisors in Board Meetings

Every board member should take an active part in the district's business and participate in discussion at the board meetings. All supervisors have the right to vote and make motions. In addition, they are responsible for the accurate recording of the official minutes of every district board meeting. Supervisors who chair a conservation district committee, serve as a district representative, or attend conservation-related meetings/workshops should provide a report on the activities at the board meeting. Along with these roles and responsibilities are the duties of each supervisor position. The following are the board meeting duties commonly assigned to supervisors.

- Chairperson
 - Calls the meeting to order (promptly).
 - Presides at meetings and presents all business not presented by members.
 - Appoints a treasurer pro tem when treasurer is absent.
 - Appoints committees.

- States each motion before it is discussed, puts all seconded motions to a vote, announces the outcome.
- Handles discussions in an orderly way. Checks to be sure that everyone who wanted to talk was able to contribute to the discussion.
- Refrains from participating in a debate while presiding, however has the right to do. The chairperson may relinquish the chair to the vice-chairperson until the matter is disposed of.
- Normally only votes to break a tie.
- Signs approved minutes.
- Signs checks (one of three).
- Vice-Chairperson
 - Performs all duties of the chairperson in the absence of the chairperson.
 - Succeeds the chairperson in case of resignation or death of the chairperson until the board is reorganized.
- Treasurer
 - Reviews claim vouchers and/or list of unpaid bills with supporting documentation and signs (or initials) claim vouchers/list validating claim.
 - Presents a Treasurer's Report covering financial documents and financial issues at meetings.
 - Signs checks (one of three).
 - Leads budget development discussion.
- Secretary (optional board position)
 - Records proceedings during board meetings.
 - Performs all duties of the chairperson in the absence of the chairperson and vice-chairperson.
 - Signs checks (one of three).
- Member
 - Assumes duties and carry-out tasks assigned by the chairperson.
 - Be prepared to serve in one or more of the other board offices.

Parliamentary Procedure

Most meetings, especially formal meetings, are run on the basis of parliamentary procedure. It is a set of rules for the orderly conduct of business at meetings that allows everyone to be heard and to take action in a fair manner with the least amount of controversy. Although parliamentary procedure is not state law, it is recommended that it be used to conduct a professional and efficient board meeting.

Robert's Rules of Order Newly Revised is the latest edition of the recognized guide to smooth, orderly, and fairly conducted meetings commonly used for parliamentary procedure. Conservation district boards may follow Robert's Rules of Order, but are not obligated to do so. It can be adapted to fit the needs of any organization as long as it does not conflict with existing laws. Under these rules, a voting member proposes an idea or suggestion for the group to take action on by making (stating) a motion. Matters may be brought before the board for deliberation in three ways: motions, correspondence/ communications (which may involve a motion), and committee reports (which may involve a motion). See Appendix 3-C: Robert's Rules of Order Motions Chart for a list of common parliamentary procedure motions. The following are the steps for a motion with additional guidance:

1. Obtain the floor.
 - a. Ask to be recognized by the chair, by standing, raising your hand or another manner common to the group.
 - b. Chair recognizes the speaker (usually by name): "The chair recognizes Ms. Nichols."
2. State the motion.
 - a. "I move that..."
 - b. To assist in stating a clear motion include: *why* action is to be taken, *who* is to take action, *what*

action should be taken, *when* action should be taken, *where* action should be taken, and *how* action should be taken.

- c. If motion is long, the member making the motion should write it out on a piece of paper and hand it to the chair.
 - d. The chair can make motions (as a member, has the same right to make a motion as any other member) or can prompt a motion by saying, "The chair will entertain a motion to..." or for adjournment purposes say, "Is there a motion to adjourn?"
3. Motion is seconded by another board member. The purpose of a second on a motion is to make sure that more than one person on the board is remotely interested in the issue.
- a. "I second the motion," or "I second it," which is done without obtaining the floor.
 - b. When a motion is not at once seconded, the chair asks, "Is the motion seconded?"
 - c. If the motion is not seconded, it dies, and the chair goes on to the next agenda item.
4. The chair repeats the motion after it has been seconded by saying, "It is moved and seconded that... Is there any discussion?"
- a. Since the maker of the motion has the first right to speak to the motion, the chair should call on the maker of the motion first.
 - b. Usually the discussion should alternate between speakers in favor of or against the motion. The chair would say, "I am looking for a speaker in favor (or in opposition) of the motion."
 - c. The board member should wait for recognition before beginning to speak to the motion.
 - d. The chair may enter into the discussion, particularly to give additional information. As a group leader, when possible try to stay neutral because this helps drive the flow of ideas.
 - e. If a board member wants to change the motion, a motion can be made to amend the motion by saying, "I move that the motion be amended by..." This amendment must be seconded and voted on. An amendment may also be amended, which has to be voted on before voting on the original amendment. Several amendments may be added to the original motion.
5. Voting.
- a. The chair restates the motion.
 - b. The chair instructs the members what to do when voting: Voice Vote: "Those in favor of the motion say 'Aye.' Those opposed say 'No.'" (This is the method most often used by the conservation district board.) Hand Vote: "Those in favor of the motion raise your right hand. Those opposed raise your right hand." (A Rising Vote is another option, but would only be appropriate for a large business session.)
 - c. According to the common law rules regarding abstentions from voting, abstentions from voting are to be counted as acquiescence with the votes of the majority, and the action will bind the body. However, abstentions from voting may not be counted as acquiescence when there is a tie vote and the proposition fails for lack of a majority voting in favor. Whenever a supervisor believes he/she has a conflict of interest, the supervisor should abstain from voting on the issue and make sure the abstention is noted in the minutes. State statutes prohibit a supervisor from participating in making of a contract with the conservation district, but if the supervisor abstains from any action in regard to the contract, then it is regarded as not participating in the making of a contract. Another reason a supervisor might abstain is that he/she believes there was insufficient information for making a decision.
 - d. The chair has the right to vote as a member, but normally doesn't unless to break a tie.
 - e. The Kansas Open Meetings Act (KOMA) prohibits secret ballots.
 - f. A vote should be taken on any matter of substance or that commits expenditure of funds, a specific course of action, or in all elections even if there appears to be consensus among the group.
 - g. General consent is a method of voting without taking a formal vote. See *General Consent* below for details on this method.

6. The chair announces the vote.
 - a. For a voice vote, “The ‘Ayes’ have it and the motion is carried.” Or, “The ‘No’s’ have it and the motion is lost.”
 - b. Announce the result of a counted show of hands (a count is not required, unless requested by a member), “There are 3 in the affirmative and 1 in the negative. The affirmation has it and the motion is carried.” Or, “There are 2 in the affirmative and 3 in the negative. The negative has it and the motion is lost.”

General Consent

General consent is interchangeable with unanimous consent and is a method of voting without taking a formal vote. This allows a simple decision to be made by the group without the formality of motioning and voting. It is used when there appears to be no opposition to a pending motion or it can also be used to take action on matters of routine business. Voting by general consent involves the chair saying, for instance: “If there is no objection (states the issue under consideration).” If there is no response, the chair continues, “Hearing no objection, (issue) is approved.” Members show agreement by their silence and the motion is considered passed. This would be recorded in the meeting minutes by stating, “By general consent the members agreed to do...” If a members says, “I object” (or “Objection!”), then the motion is stated, seconded, and a formal vote is taken. Objecting may not necessarily mean they oppose the motion itself, but may believe that it is wise to take a formal vote under the circumstances. General consent is an efficient way to expedite business, but it should not be misused to impede discussion or suppress board involvement. Over use of general consent makes people feel disenfranchised and can appear to “railroad” matters, where taking votes empowers people and encourages participation, even where the vote is unanimous. The best examples of using general consent on routine items are approving minutes and adjourning the meeting.

The following are example phrases the chair may use and how it may be recorded in the meeting minutes:

- For approval of the previous meeting minutes that were printed and distributed in advance of the meeting: “You have received the minutes of the last meeting. Are there any corrections to the minutes?” [pause to allow time for any corrections] If there are no corrections, the minutes of March 8, 2011, stand (or “are”) approved as presented (or “printed”).” If a member suggests a correction to the minutes, the chair would say, “Is there any objection to making that change? [pause] Hearing no objection, the change will be made. Are there any further corrections? If there are no further corrections, the minutes of March 8, 2011, stand (or “are”) approved as corrected.”
 - In the minutes of the meeting this action could be recorded as, “Meeting minutes for the March 8, 2011 Regular Meeting. Minutes were presented and considered for approval. By general consensus the minutes were approved as presented (or “corrected by changing the narrative under Unfinished Business, item 12b, to read...”)
- For approval of adjourning the meeting after all items of business has been considered: “Is there any further business?” [if no response] “Since there is no further business, the meeting is adjourned.”
 - In the minutes of the meeting this action could be recorded as, “There being no further business to discuss, the meeting was adjourned by general consent at 9:20 p.m.”
- For approval of adjourning the meeting after all items of business has been considered: “Is there any further business?” [if no response] “Since there is no further business, the meeting is adjourned.”
 - In the minutes of the meeting this action could be recorded as, “There being no further business to discuss, the meeting was adjourned by general consent at 9:20 p.m.”

Decisions and Other Actions of the Board

The top function of the board of supervisors is to make good decisions that are in the best interest of the conservation district. The board should work with the district manager/secretary to anticipate and provide the information needed for decisions in advance of the meeting. It is crucial that board members ask discerning questions before making a decision. Decisions should support the district's mission, goals, and policies, as well as fall within the provisions of the Conservation District Law. Some general questions to ask and think about when making a tough decision include:

1. Does this action address our mission and goal?
2. What can we afford?
3. What will happen if we do or don't make this decision?
4. What will be the impact on our county/community, employees, and the environment?

Any decision or act that results in expenditure of funds, establishes or changes policy, represents district opinion or approval, or causes an obligation of any kind on the part of the district requires official action of the board of supervisor. Official board actions must be recorded in the minutes.

The following explains and illustrates several procedural actions dealing with common conservation district meeting agenda items and documents:

Call to Order: The meeting begins when the chair calls the meeting to order: "The meeting will come to order." If a quorum is present, the chair proceeds with the established order of business. In the absence of the chairperson and the vice-chairperson, some other member calls the meeting to order, and a chairperson pro tem is elected for the meeting, unless such office is terminated by the entrance of the chairperson or vice-chairperson. If no quorum is present, refer to the directions previously covered in *Quorum/Lack of Quorum*.

Approval of the Agenda: The board members vote or agree that the meeting's agenda is acceptable. They can take things off the agenda, i.e., if someone who was going to present information is not ready, or they can change the order around. Generally things aren't added because the supervisors may not be prepared to discuss that item. Also, by approving the agenda the board members agree to honor the time allotted for the item discussion.

Guest/Public Forum or Public Comment Period: It can be helpful for the board to hear from representatives from other agencies and organizations, as well as constituents about particular public concerns or needs. The KOMA provides the right for anyone to be present at a meeting, but does not require that the public be allowed to speak or to have an item placed on the agenda. However, as part of the state cost-share landowner appeal procedure, the conservation district board shall provide an opportunity for the landowner or designated representative to appear in person to present his/her case during the next scheduled board meeting. The board may establish rules or policies which regulates the conditions under which the public may address the board at a meeting. These rules should include such conditions as the length of time a person may be permitted to speak, the place on the agenda set aside for public address, and a requirement that a person desiring to address the public body identify themselves.

Approval of Previous Minutes: The minutes must be approved (or approved as corrected) by the board. The board should exercise control over its minutes and take care that the minutes are being kept accurately and properly, without too little or too much detail.

At regular board meetings, the minutes of the previous regular meeting (and special meeting when applicable) are reviewed and any changes or correction of errors or omissions are discussed. Corrections to minutes should make the record accurate of what actually occurred at the meeting. In the motion to correct and approve the minutes, a member states exactly how the minutes should be corrected, such as, "I move to

correct the March 8 minutes under 13c by striking *Justin Urban* and inserting *Milo Fields*, and to approve the minutes as corrected.” Another option when a member suggests a correction to the minutes is for the chair to handle it by general consent.

Following board approval (and after corrections are made to the document, if any) the chair signs and dates the minutes. Minutes are not an official, permanent record until they are approved and signed.

Minutes can be corrected as many times as needed after they have initially been approved, such correction can be made by means of the motion *to amend something already adopted*: “I move to amend the motion adopted at the _____ (state the month and year) meeting to _____ (state the motion), by striking _____ and inserting _____.”

Treasurer’s Report: The treasurer and/or staff designee presents the financial reports consisting of the Treasurer’s Report (Transaction Detail by Account), Unpaid Bills, Accounts Receivable (showing who owes the district and how much), and other reports desired by the board. When the treasurer is absent, the chair appoints or the board elects a treasurer pro tem (temporary/acting treasurer) to carry out the duties of the treasurer. In order to effectively review financial statements each month, the previous Treasurer's Report and Unpaid Bills Report should be reviewed along with the current month's reports.

The Treasurer’s Report (Transaction Detail by Account) is for a specified time period (such as the day of the last meeting to the day before the upcoming meeting or the entire prior calendar month). This report includes all checking and savings bank accounts and petty cash for each fund showing beginning and ending balances. It also lists the receipts and disbursements/checks (with descriptions) issued during the report period. No motion for approval is necessary; however, the chair can make a statement that the Treasurer’s Report will be filed for audit. The report is then made part of the minutes of the meeting.

In addition to the Treasurer’s Report (Transaction Detail by Account), a list of due and unpaid bills must be presented for payment approval. This list, referred to as the “Unpaid Bills Report,” includes only those bills not yet paid for services and goods that the conservation district has received. Therefore, these are not estimates and are not for services that have not been completed. Prior to the Unpaid Bills Report being presented to the board members, the treasurer reviews the supporting documents (bill/invoice/statement), and verifies that the bills are due and the amount is correct. A motion must be made to pay the due and unpaid bills specifying the amount of approval (same as the total on the Unpaid Bills Report). The report is then made part of the minutes of the meeting.

Several other board actions concerning financial activities may also take place during the Treasurer’s Report or handled as separate agenda items. The board may preauthorize the payment of certain bills allowed by law to be issued between board meetings. The annual audit must be reviewed and approved at a board meeting. A motion should always be made to open a new account and any time funds are transferred. See Chapter 5, *Financial Management*, for more information on financial reports.

Correspondence Received: Conservation district mail (except “junk mail”) and emails are presented. Copies of important correspondence may be provided to each board member. The district manager or secretary can read or summarize relevant information. If action is needed, the chair proceeds in the usual way.

Reports from board members, committees, and staff: The chair asks for reports from these groups in the order listed on the agenda. This time is used to report on meetings and workshops attended, update the group on what they’ve been working on, answer questions they were sent to research, make recommendations, etc. For lengthy reports, it is best to provide printed copies distributed before the meeting

and only the highlights are given during the meeting. Board members may ask questions or comment. Reports are generally for information only. In such instances, no motion is necessary following the report unless there are recommendations to be implemented or other acts requiring official board action. If there is a specific recommendation for action by the reporting board member, it is common that the member ends by making a motion.

- **Natural Resources Conservation Service (NRCS) Report:** Normally a NRCS representative presents a report during the meeting. Generally during this time, the conservation district supervisors review and approve conservation plans. District approval is based on the feasibility and practicality of the conservation plan. Plans are signed by a conservation district representative. The board's recommendation becomes part of the NRCS administrative record, but is not binding - the final decision remains with the NRCS.
- **Conservation District Staff Report:** This is a very important report for the staff to provide the board members. This summary of main activities not only provides accountability for staff time and accomplishments, but provides a better understanding of the duties performed and work involved.
- **State Cost-Share Report:** Conservation district staff must keep the board members up-to-date on the status of cost-share contracts and always provide the amount of the uncommitted balance.

Business: This is where most of the discussion and decision-making happens. It is usually divided into two parts, unfinished business and new business.

- **Unfinished Business:** The chair introduces any unfinished business that was left over from a previous meeting. Business pending from a previous meeting is referred to as “unfinished business,” not as “old business.” The correct terminology is "Unfinished Business" because the business that goes in this category is business that was begun but not yet finished. Unfinished Business may include:
 1. Any matter pending when the previous meeting adjourned.
 2. Matters on the previous meeting's agenda that were not reached.
 3. Matters that were postponed.
- **New Business:** The chair introduces any item for consideration that is being discussed for the first time at the meeting. Following the consideration of the items listed on the agenda, the chair asks, “Is there any further new business?” It is not necessary to repeat actions recorded in other sections.

Announcements: The chair asks if there are any announcements. This portion of the agenda sets aside time for members and staff to make announcements. A calendar of conservation-related events may be included with this or treated as a separate agenda item.

Closing: The chair closes with a review of key decisions and a list of agreed action that needs to be taken.

Plans for Next Meeting: Propose agenda items to be on the next meeting's agenda. Set/announce the date, time, and place of the next meeting.

Adjournment: This is the end of the meeting. Two common ways to adjourn a meeting is either by a motion carried by the board, or by having the chair declare the meeting adjourned after asking for and hearing no further business (general consent).

Below are some occasional meeting agenda items that may come up during a board meeting:

Executive Sessions: Executive (closed) sessions are permitted by law for a few specified purposes with specified procedures to follow. For information on executive sessions, see Appendix 3-A: Kansas Open Meeting Act Clarifications and Appendix 3-B: A Guide to Conducting Executive Sessions.

Resignation: A resignation is handled as a motion, or it may be referred to an individual to ask the member to reconsider. (A written resignation must be obtained and sent to the Division of Conservation, Kansas Department of Agriculture.)

Personnel: All decisions regarding personnel actions must be reflected in the board meeting minutes for future reference. For new employees include name, position title, date of employment, duties, hours, wages, sick and annual leave benefits, and supervision (some of this information may be in other official documents i.e., employment contract). Also, state whether an employee is to be full-time, part-time, or temporary/seasonal. Official action (containing pertinent information) needs to be taken when an employment status/ contract information change occurs. Personnel matters may be handled in Executive Session in accordance with the Kansas Open Meetings Act, if necessary. However, motions and votes must be made publicly in the open session and recorded in the minutes.

Contracts, Obligations or Legally Binding Agreements: Only the supervisors can enter into a legally binding agreement on behalf of the district and only by a vote in an open meeting.

Evaluating Meetings

A board of supervisors can benefit from regular assessments of its meeting processes. Regularly collecting feedback on board meetings can contribute to the overall effectiveness of the work of the board. The assessments or evaluations can highlight areas for improvement as well as commend the board for its strengths. This will contribute to the board's commitment to improving discussions and meeting processes. Evaluating the meeting can be done in a variety of ways. The following are examples of several techniques that can be used:

- Before the meeting adjourns, some informal questions are asked such as, "Do you think we accomplished what we needed to today? Was the time used effectively? Did you feel like board members were encouraged to and felt free to participate in the meeting?" The chair can ask the questions with members answering in turn, round-robin style, or the questions can be asked for anyone to answer.
- Use the same technique as above, except just ask one question, "What one thing could we do to make the next meeting more effective?"
- At the end of the meeting, have each member complete a paper survey. The group results are summarized and shared. For an example survey see Appendix 3-E: Example Board Meeting Evaluation Survey.
- Survey the board members about the meetings at least once every year. Pass out a questionnaire for anonymous return to the vice-chairperson, asking, "What do you like best about the conservation district board meetings? Least?" "Is your time well spent participating in the meetings?" "What are your recommendations for improving the meetings?" Discuss the results at a future meeting.

Meeting Minutes

The board meeting minutes are a permanent official record of the transactions or proceedings of the conservation district board of supervisors. Minutes are one of the most important records of the board's activities. In addition to being a legal record of district business, minutes can also be used for reference, to provide board history, and used as an orientation tool. They are a critical tool for efficient, continuing, sound governance. The minutes of the board meeting must contain enough information for anyone to look at them at a later date and determine what items were discussed in the meeting and what action was taken. Care must be taken to ensure the accuracy of minutes. The DOC requires minutes be prepared for all meetings of the conservation district and the draft minutes along with attachments be submitted to the DOC within 10 days following the meeting. Following board approval of the previous meeting minutes, the chair signs the minutes and they become the official minutes of the conservation district. Two examples of meeting minutes are included in this chapter as Appendix 3-G and Appendix 3-H.

Basics of Minutes

Why are minutes important? If kept well they:

- Provide legal record of the actions of the board.
- Keep district officials and other persons informed of decisions made and assigned action items.
- Furnish a business-like authorization for the handling of district affairs.
- Promote functional continuity of activities.
- Supply historical account of events and actions.

Who is responsible for preparation and safekeeping of district minutes?

- Normally a person is formally designated as the secretary or recorder to take notes and prepare the minutes. This may be a board member, but for most conservation districts this function is performed by a staff member.
- Ultimately, the board is responsible for the content of its own minutes. The district board reviews for accuracy and completeness, corrects (if necessary), and approves at the next meeting.
- District personnel files the official (approved and signed by the board chair) minutes (with attachments) in a folder or a notebook for the current year in the office. The minutes may be bound at the end of each year. Minutes should be kept in a safe (preferably fireproof) location designated by the board.
- The board is responsible for retaining a permanent copy of all meeting minutes.

When are minutes prepared?

- Notes are taken and reports or other items are received during the course of the meeting.
- Full minutes are completed within a few days following the meeting.

Where are minutes distributed?

- It is recommended to send copies of the draft minutes to the supervisors within a few days of the meeting and comments, corrections, and additions sought at that time while the meeting is fresh in their minds. This will also serve as an assignment reminder. The draft minutes are revised if needed, and may be disseminated with the agenda.
- A copy of the draft minutes is to be mailed to the Division of Conservation within 10 days following the meeting.
- The Natural Resources Conservation Service (NRCS) area office normally receives the minutes after approval (may be emailed).
- Cooperating agencies and groups as designated by the board.

- To anyone requesting them within three business days, in accordance to the Kansas Open Records Act (KOMA). The conservation district has discretion and may decide whether to make the draft minutes available.

Content of Board Meeting Minutes

Official district minutes should include the following minimum information:

- Name of conservation district, meeting location, and date of meeting.
- The kind of meeting, e.g., regular or special.
- Full name and title of presiding officer and time of the call to order. (May include statement indicating quorum present.)
- Full name and title of supervisors present. (May include the names of supervisors not present.) Note time when arrive late or leave early.
- Full name and title of others present. Note time when arrive late or leave early.
- Reference to the financial reports presented and motion to approve unpaid bills, which includes the amount. Financial reports are attached and become a part of the official minutes.
- List incoming correspondence with board response and/or action. (It is recommended to show date, to or from whom, subject matter.)
- A summary of reports presented with the full name of the persons reporting. Written reports submitted are an official part of the minutes and are attached.
- Each item of business brought before the board and action taken. Include all motions made showing the exact wording of the motion, name of person making motion, name of person seconding the motion, and the voting result. (Some sources say not to record the person's name seconding the motion; however, do so for the sake of having a complete record of participation.)
- Summarize discussion on important issues. All important statements are recorded even though action on them is not taken.
- If there wasn't anything presented or discussed at the meeting for a particular agenda item, then it is suggested to record "none" or similar wording. This will let those reading the minutes know that nothing was presented or discussed versus wondering if information was inadvertently left out.
- Executive session motions must be recorded in minutes as required by the Kansas Open Meetings Act (KOMA). Also record the time the executive session started and ended.
- Next meeting information: date, time, and location.
- Any other information deemed pertinent by the supervisors.
- Adjournment motion and time of adjournment.
- Approval date and signature line for the board chair to sign the minutes following board approval at the next meeting.

Note: As per Local Operational Agreement, do not include in conservation district board meeting minutes the following information pertaining to NRCS conservation financial assistance contracts or applications: contract/application numbers, participant names, dollar amounts, or acres. This only applies to NRCS contracts, not state cost-share contracts.

Tips for Taking and Preparing Minutes

Here are some tips and general guidelines about how to go about writing minutes for a meeting:

- Prepare a form based on the agenda ahead of time. List names of expected attendees to check off if present. Have “blanks” for the time meeting is called to order and adjourned. Have “blanks” for the names of those making and seconding motions. Leave plenty of space for notes.
- Possibly use a laptop computer to take notes during the meeting.
- Sit next to the chair.
- Note the time of anyone who arrives at the meeting late or leaves early.
- Motions should be recorded exactly as approved, so do not hesitate to ask the chair to have a motion repeated or to have it be put in writing.
- Don’t even try to record every single comment (except for motions). Concentrate on getting the gist of the discussion and taking enough notes to summarize it later. Think in terms of issues discussed, major points raised, decisions taken, and assigned actions.
- Type the minutes as soon as possible after the meeting, while your memory of what happened is still fresh.
- Type the minutes in an outline format or bullet points to make the minutes easier to read. However, the board should dictate their preference.
- May use last name with or without courtesy title (not just first name) when referring to a supervisor or staff in the text.
- In the text of the minutes, note the name of the board member that enters or leaves the meeting to track items in which they were involved.
- Minutes should be written in the third person.
- Never include your personal opinion on anything said or done. Minutes are intended to be a neutral record.
- Minutes are written in the actual order the items were addressed, which may not be the same as the agenda.
- Do not include anything that did not occur in the meeting.
- Don’t provide too much detail. At the same time, the minutes should provide enough information to be a useful resource. Include enough detail to clearly explain what decisions were made and why so they will be helpful in the future.
- Minutes should be complete, clear, but concise, capturing the essential information: decisions, assigned actions, and follow-up needed for each agenda item. Then they can be used for reference or background material for future meetings relating to the same topic. Meeting minutes are for future and outside readers as much as they are for the people present.
- Have someone proofread your minutes before distributing them.
- The recording secretary (board member or district employee) may sign the minutes after typing to verify the minutes are an accurate account of the board meeting to the best of his/her knowledge.
- Provide the supervisors the draft minutes within a few days of the meeting to seek corrections and improvements before the minutes are distributed for approval by the board.
- On the draft minutes sent out in advance of the meeting, label them “draft” to help those receiving them to remember they may yet be corrected before being approved.
- If necessary, minutes can be corrected after they are approved.

Making Corrections to the Minutes

When a board approves minutes of a previous meeting with revisions, the correction must be indicated in the original document. Corrected minutes must show both the original entry and the correction. This can be accomplished by one of the following two ways:

1. Make minor corrections in ink immediately, initial, and date. Draw a line through any words that are incorrect. Corrections may be made between typed lines or in the margin.
2. Any substantial correction is typed and made as an appendix to the minutes that are being corrected. The error is bracketed. A reference to the appended correction is inserted at the place to which the correction applies, initial, and date. Corrected minutes should be available at the next meeting to be signed by the chair.

If an error is found in previously approved minutes, it can be corrected by board action at any time through the motion to *Amend Something Previously Adopted*. The correction to the minutes can be accomplished in one of the two ways previously illustrated.

Kansas Open Meetings Act Clarifications

The following are clarifications of the Kansas Open Meetings Act (KOMA) to assist in better understanding the requirements of the KOMA. Most of the statements are excerpts from the Kansas Open Meetings Act (KOMA) Guidelines appearing on the Kansas Attorney General Office website which are based on Attorney General Opinions: www.ksag.org.

1. A meeting is (1) any gathering or assembly, in person or through the use of a telephone or any other medium for interactive communication; (2) by a majority of the membership of an agency or body (which is three conservation district supervisors); (3) for the purpose of discussing the business or affairs of the body or agency.
 - a. Title of the gathering (i.e., work sessions, retreats) is irrelevant if the meeting requirements are met.
 - b. Does not have to be “prearranged” for the KOMA to apply.
 - c. Discussion alone triggers the KOMA, it is not necessary that action or votes be taken.
 - d. Informal discussions before, after, or during recesses of a public meeting are subject to KOMA.
 - e. Cannot use other people, the telephone (calling trees), notes, or emails to privately discuss public matters if it collectively involves a majority of the public body. Does not matter what method is used to conduct the discussion.
 - f. Polling of members outside of an open meeting should not be done to reach a decision which requires binding action of the body.
 - g. Simply sending a message or a survey to other board members would not, standing alone, constitute an “interactive communication.”
 - h. May directly contact other members of the same body for agenda items to include on the next meeting agenda or to arrange meeting times and places, as long as the conversations do not include information-gathering or discussion regarding the substance of the issues.
 - i. If there is no discussions on the affairs of their body, members attending social gatherings and conferences are not in violation of KOMA.
2. Notice of meetings.
 - a. Notice must be provided to those requesting it with no fee charged.
 - b. Notice given can be written or oral to the person requesting it and must include the meeting time, date, and place.
 - c. A onetime notice of regular meetings is sufficient, but an additional notice is required if changes occur. Must notify of any special meetings. Notice need only be provided to one person on the list when petitions for notice are submitted by a group.
 - d. No time limit is imposed for receipt of notice prior to meeting. Notice must be given in a "reasonable time" - reasonableness depends on the circumstances.
 - e. The KOMA does not require notice of meetings be posted or published in a paper.
3. Agendas.
 - a. The KOMA does not require an agenda be created.
 - b. If an agenda exists, copies must be made available. Does not have to be mailed, can be provided by leaving in a public place.
 - c. If an agenda is made, it should include topics planned for discussion, however it can be amended.
4. Open Meetings.
 - a. Any person may attend open meetings.

Appendix 3-A: Kansas Open Meetings Act Clarifications (continued)

- b. The key to determine whether a meeting is “open” is whether it is accessible to the public. (Conservation district meetings should be held in their respective county or in close proximity to abide by the guidance that a meeting of a body must be reasonably located near its constituency.)
 - c. Any person must be allowed to listen to the discussion, but does not require that the public be allowed to speak or to have an item placed on the agenda. (Check local ordinances or policies.)
 - d. Telephone conference calls are allowed if all the requirements of the KOMA are met.
 - e. Binding action must be taken openly. Secret ballots are not allowed. The public must be able to know how each member voted.
 - f. Cameras and recording devices must be allowed, as long as it does not disrupt the proceedings.
 - g. Disorderly conduct or disturbing a lawful meeting is prohibited by K.S.A. 21-4101.
 - h. Meetings may be adjourned before all the business is conducted, to another time or place, but not for the purpose to subvert the policy of open public meetings.
 - i. Meetings held in private clubs probably prohibited, especially if site makes it impossible for public to attend without cost.
5. Executive Sessions.
- a. Executive (closed) sessions are permitted in order to privately discuss a matter for specified purposes/subjects. Some of the subjects which may be discussed include:
 - (1) Personnel matters of non-elected personnel.
 - (a) This is for employees of the body holding the executive session discussion.
 - (b) Does not include independent contractors because they are not employees.
 - (c) Does allow using executive sessions to discuss or to interview applicants for employment.
 - (2) Consultation with an attorney for the body or agency, which would be deemed, privileged in the attorney-client relationship.
 - (a) Your attorney (or attorneys) must be present or on speaker phone.
 - (b) The communication must be privileged.
 - (c) No third parties may be present (breaks privileged).
 - (3) Preliminary discussions relating to the real acquisition of real property (land).
 - b. Proper procedures must be strictly followed.
 - c. The public body must first be in an open session, before going into an executive session.
 - d. The motion is made, seconded, and carried. The motion is to “recess” into executive session (not adjourn) and must contain:
 - (1) Justification of closure.
 - (2) Subject(s) to be discussed.
 - (3) Time and place open meeting will resume.
 - e. Decision to hold executive session is discretionary. The KOMA does not require it.
 - f. Only the members of a public body have the right to attend executive session. Persons who aid the body in its discussions may be discretionarily admitted. Mere observers may not attend.
 - g. Motion to go into the executive session must be recorded in minutes. Motion for executive session should contain subject and justification statement, which are not the same thing.
 - h. Discussion during the executive session shall be limited to the subject stated in the motion.
 - i. No binding action may be taken while in executive session, but a consensus is allowed.
 - j. Reconvene open meeting at the specified time.
 - k. After the open meeting is resumed, take official action, if needed; or if none, state that no action will be taken.

A Guide to Conducting Executive Sessions

The Kansas Open Meetings Act (KOMA) allows (not requires) public bodies such as conservation district boards under limited circumstances to discuss matters privately in a closed or executive session by following correct procedures. This guide is designed to assist the conservation district board members in understanding the law and providing specific information as it relates to conservation districts.

Procedures to be followed for Executive Session

- Must convene open meeting first.
- A formal motion is made to recess into executive session and shall include a statement providing:
 - Justification for closure;
 - Subject(s) to be discussed; and
 - Time and place open meeting will resume.
- The board members may discretionarily include anyone they believe will aid them in the discussion.
- Motion is seconded and carried.
- Discuss only those subjects stated in the motion.
- No binding action may be taken, but can reach an informal consensus (no voting).
- Reconvene open meeting at the specified time.
- If additional time is needed for further discussion, must repeat above steps.
- After the open meeting is resumed, take official action, if needed, or if none state, “No action will be taken from executive session.”
- The executive session motion must be recorded in minutes.
- The confidentiality of an executive session should be maintained because discussion outside of executive session may violate the public trust and may even result in the violation of an individual’s privacy right.

Other Resources:

- Chapter 3 of the *Kansas Conservation District Handbook*.
- Chapter 2 of the *Kansas Conservation District Supervisors Handbook*.
- Conservation District Training Module IV, *Board Meetings*.
Division of Conservation, Kansas Department of Agriculture website:
www.agriculture.ks.gov.
- Attorney General’s website: www.ksag.org/page/open-and-honest-government
- Division of Conservation staff: 785.296.3600

Appendix 3-B: A Guide to Conducting Executive Sessions (continued)

Below are the common subjects a conservation district may hold an executive session with example motions.

- 1. Personnel matters of non-elected personnel** (to discuss a conservation district employee or to interview and discuss applicants for employment):

“I move we recess into executive session to discuss personnel matters of non-elected personnel in order to protect the privacy interest of the individual(s) to be discussed, with names of person(s) to be present in addition to the board, and that we will reconvene the open meeting in this room at specify time.”

- 2. Consultation with the board’s attorney** (to discuss privileged communication with attorney present and no other third parties may be present):

“I move we recess into executive session for consultation with our attorney, name(s), on a matter protected by the attorney-client privilege in order to protect the privilege and the board’s position in specify litigation, potential litigation, administrative proceedings, etc., and that we will reconvene the open meeting in this room at specify time.”

- 3. Preliminary discussions relating to acquisition of real property** (to discuss acquisition only, not sale of property):

“I move we recess into executive session to have preliminary discussions about the acquisition of real property in order to protect the public interest in obtaining property at a fair price, and that we will reconvene the open meeting in this room at specify time.”

Additional Information for Minutes:

- State the time the executive session started.
- Indicate anyone dismissed from the executive session before session ends with the time of dismissal.
- State the time the executive session ended.
- State (after the motion to reconvene the open meeting) the time meeting reconvened.
- Record the action taken from the executive session or the no action taken statement.

Appendix 3-C: Robert's Rules of Order Motions Chart

Robert's Rules of Order Motions Chart						
The following motions are listed in order of priority						
To Do This:	You Say This:	May You Interrupt the Speaker?	Do You Need a Second?	Is it Debatable?	Can it be Amended?	What Vote is Needed?
Close meeting	<i>I move that we adjourn.</i>	No	Yes	No	No	Majority
Take break	<i>I move to recess for...</i>	No	Yes	No	Yes	Majority
Take care of not being able to hear, room temperature, or other situations relating to welfare of the assembly or any of its members	<i>I rise to a question of privilege.</i>	Yes, if urgent	No	No	No	None, Chair Rules
Direct attention to follow agenda	<i>I call for the orders of the day.</i>	Yes	No	No	No	None
Postpone the subject under discussion	<i>I move to lay the question on the table</i>	No	Yes	No	No	Majority
End debate & amendments	<i>I move the previous question.</i>	No	Yes	No	No	Two Thirds
Limit or extend discussion	<i>I move that debate be limited to...</i>	No	Yes	No	Yes	Two Thirds
Postpone to a certain time (not beyond next regular meeting)	<i>I move to postpone the question until...</i>	No	Yes	Yes	Yes	Majority
Commit/send to committee to give closer study of something	<i>I move to refer the matter to a committee. OR <i>I move to commit the motion to a committee... (include committee name/new committee make up, what's expected & when to report)</i></i>	No	Yes	Yes	Yes	Majority
Modify wording of motion	<i>I move to amend the motion by...(adding, striking out, or substituting)</i>	No	Yes	Yes	Yes	Majority
Kill main motion	<i>I move to postpone indefinitely</i>	No	Yes	Yes	No	Majority
Introduce business	<i>I move to... OR I move that...</i>	No	Yes	Yes	Yes	Majority

Appendix 3-C: Robert’s Rules of Order Motions Chart (continued)

The following motions have no order of priority						
Object to procedure	Point of order. OR <i>I rise to a point of order.</i>	Yes	No	No	No	None
Protest ruling of chairman	<i>I appeal the chair's decision.</i>	Yes	Yes	Yes	No	Majority
Request information	Point of information. OR <i>I rise to a point of information.</i>	Yes	No	No	No	None
Request Parliamentary Help	Parliamentary inquiry. OR <i>I rise to a parliamentary question.</i>	Yes	No	No	No	None
Ask for a vote by actual count to verify a voice vote	Division. OR <i>I call for a division of the house</i>	No	No	No	No	None
Take up a matter previously tabled	<i>I move to take from the table...</i>	No	Yes	No	No	Majority
Suspend rules temporarily	<i>I move to suspend the rules so that...</i>	No	Yes	No	No	Two Thirds
Retract your motion	<i>I wish to withdraw my motion. OR I request that my motion be withdrawn.</i>	No	No	No	No	None
Cancel previous action	<i>I move to rescind the motion to...</i>	No	Yes	Yes	Yes	Two Thirds

Appendix 3-D: Effective Board Meeting Checklist

Effective Board Meeting Checklist

Meetings can take up a great deal of people's time, so the more effective they can be made, the better for all participants. Participants should feel that the time they have spent at the meeting is worthwhile.

It is the responsibility of every supervisor attending the meeting to ensure that it is effective, successful, and productive. Well-run board meetings have higher levels of satisfaction and participation of board members, and boards find it easier to recruit new members. The professional, efficient appearance can also contribute to obtaining support of the public and partners.

The following is a checklist with key points for planning, conducting, and participating in effective conservation district board meetings to assist you in making your board meetings better.

Before the meeting

- 1. Schedule meeting room with comfortable physical setting.
- 2. Solicit agenda items from the participants.
- 3. Develop a clear and detailed agenda, which includes expected action (i.e., *For Discussion, For Information, For Approval, For Signature*) and estimated time frames for each item.
- 4. Distribute the agenda at least a few days in advance of the meeting along with a copy of the last meeting's draft minutes, copies of significant correspondence, treasurer's reports (if available), and background material on issues to be acted upon by the board.
- 5. Board members prepare for the meeting by reviewing the board meeting materials.
- 6. If have new board member(s) or expecting guests, consider preparing a name card to place in front of everyone.
- 7. Prepare facilities so everyone has as much face-to-face contact as possible (i.e. a round table or square), gather any needed equipment (i.e. whiteboard, flip chart, projector), and place meeting materials on the table (including board member manuals, see Chapter 2, *Conservation District Supervisors*). Post established meeting ground rules. (If don't have, develop during a meeting, i.e., *Everyone Participates, Be Respectful, Stick to the Agenda.*)
- 8. Check room temperature 20 to 30 minutes before meeting to make sure comfortable.
- 9. Encourage people to come early to chat and catch-up by providing refreshments or meals. Socialization is important for group cohesion.
- 10. Arrive on time in order for a quorum to be achieved.

At the beginning of the meeting

- 11. Start the meeting on time to respect those who showed up on time and to encourage participants to arrive promptly in the future.
- 12. Make any needed introductions.
- 13. Review, revise if needed, and approve agenda.

During the meeting

- 14. Closely follow the agenda focusing on one issue at a time. Inform the group when it strays from the agenda or when the discussion has drifted. Get people back on track by saying: "I don't know how we got off track, but we really need to focus on..." or "We are getting off topic and need to move back to ..."

Appendix 3-D: Effective Board Meeting Checklist (continued)

- 15. See that the meeting ground rules are followed.
- 16. Follow the time commitments for each agenda item. Keeping the meeting discussion in line with the timed agenda helps participants to keep their contributions focused and directed to the specific item for discussion and ensures you finish on time. If more time is needed, the participants can decide to allocate more time to the topic, schedule a special board meeting for future discussion on the topic, continue discussion at the next regular meeting, or move to the next agenda item. To assist in time management, ask attendees to help keep track of the time or have an assigned time-keeper.
- 17. Participate in a constructive manner without personal attack. Ask clarifying questions.
- 18. Listen actively and carefully to others and respect their point of view. Be open-minded.
- 19. Limit or avoid side conversations.
- 18. Encourage active participation and ensure that everyone has a chance to be heard. Make people feel that their input is desired. Draw participants into the discussion by asking: “What do you think of...?” or “How do you think this would affect...?” When asking for solutions/ideas, go round-robin at least once so everyone has a chance to offer an opinion.
- 20. Do not let one person dominate a meeting. If the same person speaks up again and again, say something like: “Thank you for that comment, _____. We’ll get back to you later, but right now, I want to know what _____ is thinking.”
- 21. Point out when a member’s contribution is cut off and invite him/her to complete it. “I’m afraid that we may have cut ____ off. Did you have more you wanted to contribute, _____?”
- 22. If someone is disruptive, facilitate around the problem and talk to them in private about your concerns, but if discussion becomes intense, make a motion for a break.
- 23. When brainstorming, ensure that ideas/suggestions are not critiqued as they are offered. Wait to critique after getting all the ideas. No suggestion is right or wrong.
- 24. Use a flip chart to list ideas/opinions being generated so everyone can see what has been suggested.
- 25. Write out a clearly thought out motion, especially if long. This may save time.

At the end of the meeting

- 26. Review key decisions, next steps, assignments, and agreed timeframes.
- 27. Identify the key issues for the next agenda. People are more likely to participate in a meeting if they have had some input into developing the agenda.
- 28. Evaluate the effectiveness of the meeting. This should be brief and may be done periodically or at every meeting. Decide how subsequent meetings can be improved.
- 29. Verify/Set a date, time, and place for next meeting.
- 30. Adjourn on time or agree to stay later.

After the meeting

- 31. Minutes are prepared as soon as possible and distributed to board members for comments, corrections, and additions sought at that time while the meeting actions are still fresh in their minds.
- 32. Follow up on assignments.

Appendix 3-E: Example Board Meeting Evaluation Survey

Board Meeting Evaluation Survey

Please complete the following survey by rating the meeting on a scale of 1 to 5 with 1 being “Needs Work” and 5 being “Just Right” and adding your suggestions. Your input will assist in making board meetings more productive, engaging, and worth attending. Thank you.

1) Meeting agenda and supporting material were received in a timely manner.	1	2	3	4	5
2) Meeting started on time.	1	2	3	4	5
3) All members were in attendance.	1	2	3	4	5
4) Everyone came prepared.	1	2	3	4	5
5) Meeting agenda was appropriate and relevant.	1	2	3	4	5
6) Adequate information was available to support the board in making informed decisions.	1	2	3	4	5
7) Members did not stray from the agenda.	1	2	3	4	5
8) Discussion was focused and valuable.	1	2	3	4	5
9) All members participated in discussions and decisions.	1	2	3	4	5
10) Members conduct was businesslike and cordial.	1	2	3	4	5
11) Reports were clear, concise, and well prepared.	1	2	3	4	5
12) Meeting stayed on track with the agenda.	1	2	3	4	5
13) Time was used effectively.	1	2	3	4	5
14) At the end of the meeting agreed action items and assignments were reviewed.	1	2	3	4	5
15) Meeting room was comfortable.	1	2	3	4	5

Ideas to improve our meetings:

Appendix 3-F: Example Agenda

Happy County Conservation District
Regular Meeting of the Board of Supervisors
USDA Service Center Conference Room – 123 4th Street, Gladville, Kansas
Tuesday, March 8, 2011, 7 p.m.

Agenda

(times indicated for each item are guidelines)

Supervisors: Earnest R. Wiseman, Chairperson; Fred B. Farmer, Vice-Chairperson; Penny Nichols, Treasurer; Milo Fields, Member; and Justin Urban, Member

Advisors: Forrest Woods and Mary Greene

District Staff: Ima Good, District Manager and Dusty Rhoades, District Aide

NRCS Staff: Sam Soil, District Conservationist

Expected Guest: Richie Rich

1. **Call to Order: Earnest R. Wiseman, Chairperson** (Quorum Confirmation/7 p.m.)
2. **Board Meeting Agenda** (For Review and Approval)
3. **Guest/Public Forum:** Richie Rich (7:05 p.m.)
4. **Minutes of the Previous Meetings** (For Approval & Chair's Signature/7:15 p.m.)
 - a. Regular Meeting, February 8, 2011.
 - b. Special Meeting, February 23, 2011.
5. **Treasurer's Reports: Penny Nichols** (For Review & Payment Approval of Bills/7:20 p.m.).
6. **Correspondence Received: Ima Good** (For Information & Discussion/7:30 p.m.)
 - a. 02/08/2011 NACD eNotes Weekly News Briefs- email
 - b. 02/09/2011 DOC Spring Workshop- email (under Unfinished Business)
 - c. 02/10/2011 KACEE Renew Membership Dues (included in Unpaid Bills)
 - d. 02/15/2011 NACD eNotes Weekly News Briefs- email
 - e. 02/18/2011 NACD Forestry Notes- email
 - f. 02/20/2011 KACEE WRAPS Forum- email (under New Business)
 - g. 02/22/2011 NACD eNotes Weekly News Briefs- email
 - h. 03/01/2011 NACD eNotes Weekly News Briefs- email
 - i. 03/04/2011 KACD-EO State Meeting- email (under New Business)
7. **Natural Resources Conservation Service Report: Sam Soil** (7:40 p.m.)
 - a. NRCS Update (For Information)
 - b. New and Revised Conservation Plans (For Review, Approval & Signature)
8. **Conservation District Staff Reports:** (For Information/7:55 p.m.)
 - a. District Manager: Ima Good (handout mailed)
 - b. District Aid: Ima Good, on behalf of Dusty Rhoades (handout mailed)

Appendix 3-F: Example Agenda (continued)

9. **State Cost-Share Report: Ima Good** (For Update/8:05 p.m.)
 - a. **Water Resources Cost-Share Program** (handout)
 - b. **Non-Point Source Pollution Control Program** (handout)
10. **Other Reports**
 - a. **Happy Land RC&D: Forrest Woods** (For Information/8:15 p.m.)
 - b. **Upper Paradise Watershed District: Fred B. Farmer** (For Information/8:20 p.m.)
11. **Unfinished Business**
 - a. **SCC Spring Workshop, March 10, 9 a.m., Soil Center, Smile City** (For Discussion & Decision on attendance and travel plans/8:30 p.m.)
 - b. **Contractors Breakfast Meeting, March 15, 7 a.m., First Church, Gladville** (For Update from Ima Good, For Decision on menu, and For Review of roles/8:50 p.m.)
12. **New Business**
 - a. **Election of conservation district officers** (For Nominations & Vote/9 p.m.)
 - b. **Annual designation of official depositories of district funds** (For Approval: First State Bank-checking accounts and American Bank- for the Enterprise Fund CD/9:10 p.m.).
 - c. **WRAPS Forum, April 14, 10 a.m., Cedar Falls, \$20/person** (For Approval of board members & staff attendance- Ima Good/9:15 p.m.).
 - d. **KACD-EO State Meeting, May 4-5, Fun City, \$75/person** (For Approval of staff attendance- Ima Good & Dusty Rhoades/9:20 p.m.)
13. **Announcements and Calendar** (For Information/9:25 p.m.)

March
State Cost-Share FY 2012 Signup Continues
01: 2010 Annual Report due to Division of Conservation (has been mailed)
10: SCC Spring Workshop, 9 a.m., Soil Center, Smile City
15: Contractors Breakfast Meeting, 7 a.m., First Church, Gladville
16-17: DC Training, Salina

April
01: State Cost-Share FY 2012 Signup Ends
12: Board Meeting, 7 p.m., USDA Service Center Conference Room
14: WRAPS Forum, 10 a.m., Clear Falls
20: Regional Envirothon Competition, 8 a.m., Green City Lake
22: Earth Day Celebration, 10 a.m., Gladville Grade School
24: Stewardship Week Begins
14. **Agenda Items for Next Meeting, April 12, 7 p.m.** (For Input/9:30 p.m.)
 - a.
 - b.
15. **Next Meeting:** May 10, 7 p.m., USDA Service Center Conference Room.
16. **Adjournment** (9:40 p.m.)

Appendix 3-G: Example Minutes #1

**Minutes of
Happy County Conservation District
Regular Meeting of the Board of Supervisors
USDA Service Center Conference Room – 123 4th Street, Gladville, Kansas
March 8, 2011**

- 1. Call to Order:** A regular meeting of the Board of Supervisors of Happy County Conservation District was called to order by Earnest Wiseman, Chairperson, at 7:01 p.m., with a quorum present.

Supervisors Present:

Earnest R. Wiseman, Chairperson
Fred B. Farmer, Vice-Chairperson (arrived at 7:20 p.m.)
Penny Nichols, Treasurer
Justin Urban, Member

Supervisor(s) Absent:

Milo Fields, Member

Others Present:

Forrest Woods, Advisor and Happy Land RC&D Council Member (district's representative)
Ima Good, District Manager
Sam Soil, District Conservationist
Richie Rich, guest (left at 7:15 p.m.)

Wiseman welcomed the newly elected supervisor, Justin Urban, and noted the receipt of his Oath of Office. He also welcomed guest, Richie Rich, who had previously requested to address the board and will do so at agenda item 3- Introductions were conducted.

- 2. Board Meeting Agenda:**

Ima Good asked the board to consider adding "Purchase Trees or other Gift for Schools Participating in Poster Contest (for discussion/decision)" under New Business as item "e." Motion by Urban and seconded by Nichols to approve the agenda with the addition of the requested agenda item. Motion carried.

- 3. Guest/Public Comments Forum:**

Richie Rich stated that he is interested in becoming an advisor to the board if and when there is a vacancy available. He was informed that currently there is not a vacancy, but they will keep in mind if a vacancy occurred and thanked him for his interest. Mr. Rich left the meeting at 7:15 p.m.

- 4. Minutes of the Previous Meetings:**

- a. Regular Meeting, February 8, 2011:** Meeting minutes for the February 8, 2011 Regular Meeting were presented and considered for approval. By general consent the minutes were approved as corrected by changing the narrative under Unfinished Business, item 12 b, to read "Milo Fields will be in charge of getting bids for the new road signs."

Appendix 3-G: Example Minutes #1 (continued)

- b. **Special Meeting, February 23, 2011:** Meeting minutes for the February 23, 2011 Special Meeting were presented and considered for approval. By general consensus the minutes were approved as presented.
- c. Wiseman signed both sets of minutes.

Fred B. Farmer, Vice-Chairperson, entered the meeting at 7:20 p.m.

5. **Treasurer's Report: Penny Nichols, Treasurer**

Nichols presented the Treasurer's Report and the Accounts Payable Report (both attached). Nichols stated she has reviewed the bank statements and bank reconciliation reports and everything is in order. The Treasurer's Report will be filed for audit. She presented the Unpaid Bills Needing Payment Approval Report (attached) and stated that it and the employees' timesheets have been signed following her review of the supporting financial documents. Motion by Nichols and seconded by Farmer to pay the unpaid bills totaling \$5,240.24 as per list. Motion carried.

6. **Correspondence Received:** Ima Good, District Manager, presented the following correspondence that was reviewed by the supervisors:

- | | |
|-----------------------|---|
| a. 02/08/2011 SCC | Commission Meeting Minutes, 01/18/2011- website |
| b. 02/08/2011 NACD | eNotes Weekly News Briefs- email |
| c. 02/09/2011 SCC | Spring Workshop- email (under Unfinished Business) |
| d. 02/10/2011 KACEE | Renew Membership Dues (included in Unpaid Bills) |
| e. 02/15/2011 NACD | eNotes Weekly News Briefs- email |
| f. 02/18/2011 NACD | Forestry Notes- email |
| g. 02/20/2011 KACEE | WRAPS Forum- email (under New Business) |
| h. 02/22/2011 NACD | eNotes Weekly News Briefs- email |
| i. 03/01/2011 NACD | eNotes Weekly News Briefs- email |
| j. 03/04/2011 KACD-EO | State Meeting- email (under New Business) |

7. **Natural Resources Conservation Service Report: Sam Soil, District Conservationist**

- a. **NRCS Update:** Soil handed out his report (attached) and went over the main points.
- b. **New and Revised Conservation Plans:** Soil reviewed 13 conservation plans. Motion by Farmer and seconded by Urban to approve 8 EQIP Plans and 5 revised Conservation Plans. Motion carried. Plans were signed by a board member.

8. **Conservation District Staff Reports:**

- a. **District Manager:** Ima Good presented the highlights of her report (attached).
- b. **District Aide:** Ima Good presented the report on behalf of Dusty Rhoades (attached).

9. **State Cost-Share Report:** Ima Good, District Manager

- a. **Water Resources Cost-Share Program:** Good went over the FY 2011 WR Ledger Report (attached). She also mentioned the terraces have been completed on Tim McGraw's contract (WR 2011-3A), but the bills need to be turned in before it can be submitted for payment. The current Uncommitted Balance is \$310.40.
- b. **Non-Point Source Pollution Control Program:** Good went over the FY 2011 NPS Ledger Report (attached). The current Uncommitted Balance is \$0.

Appendix 3-G: Example Minutes #1 (continued)

10. Other Reports:

- a. **Happy Land RC&D:** Forrest Woods, Happy Land RC&D Council Member, reported that he attended the Happy Land RC&D Council Meeting on March 2. The recycling program is going very well. The RC&D is considering sponsoring a no-till workshop next fall.
- b. **Upper Paradise Watershed District:** Fred B. Farmer reported that he attended the watershed district annual meeting on February 19, and was re-elected to serve another term.

11. Unfinished Business:

- a. **SCC Spring Workshop, March 10, 9 a.m. Soil Center, Smile City:** All five supervisors, Ima Good, and Sam Soil plan on attending. Fred Farmer volunteered to drive his minivan so all of the supervisors will be riding together. Sam Soil will be taking the government pickup and Ima Good will ride with him. Everyone is to meet at the NRCS/district office and be leave by 7 a.m.
- b. **Contractors Breakfast Meeting March 15, 7 a.m., First Church, Gladville:** Ima Good reported that so far there are 12 people (4 contractors, 3 board members, 2 district staff, 3 NRCS staff) registered for the breakfast on March 15. Registration deadline is this Friday. The board discussed the meal options from the church women's group. Motion by Nichols and seconded by Fields to have the scrambled eggs, hash browns, fruit, biscuits and gravy at the cost of \$8 per person (includes coffee and juice). Motion carried. The board reviewed the roles. Wiseman will do the welcome, Farmer will be saying the prayer, Good will present a cost-share program update, and NRCS staff will be reviewing stake-out and check out procedures.

12. New Business:

a. Election of conservation district officers:

Wiseman stated that the elected officer positions will be in effect following this meeting. Wiseman opened the floor for nominations for the office of chairperson. Nichols nominated Fred Farmer. Being the only candidate nominated for office of chairperson, Wiseman declared him elected by acclamation.

Wiseman opened the floor for nominations for office of vice-chairperson. Farmer nominated Milo Fields. Being the only candidate nominated for the office of vice-chairperson, Wiseman declared him elected by acclamation.

Wiseman opened the floor for nominations for the office of treasurer. Nichols nominated Earnest Wiseman. Urban nominated Nichols. With no further nominations, the nominations were closed. Voting was by a show of hands. Penny Nichols was elected treasurer.

- b. **Annual designation of official depositories of district funds:** Motion by Nichols and seconded by Farmer to designate the First State Bank as the official depository for the Operations Fund checking account and the Enterprise Fund checking account, and the American Bank as the official depository for the Enterprise Fund Certificate of Deposit. Motion carried.
- c. **WRAPS Forum, April 28, 10 a.m., Clear Falls:** Registration is \$20 per person and is due April 21. The board reviewed the agenda and discussed possible attendees. Attendance will be discussed further at the next meeting.
- d. **KACD-EO Area Conference, May 4-5, Fun City:** Motion by Farmer and seconded by Nichols to pay the registration fee for Good and Rhoades to attend the KACD-Employees Organization State Meeting and to issue check # 2468 from the Operations Fund in the amount of \$150 to Dolly Cash, KACD-EO Treasurer. Motion carried. They plan on taking the government pickup.

Appendix 3-G: Example Minutes #1 (continued)

- e. **Purchase Trees or other gift for Schools Participating in Poster Contest:** Good asked the board to consider purchasing a Red Maple in the amount of \$50 per tree or provide a \$50 gift card for the purchase of a conservation-related book for the library for each of the five schools participating in the poster contest. Motion by Farmer and seconded by Urban to give the schools participating in the poster contest the choice of either the Red Maple or a \$50 gift card to purchase a conservation-related book for the school library. Motion carried. Good will contact the schools to see which one they would like.

13. Announcements & Calendar:

March

State Cost-Share FY 2012 Signup Continues

10: SCC Spring Workshop, 9 a.m., Soil Center, Smile City

15: Contractors Breakfast Meeting, 7 a.m., First Church, Gladville

16-17: DC Training, Salina

April

01: State Cost-Share FY 2012 Signup Ends

12: Board Meeting, 7 p.m., USDA Service Center Conference Room

20: Regional Envirothon Competition, 8 a.m., Green City Lake

22: Earth Day Celebration, 10 a.m., Gladville Grade School

24: Stewardship Week Begins

28: WRAPS Forum, Clear Falls, 10 a.m.

14. Agenda Items for Next Meeting, April 12, 7 p.m.:

- a. SCC Spring Workshop Report
- b. WRAPS Forum Attendance Conformation/Registration
- c. Performance Review for Ima Good

15. Next Meeting: April 12, 7 p.m., USDA Service Center Conference Room.

16. Adjournment: There being no further business to discuss, the meeting was adjourned by general consent at 9:25 p.m.

To the best of my knowledge these minutes are an accurate record of the proceedings of the meeting.

Ima Good, District Manager Date

Minutes Approved: _____
Date

Chair

Appendix 3-H: Example Minutes #2

**Minutes of
Happy County Conservation District
Regular Meeting of the Board of Supervisors
USDA Service Center Conference Room – 123 4th Street, Gladville, Kansas
April 12, 2011**

- 1. Call to Order:** A regular meeting of the Board of Supervisors of Happy County Conservation District was called to order by Fred Farmer, Chairperson, at 7:05 p.m., with a quorum present.

Supervisors Present:

Fred B. Farmer, Chairperson
Milo Fields, Vice-Chairperson
Penny Nichols, Treasurer
Justin Urban, Member
Earnest R. Wiseman, Member

Supervisor(s) Absent:

Penny Nichols, Treasurer

Others Present:

Mary Green, Advisor
Forrest Woods, Advisor and Happy Land RC&D Council Member (district's representative)
Ima Good, District Manager
Sam Soil, District Conservationist

Farmer appointed Earnest R. Wiseman as treasurer pro tem in the absence of the elected treasurer.

- 2. Board Meeting Agenda:**

Wiseman stated that in item 5, "Penny Nichols, Treasurer" needs to be replaced with "Ernest B. Wiseman, Treasurer Pro Tem." By general consent the agenda was approved as amended.

- 3. Guest/Public Comments Forum:**

None

- 4. Minutes of the Previous Regular Meeting, March 8, 2011:**

Meeting minutes for the March 8, 2011 Regular Meeting were presented and considered for approval. By general consent the minutes were approved. Farmer signed the minutes.

- 5. Treasurer's Report: Ernest B. Wiseman, Treasurer Pro Tem**

Wiseman presented the Treasurer's Report and the Accounts Payable Report (both attached). Wiseman stated that previously Penny Nichols reviewed the bank statements and bank reconciliation reports and she reported that everything is in order. The Treasurer's Report will be filed for audit. Wiseman presented the Unpaid Bills Needing Payment Approval Report (attached) and stated that it and the employees' timesheets have been signed following his review of the supporting financial

Appendix 3-H: Example Minutes #2 (continued)

documents. Motion by Wiseman and seconded by Fields to pay the unpaid bills totaling \$4,124.65 as per list. Motion carried.

Wiseman reported the First State Bank needs a new bank account signature card signed (which he picked up) and an official document stating who the board authorized to sign checks. Motion by Fields and seconded by Wiseman to authorize Fred B. Farmer, Milo Fields, Penny Nichols, Justin Urban, Earnest R. Wiseman, and Ima Good to sign the Happy County Conservation District checks. Motion carried. All those present who were authorized to sign checks signed the bank signature card. Good will contact Penny Nichols to come by the office and sign the bank signature card, and see if she will return it to the bank along with a copy of these minutes.

6. **Correspondence Received:** Ima Good, District Manager, presented the following correspondence that was reviewed by the supervisors:
 - a. **03/08/2011 NACD** eNotes Weekly News Briefs- email
 - b. **03/15/2011 NACD** eNotes Weekly News Briefs- email
 - c. **03/18/2011 NACD** Forestry Notes- email
 - d. **03/22/2011 NACD** eNotes Weekly News Briefs-email
 - e. **03/29/2011 NACD** eNotes Weekly News Briefs-email
7. **Natural Resources Conservation Service Report: Sam Soil, District Conservationist**
 - a. **NRCS Update:** Soil handed out his report (attached) and went over the main points. He added that he was notified today that Bennett Hammond, Assistant State Conservationist, is planning to attend the next board meeting. Soil stated that this is a routine visit and that Mr. Bennett would welcome your comments and questions while he is here.
 - b. **New and Revised Conservation Plans:** Soil reviewed 5 conservation plans. Motion by Fields and seconded by Urban to approve 1 new Conservation Plan and 4 revised Conservation Plans. Motion carried. Plans were signed by a board member.
8. **Conservation District Staff Reports:**
 - a. **District Manager:** Ima Good presented the highlights of her report (attached). All the board members agreed that the Contractor Breakfast Meeting went really well and thanked the NRCS and district staff for all their hard work.
 - b. **District Aide:** Ima Good presented the report on behalf of Dusty Rhoades (attached).
9. **State Cost-Share Report:** Ima Good, District Manager, reported that the cost-share signup for FY 2012 ended on April 1. There were 26 WR requests and 5 NPS requests for cost-share. The NRCS and the district staff will start reviewing the requests this month. The FY 2012 program allocations and policy information from the Division of Conservation (DOC) should be arriving in May. District staff will start gathering the average county cost information. Everything should be ready for the board to approve the CS-2 District Programs at the June board meeting. July 1 is the first day the cost-share contracts can be submitted to the DOC through CSIMS.
 - a. **Water Resources Cost-Share Program:** Good went over the FY 2011 WR Ledger Report (attached) and pointed out the changes since the last meeting. The current Uncommitted Balance is \$210.55.

Appendix 3-H: Example Minutes #2 (continued)

- b. **Non-Point Source Pollution Control Program:** Good went over the FY 2011 NPS Ledger Report (attached) and reported that all the practices have been completed. The current Uncommitted Balance is \$0.

10. Other Reports:

SCC Spring Workshop, March 10, Soil Center, Smile City: Farmer reported that all five supervisors, Ima Good, and Sam Soil attended the SCC Spring Workshop. The attendees each responded to Farmer's request to share something they learned at the workshop or something they found interesting.

11. Unfinished Business:

- a. **WRAPS Forum, April 28, 10 a.m., Clear Falls, \$20/person:** Good, Fields, and Urban indicated they were interested in attending, and Wiseman wasn't sure it. Motion by Nichols and seconded by Wiseman to pay the registration fee, lodging, and mileage for any supervisor, advisor, and employee who would like to attend the WRAPS Forum. Motion carried. Those who plan on attending need to let Ima Good know by April 18, so she can send in the registration. Travel plans will be coordinated by Good.
- b. **2010 Audit:** Ima Good informed the board the auditor called the office yesterday and will have the 2010 audit completed by next week. Good will contact the auditor to see if she will be able to attend the next board meeting or be available by telephone to go over the audit results.

12. New Business:

Ima Good, District Manager Performance Review: Motion by Wiseman and seconded by Nichols to recess into an executive session to discuss personnel matters of non-elected personnel in order to protect the privacy interest of the individual to be discussed, with Ima Good and Sam Soil to be present in addition to the board, and the open meeting will reconvene in this room at 8:35 p.m. Motion carried. Executive session started at 7:45 p.m.

Ima Good was dismissed from the Executive session at 8:15 p.m. Sam Soil was dismissed at 8:25 p.m. Executive session ended at 8:30 p.m.

Farmer reconvened the open meeting at 8:35 p.m.

Motion by Fields and seconded by Wiseman to approve the Performance Appraisal form as completed and to increase Ima Good's wages by .50 per hour totaling \$15.50 per hour retroactive April 1, 2011. Motion carried.

Ima Good was instructed to prepare a new Employment Contract and present it at the next board meeting for official board approval. Also at the next meeting supervisors, Sam Soil and Ima Good will review the performance duties and standards section of Ima Good's Performance Appraisal for a period covering April 1, 2011 to April 1, 2012.

Appendix 3-H Example Minutes #2 (continued)

13. Announcements and Calendar:

April

- 01: State Cost-Share FY 2012 Signup Ends
- 12: Board Meeting, 7 p.m., USDA Service Center Conference Room
- 20: Regional Envirothon Competition, 8 a.m., Green City Lake
- 22: Earth Day Celebration, 10 a.m., Gladville Grade School
- 24: Stewardship Week Observance Begins
- 28: WRAPS Forum, Clear Falls, 10 a.m.

May

- 01: Stewardship Week Observance Ends
- 10: Board Meeting, 7 p.m., USDA Service Center Conference Room
- 30: District newsletter to be mailed

14. Agenda Items for Next Meeting, May 10, 7 p.m.:

- a. Audit review and approval
- b. Ima Good's employment contract review and approval
- c. Ima Good's performance duties and standards section of the Performance Appraisal form review and approval
- d. WRAPS Forum report from attendees

15. Next Meeting: May 10, 7 p.m., USDA Service Center Conference Room.

16. Adjournment: There being no further business to discuss, the meeting was adjourned by general consent at 9:07 p.m.

To the best of my knowledge these minutes are an accurate record of the proceedings of the meeting.

Ima Good, District Manager Date

Minutes Approved: _____
Date

Chair

Appendix 3-I: Conservation District Meeting Minutes Checklist

Conservation District Meeting Minutes Checklist

Official minutes of a regular conservation district board meeting should include the following:

- 1. Name of conservation district.
- 2. Meeting location/address and date.
- 3. Type of meeting (regular or special meeting).
- 4. Name of presiding officer.
- 5. Time the meeting was called to order.
- 6. Names of supervisors present with position. May list those absent.
- 7. Names of others attending with position (and affiliation if not district employee/advisor).
- 8. In the text of minutes, note time board members (& others, if desire) enter or leave meeting.
- 9. Discussions summarized and important issues described.
- 10. Motions made by board members must be accurately recorded. The minutes should identify the person making the motion and the person who seconded the motion together with results of voting (motion carried/lost). May include number voting for and against.
- 11. Motion to approve of previous meeting minutes along with the minutes' date. If corrections or changes to previous meeting minutes, state the changes in this month's minutes and correct the minutes that need to be corrected without deleting the original text.
- 12. Previous minutes signed/dated by chair. If corrections needed, must first be corrected and then signed.
- 13. If treasurer is not present, record the name of the "treasurer pro tem" (appointed by chairperson or elected by board members).
- 14. Treasurer's Reports and other financial activities reviewed. Minutes include a motion to pay unpaid bills and state amount of bills to be paid (same as the total on the Unpaid Bills Needing Board Approval (or Unpaid Bills Needing Payment Approval) report. Reports attached.
- 15. List Correspondence Received and record any action taken on correspondence.
- 16. State Cost-Share Programs Report every month.
- 17. Other reports summarized in minutes or attached.
- 18. Each item of Unfinished and New Business brought before the board and record any action taken/motion made.
- 19. Proper recording of an Executive Session. In addition to the motion, include time the session started; indicate anyone dismissed from session before ending, time meeting reconvened, and action taken if any. Minutes are not taken during the Executive Session.
- 20. Date, time, and place of the next meeting.
- 21. Adjournment and time of adjournment.
- 22. Minutes are prepared as soon as possible and signed/dated by the recording secretary (or after approval).
- 23. Mail (draft) copy of minutes to DOC within 10 days after meeting (including Treasurer's Reports & other official meeting documents).
- 24. Provide others upon request with copy of (normally approved) minutes.

CHAPTER 4

CONSERVATION DISTRICT ANNUAL MEETINGS

Introduction.....	4-2
Annual Meeting Requirements	4-2
Legal Notice.....	4-2
Supervisor Elections	4-3
Supervisor Eligibility	4-3
Election Required Procedures.....	4-3
Nominations and Voting.....	4-4
Post Election Required Procedures.....	4-5
Annual Meeting Suggestions and Optional Activities.....	4-5
Appendix 4-A: Notice of Annual Meeting (for the election of one supervisor).....	4-7
Appendix 4-B: Notice of Annual Meeting (for the election of two supervisors)	4-8
Appendix 4-C: Example Election Ballot for One Supervisor.....	4-9
Appendix 4-D: Example Election Ballot for Two Supervisors	4-10
Appendix 4-E: Annual Meeting Requirements Checklist	4-11
Appendix 4-F: Example Annual Meeting Agenda and Script.....	4-12

Introduction

Conservation district annual meetings are a significant event for a conservation district. Under the provisions of Conservation District Law, K.S.A. 2-1907, each conservation district is required to have an annual meeting to provide full disclosure of district activities/accomplishments and financial affairs, as well as hold an election of supervisors whose terms have expired. This event also provides a district with an opportunity to promote the conservation ethic, make community contacts, obtain feedback/ suggestions from the community, present awards, and publicize the district programs and services. The meeting is open to the public in accordance with the Kansas Open Meetings Act (KOMA).

Annual Meeting Requirements

The following are the conservation district annual meeting requirements:

- Have an annual meeting for all qualified electors (U.S. citizen and 18 years of age or older) of the conservation district.
- Meeting shall be held in January or February.
- Notice of the time and place shall be given by the supervisors by publishing a notice.
- The notice is published in the official county newspaper once each week for two consecutive weeks prior to the week in which the meeting is to be held.
- Supervisors shall make a full and due report of district activities and financial affairs since the last annual meeting.
- Supervisors shall conduct an election by secret ballot of those qualified electors of the district present for the election of supervisors whose terms have expired.
- Annual meeting minutes are submitted to the Division of Conservation (DOC) within 10 days after the meeting.

Note: See Appendix 4-D: Annual Meeting Requirements Checklist for a list of items to be noted or completed.

Note: The conservation district staff enters the annual meeting information in the Cost-Share and Information Management System (CSIMS) annually by December 15. A report may be generated listing all the conservation district annual meetings.

Legal Notice

The time and place of the annual meeting must be given by publishing a notice in the official county newspaper, once each week for two consecutive weeks immediately prior to the week the meeting is scheduled. The official county newspaper is designated by the board of county commissioners, as per K.S.A. 64-101. The district may also publish the notice in other newspapers or use other means to publicize it.

The legal notice is provided in this chapter as Appendix 4-A: Notice of Annual Meeting (for the election of one supervisor) and Appendix 4-B: Notice of Annual Meeting (for the election of two supervisors). One copy of the appropriate notice is completed and signed by the district secretary or manager, signed by the district chairperson, and submitted to the official county newspaper for publication on the proper dates. A copy of the notice should be placed in the district files. The newspaper is required to send the district a clipping of the notice attached to an *Affidavit of Publication*. It is not necessary to send copies to DOC.

Supervisor Elections

The election of one or two conservation district supervisors occurs every year at the annual meeting of the conservation district, which is held in January or February. The board of supervisors has five elected positions which each serve three year, staggered terms. In this arrangement, one supervisor's term ends one year, two different supervisors' terms end the next year, and two different supervisors' terms end the following year.

Note: Supervisor information is entered and maintained by conservation district staff in the Cost-Share and Information Management System (CSIMS). A report may be generated in CSIMS listing the supervisor(s) whose term is expiring.

Supervisor Eligibility

Any person who is a qualified elector residing within the district is the statute qualification for a conservation district supervisor. A "qualified elector" is defined as a person who is a U.S. citizen and 18 years of age or older. "Residing" refers to the primary residence of the person. All supervisors represent the district countywide. There is no authority to arbitrarily require candidates to reside in or represent one particular section of the district. There are no term limits for those serving as supervisors.

Election Required Procedures

The following are the requirements of the supervisor election taking place during the annual meeting:

- Persons desiring to vote certify they are eligible to vote by signing a voter registration sheet.
 - This can be accomplished by posting the voter eligibility requirements at the registration table and having every person wishing to vote sign a petition-like document which states at the top: "I certify that I am a U.S. citizen, 18 years of age or older, and reside in _____ County."
 - Upon completing the voter certification, a ballot is issued to the eligible voter.
 - The conservation district must have a record of those who voted in case such document is required in the future to verify the names of those who voted in the election.
- Election of the supervisor (one or two) whose term has expired shall be conducted by the supervisors.
- Voting is conducted by secret ballot of the qualified electors (U.S. citizen and 18 years of age or older) of the district present. See Appendix 4-C and Appendix 4-D for example ballots.
 - A secret ballot vote must be used even if only one person is nominated.
 - Voting by acclamation is considered invalid.
 - Write-in candidates are permitted. If a voter desires to vote for a person whose name is not on the ballot or has not been nominated, the voter writes the name of such person in the blank space. Failure to make a cross or check mark in the square to the left of such name shall not invalidate ballot unless it is impossible to determine the voter's intention.
 - Voting by absentee ballot is not permitted.
 - Those who own land in the district, but do not live within the boundaries of the conservation district, are not eligible to vote.
- When the election is to fill two expired terms, the two persons receiving the highest number of votes in the election are declared the winners.
- In case of a tie vote, winner will be decided by lot (e.g., flip of a coin, drawing or a straw, name drawn from a hat). The law does not state how the lot is to be drawn.

Nominations and Voting

The nominations and elections of conservation district supervisors are very important and require serious thought. The best qualified candidates should be nominated. Normally it is the duty of the chairperson to be the presiding officer conducting the election, even if he or she is one of the nominees; however this duty could be delegated to any of the supervisors. The official conducting the election must fully understand the nominating and voting procedures. Motions to dispense with the election rules are out of order. Before the election, the presiding officer should appoint two to three electors to be “election officials” to act as judges and tellers to count ballots and report election results to the presiding officer. See Chapter 2, *Conservation District Supervisors*, for more information on Nominating Committee and Recruiting New Board Members.

Consider creating an information form to be used to collect information on the candidates that have been identified before the meeting. The form should ask about things the conservation district supervisors want to know. Each interested candidate completes the form and the information is printed and distributed at the meeting. An alternative to having a form is to have each candidate prepare a brief introduction about themselves and why he/she wants to be a district supervisor. Provide an opportunity for other candidates nominated from the floor some time to verbally present this same information.

The ballots are prepared in advance of the meeting. Candidates’ names received from the nominating committee may be pre-printed on the ballots. An eligible person who was not nominated by the committee or in the situation when there is not a nominating committee, may have their name placed on the ballot. Candidates should be listed in alphabetical order by surnames on the ballot along with blank lines to accommodate write-in candidates. See Appendix 4-C and Appendix 4-D for example ballots.

It is best to have at least one candidate for each position to be filled prior to casting ballots. Nominations may be made in the following two ways:

1. **Nominations by Committee.** It is recommended to have a nominating committee. It saves time and should ensure careful selection. The duty of a nominating committee is to find the best candidate(s). Prior to the election, a member of the committee calls each potential nominee to see if he or she is willing to serve if elected. The nominating committee (of not less than three people) should be appointed at least three months in advance of the election, or could be structured to serve year-round and maintain an inventory of potential effective supervisors. Supervisors should not be members of the nominating committee and should be excluded from the committee meetings because their presence could hinder full and open discussions. The nominating committee should provide a report of their nominees at a conservation district board meeting prior to the annual meeting.
2. **Nominations from the Floor.** Voters must be given the opportunity to make nominations. As soon as the chairperson opens nominations from the floor, a voter may make a nomination by calling out a name while still seated. The person making the nomination should know beforehand that the nominee is eligible and willing to serve. A person can nominate himself or herself. A nomination does not need a second. A nominated person can rise and decline the nomination during the nominating process. If a nomination from the floor does not appear on the ballot, an overhead projector, chalkboard, whiteboard, or flip chart should be used to record the name, so voters know the names of all those nominated. Usually the chairperson closes nominations after a reasonable time has been given for making nominations, and may call for nominations three times before closing nominations. No vote is taken to accept nominations.

After nominations are completed, the group votes by ballot. Voters should be instructed to mark their ballots for as many persons as there are positions available, and then fold the ballot so the names of candidates and marks on the ballot are concealed. Ballots must be completed even if someone makes a motion to elect a nominee by acclamation. Ballots are collected and are counted by the election officials appointed earlier by the presiding officer. The election officials report the election results to the chairperson, who in turn reads the report and declares who is elected. The outgoing supervisor(s) continue serving through the meeting and until the successor has taken the Oath of Office

Post Election Required Procedures

After the election, the following procedures must be followed:

- A newly elected supervisor must take an oath before officially performing the duties. See Chapter 2, *District Supervisors*, for additional information and a copy of the Conservation District Supervisors Oath of Office. The Oath of Office is also available in the Cost-Share and Information Management System (CSIMS), which can be accessed and printed by a district employee.
 - A re-elected supervisor who is serving consecutive terms is not required to take the oath again.
 - A supervisor shall hold office until a successor has been elected or appointed and has qualified (has taken and signed the Oath of Office).
- The original Oath of Office is mailed to the Division of Conservation (DOC), one copy is provided to the new supervisor, one copy is kept on file at the district office.
- The results of an election are entered in CSIMS by staff completing the *Supervisors Election Results Form* within five days after the election. The CSIMS *Result of Election Report* is printed and signed by the district manager or secretary. The original is placed in the district file. No need to send it to the DOC.
- Completed election ballots must be kept for a minimum of six months.

Annual Meeting Suggestions and Optional Activities

- In addition to the required legal notice, publicize the meeting/election with newspaper articles (special conservation edition). Also, possibly utilize newsletters, radio, and television.
- Seek sponsors for the annual meeting by contacting agricultural businesses, dirt contractors, bankers, etc. Sell advertising space for the printed program.
- Send “special” invitations to county commissioners, assisting agencies and organizations, and legislators.
- Printed programs, annual report/financial statement, and work plans (some districts combine all three) are well received.
- To present information and hold attention use PowerPoint slides.
- Provide an overview of services and programs (explain why and how the district’s programs are making an improvement in the community).
- Furnish a meal. Some districts charge a minimal fee or ask for a donation for the meal. Be sure to make it clear that there is no charge to attend the business meeting.
- Present conservation-related awards.
- Provide some diversity in the program so it will appeal to a large audience. Possibly have a guest speaker (local interests, conservation related, etc.).
- Have an educational program for children in a separate room concurrent with the business meeting.
- Give away promotional items and/or have door prizes.
- Have an auction or other fundraising activity.
- Have displays, exhibits, or booths. Possibly rent booths to (conservation-related) vendors.

The following is a suggested order of business for the business meeting:

1. Call to Order.
2. Welcome and Introductions. (exclude this item if occurred before the business meeting)
3. Purpose of Meeting.
4. Approval of Annual Meeting Minutes.
5. Treasurer's Report.
6. Annual Report.
7. Natural Resources Conservation Service (NRCS) Report.
8. Annual Work Plan.
9. Nominations and Election of Supervisor(s).
10. Featured Program. (awards, speaker, entertainment)
11. Election Results.
12. Closing Comments/Adjournment.

Note: See Appendix 4-F: Example Annual Meeting Agenda and Script with explanations regarding key sections.

Appendix 4-A: Notice of Annual Meeting (for the election of one supervisor)

NOTICE OF ANNUAL MEETING OF THE

_____ COUNTY CONSERVATION DISTRICT

To all qualified electors residing within the boundaries of the _____ County Conservation District, notice is hereby given that pursuant to K.S.A. 2-1907, as amended, on the ____ day of _____, 20__, at _____ a.m./p.m., an annual meeting of the _____ County Conservation District will be held at the _____
_____.

The meeting agenda shall include the following business items:

ONE:

The supervisors of the _____ County Conservation District shall make full and due report of their activities and financial affairs since the last annual meeting.

TWO:

The supervisors shall conduct an election by secret ballot of qualified electors there present, of one supervisor to serve for a term of three years from date of said meeting.

The term of _____ is expiring.

All in the county of _____ in the State of Kansas.

By _____
Chairperson

_____ County Conservation District

Attest

District Secretary/Manager

Appendix 4-B: Notice of Annual Meeting (for the election of two supervisors)

NOTICE OF ANNUAL MEETING OF THE

_____ COUNTY CONSERVATION DISTRICT

To all qualified electors residing within the boundaries of the _____ County Conservation District, notice is hereby given that pursuant to K.S.A. 2-1907, as amended, on the ____ day of _____, 20__, at _____ a.m./p.m., an annual meeting of the _____ County Conservation District will be held at the _____
_____.

The meeting agenda shall include the following business items:

ONE:

The supervisors of the _____ County Conservation District shall make full and due report of their activities and financial affairs since the last annual meeting.

TWO:

The supervisors shall conduct an election by secret ballot of qualified electors there present, of two supervisors to serve for a term of three years from date of said meeting.

The terms of _____ and _____ are expiring.

All in the county of _____ in the State of Kansas.

By _____
Chairperson

_____ County Conservation District

Attest

District Secretary/Manager

Appendix 4-C: Example Election Ballot for One Supervisor

OFFICIAL ELECTION BALLOT

HAPPY COUNTY CONSERVATION DISTRICT

January 23, 2012

For Election of One Conservation District Supervisor

To vote for a person, make a cross or check mark in the square at the left of the person's name. To vote for a person whose name is not printed on the ballot, write the person's name in the blank space and make a cross or check mark in the square to the left.

Vote For One

Justin Urban

Appendix 4-D: Example Election Ballot for Two Supervisors

OFFICIAL ELECTION BALLOT

HAPPY COUNTY CONSERVATION DISTRICT

January 23, 2012

For Election of Two Conservation District Supervisors

To vote for a person, make a cross or check mark in the square at the left of the person's name. To vote for a person whose name is not printed on the ballot, write the person's name in the blank space and make a cross or check mark in the square to the left.

Vote For Two

Fred B. Farmer

Penny Nichols

B. E. Wilde

Appendix 4-E: Annual Meeting Requirements Checklist

Annual Meeting Requirements Checklist

PRE-ANNUAL MEETING

- 1. Set annual meeting date for January or February.
- 2. Enter annual meeting information in CSIMS by December 15.
- 3. Complete the applicable Notice of Annual Meeting (for the election of one or two supervisors). (KS CD HDBK, Chapter 4, *Conservation District Annual Meetings*)
- 4. Submit to the official county newspaper the legal notice to be published once in each of the two weeks immediately prior to the week in which the meeting is scheduled.

ELECTION PREPARATION

- 5. Nominating Committee formed to recruit candidates. (recommended)
- 6. Prepare election ballots (for one or two supervisors). (Gather pens to take to meeting to mark ballots.)
- 7. Prepare voter registration sheets with recommended wording. (KS CD HDBK, Chapter 4, *Conservation District Annual Meetings*.)

ELECTION

- 8. A supervisor election for the position(s) with expired term is held at the annual meeting for a term of three years.
- 9. Supervisor candidates must be a U.S. citizen, 18 years of age or older, and reside (live) in the county.
- 10. Prior to voting, eligible voters (qualified electors) must sign the voter registration sheet and be provided an election ballot. An eligible voter is any U.S. citizen, 18 years of age or older, and who resides (lives) in the county. (Must be present to vote – no absentee ballots.)
- 11. Elections are conducted by a conservation district supervisor (normally the chairperson). (Before the election the presiding officer should appoint two to three electors to be “election officials” to act as judges and tellers to count ballots and report election results to the presiding officer.)
- 12. Nominations are reported from the Nominating Committee (if applicable) and taken from the floor (write-ins are also acceptable).
- 13. Voting must be conducted by secret ballot. (Even if a motion is made to cast a unanimous vote, each voter must still complete a ballot.)

ANNUAL REPORT

- 14. A (full and due) report of the district activities and financial affairs since the previous meeting is presented at the annual meeting. (Best to provide in printed format.)
- 15. A copy of the conservation district annual report (including the financial statement) is submitted to the DOC by March 1. (See Annual Report Guide, KS CD HDBK, Chapter 6, *District Operations*.)

POST-ANNUAL MEETING

- 16. Newly elected supervisor and Notary Public complete Oath of Office. (Oath of Office is located in the KS CD HDBK: Chapter 3, *Conservation District Supervisors*, or may be printed from CSIMS. (Possibly have it available at annual meeting to provide to newly elected supervisor.)
- 17. Completed (original) Oath of Office is mailed to the DOC. Provide a copy to newly elected supervisor and file a copy, which must be kept for five years after separation.
- 18. Create and/or edit applicable Supervisor Information Form(s) in CSIMS (including Position field).
- 19. Complete Supervisor Election Results Form in CSIMS within five days following election. Print, sign, and retain permanently the Result of Election Report.
- 20. Submit annual meeting minutes to DOC within 10 days following the annual meeting.
- 21. File voter registration list and must keep for a minimum of five years.
- 22. File ballots and must keep for a minimum of six months.

Appendix 4-F: Example Annual Meeting Agenda and Script

Below are an example agenda and a script that can be easily adapted to use during an annual meeting. After the script is prepared, the chairperson should review and reword to his/her satisfaction. Slight variations of the parliamentary procedure phrases may work just as well. The chairperson can prepare for the meeting by reading it aloud to become familiar with everything on the agenda and practicing aloud also provides confidence in presiding.

**Happy County Conservation District
Annual Meeting
246 North Church Drive, Happy Town, Kansas
January 25, 2011 - 7 p.m.**

Business Meeting Agenda

- 1. Call to order**.....**Ernest R. Wiseman, Chairperson**
Chair: "The annual meeting of the Happy County Conservation District will come to order."

- 2. Welcome and Introductions**.....**Ernest R. Wiseman, Chairperson**
Chair: (introduce supervisors and spouses; conservation district staff; Natural Resources Conservation Service (NRCS) staff; Farm Service Agency (FSA) staff; other agency staff; county commissioner; legislators; etc.)

Note: Exclude this item if it occurred before the business meeting.

- 3. Purpose of Meeting**.....**Ernest R. Wiseman, Chairperson**
Chair: "Under the provisions of the Conservation District Law, each conservation district is required to hold an annual meeting to provide to the public full disclosure of district activities and financial affairs, as well as hold a public election of supervisors."

Chair: "The first item of business is the approval of last year's annual meeting minutes."

- 4. Approval of Annual Meeting Minutes - January 24, 2010**.....**Ernest R. Wiseman, Chairperson**
Chair: "A copy of last year's annual meeting minutes is printed in your program on page 3. Are there any corrections to the minutes?" [pause] "If there are no corrections [or "no further corrections"], the annual meeting minutes of January 24, 2010, stand [or "are"] approved as presented [or "printed" or "corrected"]."

If a motion is made to approve the minutes: Chair: "It has been moved and seconded to approve the minutes. All those in favor say 'Aye,' those opposed say 'No.' The Ayes have it, the minutes of January 24, 2010, stand [or "are"] approved as presented [or "printed"]."

Note: Minutes of the previous year's annual meeting should be printed in the annual meeting program. You may refer the audience to the written minutes thus precluding the necessity of reading the minutes.

Chair: "The next item of business is the Treasurer's Report presented by Penny Nichols."

- 5. Treasurer's Report**.....**Penny Nichols, Treasurer**
Treasurer: "A copy of the 2010 Financial Report is printed in your program starting on page 4--"

Appendix 4-F: Example Annual Meeting Agenda and Script (continued)

(Not necessary to read the report verbatim; however explain fund sources, summarize usage, and state beginning and ending balances of each fund.)

Chair: "Thank you. Are there any questions about the Financial Report? If not, the report will be filed [or "filed for audit"]."

Note: No motion for approval is necessary for an unaudited report. A motion may be made to adopt an audited Financial Report.

Chair: "The next item of business is the Annual Report presented by Fred Farmer."

6. 2010 Annual Report.....Fred B. Farmer, Vice- Chairperson

Member: "A copy of the 2010 Annual Report is printed in your program starting on page 6." (Point out highlights and major accomplishments.)

Chair: "Thank you. Are there any questions about the Annual Report?"

Chair: "We shall now have the Annual Work Plan presented by Justin Urban."

7. 2011 Annual Work Plan..... Justin Urban, Member

Member: "A copy of the 2011 Annual Work Plan is printed in your program starting on page 9." (Summarize the conservation district programs, services, mission, and major goals.)

Chair: "Thank you. Are there any questions about the Annual Work Plan?"

Chair: "Next is the NRCS Report presented by Sam Soil, the NRCS District Conservationist."

8. Natural Resources Conservation Service (NRCS) ReportSam Soil, District Conservationist

Note: Before the election the chair appoints two to three electors to be "election officials" to act as judges and tellers to count ballots and report election results to the chair.

Chair: "The next item of business is the nomination and the election of two [or "one"] supervisors to serve a three-year term."

9. Nominations and Election of Supervisors..... Earnest R. Wiseman, Chairperson

Chair: "Conservation District Law and generally accepted parliamentary procedure dictate election procedure. The Conservation District Law states that at the annual meeting, the supervisors shall conduct an election by secret ballot of all the qualified electors of the district there present for the election of supervisors whose terms have expired. To qualify to vote in this election you must be a U.S. citizen, 18 years of age or older, and a resident of Happy County. Everyone wishing to vote in this election should have received a ballot when signing the register attesting to the fact they meet the voter qualifications. Does anyone else who meets the voting criteria need a ballot? (must sign the register if not already done so) The statute qualification for a conservation district supervisor is the same as a voter - you must be a U.S. citizen, 18 years of age or older, and a resident of Happy County. First we will hear the report of the Nominating Committee. The Chair will then take nominations from the floor. After nominations, we will vote on the supervisors by ballot. Will the Chairman of the Nominating Committee give the report? Mr. Washington."

Note: When nominations are made from the floor, an overhead projector, chalkboard, whiteboard, or flip chart should be used to record the name, so voters know the names of all those nominated.

Appendix 4-F: Example Annual Meeting Agenda and Script (continued)

Nominating Committee Chairman: “Mr. [or Madam] Chairperson, the Nominating Committee submits the following report: The following persons have consented to permit the use of their names as candidates for conservation district supervisor: Fred B. Farmer and Penny Nichols.”

Chair: “Fred B. Farmer and Penny Nichols were nominated by the Nominating Committee. Are there any further nominations for supervisor?”

Elector: “I nominate B. E. Wilde.”

Chair: “B. E. Wilde is nominated. Are there any other nominations for supervisor? [pause] If there are no further nominations, [pause] nominations for supervisors are closed.”

Note: Presiding officer may ask three times, "are there any other nominations," before closing nominations to ensure that anyone wishing to make a nomination has ample opportunity to do so. A motion to close nominations before reasonable amount of time for nominations is “out of order.” A motion is not required to close nominations; the chair can use general consent to close the nomination as illustrated above. However, if a motion is made to close nominations, ask for a second, discussion, and then the vote.

Chair: “Each of the candidates that we were aware of prior to tonight prepared a brief account about themselves and why they want to be a district supervisor. This information is provided in the program on page nine. At this time I would like to give B. E. Wilde an opportunity to tell us a little bit about himself and why he would like to be a district supervisor. Mr. Wilde.”

Mr. Wilde: (time is given for his verbal statements)

Chair: Thank you Mr. Wilde. At this time, please record your vote on your ballot by inserting a cross (X) or a check mark in the square before the name of the two candidates [or “one candidate”] of your choice. If you are writing in a candidate, write the name in the blank provided on the ballot and put a cross (X) or a check mark in the square before the name. Are there any questions concerning how to mark your ballot? (give them a few minutes to mark their ballot) When you are done voting, fold your ballot one time, and pass them to the end of the tables to be picked up by the election officials. The ballots will be counted and the election results will be announced later.”

Note: Ballots must be completed even if a motion is made to elect a nominee by acclamation.

Chair: “The next item of business is the Banker’s Awards presentation. Richie Cash will be presenting the awards. Mr. Cash.”

10. Banker’s Awards.....Richie Cash, County Key Banker

County Banker: (presents awards)

Chair: “Thank you Mr. Cash, and congratulations to all the deserving awardees.”

Chair: “The next item of business is the Election Results”

11. Election Results Earnest R. Wiseman, Chairperson

Chair: “I’ve received the election results from the election officials. Fred B. Farmer and Penny Nichols received the majority of votes, and have been elected as supervisors.”

12. Closing Comments/Adjournment Earnest R. Wiseman, Chairperson

Chair: (thank everyone for coming and make other appropriate closing statements)

Chair: “Is there any further business [pause]? If there is no further business, the meeting stands [or “is”] adjourned.

CHAPTER 5

FINANCIAL MANAGEMENT

Introduction.....	5-2
Financial Laws Affecting Conservation Districts.....	5-2
Bonding Requirements.....	5-3
Fund Accounting.....	5-4
Budgets	5-7
District Financing.....	5-11
Claim Vouchers	5-13
Treasurer's Report	5-14
Accounting Basics.....	5-16
Internal Control.....	5-17
Designation of Depositories.....	5-20
Investments	5-20
Cash Basis Law	5-21
Lease-Purchase Agreements	5-22
Sales Tax.....	5-22
Audit Guidelines	5-25
Conservation District Budget (DOC/ADM-6).....	5-27
Appendix 5-1 Glossary of Financial Terms	5-31
Appendix 5-2 Example Claim Voucher.....	5-35
Appendix 5-3 Example Treasurer's Report.....	5-36
Appendix 5-4 Political Subdivision Exemption Certificate	5-37
Appendix 5-5 Resale Exemption Certificate	5-38
Appendix 5-6 Agricultural Exemption Certificate	5-39
Appendix 5-7 Request for Project Exemption Certificate	5-40
Appendix 5-8 Conservation District Audit Guidelines.....	5-42

Introduction

Financial management is one of the more challenging and important responsibilities of conservation district supervisors. District funds must be managed in accordance with applicable state laws. Funds obtained by conservation districts are classified as public funds, regardless of how obtained. As public officials and employees, district supervisors and employees are accountable for funds, property and equipment belonging to the district. Pursuant to K.S.A. 2-1907, supervisors may delegate to their chairperson, to one or more agents, or employees such power and duties as they may deem proper. By law, all district financial records are open to the public for inspection during normal business hours.

Note: Glossary of Financial Terms, Appendix 5-1 has been included for your information.

Financial Laws Affecting Conservation Districts

Kansas statutes define conservation districts as a "governmental subdivision of this state, and a public body corporate and politic." As such, conservation districts are subject to state laws that govern financial matters of municipalities and other local governmental entities.

The following is a synopsis of specific financial laws affecting conservation districts. Some wording changes have been made to clarify applicability to conservation districts. Some of these statutes are discussed in more detail later in this chapter and some additional statutes are also discussed.

K.S.A. 12-105b specifies boards shall be presented in writing a full account of the items prior to issuing or authorizing a warrant check out of any fund. A full account shall include an invoice or other documentation with complete purchase/service provided. K.S.A. 12-105b also specifies claims against a municipality that provide for a discount for early payment or for the assessment of a penalty for late payment may be authorized to be paid in advance of approval by the governing body. The governing body may designate and authorize one or more of its officers or employees to pay any such claim made against the municipality in advance of its presentation to and approval by the governing body if payment of the amount of such claim is required before the next regularly scheduled meeting of the governing body in order for the municipality to benefit from the discount provided for early payment or to avoid assessment of the penalty for late payment. Any officer or employee authorized to pay claims under this subsection shall keep an accurate record of all moneys paid and for the purpose which expended, and shall submit the record to the governing body at the next meeting. Payment of claims by an officer or employee of the municipality under authority of this subsection are valid to the same extent as if the claims had been approved and ordered to be paid by the governing body.

Note: The payee must be written on the check prior to the check being signed.

K.S.A. 2-1908 states the supervisors of any district shall not contract debts or obligations in the name of the district beyond the current appropriation made available to the district by the DOC or federal grants or other financial sources.

K.S.A. 9-1401 requires the governing body of any municipal corporation or quasi-municipal corporation shall designate by official action recorded upon its minutes the state and national banks, trust companies, state and federally chartered savings and loan associations and federally chartered savings banks which serve as depositories of its funds.

K.S.A. 9-1402 requires that "any public money or funds" deposited by a municipal corporation or quasi-municipal corporation of the state of Kansas shall be adequately secured with the financial institution which was designated as the district's official depository.

K.S.A. 10-803 and 805 states checks shall be signed by the district chairperson, or in the absence of such officer, by the officer authorized by board action to act in officer's stead, and by the treasurer and secretary (who may be an employee).

K.S.A. 10-804 states the secretary or clerk shall keep a correct record (treasurer's report) of all warrant checks issued, showing the number, date and amount thereof, on what fund drawn, and to whom payable.

K.S.A. 10-805 states the treasurer, (although bookkeeping may be performed by an employee) shall enter in a book kept for that purpose (ledger or journal) for the recording of number, date and amount of each check, on what fund drawn, and the name of the payee prior to the treasurer affixing his/her signature on the face of the warrant check authorizing payment.

K.S.A. 10-1112 states it shall be unlawful for the governing body of the district to create any indebtedness in excess of the amount of funds actually on hand in the treasury at the time for such purpose or to authorize issuance of a warrant or check in excess of funds actually in the treasury at the time.

K.S.A. 10-1118 states the treasurer of every municipality shall keep a record of the amount of money on hand in the treasury, which record shall show at all times the amount of money in each particular fund. Such treasurer shall, upon request of any person, exhibit such record to such person.

K.S.A. 12-1675 regulates the investment of public moneys. One such regulation limits the maturity of a certificate of deposit to two years or less.

K.S.A. 75-1120a requires conservation districts to use accounting and fiscal procedures in the preparation of financial statements and financial reports that conform to generally accepted accounting principles as promulgated by the governmental accounting standards board. The governing body of any municipality, which has aggregate gross annual receipts of less than \$275,000 and which does not operate a utility, shall not be required to maintain fixed asset records.

K.S.A. 75-4315 states all political subdivisions of the state shall pay to their employees such salaries and wages as may be due and payable, and such compensation may be paid as often as semi-monthly.

Bond Requirement

State law requires that any positions on the conservation district staff and/or board that are entrusted with funds or property shall be covered by a surety bond. A surety bond is a written promise (insurance) to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation. Surety bonds also include fidelity bonds that cover losses from theft, defalcation, and misappropriation of public funds by officers and employees.

Because K.S.A. 2-1907 requires bonding of those who are "entrusted with funds or property," the district employees that sign checks, handle cash or are assigned the responsibility of district owned property must be bonded. Supervisors who are authorized to sign district checks (all who are listed on a bank signature card) or are assigned the responsibility of district owned property such as grass drills or other equipment must be bonded.

District boards must determine bond coverage needs. Higher coverage should be secured for those with the greatest accessibility of funds at an amount based on district assets, and effectiveness of internal control.

Districts are not required or encouraged to purchase bond coverage from any particular provider. As with other types of insurance it is advisable to investigate the most competitive rate.

Fund Accounting

A fund is designated as a sum of money or other resources segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Each fund is considered a separate accounting entity with a set of self-balancing records of financial transactions.

In order to ensure observation of limitations and restrictions placed on the use of moneys, the DOC has identified the following broad fund types applicable to the financial activities of conservation districts.

OPERATIONS FUND - to account for county (general fund, tax levies and other funds) and state (matching funds) moneys, and other income not accounted for in another fund.

ENTERPRISE FUND - to account for the operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the costs (expenses) of providing goods or services to the general public be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

SPECIAL REVENUE FUNDS - to account for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes, e.g. a grant.

CAPITAL OUTLAY FUND - to account for financial resources restricted for the acquisition or construction of major capital facilities. K.S.A. 2-1920 states "the (capital outlay) fund shall consist of any moneys deposited therein from funds received according to the provision of the Conservation District Law. Any moneys in the capital outlay fund of the conservation district may be used for the purpose of acquisition, construction, reconstruction, repair, remodeling, additions to, furnishing and equipping of buildings necessary for district operations, including architectural expenses incidental thereto and the acquisition of building sites and the acquisition of other equipment to carry out the activities and functions of the district."

Operations Fund

Operations Fund Income Sources:

1. Board of county commissioners may annually pay to the district:
 - a. Unlimited amount from the county general fund. (Individual counties may have a tax lid in place.)
 - b. Proceeds from a levy not to exceed 2 mills = or \$55,000, whichever is less. (K.S.A. 2-1907b, as amended)
2. The Division of Conservation, Kansas Department of Agriculture, subject to appropriations by the State Legislature, may match county paid funds annually an amount up to, but not to exceed \$10,000. (K.S.A. 2-1907c)
3. Income from district real or personal property that the district owns, leases or has rights or interest therein. (K.S.A. 2-1908, subsection e)
4. Sales and/or rentals of agricultural and engineering machinery and equipment to land occupiers within the district. (K.S.A. 2-1908, subsection f)
- 5- Sales of fertilizer, seeds, seedlings, flags, etc. to land occupiers within the district. (K.S.A. 2-1908, subsection f)
6. Donations, gifts and contributions in money. (K.S.A. 2-1908, subsection h)
7. Contributions required by the district for services performed for operations receiving such benefits. Example: District charging for a conservation plan or other services. (K.S.A. 2-1908, subsection j)
8. Interest from investments. (K.S.A. 12-1677)
9. Revenue sharing funds from county or federal.
10. Reimbursement for district employee services to watershed districts, etc.
11. Sale of advertisements in newsletters or other publications.
12. Transfer from Enterprise Fund.

Note: 1. Income received from the sale, lease or rental of materials and/or equipment purchased from Operations Fund may be returned to the Operations Fund or Enterprise Fund.

2. All moneys coming into custody of the district, including Enterprise Funds are public moneys and subject to business and accounting procedures as prescribed by law for political subdivisions. (K.S.A. 9-701, subsection m)

Operations Fund Expenditures:

Funds appropriated or allocated under the provisions of K.S.A. 2-1907b and 2-1907c and amendments thereto, shall be used solely to carry out the activities and functions of the district including cost of travel and expenses of supervisors and employees of the district and in no event shall be used for prizes, or incentives for achievement or attendance at meetings, or for travel or expenses for anyone other than supervisors or employees of the district. (K.S.A. 2-1907b as amended)

1. Employment of personnel:
 - a. Salaries and/or wages
 - b. Social Security Program
 - c. Kansas Public Employees System Retirement or other retirement programs
 - d. Workers Compensation
 - e. Health Care Insurance
 - f. Unemployment Insurance
2. Supervisor and District Employee Expenses:
 - a. Transportation or mileage (Mileage reimbursement exceeding the Internal Revenue Service allowable rate shall be considered as income. K.S.A. 75- 3203 allows the governing body of any municipality to set a rate different from the state rate. If, a different rate is not set, the rate established by the state applies. An IRS form 1099 is required to be submitted for each person receiving mileage reimbursement above the allowable rate.)
 - b. Meals
 - c. Lodging
 - d. Registration Fees

Note: Associate members and advisors to the district board of supervisors, as well as spouses of district supervisors, are not considered supervisors or employees of the district; therefore, they are not eligible for reimbursement of expenses from tax supported (operations) fund. (See Enterprise Fund Expenditures)

3. Operating Expenses:
 - a. Supplies (office, field, informational, etc.)
 - b. Postage
 - c. Communications
 - d. Printing
 - e. Equipment (office, field, informational, etc.)
 - f. Utilities and rent
 - g. Audits
 - h. Surety bonds
 - i. Insurance (liability, comprehensive, etc.)
 - j. Annual meeting:
 - (1) Legal notice
 - (2) Advertising
 - (3) Hall rental and janitorial service
 - (4) Programs, reports and announcements
 - (5) Speaker/Entertainment (except itemized travel and meal expenses)
 - (6) Related miscellaneous expenses except those for food, food service, and prizes.
4. Information and Education programs / projects:
 - a. Newsletters
 - b. Soil Stewardship
 - c. Roadside signs

- d. Books, pamphlets, brochures, etc.
 - e. Audio and visual aids
 - f. Public displays and related materials
 - g. Tours, demonstrations, etc.
 - h. Sponsorship fee for teachers and students to conservation related workshops, camps, meetings, etc., except travel and separate meal/lodging expenses
- 5- Erosion Prevention and Control Measures within the district (K.S.A. 2-1908, subsection c & d):
- a. Watershed assistance program
 - b. Road erosion and sedimentation program
 - c. Water quality management program
 - d. Erosion control program
 - e. Range management
 - f. Runoff control structures
 - g. County cost-share programs
 - h. Conservation tillage
 - i. RC&D
6. Payment of membership dues to conservation related organizations.
7. Other District Operations:
- a. Costs of surveys, investigations, research, and publishing results. (K.S.A. 2-1908, subsection a)
 - b. Costs of demonstrational projects within the district. (K.S.A. 2-1908, subsection b)
 - c. Costs to acquire, maintain, administer and improve real or personal property. (K.S.A. 2-1908, subsection e)
 - d. Costs of machinery, equipment, seeds, etc. for sale to, or use by land occupiers within the district. (K.S.A. 2-1908, subsection f)
 - e. Costs to develop, publish and disseminate comprehensive soil and water resource conservation plans. (K.S.A. 2-1908, subsection g)
 - f. Costs to purchase, lease, manage, etc. soil and water related conservation projects. (K.S.A. 2-1908, subsection h)

Enterprise Fund

Enterprise Fund Income Sources:

- 1. Income from district owned real or personal property.
- 2. Sales and/or rental of agricultural and engineering machinery and equipment to land occupiers within the district. (K.S.A. 2-1908 subsection f)
- 3. Sales of fertilizers, seeds, seedlings, etc. to land occupiers within the district.
- 4. Donations, gifts and contributions in money, services, materials and otherwise.
- 5- Interest from investment of Enterprise Fund Moneys. (K.S.A.12-1677)

Enterprise Fund Expenditures:

- 1. Expenditures necessary in carrying out the purposes and provisions of K.S.A. 2-1901 et seq.
- 2. Awards, prizes and donations.
- 3. Purchase of equipment or material for retail or resale.
- 4. Maintenance expenses of equipment purchased.
- 5- Payment of professional association dues to conservation related organizations.
- 6. Expenses associated with sponsoring individuals to range or conservation camps, environmental workshops or other conservation related programs.
- 7. Travel related expenses for designated advisors.
- 8. Expenses and mileage for annual meeting speaker/entertainment.
- 9. Food and service for annual meeting.

Note: Associate members and advisors to the district board are representing the district and can be reimbursed for expenses incurred on district business. A spouse of any district board member, advisor or

employee can not be reimbursed or have expenses paid by the district under any circumstances.

Petty Cash

The board of supervisors may establish a petty cash fund. Petty cash is a source of cash used for making small disbursements for which writing a check would be inappropriate or impractical. In addition, the use of petty cash may be authorized for the purpose of making emergency type disbursements because it is not feasible to gain governing body approval in advance. Small amounts of cash may be needed to pay for postage fees, supplies, or coffee, as well as other small expenditures.

A petty cash fund is not an accounting fund, in the sense that the Operations Fund is an accounting fund. Petty cash represents cash from the Operations or Enterprise Funds available to the petty cash custodian for making disbursements. Therefore, the restrictive uses of these two funds apply to their corresponding petty cash. The following are rules governing the establishment and maintenance of a district petty cash fund.

1. Each petty cash fund must be approved by official board action. In authorizing the petty cash, the board should clearly state purposes and conditions for which the petty cash fund can be used including:
 - a. Designate a person by name or position title who is in charge of the fund, petty cash custodian (requires bonding).
 - b. The amount of petty cash authorized for this purpose (can not exceed \$50).
 - c. What types of disbursements can be made in advance.
 - d. A dollar limit of such disbursements, above which board approval is required.
2. A check is approved and made payable to " _____ County Conservation District Petty Cash Fund," and is given to the petty cash custodian to cash. The petty cash custodian cashes the check and places the money in an approved secure location, i.e., locked desk drawer or file cabinet.
3. The petty cash custodian shall keep a record of all receipts and expenditures and shall prepare a monthly statement (treasurer's report) to the board showing all receipts, expenditures, and the balance.
4. An itemized receipt must be obtained by the person receiving the cash or signed by the person receiving the cash, if district issued. Petty cash is replenished to its original cash position monthly or when the balance is low. To replenish the petty cash amount, a claim voucher, with receipt(s) attached, is presented to the treasurer in the amount of the sum of the receipt(s). The claim voucher must contain an itemized list of the disbursement(s) previously made from the petty cash fund. For treasurer's report and ledger report purposes, amounts should be recorded separately into ledger categories (category codes). The check is made payable to " _____ County Conservation District Petty Cash Fund." Petty cash also should be replenished at year-end to make sure that the related disbursements are properly reflected in the district's financial statements.
5. No part of the fund may be loaned or advanced against the salary of any employee.

Budgets

An important part of managing district finances is developing budgets to allocate conservation district funds and other resources. District budgets are prepared for managerial planning and control. Conservation district budgets state a plan of revenue and of expenditure requirements for carrying on the activities, services, and projects of the district for the coming fiscal year. The district budget should be prepared annually by a finance committee, in conjunction with the district annual work plan. Conservation districts are not subject to budget law, K.S.A. 79-2925 et seq. that most municipalities of the state are subject to, but must submit a budget to DOC in accordance with Conservation District Law. Each year conservation districts complete the Conservation District Budget, DOC/ADM-1, and submit to the DOC by **September 1**. **Note:** When presenting the budget to the county commission, district supervisors should support their budgetary request with detailed information.

Budget Procedure

1. General Information:
 - a. Pursuant to K.S.A. 2-1907c, each conservation district shall prepare an itemized budget of all funds. On or before September 1 of each year, each conservation district shall submit to the Division of Conservation, Kansas Department of Agriculture a certification of the amount of money to be furnished by the county commissioners to the conservation district for the ensuing calendar year. Preparation should begin early to coincide with the county budget preparation/review time and to meet the September 1 deadline.
 - b. County commissioners may annually furnish a conservation district, funds from the county's "General Fund" and/ or a special mill levy up to 2 mills (not to exceed \$55,000) for district operations.
 - c. All funds received by the conservation district are defined in K.S.A. 9-701 as public moneys and therefore have certain restrictions.
 - d. The conservation district has the option of submitting to the county commission only the Operations Fund budget or the entire budget. To enable the district to use this option, the budget is composed of three parts:
 - Part I - Operations Fund
 - Part II - Certifications
 - Part III - Enterprise Fund, Miscellaneous Fund and Special Revenue Fund
2. Classifications. The expenditures and receipts of each fund account should be classified in order to facilitate budgetary control and financial reporting. The Conservation District Budget form, DOC/ADM-6, includes preprinted line item classifications common to districts. Districts should use only the ones relevant to the district (and within statute limitations) and may add ones more suitable to the district's needs. Below are the recommended classifications and their inclusive items and/or explanation.
 - a. Expenditure Classifications:
 - (1) Salaries and Wages
 - (a) Gross salaries and wages (including cash bonuses)
 - (b) Employee net check amount, employee's share of state and federal withholding taxes, employee's share of retirement plan, and employee's share of medical and life insurance
 - (2) Employee Benefits
 - (a) Employer's share of Social Security and Medicare
 - (b) Unemployment Insurance
 - (c) Worker's Compensation Insurance
 - (d) Employer's share of retirement plan
 - (e) Employer's share of medical insurance
 - (f) Employer's share of life insurance
 - (3) Travel Expenses
 - (a) Supervisor, i.e. mileage, meals, lodging, registration fees
 - (b) Employee, i.e. mileage, meals, lodging, registration fees
 - (c) Associate Supervisor/Advisor, i.e. mileage, meals, lodging (not an Operations Fund expense)
 - (4) Fixed Assets Purchases
 - (a) Equipment more than \$_____*
 - (b) Office furniture more than \$_____*
 - (c) Building
 - (d) Land
 - (5) Equipment & Building Maintenance
 - (a) Office and field equipment repairs

- (b) Grounds maintenance
- (c) Tools
- (d) Construction materials and supplies
- (e) Operating expenses of equipment
- (6) Information and Education
 - (a) Programs and projects
 - (b) Sponsorships
 - (c) Promotional activities
 - (d) Newsletters, brochures, pamphlets
 - (e) Advertising
- (7) Other Administrative Expenses
 - (a) Office supplies, i.e. paper, envelopes, pens, office equipment and furniture less than \$ _____*
 - (b) Annual meeting
 - (c) Dues, i.e. organization memberships
 - (d) Subscriptions, i.e. newspapers and other periodicals
 - (e) Audit
 - (f) Rentals, i.e. building and office space, office equipment, vehicular
 - (g) Insurance, i.e. building, vehicular, general liability and casualty
 - (h) Surety bonds

* The conservation district board should determine at what price level fixed assets (any good of a long-term character) begin and commodities (any good of a short-term character) stop. Common dollar figures used are \$25, \$50, \$75, or \$100.

- (i) Communications, i.e. postage, freight, telephone
- (8) Goods for Resale
 - (a) Grass Seed
 - (b) Flags
 - (c) Trees
 - (d) Moisture barrier
 - (e) Pipe
- (9) Miscellaneous
 - (a) Used for items not included in another classification
- (10) Transfer to Other Funds
- b. Receipts:
 - (1) Cash on Hand, January 1
 - (a) Checking account
 - (b) Savings/Investment Account
 - (c) Petty cash and other currency
 - (2) County Commission General Fund (Operations Fund only) - the appropriation from county general fund)
 - (3) County Commission Special Levy (Operations Fund only) - the appropriation from county mill levy
 - (4) County Commission Other Funds (Operations Fund only) - the appropriation from county funds other than general fund and mill levy
 - (5) State of Kansas (Operations Fund only)
 - (a) Matching funds appropriation from DOC
 - (6) Retail Sales and Services
 - (a) Grass seed
 - (b) Flags

- (c) Trees
 - (d) Moisture barrier
 - (e) Pipe
 - (f) Tree planting
 - (7) Equipment Rental
 - (a) Grass drill rental
 - (b) No-till drill rental
 - (c) Scraper rental
 - (8) Interest (earned)
 - (a) Checking account
 - (b) Savings account
 - (c) Certificate of deposit
 - (d) Other investments
 - (9) Donations
 - (10) Miscellaneous
 - (a) Used for items not included in another classification
 - (11) Transfers From Other Funds
3. Steps for preparing the budget are indicated on the form in numerical order and correspond with the following directions:

Part I - Operations Fund

Step 1: Operations Fund - Accounts for the operations fund county moneys (general fund, tax levies and other funds), state moneys (matching funds), and other receipts not accounted for in another fund under provisions of K.S.A. 2-1907b and 2-1907c and amendments thereto.

Columns 1-3 are to be completed as indicated below:

Column 1: Preceding Year Actual - List actual expenditures, cash on hand balances, and receipts for all funds in the previous year (DO NOT copy from the previous budget). Line item categories should be the same as those in the district's financial report.

Column 2: Current Year Estimated - Compute the expenditures and receipts to date and the anticipated expenses and income for the remainder of the current year.

Column 3: Proposed Budget - List expenditures, balances, and receipts for proposed budget, as approved by board action.

Part II - Certification

Step 2: County Certification to District - Present the budget request to county commissioners for action and certification of amount to be furnished to the district. Following the county certification, pick up budget form and check for appropriate signatures. Be sure the totals for amounts from General Fund and Special Mill levy and other funds are correct.

Column 4: Adopted Budget - Enter amounts for "Adopted Budget" as approved by district board action. This level is based upon the county commissioners approval of the district's proposed budget.

Note: Column 4 must be completed in full even though the figures may be identical to the proposed budget in Column 3.

Step 3: District Certification to DOC - Complete the section, be sure signatures are in their proper place. This step follows county commissioners certification and board approval of adopted budget.

Part III - Enterprise Fund, Miscellaneous Fund, and Special Revenue Fund

For Steps 4, 5 and 6, complete Columns 1-4 the same as previously presented instructions under Operations Fund.

Step 4: Enterprise Fund - Accounts for operations that are financed and operated in a manner similar to private business enterprises.

Step 5- Miscellaneous Fund - If applicable use budget form for a fund used for specific district

purposes, e.g. a Capital Outlay Fund.

Step 6: Special Revenue Fund - If applicable, use budget form to account for the proceeds of specific revenue sources (other than Operations and/or Enterprise Fund moneys) that are restricted to expenditures for specified purposes, e.g. grants and cooperative agreements)

Complete columns 1 - 4 the same as previously presented instructions under Operations Fund.

Step 7: Distribution - Distribute as follows:

- a. Submit the **original** of Parts I, II and III to the DOC by **September 1**.
- b. One copy of Part I and II (Part III optional) to county commission.
- c. File one copy with district records. Should a district have questions regarding the budget procedure, please contact the DOC office.

Note: To keep track of your budget status, the board treasurer should report on income, expenses, and other budget status information at monthly board meetings.

District Financing

To develop effective conservation programs, your board must obtain adequate district financing. Districts receive financial assistance from the county and the state (matching funds). In addition, the Conservation District Law provides that a district may generate locally derived financing (within statute provisions) and accept donations. Conservation district money should be handled only by conservation district supervisors or employees that have been delegated this responsibility and are bonded.

The district board should have a finance committee to oversee all financial aspects of the district and help the board make informed decisions. The finance committee should review sources of financing, develop budgets and budget reports, arrange required audits, and check the reliability of financial information. Ultimately, decisions on the budgets, dollars, etc., are made by supervisors with input provided by the finance committee.

County Appropriations

Districts should make a special effort to keep local government officials informed on their accomplishments and to seek local financing. The board of county commissioners may annually provide county general funds and/or proceeds from a special mill levy to conservation districts. Moneys appropriated from the levy may not exceed 2 mills or \$55,000, whichever is less.

There are many reasons for the county to support your district. In addition to benefits provided to individual landowners in the county, conservation districts can assist counties with soil surveys and interpretations for planning, county assessment, structures, highways and drainages.

Counties may also consider supporting their conservation district financially because:

1. Preventing erosion can save dollars spent on road drainage clean-up efforts.
2. Preventing floods can save dollars spent on flood control and water supply problems or damages.
3. Conservation improves local environmental quality and economic growth.
4. Salaries paid to conservation district employees contribute to the local economy.
- 5- Cost-share dollars paid to landowners contribute to the local economy.
6. Added value of well-cared for properties maintains the local tax base.
7. Conservation district programs are cost-effective because of high volunteer inputs.
8. Cooperative agreements with assisting agencies bring state and federal tax dollars and services into the county.

Securing financial support from county government can be a very challenging, but rewarding experience. While conservation proponents believe that district activities should be a priority effort for government and society to support, county commissioners are bombarded with competing interests.

A comprehensive and organized effort by the district supervisors and staff is required to persuade county commissioners to finance district operations. Spend time gathering facts and polishing your presentation. Remember, especially in today's economic climate, you are competing with other entities for a limited

amount of moneys. Ensure your presentation is factual, to the point and delivered in a professional manner. All five members of the board of supervisors should participate in the presentation and district staff can assist with supporting information. County commissioners need to know if the operations and programs they are financing are being administered responsibly. If the money acquired from the county is not being managed efficiently they may divert elsewhere.

State Matching Funds

K.S.A. 2-1907 provides authorization to request state financial assistance for each of the 105 conservation districts to assist in carrying out their duties prescribed under the Conservation Districts Law (K.S.A. 2-1901 et seq.).

Under the Aid to Conservation Districts Program, the state matches up to \$10,000 per district of the annual amount allocated to conservation districts by the board of county commissioners.

Financial assistance enables conservation districts to:

1. Maintain a local office.
2. Acquire office assistance, office supplies and equipment.
3. Carry out information and education activities.
4. Coordinate programs with other districts and the state.
- 5- Provide liaison between landowners and federal, state and local programs.
6. Utilize financial assistance for conservation practices, equipment, and local administrative costs necessary for implementing financial assistance programs administered by the commission.
7. Keep landowners advised of conservation problems and solutions.

The following are the program procedures for matching funds:

1. Each conservation district is required by law to submit to the DOC by September 1 an annual budget certified by the county commission and the conservation district that includes the amount of state matching funds requested.
2. The DOC includes the total request of the 105 conservation districts for state matching funds as a line item in the agency budget.
3. The districts are notified when the appropriation bill is signed. Procedures for obtaining funds are included with the notification letter and a claim form is provided to the district to request state funds.
4. State matching funds are disbursed based on a request from the district and certification that county moneys have been received.
- 5- The DOC mails warrant checks approximately July 20 to districts who have submitted a claim form.

Note: Conservation districts audit for prior calendar year must be on file at the DOC before state matching funds are disbursed.

Locally Derived Financing

The Conservation District Law provides that a conservation district may "make available, on such terms as it shall prescribe, to land occupiers within the district, agricultural and engineering machinery and equipment, fertilizer, seeds and seedlings, and such other material or equipment, as will assist such land occupiers to carry on operations upon their lands for the conservation of soil resources and for the prevention and control of soil erosion." (K.S.A. 2-1908)

Many districts supply a vital service to land users renting conservation tillage drills and/or selling conservation related products or services. It is important not to conflict with private enterprise in providing district services or materials. It is not a conflict for a district to provide conservation related services that are not available in the county. There also is no conflict if and when private enterprises begin providing the same service since the district was involved first. The services should be related to the goals of the conservation district.

The National Association of Conservation Districts (NACD) offers districts many creative, useful and profitable money making ideas.

Grants

Grant funds are awarded to an agency or organization on a competitive basis for a fixed period of time,

usually for very specific purposes. Federal and state government, state councils and private and industrial foundations are all sources of grants.

Grants are usually obtained by writing a proposal. Individual grant proposals usually have to follow a unique, detailed format outlined by the grantor.

Typical proposals include:

1. A project summary
2. A statement of the problem
3. Methods to be used to solve the problem
4. Evaluation criteria
- 5- Future funding sources
6. A budget

The Division of Conservation, Kansas Department of Agriculture and the USDA Resource Conservation and Development (RC&D) councils can help you write grant proposals. There are also private institutions, which offer assistance to groups seeking funds through grants. Attending a grant-writing seminar will be very beneficial to those interested in writing grant proposals.

Claim Vouchers

Claim vouchers with attached receipts are an essential element in the internal control system. The treasurer or treasurer "pro-tem" should carefully review these documents at board meetings and then sign or initial the claim voucher, thus approving it is a valid claim. The following is a Kansas statute summary of procedures dealing with claim payments.

1. The district board shall be presented with a written claim (voucher) with a full account of the items listed prior to issuing or authorizing a warrant check out of any fund. A full account shall include an invoice or other documentation with complete purchase information. Supervisors and district employees' claims shall include itemized accounting of travel, lodging, meals and other expenses. A Sample Travel Claim, Appendix 2, is included for the district's use. (K.S.A. 10-802, 12-105b and 2-1907b)
2. Claims which provide for a discount or early payment or for the assessment of a penalty for late payment may be authorized to be paid in advance of approval by the governing body provided the:
 - a. Governing body designates and authorizes one of the officers or employees to pay such claims in advance of presentation to and approval by the governing body if payment is required before the next regularly scheduled meeting.
 - b. Person authorized to pay claims shall keep an accurate record of all moneys paid and purpose for which expended and shall submit the record to the governing body at the next regularly scheduled board meeting. (K.S.A. 12-105b)
3. Claim voucher shall be audited by the district treasurer or treasurer "pro-tem" and certified in whole or in part as correct, due and unpaid. (K.S.A. 12-105b)
4. Warrants and warrant checks shall be signed by the district chairperson, or in the absence of such officer, by the officer authorized by board action to act in officer's stead and by the treasurer and secretary (who may be a district employee). (K.S.A. 10-803 and 805)
- 5- The secretary shall keep a correct record (treasurer's report) of all warrant checks issued, showing the number, date and amount thereof, on what fund drawn, and to whom payable. (K.S.A. 10-804)
6. The district treasurer is responsible, although bookkeeping may be performed by a district employee, for the recording (in the district's ledger) of the number, date and amount of each warrant check, on what fund drawn, and the name of the payee prior to the treasurer affixing his/her signature on the face of the warrant check authorizing payment. (K.S.A. 10-805)
7. It shall be unlawful for the governing body of the district to create any indebtedness in excess of the amount of funds actually on hand in the treasury at the time for such purpose or to authorize issuance of warrant or check in excess of funds actually in the treasury at the time. (K.S.A. 10-1112)

Note: An example of the DOC recommended claim voucher is included at the end of this chapter as Appendix 5-2.

Treasurer's Report

The treasurer's report is developed to provide district financial information to supervisors and assists fulfilling state statute provisions by providing official records with the:

1. Amount of money on hand (K.S.A. 10-1118),
2. Check number,
3. Date,
4. Amount,
- 5- On what fund drawn, **and**
6. Name of the payee (K.S.A. 10-804).
- 7.

A detailed treasurer's report of all bank accounts (including investments) and petty cash should be reviewed at each regularly scheduled conservation district board meeting and becomes part of the board meeting minutes.

The Division of Conservation recommended treasurer's report format includes functions of providing traditional treasurer's report information and a claims list, ("Bills needing board approval"). Districts who are not using the Kansas Conservation District Accounting System computer program provided by the DOC or DOC's recommended format need to have an itemized list of claims to present for district board payment approval.

The following is information and guidelines on conservation district treasurer's reports:

Report Period Dates

There are two viable options for report period dates on treasurer's reports:

1. Encompass a complete month by running the report from the first day to the last day of the month. (Several auditors have indicated this is their preferred method.) Receipts and disbursements dated within those report period dates should be on the report.
2. An option that may be used particularly by those districts that meet in the latter part of the month is to run a report **from the day of the last board meeting to the day before the next board meeting**. If this option is used a short treasurer's report needs to be completed in December, from the December board meeting date to December 31, and the next report generated would start with January 1.

Note: Report period dates should never overlap.

Receipts

All money received by the district should have a written receipt record including interest earned. Receipts should be pre-numbered by the printer. Within a specified time period you should be able to take your cash receipt book, register, journal, or whatever you use for receipting purposes, and add up the receipts and this total should equal the deposit amount on the bank statement as well as the treasurer's report receipt total. The receipting date for automatic deposits may be the date of deposit (appearing on bank statement) or the day the bank statement is received.

Disbursements

A disbursement is the payment of an expense. It is money paid out from a fund. On district treasurer's reports, disbursements consist of the last board meeting's claims that were approved for payment and consequently paid. Also listed as disbursements are the claim payments, if any, made since the last board meeting (within the report period). See "Interim Disbursements" for information on the latter type of disbursement.

Interim Disbursements

Interim disbursement is a DOC term used to refer to checks written for those claims authorized by law for

payment in advance of board approval. Official board authorization allowing interim disbursements and prevailing conditions should be made. Claims may be paid in advance of board approval when the following circumstances exist.

1. The claim payment is required before the next regularly scheduled board meeting in order for the discount to be provided for early payment or to avoid assessment of the penalty for late payment and board authorization (policy motion) has been made (K.S.A. 12-105b).
2. An interim disbursement may also be made when a district check needs to be issued between board meetings e.g., a workshop is coming up and the board wants to pay the expense with a district check. At a board meeting before the workshop a prepayment motion is made something like this: "I move to approve check number 1006 for meal expenses, \$8 per person, for supervisors and district employee attending the Spring Workshop on March 22." The board also has the option that everyone pay individually and the district reimburse after the event.

Note: It is against the law to advance travel and meal money.

3. Another example of a check qualifying for payment in advance of a board meeting is when an employment contract states a pay day falling between board meetings, and that the amount is correct, due and unpaid. Checks are post-dated to the pay day and distributed when due. Payments of such claims by an officer or an employee with this authority are valid to the same extent as if the claims had been approved and ordered to be paid by the governing body (district supervisors). Interim disbursements are listed on the treasurer's report under "Disbursements" and never placed on the claims list because they have already been paid.

Claims List

Unpaid claims or bills must be presented (a list) to the governing body for payment approval of the **due and unpaid** claims (K.S.A. 12-105b). Items on a claims list represent the claim vouchers previously audited and approved by the treasurer as "correct, due and unpaid." The corresponding checks should be dated the day of the approval (board meeting date) and are signed following board approval. The claims list are for those services and products that have been provided and the bill (invoice/statement, or employee time/payroll sheet) is in-hand. These are not estimates and are not for services that have not been completed. (See "Interim Disbursements" above for payroll and other checks issued between meetings.) Also voided checks should be listed on the treasurer's report and the face of the voided check and the check stub should be plainly marked "void," and the signature space should be torn off to prevent the further use of the check. Attach the voided check to the claim voucher or checkbook stub.

Note: In the conservation district board meeting minutes treasurer's report section, the amounts listed in the motion approving the payment of unpaid bills are the totals taken from the Operations Fund and Enterprise Fund claims lists.

The following are some common **questions** asked about conservation district treasurer's reports and **answers** from the DOC:

Q: How do I handle a bill that comes in after the treasurer's report is printed and before the board meeting?

A: There are several options to handle this situation:

1. Add it to the treasurer's report before the meeting and print new copies to be presented for the board's payment approval of the claims list.
2. A correction may be verbally made to add it to the claims list and a "pen and ink" revision made to the official treasurer's report. (Remember to make the addition to the "Disbursement" section on the next treasurer's report.)
3. A correction is verbally made, noted, and after the meeting another report incorporating the change is generated as the official treasurer's report.

Q: My board goes out to eat before board meetings and pays for the meal expense with a district check. How do I handle this check on the treasurer's report?

A: A prepayment motion needs to be made at the previous board meeting similar to the prepayment

motion example given under "Interim Disbursements." Another possibility is to make a policy motion to pay board meeting meal expenses with a district check, i.e. "_____ moved to authorize the treasurer to make payments in advance of board approval for all board meeting meal expenses." This check should appear on the next treasurer's report as an interim disbursement as the check date falls within the next report period.

Q: My report period for my treasurer's report is the first day to the last day of the month. My pay period is on a monthly schedule, but my paychecks are dated the first of every month for the work performed in the previous month. Therefore, on the treasurer's report my last paycheck doesn't show up under disbursements because of its date. So what can be done in order for my last paycheck to appear on the current report?

A: Ask the board to approve issuing your paycheck on the last day of the month, then the date will be within the report period for the next meeting. This will also need a revision to your employment contract concerning your payday.

Q: Why shouldn't I include the checkbook balance under the bills list?

A: This could be a misleading statement. At the time the claims list is generated, it has not been approved by the board and to list an account balance could be making a false presumption. Officially the board has the prerogative not to approve a claim payment. Realizing board members like to know the account balance upon payment approval, an amount may be given verbally or if the CD Accounting System computer program is used, a Fund Balance Summary Report may be generated to be handed out.

Note: It is always a good idea at board meetings during the treasurer's report presentation to inform members of any bill and its projected amount that may need to be paid before the next meeting (within statute limitations) and any receipt amounts expected and/or received after the close of the report period.

Q: My board doesn't have a board meeting in June so how should the treasurer's report be handled?

A: First of all, when a board meeting is not held, including the situation of no quorum, the only bills that can be paid are the ones allowed by law as discussed under "Interim Disbursements." As far as a recommendation on the treasurer's report itself, your report period would be extended to encompass two months (or whatever), and the claims list (as usual) would include the unpaid bills needing board approval for payment at the next meeting. In the case of no quorum, another treasurer's report will need to be generated and presented at the next board meeting.

Note: Some districts during busy times of the year do not want to take the time to have a regular board meeting so a special board meeting is held for the treasurer's report presentation, payment of bill approval, and sign checks. Sometimes this is done over breakfast or lunch.

Note: An example treasurer's report is included at the end of this chapter as Exhibit 5-3.

Accounting Basics

Accounting procedures are all processes used to record, classify, and summarize financial information to produce financial reports and to provide internal control. Proper handling and accounting for cash is very important. Cash includes currency, coins, checks, postal and express money orders, bank drafts, and investments. Each conservation district needs to adopt an accounting system to meet their needs as well as satisfy statutory financial record keeping responsibilities.

At a minimum there must be a method used to record information related to accounts payable, disbursements, receipts, and accounts receivable. There is a variety of accounting systems the conservation district may choose from. Many conservation districts are converting manual accounting systems to computerized accounting systems because computerized systems are faster and more accurate. The following is an overview of the necessary accounting records.

To record the accounts payable (amounts owed by the conservation district for goods or services received) an accounts payable ledger can be used. According to the provisions of K.S.A. 10-1117, "the clerk or

secretary of every municipality shall keep a record of all indebtedness and contracts creating a liability against the municipality. In such records there shall be known the date of the making of the contract or the creation of the debt, the amount of the contract or debt, the time payable, and the particular fund from which payment is made."

Note: For the procedure on payment of claims see the previously presented information on claim vouchers.

Disbursements (payments made for goods purchased or services received by the conservation district) must be recorded. A record of all checks **to be issued and issued** must be kept showing the check number, date, and amount; what fund drawn; and name of the payee (K.S.A. 10-804 & 10-805). For this purpose a journal and/or ledger may be used. A journal is a book of original or first entry. The two-column journal format provides for entering transactions in dated order. A general ledger is used for recording the final entry as a group of accounts or categories, e.g., all of the supervisors' expenses would be grouped together and totaled. A ledger may be a bound book, a loose-leaf type book, or a computer printout.

All moneys received, regardless of their source (including interest earned) must be recorded. A receipts journal or a receipt book may be used for this purpose. Pre-numbered (by the printer) receipt forms should be used.

A checkbook is the most basic financial record keeping tool. Many different styles and sizes are available. A business style with check stubs is recommended. This type provides a place for recording the check information as well as recording deposits and the balance. A checkbook listing the district's current balance assists in complying with K.S.A. 10-1118, which states "the treasurer (or district employee) of every municipality shall keep a record of the amount of money on hand in the treasury, which record shall show at all times the amount of money in each particular fund."

An accounts receivable ledger can be used for recording each customer's balance owed to the conservation district for goods purchased or services received.

At the close of every month the checkbook balance should be reconciled with the bank statement. The conservation district's balance for the bank account may reflect transactions not yet recorded on the bank records (i.e., outstanding checks and deposits in transit), and the bank may have recorded some transactions not yet recorded by the district (i.e., service charges and interest). These items must be reconciled to account for the difference between the district's balance and the bank's balance. On the back of most bank statements space is provided for the reconciliation. The district's financial records should also be checked making sure that each item is recorded in the same amount by the bank. The accuracy of the accounting systems should be verified every month. The cash-in-bank balances taken from the general ledger should be reconciled with the checkbook. The receipt forms total should equal the bank statement deposit total. As soon as the savings account and/or investment bank statement is received the district records should also be reconciled.

The maintenance of payroll records is one of the most important financial activities of the conservation district. Please refer to Chapter 6 in the Personnel Section of this handbook for guidance on withholding taxes and payroll records.

Note: The Kansas Conservation District Accounting System software includes most of the preceding accounting systems described and assists districts in complying with statutory requirements.

Internal Control

Internal control is a plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Objectives of a good system of control include:

1. Safeguard assets (money, data, equipment, etc. -- anything of value).
2. Prevent errors.
3. Check accuracy and reliability of information in journals, ledgers, docket, and other records.
4. Encourage adherence to policies and procedures.
- 5- Encourage adherence to laws and regulations.

6. Promote efficiency and effectiveness.

If your office has good internal control, the chance of an error and fraud is minimal. Detected errors and fraud will probably be caught very early, before they have a chance to become major.

Auditors are required by professional standards to: study and evaluate internal control; communicate material weaknesses in internal control; and report on internal controls. Auditors must, however, use sampling procedures and these procedures often do not detect fraud: The U.S. General Accounting Office (GAO) performed an extensive study of 77,000 federal cases of fraud and found that only two percent were exposed as the result of an audit effort! The largest percentage of cases of fraud -- 34 percent -- were detected accidentally by other employees.

Basic Principles of Internal Control

There are four very basic and straightforward ideas to achieve good internal control:

1. Divided duties,
2. qualified personnel,
3. sound procedures, and
4. sound performance.

Definitions

Divided Duties - simply means that no one person handles related transactions or events from beginning to end.

Qualified Personnel - means that people doing the work should have the ability to do the work.

Sound Procedures - means that procedures for authorizing, recording, and reporting transactions should be clearly and thoroughly:

1. Defined.
2. Documented.
3. Disseminated.
4. Completed.

Sound Performance - means making sure that the procedures are in fact being followed.

Sample Separation of Duties Schemes for Conservation Districts

Nothing is more important in a system of internal controls than separation of duties. This is more difficult for districts because of the small number of persons in the office. This condition does not mean that you forget about separation of duties. In order for separation of duties to work in most conservation districts, substantial involvement would be necessary by board members. Realizing that most board members are farmers or otherwise employed, separation of duties would require a real commitment. Following are sample schemes for separation of duties where outside parties (board members and banks) are used.

Cash Management Duties

1. Board member should be notified by the bank for unusual items, such as insufficient funds.
2. Review bank accounts for proper collateralization.
3. Receive unopened bank statements.
4. Perform bank reconciliation every month and check for the following:
 - a. Deposits.
 - (1) Compare dates and amount of daily deposits as shown on the bank statement with the cash receipts journal.
 - (2) Investigate bank transfers to determine that both sides of the transaction have been recorded on the books.
 - b. Disbursements.
 - (1) Account for sequence for check numbers including all voided checks.
 - (2) Examine cancelled checks for authorized signatures.
 - (3) Examine cancelled checks for irregular endorsement
 - (4) Examine cancelled checks for alterations.

Separation of the 4 Duties

One Employee:

District Manager/Secretary District Supervisor
2. 3. 1. 4.

Two Employees:

District Clerk/Other District Manager/Secretary
4. 2. 3.

District Supervisor
1.

Cash Disbursement Duties - Non-payroll

1. Authorize purchase.
2. Sign off on copy of receipt (invoice) of goods after comparing to goods received.
3. Match invoice to copy of statement (if applicable) and compare goods received report to invoice/statement (perform mathematical check).
4. Prepare and review check.
- 5- Review documentation and sign claim voucher.
6. Present voucher, documentation, check and addressed and stamped envelope at board meeting for three signatures.
7. Review supporting documentation, approve payment, sign check and return documentation to district employee.

Separation of the 7 Duties

One Employee:

District Manager/Secretary District Supervisor
2. 3. 4. 6. 1. 5- 7.

Two Employees:

District Clerk/Other District Manager/Secretary
2. 4. 3. 5- 6.

District Supervisor
1. 5- 7.

Cash Disbursement Duties - Payroll

1. Hire personnel and set salary and working hours.
2. Prepare personnel file from authorization papers and updates.
3. Review and approve (by signature) time sheets and leave records.
4. Prepare checks from authorized salary and time sheets and review work.
- 5- Review payroll for reasonableness and sign claim voucher.
6. Review payroll, approve payment and sign checks.
7. Distribute checks.

Separation of the 7 Duties

One Employee:

District Manager/Secretary District Supervisor
2. 4. 1. 3. 5- 6. 7.

Two Employees:

District Clerk/Other District Manager/Secretary
2. 4. 3. 7.

District Supervisor
1. 5- 6.

What is the Minimum a District Should Do?

Cash Management Duties

1. 2 employees - separate duties according to scheme.
2. 1 employee - board members should be notified by bank for unusual items, board member should reconcile bank statement at least quarterly (or 4 times a year selected randomly).

Cash Disbursement Duties - Non-payroll

1. 2 employees - separate duties according to scheme.
2. 1 employee - board members should be notified by bank for unusual items, board member should reconcile bank statement at least quarterly (or 4 times a year selected randomly).

Designation of Depositories (K.S.A. 9-1401)

1. The governing body of any municipal corporation or quasi-municipal corporation shall designate by official action recorded upon its minutes the state and national banks, trust companies, state and federally chartered savings and loans associations and federally chartered savings and loans associations and federally chartered savings banks which serve as depositories of its funds.

Note: This designation is not required annually, but is recommended whenever the board of supervisors changes.

2. Every officer or person depositing public funds shall deposit all such public funds coming into such officers possession in their name and official title as such officer.
3. The official depository designated by the conservation district board of supervisors must be located within the county (or district). If the official depository is a branch office of a bank, savings and loan association, or savings bank, the home office of said depository must be located in the state of Kansas. A qualified depository may either be a federally or state chartered bank providing the home **and** branch offices are located within the State of Kansas.

Note: 1. Attorney General's Opinion 95-39 determines that a municipality could not invest its idle funds in time deposit, open accounts and certificate of deposit in a branch of a federally chartered bank that had moved its home office from Kansas to Missouri even though the branch was within the municipality's boundaries.

2. A qualified public depository is a State or Federal chartered depository with a home office location in Kansas or branch office location in Kansas.
3. State law requires that "any public moneys or funds" deposited by the municipal corporation or quasi-municipal corporation of the state of Kansas (which conservation districts are considered) shall be adequately secured with the financial institution that was designated as the district's official depository. However, if the official depository federally insures its deposits up to a maximum amount (i.e. insured by FDIC or FSLIC up to \$100,000 per depositor), conservation districts are only required to obtain adequate security for the "public moneys or funds" deposited in excess of the maximum amount set forth. These securities shall be pledged by the official depository at the district's request. (K.S.A. 9-1402 & 9-113).

Investments

Districts may invest public moneys funds in government insured programs such as certificates of deposit. Management of cash resources through investments is one way for conservation districts to increase revenue.

Districts should ensure appropriate provisions are made in securing the handling of investments, i.e. three signatures are needed to withdraw.

Investment of Public Moneys:

1. State law places restrictions on the types of authorized investment of idle, or inactive, moneys of

municipalities, including conservation districts (K.S.A. 12-1675). "Idle, or inactive, moneys are those which are not immediately required for the purposes for which the moneys were collected or received, and the investment of which is not subject to or regulated by any other statute."

2. Passbook savings and transfer accounts are not investments in the normal sense of the word, however, conservation districts may make deposits of active moneys in these accounts under authority of Attorney General Opinions 75-448, 76-179 and 76-212. "Active moneys are those on deposit to meet immediate requirements."
3. Federal regulation of banks and savings and loan associations govern the types of investments these institutions may offer, minimum amounts required, maturities, interest rate ceilings, etc. The Division of Conservation, Kansas Department of Agriculture will advise districts of such changes if applicable to districts.

Authorized Investments: (K.S.A. 12-1675)

Time deposit open accounts or certificates of deposit with maturities of not more than two years. Included in this grouping are:

1. Repurchase Agreements: The investment must be made in a commercial bank, state or federally chartered savings and loan or federally chartered savings bank located in the district and insured by the U.S. government. If no such financial institution is located in the district or is willing to enter into an agreement with the investing district at an interest rate equal to or greater than the investment rate, then repurchase agreements may be entered into at commercial banks, state or federally chartered savings and loan association or federally chartered savings banks which have offices in the State of Kansas.
2. U.S. Treasury bills or notes: The investment is made with the district board determining the maturity, but not exceeding two years. Such investment transactions shall only be conducted with the following doing business in the State of Kansas; any state or national bank, state or federally chartered savings and loan association, or federally chartered savings bank, the Federal Reserve Bank of Kansas City, or with primary government securities dealers which report to the market report division of the federal reserve bank of New York, or any broker-dealer engaged in the business of selling government securities which is registered in compliance with the requirements of section 15 or 15c of the securities exchange act of 1934 and registered pursuant to K.S.A. 17-1254, and amendments thereto.
3. Passbook savings accounts.
4. Transfer accounts: This account combines a demand account with a savings account.

Note: If the Operations and Enterprise Funds are both in one interest bearing account, the interest needs to be separated proportionately and put into the proper account as income. Districts also have the option to put all interest earned in the Operations Fund.

Cash Basis Law (K.S.A. 2-1908 and 10-1101 et seq.)

As conservation districts are subdivisions of state government; they are accountable to cash basis law.

1. "The supervisors of any district shall not contract debts or obligations in the name of the district beyond the current appropriations made available to the district...or other financial sources." (K.S.A. 2-1908, subsection 1)
2. "Unless otherwise provided in this act, it shall be unlawful, for the governing body of any municipality to create any indebtedness in excess of the amount of funds actually on hand in the treasury of such municipality at the time for such purpose..." (K.S.A. 10-1112)
3. Revised statutes provide exceptions to the above statutes that may affect some transactions by conservation districts. K.S.A. 10-1116b states in part, "Nothing in the provisions of K.S.A. 10-1101 et seq. shall prohibit a municipality from entering into... a lease agreement, without an option to buy, or a lease-purchase agreement, if any such agreements specifically state that the municipality is obligated only to pay periodic payments or monthly installments within the current budget year.

Lease-Purchase Agreements (K.S.A. 10-1116b)

Conservation District Law K.S.A. 2-1908(e) permits a conservation district to lease or purchase property. Also, K.S.A. 10-1116(b) allows entities to subject to the cash basis law to enter into lease-purchase agreements. However, prerequisite language must be present: "Nothing in the provisions of K.S.A. 1101 et seq., and amendments thereto, shall prohibit a municipality from entering into (1) an agreement to pay for electric interconnection or transmission facilities or services, (2) a lease agreement, without option to buy, or (3) a lease-purchase agreement, if any such agreements *specifically state that the municipality is obligated only to pay periodic payments or monthly installments under the agreement as may be lawfully made from (a) funds budgeted and appropriated for that purpose during such municipality's current budget year or (b) funds made available from any lawfully operated revenue producing source...*"

K.S.A. 10-1116(b) permits governing bodies of municipalities subject to the cash-basis law to enter into agreements that provide for periodic payments or monthly installments, but only if the above language is included. The impact of this language results in an agreement that does not obligate the municipality to make payments beyond the current budget year.

Note: Also refer to Attorney General Opinion 96-2.

Sales Tax (K.S.A. 79-3601 et seq.)

Conservation districts engaged in the sale and/or rental of tangible personal property are considered to be retailers and as such are required to collect and pay to the State of Kansas a sales tax upon the gross receipts from retail sales. District retail sales generally include such items as sale of pipes, trees and shrubs, marking flags, equipment rentals, etc.

Failure by a retailer to secure proper exemption certificates or collect sufficient sales tax, could result in penalties and payment of interest on the amount of tax due. A general rule in regarding sales of taxable items is to either collect sales tax or obtain an Exemption or Resale Exemption Certificate.

The sales tax statute K.S.A. 79-3606 outlines the sale and purchase of taxable items:

1. To purchase items: (Any of the following may apply depending on the product and/or use.)
 - a. A Political Subdivision Exempt Certificate shall be presented to the retailer by the conservation district to purchase taxable items, consumed by the district.
 - b. The conservation district shall present a Kansas Resale Exemption Certificate to a manufacturer or wholesaler if the item is purchased with the intent to resell.
2. To sell items:
 - a. The sale item may be tax exempt with no collection of tax or Exemption Certificate. (Example: Tangible personal property that is delivered to a point outside the State of Kansas.)
 - b. Collect sales tax on taxable items.
 - c. Obtain Exemption or Resale Exemption Certificate on items that are taxable and will either be resold or the purchaser is exempt.

In lieu of obtaining an agricultural exemption, the purchaser can certify in writing on a copy of the invoice or sales ticket stating the agricultural related exemption condition.

Note: If a conservation district has questions concerning the Sales Tax Statute K.S.A. 79-3606 or needs a technical interpretation of the law contact:

Kansas Department of Revenue
Division of Taxation
Sales Tax & Compensating Tax
Docking State Office Building
Topeka, Kansas 66612
Telephone: (913) 296-0222

Sales Tax Exemptions

1. Special exemption for farmers or ranchers from paying the tax under certain conditions:
 - a. Items:
 - (1) Purchase, lease or rental of farm machinery and equipment. (Grass drills, flow meters, etc.)
 - (2) Purchase of repair and replacement parts for and services performed in the repair and maintenance of such farm machinery and equipment.
 - (3) All sales of seeds and tree seedlings; fertilizers, insecticides, herbicides, germicides, pesticides and fungicides; and services, purchased and used for the purpose of producing plants in order to prevent soil erosion on land devoted to agricultural use.
 - b. Conditions:
 - (1) The purchaser, lessee or renter is a farmer or rancher; and
 - (2) The property purchased, leased, rented, repaired or serviced will be used only in farming or ranching; and
 - (3) Person claiming the exemption signs and files with the district a statement certifying to be a farmer or rancher. (Keep certification three years.) Conservation districts are exempt from the payment of sales tax on all purchases of tangible personal property or service, including the renting and leasing of tangible personal property purchased by the governmental subdivision and used exclusively for governmental subdivision purposes. (K.S.A. 79-3606b)
2. The following certificates should be requested and provided to businesses that request a copy. Certificates are included at the end of this chapter.
 - a. The Political Subdivision Exemption Certificate (Exhibit 5-4): This certificate is to be used by districts when purchasing items for consumption (supplies, equipment, etc.)
 - b. Resale Exemption Certificate (Exhibit 5-5): This certificate is to be used by districts when purchasing items for resale (seed, trees, pipe flags, etc.)

The certificates can be obtained by writing or calling the agency listed below:

Kansas Department of Revenue
Division of Taxation
Taxpayer Assistance Bureau
Docking State Office Building
Topeka, Kansas 66612-1585
(913) 296-0222

Agricultural Exemption Certificate

A farmer or rancher will be exempt from paying sales tax on rental of district equipment, purchase of equipment parts, tree seedlings and grass seed. An Agricultural Exemption Certificate must be completed and signed by the purchaser to qualify for this exemption. The Agricultural Exemption Certificate (Exhibit 5-6) may be copied.

Project Exemption (Form STD-76) (K.S.A. 79-3606)

When a conservation district contracts with a contractor for the purpose of constructing, equipping, maintaining, repairing, enlarging, furnishing or remodeling facilities, the districts shall obtain from the state and furnish to the contractor an exemption certificate for the project. The contractor will use the exemption certificate to purchase materials needed in the project.

Contractors are deemed to be the final user or consumer of their materials. Contractors must pay the sales tax on materials purchased from their suppliers or removed from the inventory for a project. This rule applies even when the construction project is for a sales tax exempt entity -- conservation district.

When an electrician, plumber or carpenter agrees to furnish and install materials for a political subdivision, he/she must pay the sales tax on those materials unless a project exemption certificate has been obtained. When the exempt entity does not obtain a project exemption certificate, and refuses to pay this additional cost by striking the tax (or the perceived tax) from the bill, the contractor remains responsible for the sales tax on those materials.

Kansas political subdivisions are exempt from sales tax only on their direct purchases. When an exempt entity contracts directly with a contractor to furnish the materials and labor for a project, in reality, only the labor is direct purchase. The materials used are considered to be purchased indirectly through the contractor, the cost of which will include the sales tax the contractor has to pay on them. A contractor performing work for a political subdivision must still pay or accrue sales tax on the materials used and pass this cost on to the political subdivision unless the political subdivision has requested and received a project exemption certificate number from the Kansas Department of Revenue.

In order to avoid the additional cost of sales tax on project materials, the political subdivision should obtain a project exemption certificate number, prior to entering into a contract. The political subdivision should complete a "Request for Project Exemption Certificate," form STD-76. This form is available by calling (785) 296-0222. Two weeks should be allowed for the application to be processed and a number to be issued. In the event an emergency situation arises, the sales tax exempt entity may request a project exemption certificate by phone (785) 296-5476 and fax the request to the Department (785) 296-2073. After the completed application is received by the Department, the certificate number will be issued over the telephone.

The district will furnish the number to the general contractors and all subcontractors for the project. Each contractor should use the exempt number to purchase or furnish from their inventory materials for the project exempt from sales tax. (Taxable labor services may also be purchased exempt from sales tax with a project exemption certificate.) Each exemption certificate is dated; any materials or taxable labor services purchased prior to the effective date of the exemption number remain taxable.

A Request for Project Exemption Certificate is included at the end of this chapter as Appendix 5-7. For further information or copies of the Form STD-76 call or write to:

Kansas Department of Revenue
Division of Taxation
Taxpayer Assistance Bureau
Docking State Office Building
Topeka, Kansas 66612-1585
(785) 296-0222

Taxability Ruling

A conservation district may request a "ruling of taxability" by contacting the agency below:

Kansas Department of Revenue
Director of Taxation
Tax Policy Group
Docking State Office Building
Topeka, Kansas 66612-1585
(785) 296-5476

Sales Tax Number

Conservation districts may obtain a sales tax number by calling or writing the Kansas Department of Revenue, Division of Taxation at the address above.

Property Tax (K.S.A. 79-201a)

Conservation districts are political subdivisions of the state of Kansas. K.S.A. 79-201a, paragraph 2, states: "All property used exclusively by the state or any municipality or political subdivision" shall be exempt from all property or ad valorem taxes levied under the laws of the State of Kansas.

Audit Guidelines

An annual audit of conservation district accounts, receipts and disbursements is required by K.S.A. 2-1907. The selection of an auditor is ultimately the responsibility of a government's legislative body. The following are answers to common questions about audits reprinted from a booklet entitled *An Elected Official's Guide to Auditing* by Stephen J. Gauthier of the Government Finance Officers Association, 180 N. Michigan Avenue, Suite 800, Chicago, Illinois 60601:

Q: What is a financial statement audit?

A: The goal of the annual financial statement audit is to assure users of a government's financial statements that those statements are fairly presented.

Note: This information is true if a GAAS audit is done. The goal of the Agreed-Upon Procedures Audit is to report findings based on specific procedures performed.

Q: How does the auditor's responsibility for the financial statements differ from that of management?

A: The financial statements from first to last, represent management's assertions concerning the government's financial position, results of operations and cash flows. The auditor's role is strictly limited to providing users of the financial statements with an independent basis for relying upon management's assertions. Even when the auditor takes a key role in preparing the financial statements, those statements remain the assertions of management.

Q: How do auditors obtain the information they need?

A: Auditors use a variety of methods to obtain the evidence they need to determine whether a government's financial statements are fairly presented. Auditors inspect relevant documentation, observe employee performance, inquire concerning policies, procedures, transactions and events, confirm balances and transactions with outside parties, and perform analytical procedures to determine the reasonableness of transactions and balances.

Q: What degree of assurance do auditors seek to provide?

A: The goal of the auditor is to obtain reasonable, not absolute, assurance that the financial statements are fairly presented.

Q: What are internal controls?

A: Management is responsible for protecting the government's assets and for ensuring the integrity and comprehensiveness of the data collected by the accounting system for use in internal and external financial reports.

Q: What is a reportable condition?

A: Auditors typically perform extensive tests of controls as part of their effort to obtain the evidence needed to support an opinion on the fair presentation of the financial statements. While performing these tests, auditors may become aware of significant deficiencies in internal controls. Generally accepted auditing standards (GAAS) refer to such deficiencies as reportable conditions and require that auditors ensure that management is aware of them.

Q: What is a material weakness?

A: Some reportable conditions are more serious than others. Specifically, some reportable conditions are of such magnitude that they could potentially result in a material misstatement of the financial statements. Reportable conditions of this type are known as material weaknesses.

Q: What is a management representation letter?

A: Accordingly, auditors are required by generally accepted auditing standards (GAAS) to obtain direct written acknowledgement from management of this responsibility. (The management representation letter should not be confused with the management letter.)

The following are procedures relating to district audits:

1. The annual audit shall be performed by a Certified Public Accountant (CPA), licensed to practice in Kansas.
2. The conservation district may choose to have either a GAAS or Agreed-Upon Procedures Audit performed.
3. One copy of the annual audit report shall be transmitted to the Division of Conservation, Kansas Department of Agriculture no later than one year following the end of the period being reviewed in the audit report.
4. State assistance (matching funds) will be withheld from a conservation district until the appropriate audits are received by the DOC.
- 5- The "Conservation District Audit Guidelines for Auditing and Financial Reporting Standards" are effective for audit reports issued after April 30, 1996.
6. The "Guidelines," Appendix 5-8, have been prepared by the Division of Accounts and Reports, Department of Administration, in cooperation with the Division of Conservation, Kansas Department of Agriculture. All conservation district audits shall be performed using these revised guidelines.
7. The "Guidelines" are part of the Kansas Municipal Audit Guide (KMAG) that all persons involved in auditing should have received.
8. Conservation districts are encouraged to invite the auditor to a board meeting or via telephone conference call to go over the audit and answer questions.
9. The audit report should be approved by official board action.

_____ County Conservation District
20__ Budget

This form is to be used by conservation districts for annual budgets and for certification by county commissions and conservation districts. **Prepare 1 original for the Division of Conservation, 1 copy for the county commission, and 1 copy for district office.** Completed budget forms are due in the DOC office each year by **September 1**.

Part I - (Step 1)

OPERATIONS FUND	Preceding Year Actual 20 Column 1	Current Year Estimated 20 Column 2	Proposed Budget 20 Column 3	Adopted Budget 20 Column 4
Expenditure Classifications:				
1. Salaries & Wages (gross)				
2. Employee Benefits				
3. Travel Expenses				
4. Fixed Assets Purchases				
5- Equipment & Bldg. Maintenance				
6. Information & Education				
7. Other Administrative Expenses				
8. Miscellaneous				
9.				
10.				
11. Total Expenditures				
Receipt Classifications:				
1. Cash On Hand, January 1*				
a. Checking Account				
b. Savings/Investment Account				
c. Petty Cash & Other Currency				
2. County Commission General Fund				
3. County Commission Special Levy				
4. County Commission Other Funds				
5- State of Kansas (matching funds)				
6. Interest				
7. Donations				
8. Miscellaneous				
9. Transfers From Other Funds				
10.				
11.				
12. Total Receipts				
13. Less Total Expenditures (line 11)				
14. Cash On Hand, December 31				

* The sum of Cash On Hand, January 1 must equal Cash On Hand, December 31 of previous year.

Part II - (Step 2)

COUNTY CERTIFICATION TO DISTRICT

It is hereby certified that the commissioners of _____ County, Kansas, have approved and certified to the county clerk a budget that includes an allocation of \$ _____ from the county's general fund and/or \$ _____ from the special mill levy, in accordance with the provisions of K.S.A. 2-1907b (Conservation District Law), and \$ _____ from other funds for a total of \$ _____ for the _____ County Conservation District for calendar year 20_____.

County of _____, State of Kansas
by _____, Commission Chairperson
Attest _____, County Clerk

(Step 3)

DISTRICT CERTIFICATION TO DIVISION OF CONSERVATION

In accordance with the provisions of K.S.A. 2-1907c (Conservation District Law); it is hereby certified that the commissioners of _____ County, Kansas, have approved a total allocation of \$ _____ for the _____ County Conservation District for calendar year 20_____.

Budget for 20_____ was adopted by board action on _____, 20_____.

Financial assistance, so provided, will not be used to support discrimination on the basis of race, color, sex, religion, national origin or ancestry.

_____ County Conservation District
by _____, Chairperson
Attest _____, Secretary

_____ County Conservation District
20__ Budget

Part III - (Step 4)

ENTERPRISE FUND	Preceding Year Actual 20 Column 1	Current Year Estimated 20 Column 2	Proposed Budget 20 Column 3	Adopted Budget 20 Column 4
Expenditure Classifications:				
1. Salaries & Wages (gross)				
2. Employee Benefits				
3. Travel Expenses				
4. Fixed Assets Purchases				
5- Equipment & Bldg. Maintenance				
6. Information & Education				
7. Other Administrative Expenses				
8. Goods for Resale				
9. Miscellaneous				
10. Transfers to Other Funds				
11.				
12.				
13. Total Expenditures				
Receipt Classifications:				
1. Cash On Hand, January 1*				
a. Checking Account				
b. Savings/Investment Account				
c. Petty Cash & Other Currency				
2. Retail Sales & Services				
3. Equipment Rental				
4. Interest				
5- Donations				
6. Miscellaneous				
7. Transfers From Other Funds				
8.				
9.				
10. Total Receipts				
11. Less Total Expenditures (line 13)				
12. Cash On Hand, December 31				

* The sum of Cash On Hand, January 1 must equal Cash On Hand, December 31 of previous year.

DOC/ADM-6 (continued)

_____ County Conservation District
20__ Budget

(Step 5)

_____ FUND (Miscellaneous)	Preceding Year Actual 20 Column 1	Current Year Estimated 20 Column 2	Proposed Budget 20 Column 3	Adopted Budget 20 Column 4
Expenditure Classifications:				
1.				
2.				
3.				
4.				
5- Total Expenditures				
Receipt Classifications:				
1. Cash On Hand, January 1*				
a. Checking Account				
b. Savings/Investment Account				
2.				
3.				
4. Total Receipts				
5- Less Total Expenditures				
6. Cash On Hand, December 31				

* The sum of Cash On Hand, January 1 must equal Cash On Hand, December 31 of previous year.

(Step 6)

_____ FUND (Special Revenue) DO NOT INCLUDE OPERATIONS OR ENTERPRISE FUNDS.	Preceding Year Actual 19 Column 1	Current Year Estimated 19 Column 2	Proposed Budget 19 Column 3	Adopted Budget 19 Column 4
Expenditure Classifications:				
1.				
2.				
3.				
4.				
5- Total Expenditures				
Receipt Classifications:				
1. Cash On Hand, January 1*				
a. Checking Account				
b. Savings/Investment Account				
2.				
3.				
4. Total Receipts				
5- Less Total Expenditures				
6. Cash On Hand, December 31				

* The sum of Cash On Hand, January 1 must equal Cash On Hand, December 31 of previous year.

(Step 7)

DISTRIBUTE ACCORDING TO INSTRUCTIONS ON PAGE 5-9

GLOSSARY OF FINANCIAL TERMS

Account: A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.

Accounting System: The total structure of records and procedures which discover, record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.

Accounts Payable: A current liability account reflecting amounts owed for goods and services received by a district.

Accounts Receivable: A current asset account reflecting the amounts due for goods and services furnished by a district.

Accrual Basis: An accounting system that recognizes the receipt of cash when it is earned rather than when it is actually received, and records an expense when it is actually incurred rather than when the cash is disbursed. When the sale of a product or a service is made on credit, this transaction is recognized as revenue even though the cash is not received until later. Most businesses are on the accrual basis.

Agreed-Upon Procedures Audit: Accountant is engaged by a client to issue a report of findings based on specific procedures performed on the specific matter of specified elements, accounts, or items of a financial statement.

Allocation: A part of a lump-sum appropriation which is designated for expenditure by specific organization units and/or for special purposes, activities, or objects.

Appropriation Bill, Ordinance, Resolution, or Order: A bill, ordinance, resolution, or order by means of which appropriations are given legal effect. It is the method by which the expenditure side of the budget is enacted into law by the governing body.

Audit: A systematic collection of the sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements or to evaluate whether management has efficiently and effectively carried out its responsibilities. The auditor obtains this evidential matter through inspection, observation, inquiries and confirmations with third parties.

Asset: Anything that is owned and has monetary value.

Balance Sheet: The financial statement disclosing the assets, liabilities, and equity at a specified date.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. (NOTE: The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating body for adoption and sometimes the plan finally approved by that body.)

APPENDIX 5-1 GLOSSARY OF FINANCIAL TERMS (continued)

Capital Outlays: Expenditures which result in the acquisition of or addition to fixed assets.

Capital Outlay Fund: To account for financial resources restricted for the acquisition or construction of major capital facilities (K.S.A. 2-1920).

Cash: Currency, coin, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. All cash must be accounted for as a part of the fund to which it belongs. Any restrictions or limitations as to its availability must be indicated in the records and statements.

Cash Basis: The basis of accounting under which transactions are recognized only when cash is received or disbursed.

Current Assets: An asset that can reasonably be expected to be used up or converted into cash or sold within one year or less.

Depreciation: The systematic and rational allocation of the cost of an asset over its useful life.

Disbursements: Payments made.

Enterprise Fund: To account for the operations that are financed and operated in a manner similar to private business enterprises. The stated intent is that the costs (expenses) of providing goods or services to the general public be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred, and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Expenses: Outflows or other using up of assets or incurrence of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

Fidelity Bond: A written promise to indemnify against losses from theft, defalcation, and misappropriation of public funds by officers and employees.

Fiscal Period: Any period at the end of which a city determines its financial position and the results of its operations.

Fiscal Year: A twelve month period of time to which the annual budget applies and at the end of which an organization determines its financial position and the results of its operations.

Fixed Assets: An asset that has an expected useful life of one year or more. Fixed assets include land, buildings, equipment, furniture, improvements.

Fund: A designated sum of money or other resources segregated for the purpose of carrying on specific activities or attaining certain objects.

APPENDIX 5-1 GLOSSARY OF FINANCIAL TERMS (continued)

General Ledger: A book, file or other device which contains the accounts necessary to reflect in summary or in detail the financial operations and the financial condition of a governmental unit. Note: In double-entry bookkeeping the debits and credits in the general ledger are equal and therefore the debit balances equal the credit balances.

Generally Accepted Accounting Principles (GAAP): Rules and procedures established by authoritative bodies or conventions that have evolved through custom and common usage. The Governmental Accounting Standards Board (GASB) establishes accounting principles and financial reporting standards for state and local government entities. Some state and local governments and regulatory bodies have established specific accounting principles. The GAAP are not accountable to conservation districts.

Generally Accepted Auditing Standards (GAAS): Audit standards set forth in the American Institute of Certified Public Accountants Statements on Auditing Standards.

Gross Pay: The earnings of an employee before any required taxes have been deducted.

Independent Auditor: An auditor meeting the independence criteria set forth in GAAS or GAGAS.

Internal Control: A plan of organization under which the employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. Moreover under such a system, the procedures to be followed are definite and require proper authorizations by designated officials for all actions to be taken.

Levy: (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a governmental unit.

Liabilities: Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Net Pay: The actual amount of money an employee takes home after deductions have been made from his/her gross pay.

Operations Fund: To account for county moneys (general fund, tax levies and other funds), state moneys (matching funds), and other receipts not accounted for in another fund.

Operating Revenues: Proprietary fund revenues directly related to the fund's primary activities. They consist of user charges for goods and services.

Outstanding Check: An item on a bank reconciliation statement that represents a check issued to the payee but not yet paid by the bank and therefore not shown on the bank statement.

APPENDIX 5-1 GLOSSARY OF FINANCIAL TERMS (continued)

Petty Cash: A sum of money set aside to make change or to pay small obligations for which the issuance of a formal voucher and check would be too expensive and time consuming. Petty cash accounts are referred to as petty cash funds. However they are not "funds" in the sense of governmental accounting individual funds. Petty cash accounts should be reported as assets of the fund of ownership.

Petty Cash Voucher: A voucher used to record individual disbursements of petty cash.

Posting: The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book or document of original entry.

Receipts: Cash received.

Reimbursements: (1) Repayments of amounts remitted on behalf of another party. (2) Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund (e.g., an expenditure properly chargeable to an Enterprise Fund is initially made from the Operations Fund, and is subsequently reimbursed).

Special Revenue Funds: To account for the proceeds of specific revenue sources that is restricted by law or administrative action to expenditure for specific purposes.

Statements: (1) Used in a general sense, statements are all of those formal written presentations which set forth financial information. (2) In technical accounting usage, statements are those presentations of financial data which show the financial position and the results of financial operations of a fund, an account group, or an entire governmental unit for a particular accounting period.

Statute: A written law enacted by a duly organized and constituted legislative body.

Surety Bond: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation (e.g., a surety bond may be required of an independent contractor). Surety bonds also include fidelity bonds covering government officials and employees.

Voucher: A written document that evidences the propriety of transactions and usually indicates the accounts in which they are to be recorded.

Warrant: An order drawn by the legislative body or an officer of a government upon its treasurer, directing the latter to pay a specified amount to the person named or to the bearer. It may be payable upon demand, in which case it usually circulates the same as a bank check; or it may be payable only out of certain revenues when and if received, in which case it does not circulate as freely.

APPENDIX 5-2 EXAMPLE CLAIM VOUCHER

Happy County Conservation District

123 Smile Street
Gladville, KS 61234

Claim Voucher

Date	Claim Vouche...
2/5/2008	8001

Vendor
Smith Brothers Seed

Due Date
2/5/2008

Description	Fund	Qty	Rate	Amount
Grass Seed Purchase for Resale	5 - Enterprise		5,200.00	5,200.00

I hereby certify that the foregoing or attached account is just and correct, and remains due and unpaid.

Total	\$5,200.00
--------------	------------

Approved By:

District Treasurer

Date

District Secretary/Manager

Date

APPENDIX 5-3 EXAMPLE TREASURER'S REPORT – TRANSACTION DETAIL BY ACCOUNT

[This report reviewed at the February 5 meeting. Last board meeting was January 8.]

**Happy County Conservation District
Treasurer's Report - Transaction Detail by Account
January 8 - February 4, 2008**

Type	Date	Num	Name	Memo	Amount	Balance
1000 - American Bank						59,736.48
1001 - Operations Fund Checking						48,050.48
Bill Pmt -Check	1/8/2008	1448	Ima R. Good	Dec. Wages	-1,528.49	46,521.99
Bill Pmt -Check	1/8/2008	EFT	KPERS	Dec. Contribution	-157.94	46,364.05
Bill Pmt -Check	1/8/2008	1446	Ima R. Good	Reimb. A.M. Deco...	-20.39	46,343.66
Bill Pmt -Check	1/8/2008	1447	AT&T	Dec. Telephone Bill	-45.00	46,298.66
Total 1001 - Operations Fund Checking					-1,751.82	46,298.66
1002 - Enterprise Fund Checking						11,686.00
Sales Receipt	1/21/2008	102	Bob Barker	Grass Drill Rental	7,350.00	19,036.00
Sales Receipt	2/1/2008	104	Fred Farmer	Native Grass Seed	2,500.00	21,536.00
Sales Receipt	2/1/2008	105	George Strait	50 Cedars	50.00	21,586.00
Payment	1/15/2008	3456	Fred Farmer	No-Till Drill Rental	7,500.00	29,086.00
Bill Pmt -Check	2/1/2008	8001	Turner Nursery	50 Cedar Trees	-25.00	29,061.00
Total 1002 - Enterprise Fund Checking					17,375.00	29,061.00
Total 1000 - American Bank					15,623.18	75,359.66
1075 - 1st State Bank, EF CD, 12/15/10						2,000.00
Total 1075 - 1st State Bank, EF CD, 12/15/10						2,000.00
1095 - Petty Cash - Enterprise Fund						50.00
Total 1095 - Petty Cash - Enterprise Fund						50.00
TOTAL					15,623.18	77,409.66

APPENDIX 5-4 POLITICAL SUBDIVISION EXEMPTION CERTIFICATE

**KANSAS DEPARTMENT OF REVENUE
EXEMPTION CERTIFICATE
FOR
THE STATE OF KANSAS AND POLITICAL SUBDIVISIONS THEREOF**

The undersigned purchaser certifies that the purchase of tangible personal property or services from _____ of _____, Kansas, is exempt from the tax levied by the Kansas retailer's sales and compensating tax act for the following reason:

Per K.S.A. 79-3606(b) all sales of tangible personal property and services, including the renting or leasing of tangible personal property purchased directly by the state of Kansas or a political subdivision thereof and used exclusively for state or political subdivision purposes except when: Such state or political subdivision is engaged or proposes to engage in any business specifically taxable under the provisions of this act and such items of tangible personal property or service are used or proposed to be used in such business, or such political subdivision is engaged or proposed to engage in the business of furnishing gas, water, electricity or heat to others and such items of tangible personal property or service are used or proposed to be used in such business.

THIS CERTIFICATE IS NOT VALID UNLESS COMPLETED IN ENTIRETY.

The undersigned understands and agrees that if the property or service is used other than as stated above or for any purpose which would not exempt the state under the act, the undersigned becomes liable for the tax.

Purchaser (Agency or Subdivision)

Street Address

City, State, Zip

Authorized Signature

Date

Instructions:

1. Complete form before purchase.
2. Give original to retailer when making purchase.
3. Keep a copy for district.

APPENDIX 5-5 RESALE EXEMPTION CERTIFICATE

RESALE EXEMPTION CERTIFICATE

(Name of Purchaser)

(Address of Purchaser)

I HEREBY CERTIFY: That I hold valid retail registration no.

_____ issued pursuant to the Kansas Sales and Compensating Tax Law; that I am engaged in the business of selling

That the tangible personal property described herein which I shall purchase from:

(Name and Address of Seller)

will be resold by me in the form of tangible personal property. Provided, however, that in the event any of such property is used for any purpose other than retention, demonstration, or display while holding it for sale in the regular course of business, it is understood that I am required by the Kansas Sales and Compensating Tax Law to report and pay tax, measured by the purchase price of such property. Description of property to be purchased:

Date: _____ 20 _____

_____ (Signature of Purchaser Authorized Agent)

STD-28A (Rev. 2/91)

APPENDIX 5-6 AGRICULTURAL EXEMPTION CERTIFICATE

AGRICULTURAL EXEMPTION CERTIFICATE

The undersigned purchaser certifies that the sale to him/her of tangible personal property or service by _____ County Conservation District of _____, Kansas, is exempt from Kansas sales and compensating taxes for the following reasons (check appropriate exemption):

- _____ 1) Ingredient or component part;
- _____ 2) Consumed in production;
- _____ 3) The property purchased or leased constitutes farm machinery or equipment, repair or replacement parts or services for farm machinery or equipment which will be used only in farming or ranching.
- _____ 4) Seed and tree seedlings (used on agricultural land to prevent soil erosion).

Description of property or service purchased:

The undersigned understands and agrees that if the property or service purchased is used other than as stated above, or for any purposes which is not exempt from sales or compensating tax, the undersigned becomes liable for the tax.

Date: _____ Purchaser: _____
(Signature)

Address: _____
(Street, Rural Route or Box No.) (City) (State) (Zip)

APPENDIX 5-7 REQUEST FOR PROJECT EXEMPTION CERTIFICATE

Kansas Department of Revenue
Division of Taxation
Business Tax Bureau
Robert B. Docking State Office Building
Topeka, Kansas 66625-0001
(913) 296-2461

Date _____

It is requested that a Certificate of Exemption be issued to the Petitioning Authority for the following described project if it is determined by the Department of Revenue that the proposed project qualifies for exemption from sales tax under the provisions of K.S.A. 79-3606(d) or (e).

(A) Type of Project:

_____ Describe Work To be Done

A. Present Use of Facility: _____

B. Proposed Use of Facility After Project:

(B) Project Location: _____ Building Number, Street Address, City State

(C) Is this project being constructed as part of a business enterprise whose sales are subject to sales tax (e.g., municipal water, electric or gas companies)? Yes No

(D) Is the Petitioning Authority authorized to levy ad valorem taxes on tangible property? Yes No

If so, under what statute? _____

(E) A. Is this project being totally financed by industrial revenue bonds? Yes No

B. Is this project being partially financed by industrial revenue bonds? Yes No

Amount of bonds being issued for project:

If yes, A or B above, you must have the agreement on the back of this form completed and attach a copy of the letter of intent or resolution of intent to issue bonds.

If no, how is project being financed (show type of tax, bonds, etc.)?

(F) Name of Claimant Owner of Project:

(G) Estimated Project Cost: _____

(H) Contract Date: _____

(I) Contract No. _____

(J) Project No. _____

(K) Starting Date: _____

(L) List Names and Addresses of Prime Contractors Below:

Petitioning Authority

Mailing Address

Signature of Authorized Representative

City, State & Zip Code

Type or Print Name

Title Phone Number

STD-76 (Rev. 2/93)

APPENDIX 5-7 REQUEST FOR PROJECT EXEMPTION CERTIFICATE (continued)

This agreement is made and entered into between and by the _____ (name of political subdivision), hereinafter referred to as Exempt Entity; and _____ (name of beneficiary of industrial revenue bond proceeds), hereinafter referred to as Beneficiary.

It is hereby agreed by all parties to this agreement that the construction project for which the request for an exemption certificate is being made would be exempt from sales tax solely due to the fact that it is being financed by industrial revenue bonds. It shall be the duty of the Exempt Entity to notify the Department of Revenue when the industrial revenue bonds have actually been issued.

Whereas, the Department of Revenue deems it necessary to insure that sales or compensating tax is paid should the project not be financed by industrial revenue bonds, it is hereby further agreed by the Beneficiary that if the industrial revenue bonds have not been issued by the time the project is completed then the Beneficiary will remit to the Department of Revenue the sales or compensating tax, and applicable interest on tax, which is due based upon the cost of tangible personal property or services used or consumed in the construction of the project. It is agreed, that the Secretary of Revenue shall determine when the project has been completed.

The Director of Taxation shall have the right to demand from the Beneficiary payment of the sales and compensating tax and applicable interest due the State should the Department of Revenue not receive such payment within thirty (30) days after the project has been completed.

Any and all notices required herein shall be mailed and addressed as follows:

A. Notices to the Department of Revenue shall be addressed to: Chief, Business Tax Bureau, Kansas Department of Revenue, Robert B. Docking State Office Building, Topeka, Kansas 66625-0001;

B. Notices to the Exempt Entity shall be addressed to: _____

C. Notices to the Beneficiary shall be addressed to: _____

This agreement shall be binding upon all parties hereto and any and all their successors.

IN WITNESS WHEREOF, the parties hereto have caused this instrument to be executed by persons authorized to do so lawfully and with full corporate authority.

POLITICAL SUBDIVISION

BENEFICIARY OF INDUSTRIAL REVENUE BOND PROCEEDS

Authorized Signature

Authorized Signature

Type or Print Name and Title

Type or Print Name and Title

DATED: _____

DATED: _____

**APPENDIX J CONSERVATION
DISTRICT AUDITS
GUIDELINES FOR AUDITING AND FINANCIAL REPORTING**

Prepared Jointly by: Division of
Accounts & Reports
900 SW Jackson, Room 351
Topeka, KS 66612-1248
Telephone: 785-296-2311
Fax: 785-296-6841

And

State Conservation Commission
109 SW 9th, Suite 500, Mills Building
Topeka, KS 66612-1299
Telephone: 785-296-3600
Fax: 785-296-6172
KMAAG (1/12) J-2

GUIDELINES FOR AUDITS OF CONSERVATION DISTRICTS

Purpose

These guidelines were prepared by the Division of Accounts and Reports and the State Conservation Commission in an effort to standardize the auditing and financial reporting of conservation districts. The auditor should be aware of, and refer to, the *Kansas Conservation District Handbook* which the State Conservation Commission uses to prescribe operating procedures for the districts to follow.

Regulatory Audit Requirement

Conservation districts are included in the definition of municipality in K.S.A. 75-1117 and are thus subject to the regulatory audit requirement under K.S.A. 75-1122 if they have annual gross receipts in excess of \$275,000. There are presently a few conservation districts that are required to be audited under K.S.A. 75-1122. Annual audits are required for all conservation districts, however, by K.S.A. 2-1907.

To satisfy the regulatory audit requirement under K.S.A. 2-1907, each conservation district must annually either 1) have its financial statements audited in accordance with generally accepted auditing standards (GAAS), or 2) have *agreed-upon procedures* applied to its financial statements. Under either option, the district must contract with a certified public accountant (CPA) licensed to practice in Kansas to have the work performed.

Although both a *GAAS audit and agreed-upon procedures* involve an examination of the district's financial statements, the two are significantly different. A GAAS audit is more extensive, and the result is a report that gives an opinion on the financial statements. For agreed-upon procedures, the certified public accountant's report is in the form of procedures and findings. There are also practitioner guide books available.

Steps to Fulfill Regulatory Audit Requirement

All conservation districts must follow these steps to satisfy the regulatory audit requirement under K.S.A. 2-1907:

1. Prepare annual (year-end) financial statements on a basis of accounting which demonstrates compliance with the cash basis law (K.S.A. 10-1011 et seq.) in the prescribed format as shown on page J-7 and which excludes all note disclosures. If financial statements are prepared in accordance with generally accepted accounting principles then a separate reconciliation should be presented to show compliance with the cash basis law. A GAAP waiver under K.S.A. 75-1120a is not required for conservation districts. A combined statement, as illustrated in these guidelines, must be prepared for all funds. Conservation districts are not subject to the budget law (K.S.A. 79-2925 et seq.). However, under K.S.A. 2-1907c, on or before September 1 of each year, each conservation district must submit to the State Conservation Commission a certification of the amount of money to be furnished by the county commissioners for conservation district activities for the ensuing calendar year. Kansas conservation districts may have the following funds:

Operations Fund - Accounts for county moneys (i.e., general fund and tax levies), state moneys (i.e., matching funds), and other receipts not accounted for in another fund. (The use and restrictions of these funds are stated in K.S.A. 2-1907b.)

Business Fund - Accounts for operations that are financed and operated in a manner similar to private business enterprises.

Special Purpose Funds - Accounts for the proceeds of special revenue sources that are restricted by law or administrative action to expenditures for specific purposes.

Capital Project Fund - Accounts for financial resources restricted for the acquisition or construction of major capital facilities.

NOTE TO AUDITOR: Refer to the *Kansas Conservation District Handbook* for further information on allowable funds.

2. Contract with a certified public accountant to either 1) conduct an audit of the annual financial statements in accordance with generally accepted auditing standards (GAAS), or 2) apply agreed-upon procedures to the annual financial statements, including a compilation report letter.

Note: If option one is chosen (audit in accordance with GAAS), the regulatory compliance checklist shown below would apply. Material instances of non-compliance should be disclosed in the notes.

Note: If option two is chosen, the agreed-upon procedures as identified below and a compilation of the financial statements must be performed by a certified public accountant. The procedures must be conducted, and the related report must be issued, in accordance with *Statement on Standards for Attestation Engagements (SSAE) No. 10 at Professional Standards, AT section 201* and *Statement on Standards for Accounting and Review (SSARS) No. 1 at Professional Standards, AR Section 100.47* (since the financial statements are presented without disclosures which are required by the Kansas prescribed basis of accounting), respectively.

3. The annual financial statements, including the certified public accountant's report and management letter (if one is prepared), must be submitted, no later than one year following the end of the period being reported on, to the State Conservation Commission. The certified public accountant shall mail a copy of the report to the personal residence of the board of supervisors' chairperson.

Regulatory Compliance Checklist for Audits of Conservation Districts

The regulatory compliance checklist represents statutes, at a minimum, that must be tested for an audit conducted in accordance with generally accepted auditing standards (GAAS). The tests of compliance, the extent and nature to be based on auditor judgment, should provide the auditor with reasonable assurance that these statutes have been complied with.

1. Income from investments properly accounted for and credited to funds (K.S.A. 12-1677).

APPENDIX 5-8 CONSERVATION DISTRICT AUDIT GUIDELINES (continued)

2. Investments made in accordance with regulatory provisions (K.S.A. 12-1675 and K.S.A. 17-5002).

3. Depositories officially designated for all public monies (K.S.A. 9-1401). [Note: This designation is not required annually but is recommended whenever the board of supervisors changes.]
4. Bank deposits adequately secured (K.S.A. 9-1402).
5. Joint custody receipts pledged to secure deposits properly filed (K.S.A. 9-1405).
6. Claims itemized, internally audited, and approved (K.S.A. 12-105b).
7. Expenditures made in compliance with the cash basis law (K.S.A. 10-1113 and K.S.A. 2-1908(12)).
8. The minutes contain an adequate record of the proceedings of the governing body, and – after they have been put into final form - they have been approved by the supervisors and signed by the chairperson. (K.S.A. 2-1907).
9. District funds disbursed as provided by law (K.S.A. 12-105a., K.S.A. 12-105b., and K.S.A. 10-801 *et seq.*).
10. District treasurer maintained records, which conform to the statutes (K.S.A. 10-1118). [Note: Bookkeeping may be performed by an employee.]
11. Surety (fidelity) bonds furnished for all employees and officers entrusted with funds or property (K.S.A. 2-1907).
12. If the district participates in the Kansas Public Employees Retirement System, determine if all employees of the district have been enrolled as required by statute (K.S.A. 74-4901).

Required Agreed-Upon Procedures

If the conservation district chooses the "Agreed-Upon Procedures" option rather than a GAAS audit, the procedures to be applied by the certified public accountant must include, but are not limited to, the following:

Procedure 1 - Cash Receipts. For a minimum of two separate months (to be selected by the certified public accountant), trace non-mail cash receipts from the receipt book to the bookkeeping records to determine if the receipts were properly recorded. Also, for the same two months, trace bookkeeping entries for cash receipts to the bank statement to determine if receipts are deposited intact and on a timely basis.

Procedure 2 - Cash Disbursements. For approximately ten percent of the non-payroll cash disbursements (to be selected by the certified public accountant), trace disbursements from the bookkeeping records to the related invoice, bank statement, and canceled check. Also, determine the propriety of the disbursements from the operations fund considering the following:

APPENDIX 5-8 CONSERVATION DISTRICT AUDIT GUIDELINES (continued)

- The district supervisor shall receive no compensation for services but may receive travel expenses.

- Travel and expenses are permitted only for supervisors and district employees.
- Disbursements are not permitted for prizes or as incentives for achievements or attendance at meetings.
- Disbursements are not permitted for meals at the annual meeting.

Procedure 3 - Encumbrances and Accounts Payable. Examine evidence of outstanding encumbrances and accounts payable, and determine if they have been properly stated in the financial statements as of the end of the year. Evidence of outstanding encumbrances would include unpaid purchase orders and contracts. Evidence of accounts payable would include unpaid invoices and receiving reports.

Procedure 4 - Year-End Cash. Tie the district's total cash per books at year-end to source documents. This should include a review of the bank reconciliation for the last month of the year.

Procedure 5 - Payroll. Review payroll for a minimum of one month (to be selected by the certified public accountant) to determine that proper deductions and employer contributions are being made. Also, review payroll for compliance with the Fair Labor Standards Act.

Procedure 6 - Comparison With Prior Year. Compare the following items in the current year financial statements to the same items in the prior year financial statements to determine if there is a variance of more than 25 percent per fund: 1) total cash receipts, 2) total cash disbursements, 3) outstanding encumbrances and accounts payable, and 4) ending unencumbered cash balance.

Procedure 7 - Compliance With Kansas Statutes.

a) For a minimum of two months (to be selected by the certified public accountant) trace any interest income from the bank statement to the district's cash receipts records.

b) For the last bank statement of the year, compare the name of the depository institution to an entry in the official minutes that designates the institution as the district's official depository.

c) Tie the year-end cash balance as shown on the Statement of Cash Receipts and Cash Disbursements to: 1) demand deposits at the district's official depository, 2) time deposits at the district's official depository, 3) investments in U.S. Treasury bills; and other cash/investment accounts.

d) Using the last bank statement of the year, compare total deposits in excess of FDIC insurance to securities pledged to secure the excess deposits, as evidenced by joint custody receipts.

e) For a minimum of one month (to be selected by the certified public accountant) compare the disbursements as recorded in the check register to an entry in the official minutes that approve the disbursements.

f) For a minimum of two months (to be selected by the certified public accountant), review the District's month-end statement of cash receipts and cash disbursements to determine that the ending unencumbered cash balance is greater than or equal to zero.

APPENDIX 5-8 CONSERVATION DISTRICT AUDIT GUIDELINES (continued)

g) For a minimum of two months (to be selected by the certified public accountant), review the official minutes to determine that the minutes have been signed by the chairperson of the board of supervisors.

- h) Review the district's surety (fidelity) bonds to determine that all employees and officers entrusted with funds or property is covered by such a bond.
- i) For the last month of the year review the payroll records for each employee to determine if a deduction for KPERS (Kansas Public Employees Retirement System) was made.

APPENDIX 5-8 CONSERVATION DISTRICT AUDIT GUIDELINES (continued)

XXX COUNTY CONSERVATION DISTRICT
 Combined Statement of Cash Receipts, Cash Disbursements, and Cash Balance
 For the Year Ended December 31, 20XX

	<u>Operations</u> <u>Fund</u>	<u>Business</u> <u>Fund</u>	<u>Total</u>
Beginning Cash Balance, January 1	\$	\$	\$
Cash Receipts:			
Appropriations – State	\$	\$	\$
Appropriations - County			

Retail Sales and Services			
Equipment Rental			
Interest			
Donations			
Miscellaneous			
Transfers from Other Funds	_____	_____	_____
Total Cash Receipts	_____	_____	_____
Total Available Cash	\$	\$	\$
Cash Disbursements:			
Salaries and Wages	\$	\$	\$
Employee Benefits			
Travel Expenses			
Fixed Assets Purchases			
Equipment and Building Maintenance			
Information and Education			
Other Administrative Expenses			
Goods for Resale			
Miscellaneous			
Transfers to Other Funds	_____	_____	_____
Total Cash Disbursements	_____	_____	_____
Ending Cash Balance, December 31	\$	\$	\$
Outstanding Encumbrances and Accounts Payable, December 31	_____	_____	_____
Ending Unencumbered Cash, December 31	\$ _____	\$ _____	\$ _____
Composition of Cash:			
Repurchase Agreements			
Municipal Investment Pool			
Savings Account			
Checking Account			
Petty Cash			
Total Cash	\$ _____	\$ _____	\$ _____
See Accountant's Compilation Report.			

CHAPTER 6

DISTRICT OPERATIONS

Introduction.....	6:2
Planning	6:2
Annual Work Plan Guide.....	6:4
Annual Report Guide	6:5
Long Range Program Guide	6:7
Liability/Tort Claims Act.....	6:9
District Services	6:10
Competitive Bid Procedure Guidelines	6:11
Personnel Management.....	6:12
District Records and Files.....	6:12
Open Records Act.....	6:13
Environmental Coordination Act.....	6:18
Conservation District Employee Oath (DOC/ADM-7)	6:20
Notice of Personnel Action (DOC/ADM-8).....	6:21
Appendix 6.1 Sample CD Files and Records Retention Schedule	6:22
Appendix 6.2 Sample ECA Response Letter	6:27
Appendix 6.3 Legal Opinions	6:28

Introduction

District operations are guided by Kansas Statutes and DOC policy and procedures. Conservation districts are also subject to the Civil Rights Act as they receive assistance from a federal agency; NRCS. In accordance with regulations of the Secretary of Agriculture (7CFR-15, Subparts A & B) provides that no person in the United States shall, on the grounds of race, color, national origin, age, sex, religion, marital status, or disability be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination.

Planning

Planning is a basic tool to assist in formulating a detailed outline (method) to accomplish a task, project, or program. Do not be intimidated by fancy planning terminology and techniques. Planning is basically an organized way of getting things done. The process of developing and carrying out a plan increases the effectiveness of the conservation district in meeting its responsibilities. Districts should choose the planning technique that is appropriate and best meets their needs. No matter what technique is going to be used, before the actual planning process begins the following questions should be answered by the conservation district board.

1. What is our expected outcome of the plan?
2. What components of the planning process should we include?
3. What do we need to begin the planning process?
4. Who should be involved in the planning process and at what stage?
5. When should the planning process begin?

The importance of planning can be summed up by the adage "failing to plan is planning to fail." The following is information on strategic planning and additional planning information can also be found in the *Kansas Conservation District Supervisors Handbook*.

Strategic Planning

Strategic planning may be defined as a disciplined effort to produce fundamental decisions and actions that shape and guide what an organization is, what it does, and why it does it. Strategic thought and action are increasingly important to the continued viability and effectiveness of a conservation district. Strategic planning also assists conservation districts in identifying high priority items to ensure the wise and intelligent use of limited time and resources.

Strategic planning is a continuous and recurring process, and should be integrated with other management systems and plans. It requires commitment because it is time consuming and may not be easy to perform. Keep in mind that sometimes groups have to repeat steps before satisfactory decisions can be reached and actions taken. The benefits reaped from strategic planning are well worth the time spent. Eventually strategic planning will become a part of organizational life, rather than a product.

Planning Sessions

The strategic planning process calls for an input of ideas from a wide spectrum of interested parties inside and outside of the conservation district. Take the time to get people who are qualified and interested in serving on a planning steering committee. Input from others at various times throughout the process will also prove to be very beneficial. Ideally the planning process should include input from all supervisors; district staff; local, state and federal agency representatives; land users; business leaders; county commissioners; legislators or their staff; school teachers or administrators; and others interested in strengthening conservation efforts in your county. This will be very time consuming, but allows for people with diverse experiences and backgrounds to generate ideas and suggestions that may not have been otherwise considered. Also community input may be obtained through casual contact, public meetings, mail and telephone surveys, local newspapers, and newsletters. All these input efforts will foster participation, communication, and commitment that will enhance public support.

Elements of a Strategic Plan

There are many strategic planning models to choose from. The following are common elements of a strategic plan presented in an easy-to-follow manner.

1. **MISSION STATEMENT.** A clear, concise description of the reason the conservation district exists usually consisting of one to two sentences. A mission statement identifies what the organization is, authority, purpose, and primary service.
2. **AGENCY PHILOSOPHY.** The expression of core values and principles used by the conservation district to carry out its mission.
3. **VISION STATEMENT.** A clear, forceful and inspiring statement of what the conservation district wants to be in five to ten years. A vision statement is a present tense statement of an attainable, desired state of the future representing what the conservation district would like to achieve or become.
4. **INTERNAL/EXTERNAL ASSESSMENT.** An evaluation of key factors affecting the success of the conservation district in achieving its mission. This includes identifying the strengths, weaknesses, opportunities, and threats (SWOT analysis). This step is very important because every effective strategy will build on strengths and take advantage of opportunities, while it overcomes or minimizes weaknesses and threats. Internal analysis involves the conservation district's view of itself in terms of strengths and weaknesses (limitations). The information is derived from those within the conservation district. Districts should assess their resources, present strategy (process), and performance (outputs). External assessment encourages the district to look beyond its walls in order to identify the opportunities and threats the conservation district faces. Factors (present and future) that may influence the success of your programs such as political, social, economic, cultural, or events should be analyzed. By completing an internal/external assessment, a conservation district can better utilize resources and better anticipate barriers to progress.
5. **GOALS.** Goals are broad, issue-oriented statements reflecting a conservation district's priorities. They state **what** the conservation district wants to achieve. Goals should always relate to the mission statement and are based on the vision and the internal/external assessment. Goals are qualitative and quantifiable, but are not in themselves quantified in the strategic planning process. In addition, goals are not time-specific because they are expected to be met in a time frame longer than that covered by the plan. Some commonly used goal categories are service or program, resource development, and administrative.

Before setting goals, it might be helpful if the issues affecting your conservation district are brainstormed and prioritized. Do not spend time on issues out of your control. In summary, goals should be attainable, measurable, and placed in priority of order.

Goal Example: "To conserve and improve soil, water, and other related natural resources in Happy County."

6. **OBJECTIVES.** One or more measurable, target statement **how** the conservation district is going to achieve a goal. Objectives (subgoals) are detailed, quantified and time-specific (within plan time frame). They are presented in a priority order.

Objective Example: "Increase awareness and understanding of Best Management Practices."

7. **STRATEGIES.** One or more action-oriented, specific measurable statement **how** the objective will be accomplished.

Strategy Example: "Sponsor one conservation tour of land treatment practices."

8. **ACTION PLANS.** Action plans provide a detailed description of how a strategy will be implemented. They outline specific activities or tasks, responsibility assignments, and time frames that will be followed. The action plan becomes the specific **who**, **when** and **what** of the strategic planning process. Sometimes the cost and where the money will come from are included.
9. **EVALUATION.** Evaluating how well the conservation district is doing the things it set out to do

and the probable reasons for their success or failure will assist in improving future performance. Evaluation is a constructive effort to develop information and knowledge that can guide action to bring about improvement. A decision needs to be made on what to evaluate and when. Periodic reviews or progress reports completed throughout the year have proved to be very beneficial to ensure the action plans are being carried out, to make sure everyone is focused, and to make plan revisions if new developments arise.

The following is a sample format of an action plan and progress reporting:

Objective 1: Increase awareness and understanding of best management practices.			
Activity	Who	Completion Date	Progress
Coordinate plans for conservation tour	M. Fields	9-15-97	3-15-97 - Contacted caterer & landowners 4-17-97 - Contacted sponsors
Three newspaper articles	I. Good & S. Soil	12-31-97	2-12-97 - One article written and published in conservation edition

Annual Work Plan Guide

Preparation of an annual work plan by districts provides a systematic utilization of assistance available from federal, state, and local sources in carrying out their authorities granted by Kansas statutes. (K.S.A. 2-1901 et seq.) The annual work plan documents activities to be completed during the fiscal year consistent with the Conservation District Law, district missions and long range plans. Conservation districts are to submit a copy of their annual work plan each year to the Division of Conservation, Kansas Department of Agriculture by **September 1** (K.S.A. 2-1901 et seq.).

Plan Development and Utilization:

1. Conservation district affairs are conducted on a calendar year basis (Jan. 1 to Dec. 31) in compliance with statutory requirements and accounting procedures.
2. The NRCS field office annual plans of operations (APO's) reflect what NRCS personnel will do in assisting the district in meeting objectives and goals set forth in the district annual work plan.
3. The annual work plan provides a document that indicates responsible, prudent planning for the expenditure of public monies.
4. Information from the annual work plans assist the DOC in:
 - a. developing statewide programs
 - b. support needed for legislative authorities
 - c. cost-share programs
 - d. securing technical and monetary assistance

Format:

The format for the annual work plan should fulfill the requirements of the law, be easily explainable ("usable format"), be professional looking, indicate a well thought out planning process, and serves as a working document to assign responsibilities and schedule work priorities. (Refer to the planning information previously presented for helpful information).

The content of the annual work plan should reflect identified district concerns and issues as they relate to the conservation of natural resources and district programs including resource management concerns of water quality and quantity, erosion and sediment control, and wildlife habitat as they pertain to riparian and wetland protection.

To meet the above needs, the format should contain the following information:

1. Title Page - identify the district, office location, the document, and the applicable fiscal year.

2. District Information - identify the supervisors and their positions, advisors, district personnel and their positions, and NRCS staff and their positions.
3. Introduction - include the district's mission or purpose and information on the status of the long range plan in the overall picture of economic, agricultural, and conservation conditions throughout the district.
4. Goals and Objectives - identify major concerns and priorities.
5. Strategies - describe the specific action items directed to meet each objective stated and should provide units of measure for purposes of analyzing progress.
6. Action Plan - detailed description of how each strategy will be implemented and include assignment of responsibilities and dates for completing actions.
7. Body - include information on district services provided, methods of financing, planned assistance from cooperating agencies, district committees and their chairperson, and other relevant information.
8. Conservation District Calendar - list dates of board meetings, events sponsored by the district, and events supervisors or staff should attend. It might also be helpful to include important deadlines.
9. Signature Page - certifying board approval and date. Below is sample wording that can be used on the signature page (or use wording similar to Long Range Program).

The _____ County Conservation District board of supervisors has reviewed the 20_____ Annual Work Plan and was officially approved on _____, 20_____.

Attest _____
Chairperson

District Manager

Basic Distribution:

- a. District file - original copy.
- b. District board members, district conservationist, district employees, and advisors (if any).
- c. NRCS Area Office -- 1 copy.
- d. Division of Conservation -- 1 copy.

Optional Distribution:

- a. Cooperating Agencies
- b. Constituents
- c. County Commissioners
- d. Local Legislators
- e. Annual meeting attendees
- f. News Media

Annual Report Guide

The annual report is the story of what your district accomplished in the last year. It is your most important report and the one that will receive the most public view. The annual report is required by K.S.A. 2-1907.

Your report can focus on special events of the year the public wants and needs to know about. Tours, demonstrations, visits by VIP's, watershed progress, outdoor classrooms established, your annual meeting. These events and others should be discussed in your report. Use pictures, charts, drawings, and graphs occasionally to spice up your text.

The annual report can be a glossy brochure included in a section of the annual meeting printed

program or an issue of the district newsletter or local newspaper.

1. **Requirements:**

- a. Supervisors shall make full and due report of their activities and financial affairs annually.
- b. Report is to be presented orally or printed at district's annual meeting, (K.S.A. 2-1907).
- c. One copy of annual report submitted to the Division of Conservation by **March 1**.
- d. One copy to the NRCS Area Conservationist.

2. **Observations and Recommendations by the DOC** (K.S.A. 2-1904, Sec. D):

- a. Printed copies for handout at annual meetings are well received.
- b. Report should reflect conservation progress, including correlation with other agency and organizational programs.
- c. An explanation of district purpose and supervisor responsibilities leads to better understanding by the general public.
- d. Well-done booklets, brochures, and reports attract extra attention. They may cost a bit more, but value received can be tremendously more important than initial cost.

Note: Remember, your publication must compete with a lot of other printed pieces for the reader's attention. The best way to get your share of readers is to make the report attractive and meaningful.

3. **Suggested Format:**

- a. Heading
- b. Report and review of district's accomplishments
 - (1) Land treatment
 - (2) Conservation problems solved
 - (3) Remaining conservation problems
 - (4) Progress as related to "Long Range Program"
 - (5) Community assistance
 - (6) Other
- c. Cost-share assistance programs
 - (1) Water Resources Cost-Share Program
 - (2) Multipurpose Small Lakes Program
 - (3) NPS Pollution Control Fund
 - (4) Riparian and Wetland Protection
 - (5) Water Rights Purchase Program
 - (6) Agricultural Conservation Program (ACP)
 - (7) County
 - (8) Other
- d. Administration
 - (1) Utilization of district employees
 - (2) Working arrangements with NRCS
 - (3) Compliance with newly enacted Kansas statutes affecting district operations
 - (4) Update of involvements with DOC
- e. Financial report
- f. Special district activities
 - (1) Equipment sales and/or rentals, services, etc.
 - (2) Special projects
 - (3) Assistance to and coordination with agencies and organizations having conservation interests
 - (4) Conservation informational and promotional programs
 - (5) Participation in KACD and NACD activities
 - (6) Awards and other special recognition programs
 - (7) Other, as appropriate

4. Optional Distribution:
 - a. Local cooperating agencies and organizations
 - b. Landowners and Operators
 - c. National Association of Conservation Districts
 - d. Kansas Association of Conservation Districts
 - e. State Association of Kansas Watersheds
 - f. Others, as appropriate.

Policies and Procedures

Written guidelines provide consistent implementation of district operations and programs. District policies and procedures should be in a collective manual or individual subject statement formats. Your policies and procedures should establish the type of service the district provides and related procedures and guidelines for appropriate use of district resources. Basic mandatory guidelines for operating a conservation district are set by the state legislature with assistance from the Division of Conservation. Local district policy may be established in coordination with the Division of Conservation. It is always a good idea to cross-reference the adopted policy or procedure to the date of the board meeting in which the official board action was taken (motion made).

Other district policies will be set by past boards, and are not necessarily mandatory. Study local conservation district policies to see if they are still appropriate to current conditions. Update them if necessary.

Long Range Program Guide

Factors affecting use of Kansas soil, water, and related resources are undergoing constant change thus creating a need for conservation districts to develop and maintain up-to-date long range programs. Those factors having major impact are: Crops and cropping systems, available machinery, tillage practices, fertilizer and pesticide uses, size of farm units, economic conditions, government programs and social influences. The long range plan should be a guiding document that helps conservation districts frame and prioritize their annual work plan. The following is a guide to be used to develop and/or supplement/update a districts long range plan.

Long Range Plan Format

1. Introduction
 - a. Title page (descriptive title, identification of principals, location and date)
 - b. Table of contents
 - c. Preface (the reasons for its preparation; what the plan covers and what it does not; how the conclusions were arrived at; and acknowledgements)
2. Body

Sets forth all the pertinent information, data, evidence, analysis and interpretations needed to fulfill the purpose of the plan. (Consider all available information including the Soil and Water Resources Conservation Act (RCA) Public Participation Records)

 - a. Introduction (sets forth the objectives, scope, methods and other relevant background information)
 - b. District Description (relate to map(s), tables, etc. to be included in appendix)
 - (1) Location and historical background
 - (2) Physical Characteristics
 - (a) Geologic
 - (b) Topography
 - (c) Soils and land classification
 - (d) Climate
 - (3) Economic, Sociologic, Environmental and Cultural Settings (brief narrative descriptions)

- c. Natural Resources Evaluation (a combination of inventory and judgmental features)
 - (1) Land
 - (a) Cropland (extent and general usage and identify and appraise problems)
 - (b) Grassland (develop in same manner as cropland)
 - (c) Woodland (develop in same manner as cropland)
 - (d) Other (develop in same manner as cropland)
 - (2) Water
 - (a) Surface water (principle streams and impoundments)
 - Extent and general usage
 - Problems
 - (b) Ground water (develop in same manner as surface water)
 - (3) Fish and Wildlife
 - (a) Extent and characteristics
 - (b) Concerns
 - (4) Other
- d. Conservation Measures and Actions Completed and/or Needed (an evaluation of accomplishments and needed practices or programs)
 - (1) Conservation Plans and/or Revisions
 - (2) Practices of Land Usage, Land Treatment and/or Management
 - (a) Installation
 - (b) Maintenance
 - (3) Water Management Programs (as applicable -- comprehensive and complex activities may be included as a supplement in the appendix or referenced as separate documents)
 - (a) Agricultural Water Quality Management Plan
 - (b) Flood control and water resource developments - PL 566 Programs
 - (c) Ground Water Management
 - (4) NPS Management Plan
 - (5) Riparian and Wetland Protection Plan
 - (6) Environmental Programs
 - (7) Public Information and Education
- e. Inventory of Available Assistance (list as appropriate citing type and extent of aid reasonably anticipated)
 - (1) Cooperating Agencies
 - (a) Federal -
 - (1) USDA, Natural Resources Conservation Service
 - (2) USDA, Farm Services Administration
 - (3) Other
 - (b) State
 - (1) Division of Conservation
 - (2) Water Resource Agencies
 - (3) Kansas Department of Health and Environment
 - (4) Kansas Department of Wildlife and Parks
 - (5) Other
 - (c) Local
 - (1) County Commission
 - (2) Extension Service
 - (3) Other
 - (2) Financial (realistic evaluations)
 - (a) Federal

- (b) State
- (c) Local (county, district, etc.)
- (d) Other

(3) Special Programs

- f. Program of Action (a narrative summary of long range goals, objectives and the means of achieving)

3. Conclusion (summary of main points)

4. Adoption Statement and Signatures (see sample below)

"This revised long range program was adopted by official action of the _____
County Conservation District Board of Supervisors meeting at _____, Kansas, on
_____, 20_____."

Attest _____

Chairperson

Secretary

5. Appendices (Maps, tables, bibliography, supplemental guides, etc.)

DISTRIBUTION

Required -- Five (5) Copies

Conservation District Office - (original)

NRCS Area Office - 1 copy

NRCS State Office - 2 copies (one for USDA)

Division of Conservation - 1 copy

Recommended -- Additional Copies for:

Supervisors

Cooperating Agencies

News and Communications Media

Land Owners and Operators

Others

Liability/Tort Claims Act

Accountability is important because as stewards of public funds and a governmental body working with individuals and other entities, legal complications may arise. District supervisors and employees have protection from liability while discharging their official duties.

According to Kansas Conservation District Law K.S.A 2-1908, conservation districts may sue and be sued in the name of the district.

The Kansas Tort Claims Act, K.S.A. 75-6101 et seq., covers district supervisors and employees if acting within the scope of their duties. The Attorney General of Kansas determines if fraud or malice is evident. A basic goal of the Tort Claims Act is to protect the supervisors from being personally sued for their actions or omissions. Coverage under the Tort Claims Act means that district officials and employees have liability coverage for damages to others or property while acting within the scope of their duties or employment. In the event of a claim the State Attorney General will represent the district and the State will pay all legal expenses. Claims made against a conservation district cannot exceed \$500,000 and are paid by the State of Kansas. (K.S.A. 75-6105)

A conservation district may obtain its own insurance to provide for its defense or liability for claims. (K.S.A. 75-6111) This insurance may be purchased from any insurance company. The DOC does not recommend a district purchase liability insurance as the Attorney General of Kansas has determined

through an official opinion that conservation districts are covered under the Tort Claims Act.

When a district does obtain additional liability insurance the limitation of awards in K.S.A. 75-6105 does not apply. The limitation will be fixed at the amount for which insurance coverage has been purchased. If an award is made by the courts, the districts purchased insurance will be awarded before the state tort liability insurance.

According to K.S.A. 75-6102, "employee" means any officer, employee, servant or member of a board, commission, committee, division, department, branch or council of a governmental entity, including elected or appointed officials and persons acting on behalf or in service of a governmental entity in any official capacity, with or without compensation.

The best way to avoid legal liability is to conscientiously perform the job of supervisor; understand the role and responsibilities, keep accurate minutes, go to board meetings, keep well informed of what the district is doing and stay free of any potential conflicts of interest.

A district may call upon the county attorney within the district, the State Attorney General and the Division of Conservation for assistance. The DOC staff can best help a district determine the best source of assistance or information regarding legal questions.

Note: Although districts are covered under the Tort Claims Act, it is advisable that districts maintain insurance coverage to protect district property from accidental damage or theft and to cover expenses of an injury.

Tort claims are civil actions that are brought on allegations of wrongful death or injury to a person or damage to property. The law suits are typically based on negligence, breach of duty or nuisance providing commissioners are acting within the limits of their duties, the State Attorney General's Office will defend them against suits. Contact IDALS-DSC whenever you are unsure about possible liability resulting from a district action that you are considering. They will contact the Attorney General's Office for advice on the matter.

District Services

Districts may provide services to land users within the district. These may include equipment rental, sale of grass seed, trees, moisture barrier and irrigation supplies. These services not only provide a service to land users, but may be a significant source of income to further district activities. The NACD has additional fund revenue ideas for conservation districts. District services are available to all individuals regardless of age, political or religious opinions or affiliations, race, creed, gender, color, national origin or physical handicap.

The following outlines some of the considerations involved in various services.

Rental of District Equipment

The conservation district should develop rental policies and a rental agreement to be signed by the using party. Districts should protect their investment by obtaining damage and theft insurance on district owned/leased equipment. The purchase of liability insurance for district rental equipment is not necessary as supervisors and employees are covered under the Kansas Tort Claims Act.

When a district considers renting earth moving equipment as a district service, the district should consider what is available in the district from area contractors. Kansas Conservation District Law allows districts to provide these services, but the intent is to primarily provide a needed service to land users and secondly provide a source of district income.

Seed and Tree Dealer Licenses

If a district sells grass seed it is required to obtain a Kansas Seed License. Districts selling trees are required to have a nursery dealer license. Licenses are issued by the Kansas Department of Agriculture.

Competitive Bid Procedure Guidelines

Conservation districts may desire to obtain competitive bids when making a purchase, obtaining a service, or contracting for construction. K.S.A. 75-3739 outlines competitive bid procedures for state agencies that does not include political subdivisions. However, the general guidelines are provided here to assist a district in conducting equitable and competitive bidding.

Invitation For Bids:

1. Use: The invitation for bids is used to initiate a competitive sealed bid.
2. Content: The invitation for bids shall include the following:
 - a. Instructions and information to bidders concerning the bid submission requirements, including the time and date set for receipt of bids, the address of the office to which bids are to be delivered, the maximum time for bid acceptance by the district, and any other special information.
 - b. The project description, evaluation factors, performance schedule, and such inspection and acceptance requirements as are not included in the purchase description; and
 - c. The contract terms and conditions, including bonding or other security requirements, as applicable.
3. Incorporation by Reference: The Invitation for Bids may incorporate documents by reference provided that the Invitation for Bids specifies where such documents can be obtained.
4. Acknowledgement of Amendments: The Invitation for Bids shall require the acknowledgement of the receipt of all amendments issued.
5. Bidding Time: Bidding time is the period of time between the date of distribution of the Invitation for Bids and the time and date set for receipt of bids. In each case, bidding time will be set to provide bidders a reasonable time to prepare their bids. A minimum of three days should be provided.

Bidder Submissions

1. Bid Form: The Invitation for Bids should provide a form which should include a space in which the bid price should be inserted and which the bidder shall sign and submit along with all other necessary submissions.

Public Notice:

1. Distribution: Invitation for Bids or Notices of the availability of Invitations for Bids shall be mailed or otherwise furnished to a sufficient number of bidders for the purpose of securing competition. Notices of Availability shall indicate where, when and for how long Invitations for Bids may be obtained; generally describe the supply, service, or construction desired; and may contain other appropriate information. Where appropriate, the Contracting Officer may require payment of a fee or a deposit for the supplying of the Invitation for Bids.
2. Publication: Invitation for bids is recommended to be publicized in a newspaper of local and general circulation.
3. Public Availability: A copy for the Invitation for Bids shall be made available for public inspection in the district office.

Receipt, Opening and Recording of Bids

1. Receipt: Upon its receipt, each bid and modification shall be time-stamped but not opened and shall be stored in a secure place until the time and date set for bid openings.
2. Opening and Recording: Bids and modifications shall be opened publicly at the time, date and place designated in the Invitation for Bids. The name of each bidder, the bid price and such other information as is deemed appropriate by the Contracting Officer, shall be read aloud or otherwise made available. Such information also shall be recorded at the time of bid opening, that is, the bids shall be tabulated or a bid abstract made.

Bid Evaluation and Award

1. General: The contract is to be awarded to the lowest responsible and responsive bidder whose bid meets the requirements and criteria set forth in the Invitation for Bids. The Invitation for Bids shall set forth the requirements and criteria which will be used to determine the lowest responsive bidder. No bid shall be evaluated for any requirement or criterion that is not disclosed in the Invitation for Bids.
2. Responsibility and Responsiveness: A "responsive bidder" is a person who has submitted a bid which conforms in all material aspects to the invitation for bids.
3. Award: Written notice of award shall be sent to the successful bidder. Following award, a record showing the basis for determining the successful bidder shall be made a part of the project file.

Personnel Management

K.S.A. 2-1907 states "the supervisors may employ a secretary, technical experts, and such other officers, agents, and employees, permanent and temporary, as they may require, and shall determine their qualifications, duties and compensation." District employees are not county, state, or federal employees, but are employees of the individual conservation districts. Because conservation districts are municipalities of the state, their employees are public employees.

While the board's involvement in day-to-day personnel management may be minimal, each supervisor should review the Personnel Section of this handbook to become familiar with the responsibilities, guidelines and requirements established by the DOC and/or other entities.

Employee Oath (K.S.A. 75-4308)

It is a requirement under K.S.A. 75-4308 that all public employees, before beginning duties of a public employee shall subscribe in writing to the oath set out in K.S.A. 54-106. The Conservation District Employee Oath, DOC/ADM-7, is retained in the district office and a copy is submitted to the Division of Conservation.

Official Board Action Requirements

Hiring a new employee (or reinstatement of a former employee, such as seasonal help), and a status change of a current employee requires official action of the board of supervisors. When official action is taken by the board, the vote and all conditions for employment as agreed upon by the board and the employee needs to be recorded in the board's minutes.

Notice of Personnel Action

Following the official board action as described above, the Notice of Personnel Action form, DOC/ADM-8, needs to be submitted to the DOC with the applicable information completed (K.S.A. 2-1907).

The information this form provides enables the DOC to improve their administrative assistance to conservation districts and provides useful data for the preparation of legislative budget requests.

Upon formal request the DOC will provide general employee information, i.e., area or state. Information requests specific to a conservation district will be directed to that particular district. All employee information the DOC requires is subject to the Open Records Act.

District Records and Files

Records are a resource critical to the operation of the conservation district. The files must be accurate and provide a complete record of all district activities. Good records also help provide an historical record of the district. Proper management of these records is the responsibility of each conservation district. A staff member should be assigned the duties of records manager.

Records management is the use of efficient, cost effective techniques in the creation, storage, retrieval, and disposition of various records. This involves inventorying records, preparing retention and

disposition schedules, managing files and forms, protecting vital records, and granting adequate public access to the information in records. The Kansas Open Records Act requires most government records to be open to public inspection. Certain records, however, may be closed according to specific federal or state statutes and regulations. Any record with public access restrictions should be indicated by marking the file or document. Also provide citations for specific state or federal statutes and regulations that limit public access to these records.

Note: Refer to the Open Records Act found in this chapter for more information on public access.

The district's files should be maintained in the manner that best suits the records manager's needs, taking into consideration, however, that anyone who comes into the district office should be able to find files by subject. The files should be indexed and include cross-referenced titles and subjects.

Storage of Records

File cabinets and bookshelves are commonly used to store records. When these types of storage become full, the use of uniform cardboard boxes designed for holding one cubic foot of records in each container is recommended. Such boxes are the right size for letter size or legal size file folders, depending on how they are filled. Larger containers are too heavy for convenient handling. An inventory system using location codes should be devised so that the contents of each box will be known and so that it can be found efficiently. Taking the time to provide adequate labels for storage boxes also is important.

File folders and boxes ideally should be made of acid-free materials when used in storing records with permanent value. These records should be stored in areas that are not subject to extreme temperature changes, flooding or water leaks, and that provide security from loss and defacement.

Record Disposition

A records retention and disposition schedule is an essential tool in establishing a sound records management program. A records retention and disposition schedule is a timetable that identifies the minimum length of time a record must be retained before it is destroyed. Records should be kept for as long as they are needed and not for as long as they are wanted. The objective of a records retention and disposition schedule are:

1. To destroy records that no longer have administrative, fiscal, legal, or historical value.
2. To minimize requirements for filing equipment and space.
3. To ensure compliance with the Kansas Open Records Act.
4. To assure the identification and protection of vital records.

Records should be surveyed annually and disposed of if appropriate. Discretion should be used for material not listed. The board of supervisors should order the destruction of any records to be discarded and such motion should be recorded in the minutes listing the records.

The Conservation District Files and Records Retention Schedule, Appendix 6.1 provides conservation districts with a filing guide and minimum retention recommendations. The filing guide is categorized by subjects. It contains main subject headings, their corresponding symbol, and subheadings. The retention information comes from the Kansas State Historical Society, Department of Archives and other sources. Conservation district records managers are encouraged to use the information to prepare a filing system and retention schedule tailored to your district files.

Open Records Act (K.S.A. 45-215 et seq.)

By law, all conservation district files and records are open to the public for inspection during normal business hours, except as otherwise provided by K.S.A. 45-215 et seq., and suitable facilities shall be made available by each public agency for this purpose.

The following is a reprint of the Kansas Open Records Act (KORA). Sections that do not apply to conservation districts were intentionally deleted from this text.

Definitions (K.S.A. 45-217)

- a. Business Day means any day other than a Saturday, Sunday or a day designated as a holiday by the congress of the United States, by the legislature or governor of this state or by the respective political subdivision of this state.
- b. Custodian means the official custodian or any person designated by the official custodian to carry out the duties of custodian of this act.
- c. Official Custodian means any officer or employee of a public agency who is responsible for the maintenance of public records, regardless of whether such records are in the officer's or employee's actual personal custody and control.
- d. Public Agency means the state or any political or taxing subdivision of the state or any office, officer agency or instrumentality thereof or any other entity receiving or expending and supported in whole or in part by the public funds appropriated by the state or by public funds of any political or taxing subdivision of the state.
- e. Public Record means any recorded information, regardless of form or characteristics, which is made, maintained or kept by or is in the possession of any public agency including, but not limited to, an agreement in settlement of litigation involving the Kansas public employees retirement system and the investment of moneys of the fund.
 - (1) "Public Records" **shall not** include records of employers related to the employer's individually identifiable contributions made on behalf of employees for workers compensation, social security, unemployment insurance or retirement. The provisions of this subsection shall not apply to records of employers of lump-sum payments for contributions as described in this subsection paid for any group, division or section of an agency.

Inspection of Records (K.S.A. 45-218)

- a. All public records shall be open for inspection by any person, except as otherwise provided by this act, and suitable facilities shall be made available by each public agency for this purpose. No person shall remove original copies of public records from the office of any public agency without the written permission of the custodian of the record.
- b. Upon request in accordance with procedures adopted under K.S.A. 45-220, any person may inspect public records during the regular office hours of the public agency and during any additional hours established by the public agency.
- c. If the person to whom the request is directed is not the custodian of the public record requested, such person shall so notify the requestor and shall furnish the name and location of the custodian of the public record, if known to or readily ascertainable by such person.
- d. Each request for access to a public record shall be acted upon as soon as possible, but not later than the end of the third business day following the date that the request is received. If access to the public record is not granted immediately, the custodian shall give a detailed explanation of the cause for further delay and the place and earliest time and date that the record will be available for inspection. If the request for access is denied, the custodian shall provide, upon request, a written statement of the grounds for denial. Such statement shall cite the specific provision of law under which access is denied and shall be furnished to the requestor not later than the end of the third business day following the date that the request for the statement is received.
- e. The custodian may refuse to provide access to a public record, or to permit inspection, if a request places an unreasonable burden in producing public records or if the custodian has reason to believe that repeated requests are intended to disrupt other essential functions of the public agency. However, refusal under this subsection must be sustained by preponderance of the evidence.
- f. A public agency may charge and require advance payment of a fee for providing access to or furnishing copies of public records, subject to K.S.A. 45-219.

Copies of Records (K.S.A. 45-219)

- a. Any person may make abstracts or obtain copies of any public record to which such person has

access under this act. If copies are requested, the public agency may require a written request and advance payment of the prescribed fee. A public agency shall not be required to provide copies of radio or recording tapes or discs, video tapes or films, pictures, slides, graphics illustrations or similar audio or visual items or devices, unless such items or devices were shown or played to a public meeting of the governing body thereof, but the public agency shall not be required to provide such items or devices which are copyrighted by a person other than the public agency.

- b. Copies of public records shall be made while the records are in the possession, custody and control of the custodian or a person designated by the custodian and shall be made under the supervision of such custodian or person. When practical, copies shall be made in the place where the records are kept. If it is impractical to do so, the custodian shall allow arrangements to be made for use of other facilities. If it is necessary to use other facilities for copying, the cost thereof shall be paid by the person desiring a copy of the records. In addition, the public agency may charge the same fee for the services rendered in supervising the copying as for furnishing copies under subsection (c) and may establish a reasonable schedule of times for making copies at other facilities.
- c. Except as provided by subsection (f) or where fees for inspection or for copies of a public record are prescribed by statute, each public agency may prescribe reasonable fees for providing access to or furnishing copies of public records, subject to the following:
 - (1) In the case of fees for copies of records, the fees shall not exceed the actual cost of furnishing copies, including the cost of staff time required to make the information available.
 - (2) In the case of fees for providing access to records maintained on computer facilities, the fees shall include only the cost of any computer services, including staff time required.
- d. Except as otherwise authorized pursuant to K.S.A. 75-4215 and amendments thereto, each public agency within the executive branch of the state government shall remit all moneys received by or for it from fees charged pursuant to this section to the state treasurer in accordance with K.S.A. 75-4215 and amendments thereto. Unless otherwise specifically provided by law, the state treasurer shall deposit the entire amount thereof in the state treasury and credit the same to the state general fund, or an appropriate fee fund as determined by the agency head.
- e. Each public agency of a political or taxing subdivision shall remit all moneys received by or for it from fees charged pursuant to this act to the treasurer of such political or taxing subdivision at least monthly. Upon receipt of any such moneys, such treasurer shall deposit the entire amount thereof in the treasury of the political or taxing subdivision and credit the same to the general fund thereof, unless otherwise specifically provided by law.
- f. Any person who is a certified shorthand reporter may charge fees for transcripts of such person's notes of judicial or administrative proceedings in accordance with rates established pursuant to rules of the Kansas supreme court.

Procedures for Obtaining Access to Records (K.S.A. 45-220)

- a. Each public agency shall adopt procedures to be followed in requesting access to and obtaining copies of public records, which procedures shall provide full access to public records, protect public records from damage and disorganization, prevent excessive disruption of the agency's essential functions, provide assistance and information upon request and insure efficient and timely action in response to applications for inspection of public records.
- b. A public agency may require a written request for inspection of public records but shall not otherwise require a request to be made in any particular form. Except as otherwise provided by subsection (c), a public agency shall not require that a request contain more information than the requesters name and address and the information necessary to ascertain the records to which the requestor desires access and the requestor's right of access to the records. A public agency may require proof of identity of any person requesting access to a public record. No request shall be returned, delayed or denied because of any technicality unless it is impossible to determine the records to which the requestor desires access.

- c. If access to public records of an agency or the purpose of which the records may be used is limited pursuant to K.S.A. 21-3914 or 45-221, and amendments thereto, the agency may require a person requesting the records or information therein to provide written certification that:
 - (1) The requestor has a right of access to the records and the basis of that right; or
 - (2) the requestor does not intend to, and will not:
 - (a) Use any list of names or addresses contained in or derived from the records or information for the purpose of selling or offering for sale any property or service to any person listed or to any person who resides at any address listed.
 - (b) Sell, give or otherwise make available to any person any list of names or addresses contained in or derived from the records or information for the purpose of allowing that person to sell or offer for sale any property or service to any person listed or to any person who resides at any address listed.
- d. A public agency shall establish, for business days when it does not maintain regular office hours, reasonable hours when persons may inspect and obtain copies of the agency's records. The public agency may require that any person desiring to inspect or obtain copies of the agency's records during such hours so notify the agency, but such notice shall not be required to be in writing and shall not be required to be given more than 24 hours prior to the hours established for inspection and obtaining copies.
- e. Each official custodian of public records shall designate such persons as necessary to carry out the duties of custodian under this act and shall ensure that a custodian is available during regular business hours of the public agency to carry out such duties.
- f. Each public agency shall provide, upon written request of any person, the following information:
 - (1) The principal office of the agency, its regular office hours and any additional hours established by the agency pursuant to subsection (c).
 - (2) The title and address of the official custodian of the agency's records and of any other custodian who is ordinarily available to act on requests made at the location where the information is displayed.
 - (3) The fees, if any, charged for access to or copies of the agency's records.
 - (4) The procedures to be followed in requesting access to and obtaining copies of the agency's records, including procedures for giving notice of a desire to inspect or obtain copies of records during hours established by the agency pursuant to subsection (c).

Records Not Required to be Open (K.S.A. 45-221)

- a. Except to the extent disclosure is otherwise required by law, a public agency shall not be required to disclose:
 - (1) Records the disclosure of which is specifically prohibited or restricted by federal law, state statute or rule of the Kansas supreme court or the disclosure of which is prohibited or restricted pursuant to specific authorization of federal law, state statute or rule of the Kansas supreme court to restrict or prohibit disclosure.
 - (2) Records which are privileged under the rules of evidence, unless the holder of the privilege consents to the disclosure.
 - (3) Medical, psychiatric, psychological or alcoholism or drug dependency treatment records which pertain to identifiable patients.
 - (4) Personnel records, performance ratings or individually identifiable records pertaining to employees or applicants for employment, except that this exemption shall not apply to the names, positions, salaries and lengths of service of officers and employees of public agencies once they are employed as such.
 - (5) Letters of reference or recommendation pertaining to the character or qualifications of an identifiable individual.
 - (6) Information which would reveal the identity of an individual who lawfully makes a donation to

- a public agency, if anonymity of the donor is a condition of the donation.
- (7) The contents of appraisals or engineering or feasibility estimates or evaluations made by or for a public agency relative to the acquisition of property, prior to the award of formal contracts therefor.
 - (8) Correspondence between a public agency and a private individual, other than correspondence which is intended to give notice of an action, policy or determination relating to any regulatory, supervisory or enforcement responsibility of the public agency or which is widely distributed to the public by a public agency and is not specifically in response to communications from such a private individual.
 - (9) Records pertaining to employer-employee negotiations, if disclosure would reveal information discussed in a lawful executive session under K.S.A. 75-4319, and amendments thereto.
 - (10) Software programs for electronic data processing and documentation thereof, but each public agency shall maintain a register, open to the public, that describes:
 - (a) The information which the agency maintains on computer facilities; and
 - (b) the form in which the information can be made available using existing computer programs.
 - (11) Plans, designs, drawings or specifications which are prepared by a person other than an employee of a public agency or records which are the property of a private person.
 - (12) Well samples, logs or surveys which the State Corporation Commission requires to be filed by persons who have drilled or caused to be drilled, or are drilling or causing to be drilled, holes for the purpose of discovery or production of oil or gas, to the extent that disclosure is limited by rules and regulations of the State Corporation Commission.
 - (13) Notes, preliminary drafts, research data in the process of analysis, unfunded grant proposals, memoranda, recommendations or other records in which opinions are expressed or policies or actions are proposed, except that this exemption shall not apply when such records are publicly cited or identified in an open meeting or in an agenda of an open meeting.
 - (14) Records which are compiled for census or research purposes and which pertain to identifiable individuals.
 - (15) Records which represent and constitute the work product of an attorney.
 - (16) Specifications for competitive bidding, until the specifications are officially approved by the public agency.
 - (17) Sealed bids and related documents, until a bid is accepted or all bids rejected.
 - (18) Public records containing information of a personal nature where the public disclosure thereof would constitute a clearly unwarranted invasion of personal privacy.
 - (19) The bidder's list of contractors who have requested bid proposals for construction projects from any public agency, until a bid is accepted or all bids rejected.
 - (20) Engineering or architectural estimates made by or for any public agency relative to public improvements.
 - (21) Financial information submitted by contractors in qualification statements to any public agency.
 - (22) Any report or record which is made pursuant to K.S.A. 76-711, and amendments thereto, and which is privileged pursuant to K.S.A. 65-4915 or 65-4925, and amendments thereto.
 - (23) Information which would reveal the exact location of an archeological site.
- b. If a public record contains material which is not subject to disclosure pursuant to this act, the public agency shall separate or delete such material and make available to the requestor that material in the public record which is subject to disclosure pursuant to this act. If a public record is not subject to disclosure because it pertains to an identifiable individual, the public agency shall delete the identifying portions of the record and make available to the requestor any remaining portions which are subject to disclosure pursuant to this act, unless the record is for a request

pertaining to a specific individual or to such a limited group of individuals that the individuals' identities are reasonably ascertainable, the public agency shall not be required to disclose those portions of the record which pertain to such individual or individuals.

- c. The provisions of this section shall not be construed to exempt from public disclosure statistical information not descriptive of any identifiable person.
- d. Notwithstanding the provisions of subsection (a), any public record which has been in existence more than 70 years shall be open for inspection by any person unless disclosure of the record is specifically prohibited or restricted by federal law, state statute or rule of the Kansas supreme court or by a policy adopted pursuant to K.S.A. 72-6214, and amendments thereto.

Enforcement of the Act

1. District court has jurisdiction. (K.S.A. 45-222)
 - a. Any person, the attorney general, or a county or district attorney, may make application.
 - b. Neither the public agency nor any officer or employee shall be liable for damage for failure to disclose a record. (K.S.A. 45-223)

Public Access to District Land User Files

In the event a conservation district receives a request for information contained in district land user files by someone other than the land user, the district is referred to the Kansas Open Records Act and the following procedures adopted by the NRCS and DOC.

- a. All NRCS opinions and orders; policy statements and their interpretations; staff manuals, handbooks and related instructions; and other NRCS records are to be made available to the public upon request.
- b. Engineering or other technical data prepared by the NRCS to assist a land user in planning and/or applying a conservation practice or combinations of practices are available to the public upon request.
- c. Conservation planning and/or implementation decisions made by land users and recorded in case files should not be indiscriminately provided to the public. Field office staffs may wish to ask the person making the request to contact the land user for approval to review the information. If the land user refuses to give approval, the district conservationist should discuss the options that the NRCS, the land user, and the requesting person have with the conservation district and request the district counsel with all parties to see if the problem can be resolved.
- d. If no solution can be arrived at through the procedures outlined above, the district conservationist should inform the person making the request to submit it in writing to the State Conservationist. The request should specifically state the information desired. The State Conservationist will approve or deny the request within ten calendar days. If a request is denied, the person making the request must be informed of the right to appeal the denial to the Administrator, USDA, Natural Resources Conservation Service.

Note: The above procedures only apply to individual's requests and not to subpoenas for information issued through the courts. All court orders will be complied with.

Environmental Coordination Act

The 1986 Kansas Legislature passed the Environmental Coordination Act, K.S.A. 82a-325 et seq., to provide a review process for all water development projects that require a state permit to be issued.

The Division of Conservation, Kansas Department of Agriculture is one of seven state agencies involved in the review process. The DOC reviews the project and makes an evaluation based upon limited information. The DOC has recommended that the project be coordinated through the conservation district office, as the district has more specific knowledge of the site location. The project information and a copy of the DOC's response will be mailed to each district. The district is requested to review the proposed project. In reviewing a proposed water development project, an on-site visit may

be appropriate. The conservation district should consider the following when responding to an ECA notice:

1. The beneficial and adverse effects of a proposed project on riparian and wetland areas, water quality, fish and wildlife, forest and natural vegetation, historic, cultural, recreational, aesthetic, agricultural and other natural resources;
2. the means and methods to reduce adverse environmental effects of a proposed project; and
3. alternatives to a proposed project with significant adverse environmental effects.

Any comments on the proposed project are to be sent to the same address as on the DOC's response letter. Comments are not necessary in most cases. Note the 30 day time limit for the review.

K.S.A. 82a-325. Water Projects Environmental Coordination Act; Purpose.

- (a) This act shall be known and may be cited as the water projects environmental coordination act.
- (b) In order to protect the environment while facilitating the use, enjoyment, health and welfare of the people of the State of Kansas, it is necessary that the environmental effect of any water development project be considered before such water development project is approved or permitted.

K.S.A. 82a-326. Same; definitions. When used in this act:

- (a) "Water development project" means any project or plan which may be allowed or permitted pursuant to K.S.A. 24-126, 24-1213 and 82a-301 et seq., and amendments thereto.
- (b) "Environmental review agencies" mean the:
 - (1) Kansas Department of Wildlife and Parks
 - (2) Office of Extension Forestry
 - (3) State Biological Survey
 - (4) Kansas Department of Health and Environment
 - (5) State Historical Society
 - (6) Division of Conservation, Kansas Department of Agriculture
 - (7) State Corporation Commission

K.S.A. 82a-327. Same; review of proposed project; considerations.

- (a) Prior to approval or issuance of a permit for a proposed water development project, the permitting agency shall obtain a review of the proposed project for environmental effects by the appropriate state environmental review agencies, and shall consider their comments in determining whether to approve or issue a permit for such project. The permitting agency may condition the approval of or permit for the project in a manner to address the environmental concerns of the environmental review agencies.
- (b) In reviewing a proposed water development project, the environmental review agency shall consider:
 - (1) The beneficial and adverse environmental effects of a proposed project on water quality, fish and wildlife, forest and natural vegetation, historic, cultural, recreational, aesthetic, agricultural and other natural resources;
 - (2) the means and methods to reduce the adverse environmental effects of a proposed project; and
 - (3) alternatives to a proposed project with significant adverse environmental effects.
- (c) Each environmental review agency shall send its written comments on the proposed project within 30 days of receipt of the proposal from the permitting agency.
- (d) Nothing in this act shall be construed as prohibiting a permitting agency from approving or issuing a permit if an environmental review agency determines adverse environmental effects will result if the project is approved or permitted. Nothing in this act shall be construed as preempting or duplicating any existing environmental review process otherwise provided or authorized by law.

Note: An example ECA Response Letter, Appendix 6.2, is included at the end of this chapter.

CONSERVATION DISTRICT EMPLOYEE OATH

_____ COUNTY

K.S.A. 75-4308 et seq. requires the following oath from K.S.A. 54-106, be signed by new employees before entering the duties of employment and before funds for services may be disbursed.

I, _____, do solemnly swear or affirm that I will support the constitution of the United States and the constitution of the state of Kansas, and faithfully discharge the duties of _____ . So help me God.

(Position Title)

Employee Signature

State of Kansas

County of _____

Subscribed and sworn to before me this _____ day of _____ 20_____.

Notary

My term expires _____.

Distribution:

Original - District File

Copy - DOC

NOTICE OF PERSONNEL ACTION

<input type="checkbox"/> NEW EMPLOYEE		<input type="checkbox"/> EMPLOYEE STATUS CHANGE	
Conservation District	SCC Administrative Area		
Employee Name	Position Title <input type="checkbox"/> Change		
Date of Employment _____	Rate of Pay <input type="checkbox"/> Change		
Status Change Date _____	\$ _____ per		
Classification <input type="checkbox"/> Change <div style="display: flex; justify-content: space-around; margin-top: 5px;"> <input type="checkbox"/> Permanent Full-Time <input type="checkbox"/> Permanent Part-Time <input type="checkbox"/> Temporary Full-Time <input type="checkbox"/> Temporary Part-Time </div>			
List District Assisted Insurance and/or Pension Plan (if applicable) <input type="checkbox"/> Change			
Termination <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <input type="checkbox"/> Resigned <input type="checkbox"/> Discharged <input type="checkbox"/> End of Temporary Employment </div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"> <input type="checkbox"/> Retired <input type="checkbox"/> Laid Off <input type="checkbox"/> Other </div>			
Chairperson Signature: _____ Date _____			
Submitted By: _____ Date _____			

APPENDIX 6.1 EXAMPLE CD FILES AND RECORDS RETENTION SCHEDULE

**Conservation District Files
and
Records Retention Schedule**

Retention Codes

- P: Permanent Record
- R: Retain until no longer needed
- 1: Retain for one year
- 2: Retain for two years
- 3: Retain for five years
- Other retention information as provided

<u>Filing Guide Subject</u>	<u>Symbol</u>	<u>Retention</u>
ADMINISTRATIVE	ADM	
- Activity Reports		5
- Bid Records, Quotations and Estimates		5
- Building Maintenance and Repairs		5
- Calendar/Due Dates		Until Superseded
- Certified or Registered Mail Receipts		1
- Contracts and Legal Agreements		5 years after expiration
- Correspondence, Incoming/Outgoing (or file according to subject)		2
- Corps of Engineers		2
- Extension Service		2
- FSA		2
- KACD		2
- KDHE		2
- KDWP		2
- Kansas Water Office		2
- NRCS		2
- DOC		2
- Watershed		2
- Deeds and Abstracts for Real Estate		P
- Directories		Until Superseded
- Active Kansas Watershed & Drainage Districts		
- KACD		
- Kansas Conservation Districts		
- Kansas NRCS Personnel		
- NACD		
- Equipment Manuals and Warranties		R
- Equipment and Supplies Catalog		R
- Grant Projects		P
- Insurance Claims		5 years after settled
- Insurance Policies		5 years after cancellation or expiration, and after claims settlement

APPENDIX 6.1 EXAMPLE CD FILES AND RECORDS RETENTION SCHEDULE (continued)

<u>Filing Guide Subject</u>	<u>Symbol</u>	<u>Retention</u>
- Organizational Records: Charter, Hearings, and Petition to Organize		P
- <i>Kansas Conservation District Handbook</i>		Until Superseded
- <i>Kansas Conservation District Supervisors Handbook</i>		Until Superseded
- Inventories of Equipment, Real Estate and Vehicles		P
- Legal Notices/Affidavits of Publication		5
- Memorandums of Agreement and Understanding		Until Superseded
- Policy/Procedure Statements		P
- <i>YOU The Conservation District Employee</i>		Until Superseded
CONSERVATION PROGRAMS	CPG	
- County Cost-Share Program Documents		P
- Federal Programs, Documents		P
- Federal Programs Information		R
- <i>Kansas Water Plan</i>		Until Superseded
- NPS Program, Documents		P
- DOC Program Manuals		Until Superseded and Encumbered Contracts Completed
- Riparian and Wetlands Protection Program, Documents		P
- Water Resources Cost-Share Program, Documents		P
- Water Quality/Quantity		R
DISTRICT SERVICES	DSV	
- Drip Irrigation		R
- Equipment Rental Agreements, Copies		Until Superseded
- Equipment Rental Agreements, Individuals		3
- Grass Seed Drill		R
- Grass Seed Analysis		5
- Grass Seed Sales		R
- Nursery Dealer Licenses and Applications		P
- Seed Licenses and Applications		P
- Tree Sales		R
INFORMATION AND EDUCATION	INF	
- Arbor Day		R
- Brochures/Pamphlets		R
- Catalogs		R
- Comic Books		R
- Contests and Awards		R, except permanently retain list of CD awardees, or as otherwise noted
- Awards received by District, Employees, Supervisors		P
- Bankers' & Wildlife Habitat Awards		R, except P CD awardees
- Environthon Contest		R, except P CD awardees
- Essay, Poster, Speech, Limerick Contests (KACD & NACD)		R, except P CD awardees
- Goodyear Contest		R, except P CD awardees
- Land Judging Contest		R
- NACD District Newsletter Contest		R

APPENDIX 6.1 EXAMPLE CD FILES AND RECORDS RETENTION SCHEDULE (continued)

<u>Filing Guide Subject</u>	<u>Symbol</u>	<u>Retention</u>
- NACD Marketing Excellence Awards		R
- NACD Conservation Education Recognition Program		R, except P CD awardees
- Contractor's Workshops		R
- Display Ideas		R
- Earth Day		R
- 4-H Clubs/Discovery Days		R
- Grant Writing		R
- Kansas Association for Conservation and Environmental Education Newsletters & Workshops		R
- Newsletters		
- <i>Center Scoop</i>		R
- <i>Conservation Briefs</i>		R
- <i>The District Leader</i>		R
- <i>District Update</i>		R
- <i>District's Newsletters</i>		P
- <i>Forestry Notes</i>		R
- <i>The Hydrogram</i>		R
- <i>Tuesday Letter</i>		R
- News Releases/Clippings, District's		R
- News Releases, NACD		R
- Outdoor Classrooms		R
- Publications		R
- Riparian & Wetland Fact Sheets		R
- Scholarships		R, except permanently maintain list of district's recipients
- Soil and Water Stewardship Week		R
- Water Conservation Fact Sheets		R
- Well Plugging		R
FINANCIAL MANAGEMENT	FNM	
- Accounts Payable		5 years after all claims settled
- Audit Proposals and Contracts		5
- Audit Reports		P
- Bank Deposit Slips		5
- Bank Statements and Cancelled Checks		5
- Budgets		P
- Certificate of Deposit		5
- Check Book/Stubs		5
- Claim Vouchers		5
- Exemption Certificates		5
- Fidelity Bonds		5 years after expiration
- Ledgers		5
- Receipt Books/Journals		5
- Sales Tax Certificate		P
- Sales Tax Reports		5
- Savings Account Records		5

**APPENDIX 6.1 EXAMPLE CD FILES AND RECORDS RETENTION SCHEDULE
(continued)**

<u>Filing Guide Subject</u>	<u>Symbol</u>	<u>Retention</u>
LEGISLATIVE AFFAIRS	LEG	
- Legislative Issues		R
- Legislator's Addresses		Until superseded
MANAGEMENT	MGT	
- Annual Meeting		
- Ballots		6 months after election & settlement of challenge
- Ballots-Samples/Copies		P
- Legal Notice		P
- Program Booklets		P
- Result of Election (DOC/ADM-4 & 5)		P
- Voter Registration List		5
- Annual Report		P
- Annual Work Plan		P
- Board Meetings		
- Agendas		P
- Minutes/Treasurer's Reports		P
- Pending Board Meeting Material		Hold until board action, then file according to subject
- Long Range Plan		P
- Supervisors		
- CD Supervisors Oath of Office (DOC/ADM-1)		5 years after separation
- Information Sheets		R
- Position Descriptions		R
- Record Sheet of Supervisor's Terms		P
PERSONNEL AND PAYROLL	PER	
- Employment Applications		2
- Employee Time and Payroll Sheets		P
- Insurance; Health and Life		Individual employee documents P, other information 5 years
- Personnel Records (file by individual's name)		
- Employee Oath (DOC/ADM-7)		5 years after separation
- Emergency Information Sheet		Until superseded or separation
- Employment Contract		P
- Grievances		P
- Leave Records		P
- Medical Information		P
- Notice of Personnel Action (DOC/ADM-8)		P
- Performance Appraisal		P
- Position Description		Until Superseded
- Training Plans		P
- W-4 Form		5 years after superseded
- Unemployment Compensation Claims		P
- Worker's Compensation		P
- Payroll and Withholdings Summary		P
- Personnel Policies/ Manuals		P
- Position Descriptions		P

APPENDIX 6.1 EXAMPLE CD FILES AND RECORDS RETENTION SCHEDULE (continued)

<u>Filing Guide Subject</u>	<u>Symbol</u>	<u>Retention</u>
- Retirement Program		Individual employee documents, P, other information R 5
- Unemployment Insurance (Employer's Quarterly Wage Report and Contribution Return)		5
- Volunteers, Lists and Records		5
- W-2 Forms		P
- W-4 Forms		Until superseded
- Withholding Tax Statements		5
- Federal		5
- State		5
- Worker's Compensation Insurance		5

APPENDIX 6.2 EXAMPLE ECA RESPONSE LETTER

**PARADISE COUNTY CONSERVATION DISTRICT
4567 North Main Street
Rainbow, Kansas 12345**

March 23, 2013

Chief Engineer
Division of Water Resources
Kansas Department of Agriculture
901 S. Kansas Ave., Second Floor
Topeka, KS 66612-1283

RE: Notice No. 93457

Dear Sir:

The Paradise County Conservation District has reviewed the proposed bridge construction, Notice No. 93457. This proposal by the Kansas Department of Transportation (KDOT), affects Current Creek in the SE 1/4 of the SE 1/4 of Section 23, Township 7 South, Range 4 East, Rainbow County Kansas.

Bridge construction will result in the loss of riparian vegetation consisting of three acres of grass and 20 trees greater than 10" diameter at breast height (dbh) on both streambanks of Current Creek. The district recommends the Kansas Department of Transportation make every effort to minimize the loss of riparian vegetation during construction.

Soil erosion can be expected during and after installation of this project. Steps should be taken to minimize erosion during construction. Areas disturbed by construction should be revegetated, preferably with grass and/or tree species native to and harmonious with the surrounding area.

Assistance can be requested from the Paradise County Conservation District and the Natural Resources Conservation Service.

Sincerely,

Sandi Fields, Chairperson
Paradise County Conservation District

cc: Division of Conservation

Legal Opinions (Applicable to Conservation Districts)

The following legal opinions apply to conservation districts even though most were not rendered to the Division of Conservation, or to a conservation district.

1. Budgets

Attorney General Opinion No. 84-34: "As a general rule, a special district that certifies tax levy or budget to another political subdivision, but which does not directly levy a tax, is not subject to the Kansas Budget Law."

2. Conflict of Interest

Attorney General Opinion 74-269: The purpose of K.S.A. 75-4304 is to "prohibit self-dealing, i.e., a contract or agreement whereby a public officer or employee, acting in that capacity, participates in the making of a contract with a business in which he has a substantial interest. Thus, a public officer or employee may not be a party to a contract in connection with which he enjoys a dual role, i.e., acting or participating therein in both his public and private capacities."

COMMENT: A conflict of interest would be avoided if the supervisor (public office) abstains from any action in regard to the contract (K.S.A. 75-4304). The supervisor would not be considered to be one of the public officials or employees making or participating in the making of a contract.

Attorney General Opinion 79-301: "A director of a watershed district established pursuant to K.S.A. 24-1201 et seq., may not at the same time be employed by the district as a paid assistant."

Kansas Governmental Ethics Commission Opinion 89-20: It is not a conflict of interest when a person serves as county commissioner and conservation district supervisor at the same time.

COMMENT: Furthermore, according to the Attorney General's office the county commissioner must abstain from voting on all issues pertaining to the county conservation district in order not to be in conflict with any common law theories.

3. County Commissioners

Attorney General Opinion No 82-184: "The provisions of K.S.A. 1981 Supp. 2-1907b are permissive with respect to the payment of county monies for the operation of a conservation district, and boards of county commissioners are not required by this statute to make such payments."

Attorney General Opinion No. 92-152: "The Decatur Board of County Commissioners cannot buy a plow with money from the county general fund to give to the soil conservation district so that they can lease it to private individuals."

Attorney General Opinion No. 96-80: "The prevention of soil erosion caused by wind is governed primarily by K.S.A. 2-2001 *et seq.* which places the duty to prevent erosion on the landowner and the duty to enforce the statutes, on public and private land, on the board of county commissioners in each county. The authority to prevent soil erosion is also provided to conservation districts created pursuant to K.S.A. 2-1901 *et seq.*; however, that authority extends only over public lands as it affects the land use practices under their jurisdiction. A conservation district does not have the authority to prevent soil erosion on private land without the landowner's consent."

APPENDIX 6.3: Legal Opinions (continued)

4. Lease Purchase Agreements (Installment Purchases)/Cash Basis Law

Attorney General Opinion No. 96-2: "A conservation district is defined as a municipality under K.S.A. 1995 10-1101(a) and may utilize the provisions of K.S.A. 10-1116b to enter into a lease - purchase agreement if such an agreement does not violate the restrictions still in place under K.S.A. 2-1908(1). A properly worded lease-purchase agreement containing the language and limitations set forth in K.S.A. 10-1116b and 10-1116c, does not create a debt obligation exceeding the current budget year."

COMMENT: K.S.A. 10-1116b permits governing bodies of municipalities subject to the cash basis law to enter into agreements which provide for periodic payments or monthly installments, but only if the agreement specifically states that the municipality is obligated only to pay periodic payments or monthly installments under the agreement as may be lawfully made from (a) funds budgeted and appropriated for that purpose during such municipality's current budget year or (b) funds made available from any lawfully operated revenue producing source.

5. Liability for Official Acts/Kansas Tort Claims Act

Attorney General Opinion No. 87-31: "While the Kansas Tort Claims Act establishes the liability of all governmental entities and governmental employees, providing exceptions to liability, a distinction is made between state and municipal employees for purposes of defense coverage under the tort claims fund. To be covered by that fund, a person must be an employee of the state as opposed to an employee of a municipality." "Even though district supervisors and employees perform functions locally, they act as members of a collective effort to conserve state resources. Therefore they are to be considered state employees for purposes of the Kansas Tort Claims Act."

6. Meetings/Kansas Open Meetings Act

Attorney General Opinion No. 80-173: "A telephone conference call among members of a public body may constitute a meeting of such body, where the numbers of members engaged in such call is sufficient by statute to transact the business of the body, and so long as all members thereof are notified of the conference call and given the opportunity to participate. Meetings held pursuant to telephone conference calls are subject to the Open Meetings Act where such calls involve a majority of a quorum of the public body's membership, even though the number of members involved is not enough to transact the business of the public body."

Attorney General Opinion No. 80-197: Title of the gathering--e.g.--work sessions is irrelevant if the three requirements of a meeting are met.

Attorney General Opinion No. 81-262: "Informal gatherings of a majority of a quorum of a city commission to discuss city business, held prior to, during or immediately following regularly scheduled meetings, are subject to the requirements of the Kansas Open Meetings Act."

Attorney General Opinion No. 82-16: "The KOMA does not prohibit the use of written memoranda between members of a public body subject to the act. However, use of written documents at an otherwise public meeting which effectively deny the public access to the decision-making process may constitute a violation of the KOMA..."

APPENDIX 6.3: Legal Opinions (continued)

Attorney General Opinion No. 82-43: “If a quorum of a municipal council is present and a majority of the members voting vote in favor of a particular matter, abstentions from voting are to be counted as acquiescence with the votes of the majority, and the action will bind the body. Abstentions from voting may not be counted as acquiescence where there is a tie vote and the proposition fails for lack of a majority voting in favor thereof.”

Attorney General Opinion No. 82-133: Retreats and meetings held in private clubs are probably prohibited, especially if site makes it impossible for public to attend without cost.

Attorney General Opinion No. 82-141: "The Kansas Open Meeting Act (KOMA) requires notice of all regular and special meetings of bodies subject to the act as provided to all persons requesting it..."

Attorney General Opinion No. 82-176: "A public body subject to the KOMA may not permit individuals or special interest groups, including members of the news media, to attend executive sessions as mere observers while excluding the public generally. Individuals may attend executive sessions of government bodies subject to the Act upon invitation where such persons are present to provide information to the body or participate in its deliberations, but may not attend merely as observers."

Attorney General Opinion No. 82-247: "K.S.A. 1981 Suppl. 75-4319 (b) authorizes legislative and executive bodies or agencies subject to the KOMA to conduct an executive session or recess for the purpose of consultation with an attorney for the body or agency which would be deemed privileged in the attorney-client relationship. However, the attorney-client privilege may not be invoked if the attorney is not present, or if persons, other than the attorney and his or her agents, are parties to the communication. Moreover, the communication must be confidential in character and be so regarded by the governmental body or agency."

Attorney General Opinion No. 84-103: Joint boards are subject to the KOMA if boards composed of members of different governmental bodies and a majority of a quorum of one or more governing bodies is present.

Attorney General Opinion No. 91-78: “K.S.A. 75-4319(a)(1) and (2) require that the motion to go into an executive session contain a statement concerning the subject and the justification for the executive session. In our opinion, the justification statement should be more than a reiteration of the subject. The KOMA does not require the justification statement to be so detailed that it negates the usefulness of an executive session. However, K.S.A. 75-4319(a)(2) requires a justification statement to be contained in the motion, and it is our opinion that his statement should explain why an executive session is necessary or desirable...”

Attorney General Opinion No. 96-61: “Public bodies subject to the Kansas Open Meetings Act may go into executive session to interview, discuss, and consider applicants or prospective employees of that body under the personnel matters exception to the act. Binding action may not be taken executive session.”

APPENDIX 6.3: Legal Opinions (continued)

Attorney General Opinion No. 98-49: “A series of meetings or communications between members of a public body, each of which may involve less than a majority of a quorum of a public body, but collectively totaling a majority of a quorum, the purpose of which is to discuss a common topic of the business or affairs of that body so that the views of the members are exchanged in an interactive dialogue, constitutes a meeting for purposes of the Kansas Open Meetings Act. The communications need not be direct for the Act to apply, but must be at the direction or behest of the members of the body. Whether a series of communications is a violation of the Act is very fact specific, and each situation must be decided on its facts.”

Attorney General Opinion No. 2005-03: “A public body subject to the KOMA may legally conduct meetings by telephone, if it does so in compliance with all of the requirements of the KOMA. Regardless whether a meeting is to be conducted telephonically, in person, by video-conference, or even through third parties, the requirements of the KOMA remain applicable.”

7. Public Records/Kansas Open Records Act

Attorney General Opinion No. 87-4: “The Kansas Open Records Act provides that public agencies may charge reasonable fees for photocopying public records. Fees are reasonable if they do not exceed the actual cost, or costs directly incurred, in providing copies...”

Attorney General Opinion No. 87-137: “A custodian of public records who reasonably believes that a requestor will use the information for prohibited purposes must deny access to the records. Disclosure of the information in such a case will subject the custodian to possible criminal charges...”

Attorney General Opinion No. 91-50: "If a public record qualifies as a personal record, it may be closed pursuant to K.S.A. 1990 Supp. 45-221 (a) (4), with the exception of the information noted therein. However, not every public record concerning public employees automatically qualifies as a personal record. Public records may be closed pursuant to K.S.A. 1990 Supp. 45-221 (a) (30) when public disclosure would constitute a clearly unwarranted invasion of personal privacy. Closure under this subsection may not occur if the elements of the invasion of privacy are not present, if the invasion of privacy can be eliminated by deleting the identifying personal information pursuant to K.S.A. 1990 Supp. 45-221 (d), by providing statistical information pursuant to K.S.A. 1990 Supp. 45-221 (e), or if the individual whose privacy interest is at risk consents to the disclosure. Closure under K.S.A. 1990 Supp. 45-221 (a) (4) or (a) (30) is discretionary not mandatory."

Attorney General Opinion No. 93-126: “A city is only required to make available to the public those records that it makes, maintains, keeps or possesses. A city is not required to prepare a report or conduct an investigation in response to a request for information. A city may charge reasonable fees for providing access to or furnishing copies of public records pursuant to K.S.A. 45-219.”

Attorney General Opinion No. 94-132: “A public official may not deny access to a public record unless the disclosure is prohibited by federal or state law or the record fits one of the exceptions listed in K.S.A. 45-221. ...A custodian who relies in good faith on a certification by a requestor that the information obtained from public records will not be used in a prohibited manner is not subject to criminal charges under K.S.A. 21-3914. Therefore, a public official may not deny a requestor access to records, which are otherwise open, when the appropriate certification is submitted pursuant to K.S.A. 45-220, and the official is acting in good faith.”

APPENDIX 6.3: Legal Opinions (continued)

Attorney General Opinion No. 2006-26: “K.S.A. 2005 Supp. 45-230 prohibits public agencies, as defined by K.S.A. 2005 Supp. 45-217, from knowingly selling, giving or receiving, for the purpose of selling or offering for sale any property or service to persons listed therein, any list of names and addresses contained in or derived from public records. It does not, however, prohibit a public agency from using its own records for a purpose related to that agency's services or programs...”

Attorney General Opinion No. 2000-18: “Once a record requestor has submitted a written request that is understood by the record custodian, an agency form is not permitted. If the requested records contain a list of names and addresses, or names and addresses can be derived from the records, the record custodian may require the requestor to complete a certification consistent with K.S.A. 2008 Supp. 45-220(c). If the records do not contain such a list and a list cannot be derived from the records, a record custodian cannot require a requestor to sign a certificate regarding the use of names and addresses as a prerequisite to access.”

8. Retail Sales/Authority to Engage in Commercial Activities

Attorney General Opinion No. 82-191: "A soil conservation district, established pursuant to K.S.A. 2-1901 et seq., may sell irrigation equipment for profit to land occupiers within the bounds of the district. Such commercial activity is not violative of either the constitutional prohibition regarding internal improvements or the public purpose doctrine."

COMMENT: It should be noted that irrigation equipment has been interpreted as agricultural equipment as set forth in K.S.A. 2-1908.

9. Securities for Deposits of Public Funds

Attorney General Opinion No. 87-98: "Mutual funds may not be used as securities for the deposit of state and municipal funds."