



**TCD Board of Supervisors
Monthly Meeting Agenda
Tuesday, April 24th, 2018 (2:00 pm)
2918 Ferguson St SW, Suite A, Tumwater, WA 98512, 360.754.3588**

No.	Item	Time Allotted	Tab #
1.	Welcome, Introductions, Audio Recording Announcement and Pledge of Allegiance	5 minutes	
2.	Public Comment <i>Individuals have 3 minutes each to provide comment, please sign in on our public comment sign-up sheet.</i>	20 minutes	
3.	Agenda Review	3 minutes	
4.	Partner Reports: A. NRCS, Jeff Swotek B. WSCC, Shana Joy C. WACD/NACD, Doug Rushton	3 minutes 3 minutes 3 minutes	
5.	Board Meeting Minutes Review, All – Action Items <i>(Information only: March 27, 2018 action items report)</i> A. March 27, 2018 Regular Meeting & Work Session minutes B. January 30, 2018 Regular Meeting & Work Session minutes C. November 21, 2017 Special Meeting & Work Session minutes	40 minutes	1
6.	Financial Report A. Monthly Financial Report B. April Check Register – Action Item C. Resolution #2018-01: 2018 Cost of Living Adjustment – Action Item D. Schedule 22: State Auditor Report – Action Item	20 minutes	2
7.	Conservation Projects A. East Fork McLane Creek Bridge – Action Item	10 minutes	3
8.	2018 Annual Plan, All A. 2018 Staffing Plan Discussion	10 minutes	4
9.	Executive Director Recruitment Plan, All	10 minutes	
10.	Review of TCD Governance Action Plan, All	20 minutes	5
11.	Executive Session: RCW 89.08.110 To receive and evaluate complaints or charges brought against a public officer or employee.	30 minutes	
12.	Review of TCD Associate Supervisor Positions, All	10 minutes	
13.	Adjourn, All		

Total Time Allotment: 197 minutes (3.28 hrs)

Administrative Reports *(Informational Only)*

A. Interim Executive Director Report

6

Tab 1



Board of Supervisors
Monthly Meeting Minutes
Tuesday, March 27, 2018
2:00pm

Present at Meeting:

Eric Johnson, TCD Board Chair	Samantha Fleishner, TCD Board Supervisor
Richard Mankamy, TCD Board Auditor	Sarah Moorehead, TCD Interim Executive Director
Doug Ruston, TCD Board Supervisor	Paul Pickett, TCD Assoc. Supervisor - Elect
Joel Hansen, TCD Assoc. Supervisor	Heather Roskelley, TCD Staff
Amy Franks, TCD Staff	Stu Trefry, WSCC
Jeff Swoteck, NRCS	Ruth Piccone, WA Dept of Ecology
Joe Hanna, Thurston Ag Advisory	T.J. Johnson, Public
Ben Peterson, Public	Paula Holroyde, Public
Ed Steinweg, Public	Esther Kronenberg, Public
Tony Wilson, Public	

Action Items:

1. Staff will send out doodle poll for subcommittee meeting to discuss travel policy, April 9 – 18
2. Staff will prepare action-oriented minutes from December 20th Board Meeting for the April Board Meeting
3. Staff to create statement regarding when public comments and letters are to be included in public record and/or meeting minutes
4. Staff to attach letter from Sarah to TCD Board regarding E.J. Zita and mayors – Feb 27th meeting minutes
5. Amy will email credit card reconciliation.
6. Staff will provide information on McLane Creek Culvert project electronically.
7. Amy to email credit card statement to Board.
8. Staff will create 1st draft of 2018 TCD Annual Plan based on funds available for review at regular April Board meeting
9. Staff will email a copy of the existing Executive Director job description to TCD Board. Comments due to Doug by all on April 20.
10. Staff will send out Doodle Poll to schedule briefing to County Commissioners
11. Staff will update FCS group on status and timeline for Rates & Charges
12. Staff will post re: Rates & Charges position statement on social media and website
13. Staff will follow up with TC regarding May 10th TCD Rates & Charges public hearing 6pm-8pm
14. Staff will follow up with Sheryl Brandt, Enduris, regarding Michelle Fossum attendance at future Board meetings
15. Staff will review TCD Governance Action Plan and amend – standing agenda item
16. Staff will re-send the example code of conduct provided by Shana Joy to TCD Board
17. Staff will create a certificate of appreciation for the chef who prepared the March WSCC Tour meal
18. Staff will invite Ryan Mello and/or Jeanette Dorner at Pierce CD to upcoming meeting to discuss the creation of a District Citizen's Advisory Committee
19. Staff will send Joel Hansen doodle poll to include in April Special meeting to discuss Podcast

1. Welcome, Introductions, Audio Recording Announcement and Pledge of Allegiance

- Eric Johnson called the meeting to order at 2:00pm. There was a quorum.
- Welcome, Introductions, & Pledge of Allegiance conducted

- Chair announced meeting being audio recorded

2. Public Comment (3 minutes per person)

- Ch 42 Open Meetings Act – promptly make minutes available to public
- Public comment before each action item on agenda – model WSCC agendas?
- Public comment submitted in written form attached
- Persons who provided public comment:
 - Joel Hansen
 - Tony Wilson
 - Esther Kronenberg
 - Paula Holroyde
 - Paul Pickett

3. Agenda Review, All

- Change #12 from relocation discussion to Citizen Advisory Committee discussion
- Switch #s 4 & 5
- Strike out #7B – December 20, 2017 Regular Meeting & Work Session minutes

4. Partner Reports

A. NRCS, Jeff Swotek

- Conservation security program deadline approaching.
- Concluded their 2nd round for EQIP (Environmental Quality Incentives Program) for a wide variety of agricultural projects. By May 4, 117 applications were received. Includes Pocket Gopher and Oregon Spotted Frog projects. Less outreach this year – more next year. Medium applications won't get funded until end of 2019. Pave way for 30 years – package for different products.
- EQIP 2017 - \$1 million to ag projects in Thurston county.
- Wetlands Reserve Easement (WRE) should be offered in Thurston County in next 30 days.
- Local working group (LWG) meeting April 12, 9am-4pm, at Black Lake. People can give input on where NRCS will put their program dollars.

B. WSCC, Stu Trefry

- Will discuss next biennial budget and policy issues in Ellensburg April 25-26 in Ellensburg
- Reminder: WSCC offering \$500 per Conservation District to cover travel expenses

C. WACD/NACD, Doug Rushton

WACD:

- Plan to hire assistant manager of plant materials (PMC Assistant Manager) in Bow
- Updating contract with WSCC
- Updating WACD work plan
- June WACD Board Meeting at PMC in Bow on June 26

NACD:

- Fly-in on March 20th – WSCC – Mark Clark, NRCS – Roylene, NACD 2nd VP – Michael Crowder, Wade Troutman, Larry Davis – national director alternate

Other News:

- WSCC Forestry and Fires workshop in Ellensburg on April 18
- WADE Conference June 11-13 in Leavenworth
- State Envirothon in Conconully, WA May 23-24
- Doug attended Pierce CD annual meeting – very impressed. About 200 people. Recognized volunteers.

5. Policy and Procedures (P&P) Updates, All

A. Subcommittee Report and Recommendations

- Sarah - March 5 subcommittee meeting was a working session to update Board and staff travel and expense reimbursement policy (Policy 5.1). In packet, copy of Board and staff travel and expense policy from Pierce Conservation District.
 - All Board Supervisors and staff Sarah and Amy Franks attended March 5 meeting.
 - Sarah – in packet, Board Supervisor remote attendance policy, Draft 1.2.1. Voted on and not approved. No remote attendance.
 - Sarah – Draft 3.3.6 on telecommuting policy - 8 hours per month. Voted on and passed.
 - Travel issues – Samantha suggested looking at other Conservation Districts including Spokane CD regarding their travel and reimbursement policies.
- AI – Staff will send out doodle poll for subcommittee meeting to discuss travel policy, April 9 – 18**

6. 2018 Elections & Appointments Update

- Board of Supervisors appointed position application closes March 31, 2018.
- All materials available on website – simple application that goes to the Commission.
- Reviewed memo detailing preliminary 2018 election results prepared by Nora White, Election Supervisor: 2,541 total participants. 2,445 eligible ballots; 96 disqualified ballots. “Everyone counts” system. Allows more accessibility. E1C Absentee Ballots – 1,117.
- Richard questioned how many were accessed online but not fulfilled – some people visited website but were unable to download form. Memo was supplied by Richard listing possible election improprieties and requesting an independent investigation by an outside agency or individual not connected with WSCC or TCD. Exhibit A – Letter of support for TCD staff from E.J. Zita, Port of Olympia Commission with the names of mayors but no signatures. Exhibit B – Ballot packet instructions. Exhibit C – Questionable electioneering by an identified individual. Exhibit D – Photo of buses dropping off people in restricted area during election process. Exhibit E – Letters from TCD staff. Exhibit F - Letter dated 12.5.17 from concerned Thurston County citizens to WSCC. Public citizen present at meeting said it's illegal for personnel issue to be brought up in public meeting – should be in Executive Session.

7. Board Meeting Minutes Review, All – Action Items

(Information only: February 27, 2018 Action Item Report)

- A. November 21, 2017 Special Meeting & Work Session minutes** – Tabled to next meeting
- B. December 20, 2017 Regular Meeting & Work Session minutes** – Tabled until condensed version available
 - AI – Staff will prepare action-oriented minutes from December 20th Board Meeting for the April Board Meeting**
- C. January 9, 2018 Special Meeting minutes**
Samantha moved to approve. Doug seconded. Passed, unanimous approval.
- D. January 30, 2018 Regular Meeting & Work Session minutes**
- E. February 27, 2018 Regular Meeting & Work Session minutes**
 - Add Doug to work session minutes. Verify public attendees.
Samantha moved to approve work session minutes. Doug seconded. Passed, unanimous approval.
 - Line 29 – provide detail of purchase from Les Schwab
 - Line Edit 30 - grammatical clarification – detailed invoice information to Board
 - Line 34 – Kathleen Berger prepared a recap of farm pro project for Board and Thurston County Ag Commission. Draft given to Sarah. Included in Board packet.
 - Line Edit 200 – grammatical clarification
 - Line Edit 263 – needs to read better. Doug suggested verbiage: Chair moved to hold Executive Session with Board only. No second motion. Dies. Executive Session commenced with the following in attendance: Board Supervisors Eric, Richard, Samantha, Doug, Joel, Chris and staff Sarah Moorehead and Amy Franks.

- Line 251-252 – clarification to include letter from E.J. Zita and Mayors. Suggestion to include source of public comments and letters. Draft letter emailed to Sarah from Port of Olympia Commissioner, not seen by Mayors. Doug said staff should contact the mayors. Recommended by Ruth Piccone with WA Dept of Ecology to keep in public record but clarify what it is. Doug confirmed in meeting that written comment is accepted in lieu of attendance. Sarah handed letter to Board – wasn't in packet. Sarah provided the letter to the Board of Supervisors as it was addressed to them. Board agreed to attach email from Sarah to Board as follow-up on letter.
- *Motion from Samantha for approval of February 27, 2018 meeting minutes with amendments. Doug seconded. 1 (Samantha) for; 3 (Eric, Richard, and Doug) opposed. Not passed.*
AI – Staff to create statement regarding when public comments and letters are to be included in public record and/or meeting minutes
AI – Staff to attach letter from Sarah to TCD Board regarding E.J. Zita and mayors – Feb 27th meeting minutes

F. March 5, 2018 Special Meeting minutes

- Omit line 22 – no audio recording.
- Line 51 – the question of telecommuting. Doug and Samantha opposed. Eric, Richard, and Linda in favor. Motion passed.
Doug moved to approve March 5th minutes as amended. Samantha seconded. Unanimous approval.

8. Financial Report, Amy Franks

A. Monthly Financial Report

- Notes for February financial report supplied. Bank statements included.
AI - Amy will email credit card reconciliation.
- Check 19152 - Pacific Shellfish: Final billing for 2017. Water quality testing materials.
- Check 19508 - Final billing for McLane Creek Culvert project. Engineering services provided – culvert, waterfall engineering. Richard asked if TCD asks for bids. Sarah confirmed yes.
AI – Staff will provide information on McLane Creek Culvert project electronically.
- Check 19525 – WSCC
- Check 19523 – Sarah at conference. Eric asked Sarah if she took her own vehicle. Sarah confirmed yes.
- ASMNT – assessment is a deposit.
- Check 19550 – How would Richard track _____ (page 3)? They don't deposit check – check to be voided (ask Amy).
AI – Amy to email credit card statement to Board.

B. March Check Register

Doug moved to approve checks 19528-19548, totaling \$5,239.50. Samantha seconded.
Unanimous approval.

C. WSCC Livestock Technical Assistance Addendum

- Eric asked if James is available. Stu with WSCC said Sarah is looking for technical assistance from other CDs. Sarah is working with other CDs to contract TA services.
Doug moved to approve Livestock TA award. Richard seconded. Passed, unanimous approval.

9. 2018 District Funding

A. 2018 TCD Annual Plan Development, All

- Sarah reported that preliminary 2018 plan will be based on 2017 plan. Doug asked if there are any other anomalies besides not enough money? Sarah reported that it includes the impact to the loss of rates and charges. Scale up in systematic way. Highlighting spending gaps due to lack of assessment fees. Plan to be completed by end of May (WSCC deadline).

210 **AI – Staff will create 1st draft of 2018 TCD Annual Plan based on funds available for review**
211 **at regular April Board meeting**
212

213 **B. Executive Director Recruitment Plan, All**

- 214 ▪ Sarah noted that description is in packet. Funding for 2018 to replace Executive Director is
215 nonexistent. Funding won't be available to hire until June 2019. Doug requested that other Board
216 members provide feedback by April 20 on Executive Director position description. National
217 recruitment of a director suggested. Sarah, TCD Interim Executive Director, is paid at specialist
218 rate from a special fund.

219 **AI – Staff will email a copy of the existing Executive Director job description to TCD Board.**
220 **Comments due to Doug by all on April 20.**

221 **C. Resource Specialist Recruitment Plan, All**

- 222 ▪ Staff has gone through projected deliverables and are deciding on what they can handle versus
223 hiring outside specialists/contractors. Eric wants staffing plan to be provided. Assess funding
224 available by end of June and decide whether to hire contractors or contract with other district

225 **D. Rates & Charges Update, Sarah Moorehead**

- 226 ▪ Updated timeline. Sarah needs availability. Briefing to County Commissioners – April 13 is a
227 potential briefing date.
- 228 ▪ Why didn't Board address misinformation? Eric wants it posted on social media and website.
229 Samantha said we need an action plan to fix it. May 10 is a possible date for public notice.
230 Unanimous approval. Doug said to check with TC to make sure there is not a conflict.

231
232 **AI – Staff will send out Doodle Poll to schedule briefing to County Commissioners**

233 **AI – Staff will update FCS group on status and timeline for Rates & Charges**

234 **AI – Staff will post re: Rates & Charges position statement on social media and website**

235 **AI – Staff will follow up with TC, regarding May 10th TCD Rates & Charges public hearing**
236 **6pm-8pm**
237

238 **10. Review of TCD Governance Action Plan, All**

239 Stu gave response to letter. Action Item: Sarah will follow up with Sheryl Brandt, Enduris, regarding
240 Michelle Fossum attendance at future Board meetings. Samantha – we don't have a code of conduct
241 policy. Eric said that book of procedures has been provided to each Board Supervisor. Action Item -
242 staff to review plan and amend.
243

244 **AI – Staff will follow up with Sheryl Brandt, Enduris, regarding Michelle Fossum attendance at**
245 **future Board meetings**

246 **AI – Staff will review TCD Governance Action Plan and amend – standing agenda item**

247 **AI – Staff will re-send the example code of conduct provided by Shana Joy to TCD Board**
248

249 **11. Reflections on March WSCC Tour, All**

- 250 ▪ Eric asked if they get reimbursed. Sarah said that people pay for their meals. Charged per
251 diem. Chef volunteered her time. Commission pays for rental, buses, and grange. Billed to
252 Commission grant. TCD will send certificate of appreciation to chef for volunteering her time.
253 Partnership with enthusiastic landowner. Wonderful responses from attendees. Great effort
254 from staff members. One of the best Commission tours hosted by a CD.
255

256 **AI – Staff will create a certificate of appreciation for the chef who prepared the March WSCC**
257 **Tour meal**
258

259 **12. Citizen's Advisory Committee, All**

- 260 ▪ Samantha asked – what will they do? Doug believes that because there are fiscal and plan
261 issues, now is not the time to have a committee. Think about parameters. Pierce CD has an
262 advisory committee and perhaps one of their execs can provide insight. Stu with WSCC said

that KING CD created one and it saved them. 18 month process. Ended up with solid relationship with municipalities. Samantha said it would be good to have presentation from Pierce CD. Sarah will invite Pierce CD to future meeting. Good to bring up people from citizen committee to become Associate Board members. Suggestion to get grant for Citizen's Advisory Committee.

AI – Staff will invite Ryan Mello and/or Jeanette Dorner at Pierce CD to upcoming meeting to discuss the creation of a District Citizen's Advisory Committee

13. Executive Session to receive and evaluate complaints or charges brought against a public officer or employee and to evaluate the qualifications of an applicant for public employment or to review the performance of a public employee - RCW 89.08.110 (30 min)

Began at 5:23pm. Board members Doug, Samantha, Eric, and Richard were present. Also present were Board member-elect Paul Pickett, Sarah Moorehead and Amy Franks (staff), and Stu Trefry, WSCC.

5:53pm – back in for 15 minutes

6:08pm – back in for 15 minutes

6:23pm – back in for 15 minutes

6:38pm – back in for 15 minutes

6:53pm – back in for 15 minutes

7:05pm regular meeting resumes

14. Supervisor Travel, All

- Doug has been invited to WSCC Fire/Forestry meeting in Ellensburg in April and WSCC Policy meeting 4/25-26 in Ellensburg. Environthon in Conconully in May – Doug has been asked to be a judge. Doug has also been asked to attend WADE as a panelist. Also WACD meeting in Bow in July. Cost estimate \$1,200 total.
- WSCC will provide \$500 per district for Board Supervisors to attend WSCC policy meeting in Ellensburg.
- Motion by Eric to allocate \$1,500 budgeted dollars plus WSCC \$500 for \$2,000 total to be allocated equally. This provides \$400 per Board member as they see fit for travel reimbursement for district-related events. If not used by October 1 or planned to use by the end of the calendar year, the funds can be re-allocated to other supervisors for use in that year. Includes mileage, lodging, meals and registrations. Seconded by Doug. Unanimous approval. Discussion – real travel policy within the next few months.

15. Review of TCD Associate Supervisors, All

AI - Staff will send Joel Hansen doodle poll to include in April Special meeting to discuss Podcast

16. Adjourn, All

Richard moved to adjourn. Samantha seconded at 7:50pm. Passed, unanimous approval.

Administrative Reports (Informational Only)
A. Interim Executive Director Report

Respectfully Submitted,

Eric Johnson, Board Chair

DRAFT

Action Item Follow-Up Summary
March 27, 2018 Monthly Board Meeting

1. **Staff will send out doodle poll for subcommittee meeting to discuss travel policy, April 9 – 18**
Completed 4.2.2018
2. **Staff will prepare action-oriented minutes from December 20th Board Meeting for the April Board Meeting**
In progress, due to capacity, this item will not be ready for approval by the April 24th Regular Board Meeting. Staff will work to have this item ready for approval at the May Board Meeting.
3. **Staff to create statement regarding when public comments and letters are to be included in public record and/or meeting minutes**
Staff will provide this statement at the April 24th Board Meeting for Board discussion and further direction.
4. **Staff to attach letter from Sarah to TCD Board regarding E.J. Zita and mayors – Feb 27th meeting minutes**
Completed
5. **Staff will provide information on McLane Creek Culvert project electronically.**
Completed – 4.5.18 & 4.11.18
6. **Amy to email credit card statement to Board.**
Completed – 4.20.18
7. **Staff will create 1st draft of 2018 TCD Annual Plan based on funds available for review at regular April Board meeting**
Staff will provide draft at the April 24th Board Meeting for Board discussion and further direction.
8. **Staff will email a copy of the existing Executive Director job description to TCD Board.**
Completed – 3.30.18
9. **Staff will send out Doodle Poll to schedule briefing to County Commissioners**
Completed – 4.5.18
10. **Staff will update FCS group on status and timeline for Rates & Charges**
Completed
11. **Staff will post re: Rates & Charges position statement on social media and website**
Completed
12. **Staff will follow up with TC regarding May 10th TCD Rates & Charges public hearing 6pm-8pm**
Completed – TC Master Schedule clear for 5.10.18 @ 6pm
13. **Staff will follow up with Sheryl Brandt, Enduris, regarding Michelle Fossum attendance at future Board meetings**
Completed – 3.30.18
14. **Staff will review TCD Governance Action Plan and amend – standing agenda item**
15. **Staff will provide update at the April 24th Board Meeting for Board discussion and further direction.**
16. **Staff will re-send the example code of conduct provided by Shana Joy to TCD Board**
Completed – 3.30.18
17. **Staff will create a certificate of appreciation for the chef who prepared the March WSCC Tour meal**
Completed – will be available for signing at 4.24.18 meeting

56 **18. Staff will invite Ryan Mello and/or Jeanette Dorner at Pierce CD to**
57 **upcoming meeting to discuss the creation of a District Citizen's Advisory**
58 **Committee**

59 Completed – Ryan is unavailable on Tuesdays, but happy to present (as noted in
60 email on 4.3.18). Further direction is needed if TCD Board would like Staff to
61 organize time outside of a TCD Board Meeting.

62 **19. Staff will send Joel Hansen doodle poll to include in April Special meeting**
63 **to discuss Podcast**

64 Completed



Board of Supervisors
Monthly Meeting Minutes
Tuesday, January 30, 2018
2:00pm

Present at Meeting:

Eric Johnson, TCD Board Chair	Linda Powell, TCD Board Vice-Chair
Richard Mankmyer, TCD Board Auditor	Samantha Fleischner, TCD Board Supervisor
Joel Hansen, TCD Assoc. Supervisor	Sarah Moorehead, TCD Interim Executive Director
Amy Franks, TCD Staff	Ashley McBee, TCD Staff
Nora White, TCD Staff	Deston Denniston, Citizen
Phyllis Farrell	Joe Hanna, Public
Amy Hendershot, NRCS	Paula Holroyde, League of Women Voters (LWV)
Annabel Kirschner	Esther Kronenberg, LWV
Cynthia Stewart, Public	

Action Items:

1. Staff to check existing TCD policies and Deputy Director job description for conflict with draft check signing policy and procedure
2. Staff will develop draft Check Signing policy with language provided
3. Staff will review Motions #12-16 and provide draft language/questions to Sub-Committee prior to meeting
4. Staff will conduct a doodle poll for Sub-Committee to meet February 12th-16th
5. Staff will contact Doug regarding availability/interest to participate in Motion #12-16 Policy Sub-Committee
6. Staff will share R&C resources with Board (ordinances, WSCC materials, law suit info, etc.)
7. Staff will send Board the TCD Assessment MOU, which outlines SPD program
8. Stephanie will provide Board with clarification on the project details, project location(s), and deliverables for NFWF grant

1. Welcome, Introductions, Audio Recording Announcement and Pledge of Allegiance

- Eric Johnson called the meeting to order at 2:00pm. There was a quorum.
- Welcome, Introductions, & Pledge of Allegiance conducted
- Chair announced meeting being recorded

2. Public Comment

- Public comment submitted in written form attached
- Esther Kronenberg
- Paula Holroyde
- Cynthia Stewart
- Annabel Kirschner
- Joe Hanna

3. Agenda Review, All

- MOUs (Item #s 11-13): Moved after Agenda Item #7
- TCD Action Plan for Executive Director: Added as #7B
- Issue Action Plan after Deschutes Workgroup MOU
- WSCC Executive Committee: Added as #5C

- TCD Communications: Added after Issue Action Plan (between #s7-8)
- SSG/NFW Contract Consideration: Included with MOUs after #7
- Conservation easement Update: Due to developing information, moved to February Agenda
- Partner Reports: Moved before Agenda Item #4

4. Policy and Procedures Updates, All

- Board and Staff discussion of policies/motions brought forth by Richard

Richard moved to adopt Motion #11-013018. Linda seconded. Discussion: Unclear if developing new policy or supplementing existing policy; Clarification that policy purpose is to allow only Board to sign checks because Board is ultimately responsible, and remove authorization for TCD's CPA to sign checks; Concern expressed regarding needing to ensure that having internal signatures only and eliminating external/ non-biased oversight does not violate State Auditor requirements, WSCC oversight, or be a legal issue; Clarification that our CPA will continue to provide financial oversight but not sign checks; Concern expressed that this is a full Board responsibility but policy delegates authority to Board Auditor, Chair, and Vice-Chair; Discussed need for contingency plan if two Supervisors are not available to sign checks; Discussed need to put language decided upon into formal TCD Policy & Procedure template; Staff recommendation to have two Board signatures for checks but retain CPA as well, due to their value to the process; Discussed option to issue RFQ for new CPA; Discussed current CPA has 20+ year relationship and institutional knowledge, professional auditor with valuable insight, provides good service to TCD; May be able to save money but cannot replace relationship; Staff recommendation to review CPA contract prior to putting motion outcomes into effect; Need friendly amendment to re-name as "Check Signing Policy"; Board discussion on need and process for an authorized Staff signer in case of emergencies; Removing signatory authority for Deputy Director is a concern because in their job description; Friendly amendment and Board decision that Executive Director or Acting Executive Director can sign with authorization from a Supervisor, other than the Supervisor who will be available to sign checks; Board & Staff worked on language stating such; Revised draft motion below; Decision for Staff to use language agreed upon in revised motion to draft complete TCD Policy and bring back to Board; Discussion and Board decision to review policies/job descriptions as well to ensure no conflicts with final draft of policy. Vote: None in favor. Chair, Linda, & Richard opposed. Samantha abstained. Motion dies.

Updated Policy Draft Language: "All checks will be signed by the Board Auditor and one other Board member. In the event a second Board member is available, a second Board member may authorize the Executive Director or Acting Executive Director to sign checks. In the event the Board Auditor is not available to sign checks, this duty goes to the Vice Chair, then Board Chair."

AI – Staff to check existing TCD policies and Deputy Director job description for conflict with draft check signing policy and procedure

AI – Staff will develop draft Check Signing policy with language provided

- Board decision to convene a Sub-Committee to review remainder of motions proposed (Motions #12-013018 - #16-013018) to include Sarah, Linda, Richard and will check with Doug to see if interested
- Staff will collate feedback received and work on draft policies prior to Motion #12-16 Policy Sub-Committee meeting

- 99 AI – Staff will review Motions #12-16 and provide draft language/questions to Sub-Committee
100 prior to meeting
101 AI – Staff will conduct a doodle poll for Sub-Committee to meet February 12th-16th
102 AI – Staff will contact Doug regarding availability/interest to participate in Motion #12-16 Policy
103 Sub-Committee
104

105 **5. Partner Reports**

106 **A. NRCS, Amy Hendershot**

- 107 ■ Environmental Quality Incentives Program (EQIP) deadline March 16th; Allowing \$450k per
108 entity/person (per Farm Bill stipulations); Continuing high tunnel program and allowing funding
109 request for multiple high tunnels, with \$15k cap on payments
- 110 ■ Olympia Oyster Restoration Initiative: 3rd year of program and will terminate if more interest not
111 generated; NRCS working with tribes to implement projects in Henderson and Budd Inlet
- 112 ■ Local Workgroup meetings upcoming; Board consensus for Eric to represent TCD again

113 **B. WSCC, Shana Joy**

- 114 ■ Conservation Accountability and Performance Program (CAPP) has two program parts: 1) Legal
115 & WAC Accountability requirements and 2) Best Practices performance review; Latter still under
116 development; Only implementing Accountability requirements; Open Public Meetings Act and
117 Open Public Records requirements identified as areas of concern for TCD Board; Concerned
118 continuing discussion on TCD Governance Action Plan was not on agenda; Glad it is now and
119 offered further assistance if requested

120 **5C WSCC Executive Committee**

- 121 ■ Chair seeking minutes from November WSCC Commission Meeting meeting; Will be posted on
122 WSCC website when approved
- 123 ■ Chair asked Samantha if she wrote letter to WSCC Executive Committee because appeared to be
124 written from a TCD computer; Samantha confirmed she wrote the letter
125

126 **6. District Funding, All**

127 **A. Rates & Charges Update**

- 128 ■ Staff reviewed 2018 Rates & Charges Timeline; Staff recommended TCD Board move forward
129 with pursuing Rates & Charges (R&C) in 2018
- 130 ■ Board and Staff discussed delaying start of 2018 R&C timeline until elections/appointments
131 concluded and next term Supervisors seated on Board; Board decision to move forward with
132 current 2018 R&C Timeline
133

134 **AI – Staff will share R&C resources with Board (ordinances, WSCC materials, law suit info, etc.)**
135

136 **B. Capital Budget Update**

- 137 ■ Staff provided update on Capital Budget and Hirst decision
- 138 ■ Shana Joy provided updates on WSCC's three pots of capital funds: CREP, Natural Resource
139 Investment Funding (Non-Shellfish), and Shellfish funding; Will hear in next couple of weeks if
140 WSCC makes awards to TCD

141 **C. 2018 Shellfish Work Program**

- 142 ■ Staff reviewed updated 2018 Shellfish Work Program (SWP), which funds Shellfish Protection
143 District (SPD) work for 2018; Seeking TCD Board approval of SWP at this time
- 144 ■ Board and Staff discussed: how to fund SWP in 2019 due to no R&C in 2018, importance of 2018
145 SWP providing immediate funding for TCD Technical Assistance/Resource Team Staff capacity,
146 and agreement with County that stipulates how these funds can be spent
147

Samantha moved to approve the 2018 Shellfish Work Program. Linda seconded. Discussion: Richard wants to see the MOU with the County; Not settling well with him because is last minute; Sarah clarified the 2018 SWP has been an ongoing TCD Board discussion since September 2017; She understands having questions and wants to help Richard/Board feel comfortable. Vote: All in favor: Eric, Linda, and Samantha. Richard opposed. Motion passed.

AI – Staff will send Board the TCD Assessment MOU, which outlines SPD program

7. **2018 District Budget (Revised)**, Amy Franks

A. **2018 TCD Annual Plan Development**

- Staff reviewed updated TCD 2018 Budget, amended to include Capital Budget funding for CREP and Chehalis Strategy outreach and projects
- Board and Staff discussed need for funding to hire an Executive Director
- Amy F. will integrate SWP funding and provide updated TCD 2018 Budget to Board; Will include more details/description for Budget categories
- Board decision to post-pone Executive Director Action Plan based on continued analysis of funding availability

8. **Board Meeting Minutes Review**, All – *Action Items*

(Information only: December 20, 2017 action items report)

A. February 28, 2017 Regular Meeting minutes

- Not addressed

B. September 26, 2017 Regular Meeting minutes

- Not addressed

C. November 1, 2017 Special Meeting minutes

- Not addressed

D. November 21, 2017 Special Meeting minutes

- Not addressed

E. December 20, 2017 Regular Meeting minutes

- Not addressed

F. January 9, 2017 Special Meeting minutes

- Not addressed

9. **Financial Report**, Amy Franks

A. Monthly Financial Report

- Not addressed

B. January Check Register

- Not addressed

10. **2018 Elections & Appointments Update**, Nora White

- Nora White, Election Supervisor, provided update; Four elected position candidates applied and approved by Auditor's Office; Fifth Candidate withdrew today; Absentee ballots will be available starting Monday, February 5th; Provided draft 'How To Vote' handout
- Starting marketing for Appointed position that opens this year
- Board decision to cap TCD printing of 'How To Vote' handout at 25 copies for each candidate

11. **Voluntary Stewardship Program MOU**, Sarah Moorehead – *Action Item*

- Staff reviewed process leading to VSP MOU coming to TCD Board for consideration

- VSP Funding allocated to Thurston County and contracting TCD for implementation; Not as much funding as anticipated; Thurston County BOCC decided how money was allocated; Robust need will demonstrate need for more funding allocation to TCD in future

Samantha moved to approve the MOU between Thurston County and Thurston Conservation District for Services Supporting the Voluntary Stewardship Program. Linda seconded.

Discussion: Discussed how many Stewardship Plans can be developed with current MOU funding allotment; Hard to estimate due to greatly differing landowner needs and first time developing these plans; Staff estimate at approximately 14 plans. Vote: All in favor. Motion passed.

12. RCO Project #15-1411P Amendment 6, Sarah Moorehead – *Action Item*

- Contract amendment provides additional \$15k for Lead Entity Administrative capacity; Will likely receive another Amendment at next Board Meeting, due to recent release of Capital Budget

Samantha moved to approve RCO Project #15-1411P Amendment #6. Linda seconded. No discussion. Vote: All in favor. Motion passed.

13. Deschutes Workgroup MOU, Sarah Moorehead – *Action Item*

- MOU provides for continuation of 2017 work to facilitate a stakeholder group, building on foundation of work Deschutes TMDL group started, to focus and prioritize water quality improvement
- Board presented with Draft MOU; Staff anticipate few and minor edits before finalization; Board decision to authorize Board Chair to sign upon finalization

National Fish and Wildlife Foundation (NFWF) Grant Agreement for SSG

- Grant agreement that provides funding for South Sound GREEN to facilitate education and restoration implementation via their Prairies and Pollinators Program

Samantha moved to allow Chair to sign NFWF Agreement Proposal Id #55805. Linda seconded.

Discussion: Board and Staff discussed concern with Project Description language seemingly indicating 54 acres of prairies will be restored with awarded funding; Staff understanding is funding centered around education and not restoration metrics; Need to update Period of Performance dates; Friendly amendment: Board authorizes Chair to sign grant agreement, pending Stephanie sends out additional information for Board review. Staff invited Supervisors to contact Stephanie directly if they have questions, beyond her update. Vote: All in favor. Motion passed. Sarah invited Supervisors to contact Stephanie directly if they have further questions and she will be happy to share more.

AI – Stephanie will provide Board with clarification on the project details, project location(s), and deliverables for NFWF grant

TCD District Governance Action Plan

- TCD District Governance Action Plan deadline for approval is January 31st
- Board, Staff, and Shana discussed element #7 (Lengthy & Inefficient Board Meetings) remaining to be addressed in Action Plan; Board decision to address timeline in which Supervisors receive Board meeting packets, to allow for more time to review materials and prepare for Board meetings
- Board decision: Staff will send Board the Draft Agenda by 12 days before meeting; Board will provide comment to Acting Executive Director by 11 days before meeting, Chair will finalize Agenda by 8 days before meeting, Packets will be sent to Board 6 days before meeting

- Conduct trial in February and can update process if needed

Samantha moved to adopt the TCD District Governance Action Plan. Linda seconded. Eric friendly amendment to state whole document title, and notate date adopted: January 30th 2018. No discussion. Vote: Samantha, Linda, and Eric in favor. Richard opposed. Motion passed.

14. Phillips Burgess Invoice for 11/27/17, Sarah Moorehead – *Action Item*

- Phillips Burgess permanently cancelled 11.27.17 invoice

15. Farmland Easement Program Development, Sarah Moorehead

- A. NRCS Easement Programs, Amy Hendershot (NRCS)
 - Tabled to February Monthly meeting

16. Adjourn, All

Samantha moved to adjourn. Linda seconded. No discussion. Vote: All in favor. Motion passed.

Respectfully Submitted,

Eric Johnson, Board Chair



TCD Board of Supervisors
Special Board Meeting Minutes Transcription_Abbreviated
Tuesday, November 21, 2017 (1:00 pm)
2918 Ferguson St SW, Suite A, Tumwater, WA 98512

Present at Meeting:

Eric Johnson, TCD Board Chair	Samantha Fleischer, TCD Board
Richard Mankamy, TCD Board Auditor	Linda Powell, TCD Board Vice-Chair
Doug Rushton, TCD Board (phone)	Rich Doengnes, Dept of Ecology
Patrick Dunn, CNLM	Amy Franks, TCD Staff
Joe Hanna, Public	Joel Hansen, TCD Associate Supervisor
Amy Hatch-Winecka, TCD Staff	Ron Holtcamp, Citizen
Shana Joy, WSCC (phone)	Ashley McBee, TCD Staff
Sarah Moorehead, Acting Executive Director	Steven Morrison, Citizen
Jane Mountjoy-Venning, TC Env. Health	Allison Osterberg, TC Shellfish Protection Dist
Armand Resto-Spotts, Phillips Burgess, PLLC	Mick Phillips, Phillips Burgess, PLLC
Chris Stearns, Thurston P.U.D.	Scott Steltzner, Squaxin Island Tribe
Jeff Swotek, NRCS	Stu Trefry, WSCC
Jerilyn Walley, SPSSEG	

Eric Johnson called the meeting to order at 1:00pm. There was a quorum.

Richard moved to cancel the meeting. Chair seconded. Discussion: Chair clarified Board will not be able to take action on action items, policies, and procedure changes (Policies 1.3 & 1.4: Delegation of Authorities to Acting Executive Director (AED) and Treasurer, respectively) because not clearly defined on Agenda released to public; Phillips-Burgess representative, Armand Resto-Spotts, explained he gave Board legal opinion stating concern that 'action items weren't spelled out' in Agenda released to public and Board would not be in compliance if they tried to take action on those agenda items; Can proceed with the rest of the agenda, and can even discuss those Agenda Items of concern but should not take action. Vote: Richard & Chair in favor. Samantha, Linda, & Doug opposed. Motion failed.

- Chair called for motion regarding Board Supervisor proxy or telephone voting; Board, Staff, and Legal representation discussed statute, precedence, and lack of TCD policy and procedure allowing Board Supervisors to participate and/or vote in meetings via phone; No motion came forth; Chair tabled any Board Supervisor proxy or telephone voting until legal counsel review and advisement and/or development of TCD Policy & Procedure allowing such

1. Welcome, Introductions, Audio Recording Announcement, and Pledge of Allegiance

- Chair announced start of meeting at 1:20pm
- Welcome, Introductions, & Pledge of Allegiance conducted

2. Public Comment

- Chair announced five minutes on Agenda for public comment
- Steve Morrison: Good evening. My name is Steve Morrison. I am on the WRIA 13 watershed restoration process. I understand you have an item on the agenda regarding number five, an executive session. Is that still on your agenda today? Eric Johnson: We have two executive sessions on the agenda at this point. One is to, Steve Morrison: That is

usually a yes or no answer; Eric Johnson: Yes; Steve Morrison: Thank you very much. I'd like to point out that I've been on the lead entity process, not since it began, but since 2002. I've seen a lot of things happen. I was there first as staff for a great period of time; I'm now there as a citizen, representing myself and the interests of Thurston County in restoring watersheds. I understand that there is a question about, I guess one would call it a conflict of interest. And I'd like to point out that this is the very first time that myself and the watershed committee has heard about this. I understand that there was also a process to investigate that. I've certainly not been approached. And there are four of us citizens that are sitting here that know quite a lot about what has happened recently. You know, we teach our kids in Sesame Street to notice things that are the same. Oh, they have the same names! Oh, that's nice! Well, issues of conflict of interest are more than similarities like that. I'd like to point out to you that the policies that you have instituted, that lead entity process prohibit a lot of the things that I have seen innuendo-ly addressed in this situation. I'd like to say we never had issues as purported come forth and have a problem. We understand that there are individuals that have same names that have different roles and responsibilities. They are professionals. They do a professional job. They address issues of conflict as we would in the judiciary. As I have in sitting on the state shoreline hearing board as a county representative. I would like to point out that your procedures prohibit conflicts. Amy Hatch-Winecka is our Lead Entity Coordinator. She is related to an individual that is with the South Sound Salmon Enhancement Group. Those are different groups. We have citizens on the committee. We have review of that process, but I'd like to point out she is very procedurally oriented, making sure that people know that this is an issue. She brings it up at the meeting and she re-creates herself from evaluation of any of the reports/projects that go through. I've been with the committee for a very long time. I am very disappointed in the board's not approaching any of the members of the board to find out what truth is and what facts are. It's easy for innuendos, but I really think you're looking at a witch hunt here. I want the board to recognize that your actions do have implications. Lead Entity Process has been with the board for quite some time and has found a nice home here; however, your actions do have implications. I hope you realize that in your process. I will lend the rest of my time to others here that I see would want to speak towards that. Thank you very much. Do you have any questions?

■ Ron Holtcamp: My primary interest in being here today is to find out what the board may have as far as a strategic plan relative to the lack of rates and charges being adopted.

■ Scott Steltzner: Scott Steltzner, Environmental Program Manager with the Squaxin Island Tribe. I want to point out that the tribe represents one of the statutory conveners of the Lead Entity. Remind the board the purpose of the Thurston CD is the fiscal agent. That's your job. That's what you [inaudible] to do. If there are things going on, and the tribe does not involve itself in personnel issues as far as administrating the fiscal portion of what you're doing. But we do involve ourselves in how the Lead Entity works. And were very concerned about, that this is a process that is transparent, that is open, and that is functional. Thank you.

■ Rich Doenges: Rich Doenges. I'm the Section Manager for Water Quality and Department of Ecology. My purpose coming here today is just to note the great working partnership the Department of Ecology and Southwest Region Water Quality has had with the Conservation District. Your staff had worked with us and done excellent work at Henderson Inlet, Nisqually Reach, and the Deschutes Watershed. Our progress in improving water quality is a direct result of the partnership that you have here. And the reason I'm here today is I just recently learned about your financial woes and it's going to

be a tremendous loss. So, I'm encouraging supervisors here to take every action they can to restore funding and to the best of their ability, pursue grants. Let us know what we can do to help. We may not have money, but maybe we can help in other ways. And also, to repeat a cliché, as every organization, that the strength of an organization is its staff, and it's the people that work for the organization, and so I'm sure you're facing tough choices what to do with insufficient resources. Again, I want to encourage you to make every effort to keep your trained and experienced staff working for you. Because their loss will be a loss to the community. Thank you.

- Chair invited any other public comment to be submitted in writing

3. Agenda Review, All

- Discussion on removing Agenda Action Items #11: Delegation of Authority to AED and District Treasurer; Board decision to keep on Agenda

4. Partner Reports

A. NRCS, Jeff Swotek

- Environmental Quality Incentive Program (EQIP) Update: 39 applications in Round one; Round two applications due March 16th

B. WSCC, Shana Joy

- Shared concern about open public meeting act due to appearance three Board Supervisors appear to have decide how today's meeting will go, to exclusion of other two Board Supervisors; Continues to be concerned, as stated in 11.1.17 letter
- Stu Trefry: Never seen an environment like this in a conservation district board; On the record stating, Board should be ashamed of themselves and hopes that as we move forward you can figure out how to cooperate with each other, protect this district, keep your eyes on the district, and what the district is authorized to do.

C. NACD/WACD, Doug Rushton

- NACD: Annual Meeting January 27-31 in Nashville, sign up for that; WACD: Annual Meeting November 27-29 in Kennewick; Welcomed and invited comments from new WACD Executive Director (ED), Patricia Hickey
- Patricia Hickey: Worked with conservation districts her whole life; Believes in districts as community builders and local institutions; Thurston CD is her district, as a homeowner; Hopes we can work through issues; Open-door policy to help and be supportive; Working closely with WSCC, NRCS, and other partners and hopeful for productive future

5. Executive Session: To Evaluate a Complaint/Charge with Potential for Litigation

- Executive Session commenced at 1:50pm for 30 minutes, with Board Supervisors and legal counsel (Mick Phillips) in attendance
- Board exited Executive Session and returned to public meeting at 2:00pm and announced no decisions were made

6. Executive Session: To review the Performance of a Public Employee

Chair moved to get rid of Executive Session to review performance of a public employee. Linda seconded. No Discussion. Vote: All in favor. Doug noted on record as unable to vote via phone. Motion passed.

- Board and legal counsel discussion and decision to skip and come back to upcoming Action Items on Agenda for remainder of time scheduled for Executive Session

7. Board Meeting Minutes Review, All – *Action Item*

A. September 26, 2017, Regular Meeting minutes

- Skipped due to removal of Executive Session from Agenda

B. November 1, 2017 Regular Meeting minutes

- Skipped due to removal of Executive Session from Agenda

8. Financial Report, Amy Franks

A. Monthly Financial Report

- Chair requested to see Visa statement as part of financial report

B. November Check Register – *Action Item*

- Skipped due to Executive Session removal from Agenda

C. 2018 Budget Discussion

- Board and Staff discussed loss of Rates & Charges (R&C) funding, impacts on District finances and Staffing, and Staff recommendation to research re-instating a TCD line of credit to make up for the budget deficit; No Board decision on path forward
- Staff will provide a timeline for the R&C process in 2018

9. 2018 Election Process & Timeline

- Staff provided draft resolution for establishing election time, location, election supervisor, etc.; Recommended Board decision now to put election resolution on next meeting agenda, to allow required advertising to occur prior
- Board decision for Staff to move forward working with Thurston County Auditor's Office on preparing an interlocal agreement and elections resolution for next Board meeting, inclusive of electronic option for accessing absentee ballots

10. Legal Services RFP Discussion, All

- Staff provided draft RFP, unchanged since last round of Board/Staff edits on October 19th; Seeking Board direction on how to proceed; Board and Staff discussed lack of TCD funding/legal counsel currently set aside drawing from the deficit budget; No Board decisions made

11. Delegation of Authority to Acting Executive Director & Treasurer Discussion, All – *Action Items*

- Board discussed TCD policy changes/new policy development being a process inclusive of full Board, AED, legal counsel review, and Enduris review; Board discussed Procedures for updating/creating new TCD policies and this currently being a delegated authority to the AED, with Board support; Staff input that having clear procedures for the proposed policy changes is helpful for Staff and for district operations to continue
- Samantha Fleischner: On the record stating, she is opposed to how proposed policies were distributed and how we are not functioning as a board; Five people on TCD Board, and two Supervisors decided to take it amongst themselves and rewrite two policies, for Delegation of Authority to two TCD Staff members
- Board decision for Supervisors to provide comments/feedback on proposed policy changes, and submit to AED for compiling; Discussed whether or not to allow Staff comments/feedback on policies; No clear consensus reached

- Board and Staff briefly discussed public comment letter received from RCO; Chair affirmed Board can provide a requested response by December 20th

12. Discussion on WSCC Policy Initiatives, All

- Stu Trefry reviewed the existing five policy initiatives and provided updates on their status; Encouraged Board to access them on WSCC website and provide comment by December 15th

13. 2018 Shellfish Work Program

- Staff provided update: due to loss of R&C/Assessment funding, no new funds in SWP for 2018; Current SWP account balance is approx. \$150k; Total 2018 SWP request approx. \$298k; Staff sent SWP update to TCD Board, Thurston County, and Shellfish Advisory Stakeholder group for comment and creative solutions for moving forward
- Staff reviewed funding and partnership structure of SWP; Partners present clarified SWP funding is directed at outreach and incentive programs, with little to no administrative funding
- Chair requested ensuring time allotted in future years' SWP process, for TCD Board comment, prior to Board of County Commissioner's approval
- Staff will communicate with all partners to see if proposals can be scaled back and project budgets reduced, to utilize existing funding and if any ideas for fully funding SWP can be put forth

14. TCD Relocation Discussion and Path Forward, All

- Board discussed keeping as standing agenda item; Decision to keep standing through 2017 and revisit beginning of 2018
- Board discussed current facility location rental fees and researching other facility locations to save funding
- Linda and Richard on the Relocation Sub-Committee with Staff; Board Supervisors will bring facility options back to full Board; If facility is workable, Staff will research legal and financial feasibility

15. Easement Subcommittee Discussion

- Staff provided NRCS easement program information; Working with NRCS to see what materials/process-oriented documents they can share
- Next step is applying for targeted grants for development of a conservation easement program at TCD, and a Staff person to administer the program
- Chair suggested Conservation Futures (CF) and Sentinel Land Trust (SLT) for funding conservation easements; Staff clarified TCD needs to increase base funding, to be able to apply for grants required as match for CF and SLT

Board Meeting Minutes Review

February 28th Minutes

- Shana Joy advised not to add a note to the minutes stating the vote for the January check register was inaudible on the audio recording; Does not constitute clear public record of all district proceedings; Recommended readdressing the January check register

A. September 26, 2017, Regular Meeting Minutes

- Skipped previously due to removal of Executive Session from Agenda

239
240 **Samantha moved to approve the September 26, 2017 Monthly Board meeting minutes.**
241 **Linda seconded. Discussion: Richard and Eric have not reviewed them yet. Vote: Linda &**
242 **Samantha in favor. Richard & Eric Opposed. Doug noted on record as unable to vote via**
243 **phone. Motion failed.**
244

245 ***B. November 1, 2017 Regular Meeting minutes***

- 246 ■ Tabled by Chair

247
248 **Financial Report**

249 ***B. November Check Register***

- 250 ■ Skipped previously due to removal of Executive Session from Agenda
251 ■ Board requested clarification on the purpose of several checks

252
253 **Chair moved to approve check #s19400-19436 totaling \$111,115.56, no voided checks.**
254 **Linda seconded. and it looks like no voided checks? Okay, I just need a second. Discussion:**
255 **Clarified Board Auditor can vote on finance-based motions but cannot make the motion.**
256 **Vote: Eric, Samantha, Linda, & Richard in favor. Doug noted on record as unable to vote**
257 **via phone. Motion passed.**
258

- 259 ■ Board discussed updates to AED and Treasurer Delegations of Authority: Richard providing
260 editable document for comment/feedback, timeline for feedback, which meeting Board will
261 discuss proposed policies at, and need for legal, WSCC, MRSC, Enduris review
262 ■ Richard Mankamyer: On the record stating, under the current Delegation of Authority to the
263 District Treasurer, as the auditor, there is not a whole lot he can do; Does not feel comfortable
264 signing checks under the current Delegation of Authority to District Treasurer; Board and Staff
265 discussed how to continue to work together to provide Richard with resources, update policies,
266 and ensure checks are signed to cover District bills
267 ■ Board decision to have all comments on the two proposed Delegation of Authority policies
268 submitted to Sarah by December 18th; Sarah will compile and share with Board for discussion
269 at their December 19th WSCC meeting; Board decision to move December Board meeting
270 from December 12th to December 20th; Board Chair will come in
271 ■ Action Item Summary: Creating draft policy for board members to participate in meetings via
272 phone; Providing draft MOU and resolution for 2018 election and doing the appropriate
273 advertising; Chair and AED will finalize December 20th Board Meeting Agenda week of
274 December 11th; Staff will reach out to other District's re: Policies on telephonic meeting
275 participation
276 ■ Board decision for Chair to sign district checks on behalf of the District Auditor next week.
277 ■ ED Report highlights: TCD Legislative Conservation Tour on December 15th; Lack funding to
278 continue Natural Resource Technician hiring process; Kathleen Whalen, Executive Director,
279 retired as of last Friday and will be planning celebration of her 22-year career at TCD;
280 Provided letter to Board in response to letter from WSCC; Summarizes steps implemented at
281 Staff level to fold into Action Plan WSCC is requesting

282
283 **16. Adjourn, All**
284

285 **Richard moved to adjourn. Chair seconded. No Discussion. Vote: All in Favor. Doug noted**
286 **on record as unable to vote via phone. Motion passed.**
287

288 Respectfully Submitted,
289
290

291
292 Eric Johnson, Board Chair

DRAFT

Tab 2

<u>Date</u>	<u>Check #</u>	<u>through</u>	<u>Check #</u>	<u>Totaling</u>	<u>Voided Check #'s</u>
3/23/2018	19549		19597	83,872.70	none

Detail

The following checks were written on Timberland Bank:

3/25/2018	dd03251801		dd03251807	13,655.74	Payroll
3/26/2018	19551		19576	25,203.18	Accounts payable
4/10/2018	dd04101801		dd04101807	12,619.70	Payroll
4/11/2018	EFT		EFT	4,076.42	Federal payroll liabilities
4/11/2018	EFT		EFT	247.90	Federal payroll liabilities
4/11/2018	EFT		EFT	4,092.06	Federal payroll liabilities
4/11/2018	EFT		EFT	3,729.04	Federal payroll liabilities
4/12/2018	EFT		EFT	55.00	DRS - DCP
4/12/2018	EFT		EFT	6,939.35	DRS - PERS
4/19/2018	19577		19597	13,254.31	Accounts payable

Total	83,872.70
-------	-----------

Richard Mankamyar, Board Auditor

Date

11:16 AM

04/19/18

Thurston Conservation District
Payroll Transactions by Payee
 March 22 through April 19, 2018

Date	Name	Num	Type	Memo	Account	Amount
Dept of Retirement Systems						
03/30/2018	Dept of Retirement ...	EFT	Liability Check		3081001 · 308.10.01...	-110.00
04/04/2018	Dept of Retirement ...	EFT	Liability Check		3081001 · 308.10.01...	-7,391.81
04/10/2018	Dept of Retirement ...	EFT	Liability Check		3081001 · 308.10.01...	-6,939.35
Total Dept of Retirement Systems						-14,441.16
EFT Payment						
04/10/2018	EFT Payment	EFT	Liability Check	91-1011612	3081001 · 308.10.01...	-4,076.42
04/10/2018	EFT Payment	EFT	Liability Check	91-1011612	3081001 · 308.10.01...	-247.90
04/10/2018	EFT Payment	EFT	Liability Check	91-1011612	3081001 · 308.10.01...	-4,092.06
04/10/2018	EFT Payment	EFT	Liability Check	91-1011612	3081001 · 308.10.01...	-3,729.04
Total EFT Payment						-12,145.42
QuickBooks Payroll Service						
03/22/2018	QuickBooks Payroll ...		Liability Check	Created by P...	3081001 · 308.10.01...	-13,655.74
04/09/2018	QuickBooks Payroll ...		Liability Check	Created by P...	3081001 · 308.10.01...	-11,193.93
04/09/2018	QuickBooks Payroll ...		Liability Check	Created by P...	3081001 · 308.10.01...	-1,425.77
Total QuickBooks Payroll Service						-26,275.44
Berger, Kathleen T						
03/23/2018	Berger, Kathleen T	dd032...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
04/10/2018	Berger, Kathleen T	dd041...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
Total Berger, Kathleen T						0.00
Bishop, Stephanie E						
03/23/2018	Bishop, Stephanie E	dd032...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
04/10/2018	Bishop, Stephanie E	dd041...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
Total Bishop, Stephanie E						0.00
Franks, Amy E						
03/23/2018	Franks, Amy E	dd032...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
04/10/2018	Franks, Amy E	dd041...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
Total Franks, Amy E						0.00
Hatch-Winecka, Amy B						
03/23/2018	Hatch-Winecka, Am...	dd032...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
04/10/2018	Hatch-Winecka, Am...	dd041...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
Total Hatch-Winecka, Amy B						0.00
Healy, Mara E						
03/23/2018	Healy, Mara E	dd032...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
04/10/2018	Healy, Mara E	dd041...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
Total Healy, Mara E						0.00
McBee, Ashley R						
03/23/2018	McBee, Ashley R	dd032...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
04/10/2018	McBee, Ashley R	dd041...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
04/10/2018	McBee, Ashley R	dd041...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
Total McBee, Ashley R						0.00
Moorehead, Sarah						
03/23/2018	Moorehead, Sarah	dd032...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
04/10/2018	Moorehead, Sarah	dd041...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
Total Moorehead, Sarah						0.00
Warren, Nicole A						
03/23/2018	Warren, Nicole A	dd032...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
04/10/2018	Warren, Nicole A	dd041...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
Total Warren, Nicole A						0.00
White, Nora E						

11:16 AM

04/19/18

Thurston Conservation District
Payroll Transactions by Payee
March 22 through April 19, 2018

Date	Name	Num	Type	Memo	Account	Amount
03/23/2018	White, Nora E	dd032...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
04/10/2018	White, Nora E	dd041...	Paycheck	Direct Deposit	3081001 · 308.10.01...	0.00
Total White, Nora E						0.00
TOTAL						-52,862.02

Thurston Conservation District
Check Register
As of April 12, 2018

2:10 PM

04/12/2018

Accrual Basis

Type	Num	Source Name	Memo	Amount
3088010 Checking Accounts				
3081001 - 308.10.01 Cash TimberLand Bank				
Bill Pmt - Check	19577	A & L Western Agricultural Laboratories	soil tests	-426.60 ✓
Bill Pmt - Check	19578	AquaTerra Cultural Resources	cultural resources	-2,308.00 ✓
Bill Pmt - Check	19579	Brian Thompson	manure spreader repair	-25.00 ✓
Bill Pmt - Check	19580	Budd Bay Promotions	bandanas for PPP grant	-2,418.00 ✓
Bill Pmt - Check	19581	Comcast	office phones and internet	-370.93 ✓
Bill Pmt - Check	19582	Caligan Water Co.	water cooler rental	-31.41 ✓
Bill Pmt - Check	19583	Endura	add vehicles to policy	-468.00 ✓
Bill Pmt - Check	19584	Lacey Community Center	facility rental	-146.45 ✓
Bill Pmt - Check	19585	National Association of Conservation Dist	annual membership	-775.00 ✓
Bill Pmt - Check	19585	OfficeTeam	admin personnel	-800.00 ✓
Bill Pmt - Check	19587	Pacific Shellfish Institute	SPD grant activities	-2,735.99 ✓
Bill Pmt - Check	19588	Perri Davis	Grant expense reimbursement	-45.40 ✓
Bill Pmt - Check	19589	Pioneer Fire & Security, Inc	alarm monitoring	-72.00 ✓
Bill Pmt - Check	19590	Pioneer Fuel	fuel	-118.67 ✓
Bill Pmt - Check	19591	Puget Sound Energy	gas and electric usage	-375.99 ✓
Bill Pmt - Check	19592	Qwig Applied Geology	lodging during conference	-103.84 ✓
Bill Pmt - Check	19593	Regence - Life Insurance	life ins premiums	-28.34 ✓
Bill Pmt - Check	19594	Ricoh USA, Inc.	copier lease	-184.67 ✓
Bill Pmt - Check	19595	Ricoh, USA Inc - Usage	copies	-621.22 ✓
Bill Pmt - Check	19590	South of the Sound Community Farmland Tru	Form Map advertising	-150.00 ✓
Bill Pmt - Check	19597	Get Outside Olympia	Prairies and pollinators grant activities	-1,050.00 ✓
Total 3081001 - 308.10.01 Cash TimberLand Bank				-13,254.31
Total 3088010 Checking Accounts				-13,254.31
TOTAL				-13,254.31

Pass thru

"I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein and that the claim is a just, due and unpaid obligation against Thurston Conservation District, and that I


Richard Mankamyer, District Auditor

Date

Board Member

Date



Washington State Department of Retirement Systems
Electronic Payments
Completed Payment Advice

Employer: THURSTON CONSERVATION DISTRICT
Report Period: 02/2018
Retirement Due Date: 03/15/2018
Payment Status: Submitted (04-10-18 11:38:26 AM by A, Frank)

System	Report Group/Invoice #	Amount			
Deferred Compensation Program Payment					
DCP	919	0.00			
Total Amount for DCP:		0.00			
Plan 1 Payments					
PERS	2358	0.00			
Total Amount for Plan 1:		0.00			
Plan 2 Payments					
PERS	2358	4949.59			
Total Amount for Plan 2:		4949.59			
Plan 3 Payments					
	DB Employer	DC WSIB	DC Self		
PERS	2358	1167.82	98.61	723.33	1989.76
		0.00	0.00	0.00	
Total Amount for Plan 3:					1989.76
Total Payment Amount:					6939.35
Scheduled Date of Payment:					4/12/2018

515.42



Washington State Department of Retirement Systems
Electronic Payments
Completed Payment Advice

Employer: THURSTON CONSERVATION DISTRICT
Report Period: 03/2018
Retirement Due Date: 04/15/2018
Payment Status: Submitted (04-10-18 11:24:24 AM by A. Frank)

System	Report Group/Invoice #	Amount
Deferred Compensation Program Payment		
DCP	919	55.00
	Total Amount for DCP:	55.00
Plan 1 Payments		
PERS	2358	0.00
	Total Amount for Plan 1:	0.00
Plan 2 Payments		
PERS	2358	0.00
	Total Amount for Plan 2:	0.00
Plan 3 Payments		
	DB Employer	DC WSIB
PERS	2358	0.00
	0.00	0.00
	0.00	0.00
	Total Amount for Plan 3:	0.00
	Total Payment Amount:	55.00
	Scheduled Date of Payment:	4/12/2018

TAXPAYER NAME: THURSTON CONSERVATION DISTRICT

TIN: xxxxx1612

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER:	270850141732334
------------------------------------	-----------------

PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx1612
Tax Form	941 Employers Federal Tax
Tax Type	Federal Tax Deposit
Tax Period	Q2/2018
Payment Amount	\$3,729.04
Settlement Date	04/11/2018
Subcategories:	
1 Social Security	\$2,198.02
2 Medicare	\$493.02
3 Tax Withholding	\$1,128.00
Account Number	xxxxx6554
Account Type	CHECKING
Routing Number	325170754
Bank Name	TIMBERLAND BANK

TAXPAYER NAME: THURSTON CONSERVATION DISTRICT

TIN: xxxx1612

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER:	270850134411133
-----------------------------	-----------------

PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxx1612
Tax Form	941 Employers Federal Tax
Tax Type	Federal Tax Deposit
Tax Period	Q1/2018
Payment Amount	\$4,002.06
Settlement Date	04/11/2018
Subcategories:	
1 Social Security	\$2,272.58
2 Medicare	\$531.48
3 Tax Withholding	\$1,268.00
Account Number	xxxxx0554
Account Type	CHECKING
Routing Number	325170754
Bank Name	TIMBERLAND BANK

TAXPAYER NAME: THURSTON CONSERVATION DISTRICT

TIN: xxxxx1612

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgement Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER:	270850154533000
------------------------------------	-----------------

PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx1612
Tax Form	941 Employers Federal Tax
Tax Type	Federal Tax Deposit
Tax Period	Q1/2018
Payment Amount	\$247.90
Settlement Date	04/11/2018
Subcategories:	
1 Social Security	\$124.72
2 Medicare	\$29.18
3 Tax Withholding	\$94.00
Account Number	xxxxx8554
Account Type	CHECKING
Routing Number	325470754
Bank Name	TIMBERLAND BANK

TAXPAYER NAME: THURSTON CONSERVATION DISTRICT

TIN: xxxx1612

Deposit Confirmation

Your payment has been accepted.

Payment Successful

An EFT Acknowledgment Number has been provided for this payment. Please keep this number for your records.

REMINDER: REMEMBER TO FILE ALL RETURNS WHEN DUE!

EFT ACKNOWLEDGEMENT NUMBER:	270860171828240
-----------------------------	-----------------

PLEASE NOTE

Any amounts represented in the subcategories of Social Security, Medicare, and Income Tax Withholding are for informational purposes only.

Payment Information	Entered Data
Taxpayer EIN	xxxxx1612
Tax Form	941 Employers Federal Tax
Tax Type	Federal Tax Deposit
Tax Period	Q1/2018
Payment Amount	\$4,076.42
Settlement Date	04/11/2018
Subcategories:	
1 Social Security	\$2,293.12
2 Medicare	\$536.30
3 Tax Withholding	\$1,247.00
Account Number	xxxxx6564
Account Type	CHECKING
Routing Number	325170754
Bank Name	TIMBERLAND BANK

Financial Report Notes

March 2018

Balance Sheet – As of March 31st the checking account balance was \$7,579.68. The Shellfish Protection District Savings account balance was \$232,639.33 and the general savings account balance was \$41,216.14. The accounts receivable balance was \$207,567.05. As of April 19th we have received \$26,000.00 of those funds. \$60-75,000.00 additional funds should be in by the end of the month.

Balance Sheet compared to last year – Even though there are many differences in account balances comparing this March to March of last year, the overall position is just 1.5% difference.

Profit and Loss – Revenue in Goods and Services reflects \$10,110 gross from the plant sale in March! Way to go Nora! What a great event. We also made nearly \$1000 on soil tests just in March. Great job Nicole!

Profit and Loss compared to last year – Our staff has dramatically reduced since March of last year, so that is a tremendous reduction in expenses. However with over 30% reduction in wages, the reduction in revenue was only 21%.

Profit and Loss; Budget to Actual – for the month of March revenue was 68.33% of anticipated income and expenses were at 76.39%. The plant sale inventory invoices are paid in March, but income is realized ever since pre-sales began in October 2017, so the expenses are somewhat artificially inflated for the month of March. For the year to date, revenue is at 65.58% of expected revenue and 76.83% of expenses. We are starting out the year very conservatively due to the lack of Rates and Charges.

1:12 PM
04/17/18
Accrual Basis

Thurston Conservation District
Balance Sheet
As of March 31, 2018

	Mar 31, 18
ASSETS	
Current Assets	
Checking/Savings	
3088010 Checking Accounts	7,579.68
3088020 Savings Accounts	273,855.47
3088030 Petty Cash	585.98
Total Checking/Savings	282,021.13
Accounts Receivable	
3090000 Accounts Receivable	207,567.05
Total Accounts Receivable	207,567.05
Other Current Assets	
3090500 Prepaid Accounts	7,126.25
Total Other Current Assets	7,126.25
Total Current Assets	496,714.43
TOTAL ASSETS	496,714.43
LIABILITIES & EQUITY	
Liabilities	308,401.54
Equity	
3200000 Opening Bal Equity	286,884.05
3201000 Retained Earnings	-49,209.74
Net Income	-49,361.42
Total Equity	188,312.89
TOTAL LIABILITIES & EQUITY	496,714.43

1:13 PM

04/17/18

Accrual Basis

Thurston Conservation District
Balance Sheet Prev Year Comparison
 As of March 31, 2018

	Mar 31, 18	Mar 31, 17	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings				
3088010 Checking Accounts	7,579.68	73,121.10	-65,541.42	-89.6%
3088020 Savings Accounts	273,855.47	291,935.65	-18,080.18	-6.2%
3088030 Petty Cash	585.98	203.76	382.22	187.6%
Total Checking/Savings	282,021.13	365,260.51	-83,239.38	-22.8%
Accounts Receivable				
3090000 Accounts Receivable	207,567.05	133,112.98	74,454.07	55.9%
Total Accounts Receivable	207,567.05	133,112.98	74,454.07	55.9%
Other Current Assets				
3090500 Prepaid Accounts	7,126.25	5,931.85	1,194.40	20.1%
Total Other Current Assets	7,126.25	5,931.85	1,194.40	20.1%
Total Current Assets	496,714.43	504,305.34	-7,590.91	-1.5%
TOTAL ASSETS	<u>496,714.43</u>	<u>504,305.34</u>	<u>-7,590.91</u>	<u>-1.5%</u>
LIABILITIES & EQUITY				
Liabilities	308,401.54	295,604.47	12,797.07	4.3%
Equity				
3200000 Opening Bal Equity	286,884.05	286,884.05	0.00	0.0%
3201000 Retained Earnings	-49,209.74	13,043.89	-62,253.63	-477.3%
Net Income	-49,361.42	-91,227.07	41,865.65	45.9%
Total Equity	188,312.89	208,700.87	-20,387.98	-9.8%
TOTAL LIABILITIES & EQUITY	<u>496,714.43</u>	<u>504,305.34</u>	<u>-7,590.91</u>	<u>-1.5%</u>

1:14 PM

Thurston Conservation District

Profit & Loss

04/17/18

March 2018

Accrual Basis

	Mar 18	Jan - Mar 18
Ordinary Income/Expense		
Income		
3300000 · Intergovernmental Rev	33,541.21	113,538.03
3400000 · Charges Goods&Svcs	11,180.36	21,900.54
3600000 · Miscellaneous Revenue	14,217.75	32,082.02
3685000 · Assessment	1,730.74	7,158.85
Total Income	60,670.06	174,679.44
Gross Profit	60,670.06	174,679.44
Expense		
5531010 · Salaries & Benefits	49,783.35	167,240.01
5531030 · Supplies	11,450.04	15,193.92
5531040 · Services & Charges	12,819.79	39,828.96
5531060 · Maintenance	139.50	294.68
5945360 · Capital Outlays	0.00	1,127.29
66100 · Cleaned up Item Adj. Expense	0.00	172.00
Total Expense	74,192.68	223,856.86
Net Ordinary Income	-13,522.62	-49,177.42
Other Income/Expense	-184.00	-184.00
Net Income	-13,706.62	-49,361.42

12:55 PM

04/17/18

Accrual Basis

Thurston Conservation District

Profit & Loss Prev Year Comparison

March 2018

	Mar 18	Mar 17	\$ Change	% Change
Ordinary Income/Expense				
Income				
3300000 · Intergovernmental Rev	33,541.21	44,199.78	-10,658.57	-24.1%
3400000 · Charges Goods&Svcs	10,467.77	8,262.31	2,205.46	26.7%
3600000 · Miscellaneous Revenue	14,217.75	8,221.88	5,995.87	72.9%
3685000 · Assessment	1,730.74	16,056.62	-14,325.88	-89.2%
Total Income	59,957.47	76,740.59	-16,783.12	-21.9%
Gross Profit	59,957.47	76,740.59	-16,783.12	-21.9%
Expense				
5531010 · Salaries & Benefits	49,783.35	71,860.12	-22,076.77	-30.7%
5531030 · Supplies	11,450.04	18,122.64	-6,672.60	-36.8%
5531040 · Services & Charges	12,819.79	16,973.54	-4,153.75	-24.5%
5531060 · Maintenance	139.50	45.15	94.35	209.0%
5945360 · Capital Outlays	0.00	0.00	0.00	0.0%
Total Expense	74,192.68	107,001.45	-32,808.77	-30.7%
Net Ordinary Income	-14,235.21	-30,260.86	16,025.65	53.0%
Other Income/Expense	-184.00	0.00	-184.00	-100.0%
Net Income	-14,419.21	-30,260.86	15,841.65	52.4%

Thurston Conservation District
Profit & Loss Budget vs. Actual
Month of March

		Actual Basis	
		Budget	% of Budget
Funding Sources			
Income			
Assessment	1,730.74	0.00	-1,730.74
Grants and Programs	33,941.21	85,647.57	252.63%
Charges for Goods and Services	11,483.36	2,830.00	24.64%
Other	14,217.75	308.33	2.17%
Total Income	60,379.06	88,785.90	147.05%
Expense			
Salaries and Benefits	48,789.35	59,312.82	121.59%
Supplies	11,450.24	3,215.58	28.08%
Professional Services	1,353.08	15,046.42	1,112.15%
Contracted Services	2,953.80	6,055.50	205.24%
Travel	804.82	1,768.08	219.68%
Facilities and Utilities	5,377.84	6,293.57	117.03%
Other	2,489.75	5,425.08	218.12%
Total Expense	73,818.08	97,112.05	131.43%
Net Ordinary Income	-13,439.02	-8,326.15	61.28%
Net Income	-13,439.02	-8,326.15	61.28%

Thurston Conservation District
Profit & Loss Budget vs. Actual
January - December 2018

		Actual Basis	
		Budget	% of Budget
Funding Sources			
Income			
Assessment	7,153.85	0.00	-7,153.85
Grants and Programs	113,538.03	255,943.00	225.43%
Charges for Goods and Services	21,900.54	8,490.00	38.78%
Other	32,082.02	922.00	2.87%
Total Income	174,674.44	265,415.00	152.05%
Expense			
Salaries and Benefits	167,240.01	177,938.75	106.99%
Supplies	15,193.92	9,648.75	63.54%
Professional Services	5,815.46	45,139.25	776.28%
Contracted Services	8,665.07	18,166.50	209.64%
Travel	1,338.06	5,307.25	396.86%
Facilities and Utilities	18,645.88	18,981.00	101.81%
Other	6,157.45	15,275.25	248.00%
Total Expense	223,955.65	291,357.50	130.13%
Net Ordinary Income	-49,281.21	-24,992.75	50.53%
Net Income	-49,281.21	-24,992.75	50.53%

OPTION 1 - FULL ALLOCATION OF G&A

OPTION 1 - FULL ALLOCATION OF G&A

Activities Funded by Assessment & Other Unrestricted Resources												
General Admin.	Less Allocable Admin.	Net Gen. Admin.	Funding Develop.	Non-Billable Program Staff (1)	Total	GREEN	MISC	RCO	SF	WCC	Total	
1,731		1,731			1,731						1,731	Assessment
		-			-			4,948		15,911	20,859	State Grants
		-			-						-	Federal Grants
1,664		1,664			1,664	26,773	28,209		10,781		67,427	MISC
3,395		3,395			3,395	26,773	28,209	4,948	10,781	15,911	90,017	Total Revenue
					-						-	Salaries etc.
		-			-	6,574	8,302	4,935	5,494	11,597	37,002	Allocated Salaries etc.
		-			-	180	9,263		49	75	9,567	Supplies
		-			-	490	839	13	353	1,142	2,837	Other Expenses
		-			-	7,344	18,404	4,948	5,896	12,814	49,406	Total Expenses
3,395		3,395			3,395	19,429	9,805		4,885	3,097	40,611	Operating Income (Loss)
-		-			-	-	-	-	-	-	-	Overhead Allocation (2)
-		-			-	19,429	9,805		4,885	3,097	40,611	Net Income after Allocation
					-	1,669	2,076	296	1374	2899	8,313	Allowable Indirect Billing (3)
					-	1,669	2,076	296	1,374	2,899	8,313	Unfunded Indirect Costs (4)

(1) Recommended New "Job" to account for all program staff time not spent working on a program/grant or funding development project. Previously this time was reflected in Gen. Admin. when such costs are not a cost of administration but a cost of program functions even if they will not be charged to a specific grant or program. *Implemented 3/1/2013

(2) The total district expenses are allocated proportionately to each total grant expense.

(3) Allowable indirect billing assuming the following allowable indirect cost reimbursement rates by grant.

DOC	8%
DOE	25%
GREEN	n/a
MISC	n/a
RCO	~ 6%
SF	25%
USFWS	25%
WCC	25%

(4) 2017 Assessment budget assumed \$32,106 per month in expenses.

1:50 PM

04/09/18

**Thurston Conservation District
Reconciliation Summary**

3082003 - Saving-2410 Shellfish Fund, Period Ending 03/31/2018

	Mar 31, 18
Beginning Balance	243,266.99
Cleared Transactions	
Checks and Payments - 1 Item	-10,647.83
Deposits and Credits - 1 Item	20.17
Total Cleared Transactions	-10,627.66
Cleared Balance	232,639.33
Register Balance as of 03/31/2018	232,639.33
Ending Balance	232,639.33

1:50 PM

04/09/18

Thurston Conservation District Reconciliation Detail

3082003 - Saving-2410 Shellfish Fund, Period Ending 03/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						243,266.99
Cleared Transactions						
Checks and Payments - 1 item						
Transfer	03/15/2018			X	-10,647.83	-10,647.83
Total Checks and Payments					-10,647.83	-10,647.83
Deposits and Credits - 1 item						
Deposit	03/31/2018			X	20.17	20.17
Total Deposits and Credits					20.17	20.17
Total Cleared Transactions					-10,627.66	-10,627.66
Cleared Balance					-10,627.66	232,639.33
Register Balance as of 03/31/2018					-10,627.66	232,639.33
Ending Balance					-10,627.66	232,639.33



Page 1 of 1

03/31/2018

THURSTON CONSERVATION DISTRICT
SHELLFISH FUND
2918 FERGUSON ST SW STE A BLDG 1
TUMWATER WA 98512

CYCLE-101

*****2410

REG SV MO STMT

******02410**

BEGINNING RATE	0.10000	
PREVIOUS STATEMENT BALANCE AS OF 02/28/18		243,266.99
PLUS 1 DEPOSITS AND OTHER CREDITS		20.17
LESS 1 CHECKS AND OTHER DEBITS		10,647.83
LESS MAINTENANCE FEE		0
CURRENT STATEMENT BALANCE AS OF March 31, 2018		232,639.33
NUMBER OF DAYS IN THIS STATEMENT PERIOD: 31		

***** ELECTRONIC / NON-CHECK TRANSACTIONS *****

Date	Description	Amount
03/15	Funds Transfer via Online	10,647.83

***** DEPOSITS *****

Date	Description	Amount
03/31	INTEREST PAYMENT	20.17

***** BALANCE BY DATE *****

Date	Balance	Date	Balance	Date	Balance	Date	Balance
02/28	243,266.99	03/15	232,619.16	03/31	232,639.33		

PAYER FEDERAL ID NUMBER.....	91-0260220
INTEREST PAID YEAR TO DATE.....	61.16

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www.timberlandbank.com



1:48 PM

04/09/18

**Thurston Conservation District
Reconciliation Summary**

3082002 - Saving-6568 - Timberland, Period Ending 03/31/2018

	Mar 31, 18
Beginning Balance	41,215.09
Cleared Transactions	
Deposits and Credits - 1 item	1.05
Total Cleared Transactions	1.05
Cleared Balance	41,216.14
Register Balance as of 03/31/2018	41,216.14
Ending Balance	41,216.14

1:48 PM

04/09/18

**Thurston Conservation District
Reconciliation Detail****3082002 - Saving-6568 - Timberland, Period Ending 03/31/2018**

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						41,215.09
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	03/31/2018			X	1.05	1.05
Total Deposits and Credits					1.05	1.05
Total Cleared Transactions					1.05	1.05
Cleared Balance					1.05	41,216.14
Register Balance as of 03/31/2018					1.05	41,216.14
Ending Balance					1.05	41,216.14



THURSTON CONSERVATION DISTRICT
2918 FERGUSON ST SW STE A BLDG 1
TUMWATER WA 98512

Page 1 of 1

03/31/2018

CYCLE-101

*****6568

REG SV MO STMT

****16568

BEGINNING RATE	0.03000	
PREVIOUS STATEMENT BALANCE AS OF 02/28/18		41,215.09
PLUS 1 DEPOSITS AND OTHER CREDITS		1.05
LESS 0 CHECKS AND OTHER DEBITS		.00
LESS MAINTENANCE FEE		0
CURRENT STATEMENT BALANCE AS OF March 31, 2018		41,216.14
NUMBER OF DAYS IN THIS STATEMENT PERIOD: 31		

*** DEPOSITS ***

Date	Description	Amount
03/31	INTEREST PAYMENT	1.05

*** BALANCE BY DATE ***

Date	Balance	Date	Balance
02/28	41,215.09	03/31	41,216.14

PAYER FEDERAL ID NUMBER.....	91-0260220
INTEREST PAID YEAR TO DATE.....	3.05

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1:46 PM
04/09/18

Thurston Conservation District
Reconciliation Summary
3081001 - 308.10.01 Cash TimberLand Bank, Period Ending 03/31/2018

	Mar 31, 18
Beginning Balance	25,851.39
Cleared Transactions	
Checks and Payments - 28 Items	-54,222.69
Deposits and Credits - 42 Items	55,691.03
Total Cleared Transactions	1,468.34
Cleared Balance	27,319.73
Uncleared Transactions	
Checks and Payments - 30 Items	-27,896.86
Deposits and Credits - 5 Items	765.00
Total Uncleared Transactions	-27,131.86
Register Balance as of 03/31/2018	187.87
New Transactions	
Checks and Payments - 2 Items	-12,619.70
Total New Transactions	-12,619.70
Ending Balance	-12,431.83

1:46 PM

04/09/18

Thurston Conservation District Reconciliation Detail

3081001 - 308.10.01 Cash TimberLand Bank, Period Ending 03/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
						25,851.39
Beginning Balance						
Cleared Transactions						
Checks and Payments - 28 Items						
Bill Pmt -Check	02/26/2018	19547	Whitlock Limited Par...	X	-3,950.00	-3,950.00
Bill Pmt -Check	02/26/2018	19541	Qwg Applied Geology	X	-2,695.00	-6,645.00
Bill Pmt -Check	02/26/2018	19548	Get Outside Olympla	X	-1,175.00	-7,820.00
Bill Pmt -Check	02/26/2018	19545	Waterfall Engineering	X	-1,062.50	-8,882.50
Bill Pmt -Check	02/26/2018	19546	Whitlock Limited Par...	X	-748.54	-9,631.04
Bill Pmt -Check	02/26/2018	19537	Olympia School Dist...	X	-624.77	-10,255.81
Bill Pmt -Check	02/26/2018	19538	Olympian, The	X	-425.45	-10,681.26
Bill Pmt -Check	02/26/2018	19540	Puget Sound Energy	X	-388.00	-11,069.26
Bill Pmt -Check	02/26/2018	19531	Comcast	X	-360.93	-11,430.19
Bill Pmt -Check	02/26/2018	19530	Coastal Custodial	X	-312.52	-11,742.71
Bill Pmt -Check	02/26/2018	19535	Minuteman Press	X	-307.18	-12,049.89
Bill Pmt -Check	02/26/2018	19543	Ricoh USA, Inc.	X	-184.87	-12,234.56
Bill Pmt -Check	02/26/2018	19539	Pioneer Fuel	X	-148.74	-12,383.30
Bill Pmt -Check	02/26/2018	19533	FP Mailing Solutions	X	-120.77	-12,504.07
Bill Pmt -Check	02/26/2018	19544	Ricoh, USA Inc - Us...	X	-116.68	-12,620.75
Bill Pmt -Check	02/26/2018	19529	Claire Hollenbaugh	X	-50.00	-12,670.75
Bill Pmt -Check	02/26/2018	19542	Regence - Life Insur...	X	-41.64	-12,712.39
Bill Pmt -Check	02/26/2018	19532	Culligan Water Co.	X	-31.41	-12,743.80
Bill Pmt -Check	02/26/2018	19528	A & L Western Agric...	X	-12.00	-12,755.80
Bill Pmt -Check	03/02/2018	EFT	Regence - Health C...	X	-4,447.99	-17,203.79
Bill Pmt -Check	03/02/2018	EFT	Wells Fargo Remitta...	X	-1,000.00	-18,203.79
Liability Check	03/08/2018		QuickBooks Payroll ...	X	-13,787.44	-31,991.23
Liability Check	03/14/2018		QuickBooks Payroll ...	X	-839.91	-32,831.14
Check	03/20/2018	PC	Thurston Conservati...	X	-184.00	-33,015.14
Check	03/20/2018	EFT	Benefit Resource, Inc	X	-50.00	-33,065.14
Liability Check	03/22/2018		QuickBooks Payroll ...	X	-13,655.74	-46,720.88
Liability Check	03/30/2018	EFT	Dept of Retirement ...	X	-110.00	-46,830.88
Liability Check	04/04/2018	19578	Dept of Retirement ...	X	-7,391.81	-54,222.69
Total Checks and Payments					-54,222.69	-54,222.69
Deposits and Credits - 42 Items						
Bill Pmt -Check	02/26/2016	18757	Minuteman Press	X	0.00	0.00
Bill Pmt -Check	05/04/2016	18844	US Postal Service	X	0.00	0.00
Bill Pmt -Check	01/18/2017	19128	Rainier Sportsman's...	X	0.00	0.00
Bill Pmt -Check	12/19/2017	19484	Grays Harbor Conse...	X	0.00	0.00
Deposit	03/02/2018			X	4.15	4.15
Sales Receipt	03/02/2018	60541...	ASMNT:A098- Soil ...	X	150.00	154.15
Sales Receipt	03/02/2018	60541...	ASMNT	X	1,730.74	1,884.89
Sales Receipt	03/06/2018	60541...	MISC:W098 - Plant ...	X	909.00	2,793.89
Payment	03/06/2018		MISC:M102 - Whatc...	X	4,449.59	7,243.48
Sales Receipt	03/06/2018	60541...	MISC:W098 - Plant ...	X	5,111.60	12,355.08
Bill Pmt -Check	03/13/2018	19560	Skookumchuck Gra...	X	0.00	12,355.08
Sales Receipt	03/14/2018	60541...	MISC:W098 - Plant ...	X	5,000.00	17,355.08
Transfer	03/15/2018			X	10,647.83	28,002.91
Sales Receipt	03/20/2018	60541...	ASMNT:A099 - Equi...	X	30.00	28,032.91
Sales Receipt	03/20/2018	60541...	MISC:M015 - SSCFLT	X	65.94	28,098.85
Sales Receipt	03/20/2018	60541...	ASMNT:A010-Overh...	X	186.00	28,284.85
Transfer	03/20/2018			X	500.00	28,784.85
Paycheck	03/23/2018	dd032...	Berger, Kathleen T	X	0.00	28,784.85
Paycheck	03/23/2018	dd032...	White, Nora E	X	0.00	28,784.85
Paycheck	03/23/2018	dd032...	Warren, Nicole A	X	0.00	28,784.85
Paycheck	03/23/2018	dd032...	Moorehead, Sarah	X	0.00	28,784.85
Paycheck	03/23/2018	dd032...	McBee, Ashley R	X	0.00	28,784.85
Paycheck	03/23/2018	dd032...	Healy, Mara E	X	0.00	28,784.85
Paycheck	03/23/2018	dd032...	Hatch-Winecka, Am...	X	0.00	28,784.85
Paycheck	03/23/2018	dd032...	Bishop, Stephanie E	X	0.00	28,784.85
Paycheck	03/23/2018	dd032...	Franks, Amy E	X	0.00	28,784.85
Bill Pmt -Check	03/26/2018	19571	UPS	X	0.00	28,784.85
Bill Pmt -Check	03/26/2018	19559	Minuteman Press	X	0.00	28,784.85
Bill Pmt -Check	03/26/2018	19569	Skookumchuck Gra...	X	0.00	28,784.85
Payment	03/26/2018		WSCC:WSCC - Blo...	X	26,696.18	55,481.03
Sales Receipt	03/31/2018	60541...	ASMNT:A099 - Equi...	X	70.00	55,551.03
Sales Receipt	03/31/2018	60541...	ASMNT:A098- Soil ...	X	140.00	55,691.03
Paycheck	04/10/2018	dd041...	Moorehead, Sarah	X	0.00	55,691.03

1:46 PM

04/09/18

Thurston Conservation District Reconciliation Detail

3081001 · 308.10.01 Cash TimberLand Bank, Period Ending 03/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Paycheck	04/10/2018	dd041...	McBee, Ashley R	X	0.00	55,691.03
Paycheck	04/10/2018	dd041...	White, Nora E	X	0.00	55,691.03
Paycheck	04/10/2018	dd041...	Warren, Nicole A	X	0.00	55,691.03
Paycheck	04/10/2018	dd041...	McBee, Ashley R	X	0.00	55,691.03
Paycheck	04/10/2018	dd041...	Healy, Mara E	X	0.00	55,691.03
Paycheck	04/10/2018	dd041...	Hatch-Winecka, Am...	X	0.00	55,691.03
Paycheck	04/10/2018	dd041...	Franks, Amy E	X	0.00	55,691.03
Paycheck	04/10/2018	dd041...	Berger, Kathleen T	X	0.00	55,691.03
Paycheck	04/10/2018	dd041...	Bishop, Stephanie E	X	0.00	55,691.03
Total Deposits and Credits					55,691.03	55,691.03
Total Cleared Transactions					1,468.34	1,468.34
Cleared Balance					1,468.34	27,319.73
Uncleared Transactions						
Checks and Payments - 30 items						
Bill Pmt -Check	05/16/2017	19261	Crains Office Supply		-144.63	-144.63
Bill Pmt -Check	06/05/2017	19256	Crains Office Supply		-58.74	-203.37
Bill Pmt -Check	11/15/2017	19447	Colonial Supplement...		-350.36	-553.73
Bill Pmt -Check	12/29/2017	19505	Wendy Stevens		-451.65	-1,005.38
Bill Pmt -Check	02/26/2018	19536	Northwest Meadows...		-1,388.20	-2,393.58
Bill Pmt -Check	02/26/2018	19534	Jasmin Faulk - Dick...		-100.00	-2,493.58
Bill Pmt -Check	03/13/2018	19549	Skookumchuck Gra...		-200.00	-2,693.58
Liability Check	03/14/2018	19576	Colonial Supplement...		-307.68	-3,001.26
Bill Pmt -Check	03/26/2018	19574	WACD		-9,221.25	-12,222.51
Bill Pmt -Check	03/26/2018	19575	Whitlock Limited Par...		-3,950.00	-16,172.51
Bill Pmt -Check	03/26/2018	19570	Thurston Co Public ...		-3,512.61	-19,685.12
Bill Pmt -Check	03/26/2018	19573	WA St University En...		-2,134.00	-21,819.12
Bill Pmt -Check	03/26/2018	19572	Wa St Conservation ...		-1,153.48	-22,972.60
Bill Pmt -Check	03/26/2018	19558	Melissa Davis		-1,033.96	-24,006.56
Bill Pmt -Check	03/26/2018	19552	Amy Franks		-493.43	-24,499.99
Bill Pmt -Check	03/26/2018	19567	Ricoh, USA Inc - Us...		-455.93	-24,955.92
Bill Pmt -Check	03/26/2018	19563	Puget Sound Energy		-412.77	-25,368.69
Bill Pmt -Check	03/26/2018	19551	A & L Western Agric...		-402.00	-25,770.69
Bill Pmt -Check	03/26/2018	19554	Coastal Custodial		-374.14	-26,144.83
Bill Pmt -Check	03/26/2018	19555	Comcast		-370.93	-26,515.76
Bill Pmt -Check	03/26/2018	19562	Pacific Shellfish Insti...		-301.08	-26,816.84
Bill Pmt -Check	03/26/2018	19564	Rainier School Distri...		-246.80	-27,063.64
Bill Pmt -Check	03/26/2018	19568	Salish Sea Conferen...		-230.00	-27,293.64
Bill Pmt -Check	03/26/2018	19566	Ricoh USA, Inc.		-184.67	-27,478.31
Bill Pmt -Check	03/26/2018	19553	Brian Thompson		-139.50	-27,617.81
Bill Pmt -Check	03/26/2018	19557	Maggie Netherlin		-100.00	-27,717.81
Bill Pmt -Check	03/26/2018	19560	Olympia School Dist...		-91.00	-27,808.81
Bill Pmt -Check	03/26/2018	19565	Regence - Life Insur...		-41.64	-27,850.45
Bill Pmt -Check	03/26/2018	19556	Culligan Water Co.		-31.41	-27,881.86
Bill Pmt -Check	03/26/2018	19561	Pacific Conservation...		-15.00	-27,896.86
Total Checks and Payments					-27,896.86	-27,896.86
Deposits and Credits - 5 items						
Transfer	10/09/2017				300.00	300.00
Sales Receipt	10/31/2017	60541...	ASMNT:A099 - Equi...		130.00	430.00
Transfer	11/09/2017				100.00	530.00
Sales Receipt	11/30/2017	60541...	ASMNT:A099 - Equi...		180.00	710.00
Sales Receipt	12/31/2017	60541...	ASMNT:A099 - Equi...		55.00	765.00
Total Deposits and Credits					765.00	765.00
Total Uncleared Transactions					-27,131.86	-27,131.86
Register Balance as of 03/31/2018					-25,663.52	187.87
New Transactions						
Checks and Payments - 2 items						
Liability Check	04/09/2018		QuickBooks Payroll ...		-11,193.93	-11,193.93
Liability Check	04/09/2018		QuickBooks Payroll ...		-1,425.77	-12,619.70

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04/09/18

**Thurston Conservation District
Reconciliation Detail**

3081001 - 308.10.01 Cash TimberLand Bank, Period Ending 03/31/2018

Type	Date	Num	Name	Clr	Amount	Balance
Total Checks and Payments					-12,619.70	-12,619.70
Total New Transactions					-12,619.70	-12,619.70
Ending Balance					-38,283.22	-12,431.83



THURSTON CONSERVATION DISTRICT
2918 FERGUSON ST SW STE A BLDG 1
TUMWATER WA 98512

Page 1 of 4

03/31/2018

CYCLE-030

*****6554

FREE BUSINESS CK

*****06554

PREVIOUS STATEMENT BALANCE AS OF 02/28/18	25,851.39
PLUS 11 DEPOSITS AND OTHER CREDITS	55,691.03
LESS 29 CHECKS AND OTHER DEBITS	54,222.69
LESS MAINTENANCE FEE	0
CURRENT STATEMENT BALANCE AS OF March 31, 2018	27,319.73
NUMBER OF DAYS IN THIS STATEMENT PERIOD: 31	

***** CHECK TRANSACTIONS *****

Date	Serial	Amount	Date	Serial	Amount	Date	Serial	Amount
03/19	19528 *	12.00	03/13	19537 *	624.77	03/12	19544	116.68
03/12	19529	50.00	03/12	19538	425.45	03/13	19545	1,062.50
03/13	19530	312.52	03/09	19539	148.74	03/26	19546	748.54
03/12	19531	360.93	03/12	19540	388.00	03/26	19547	3,950.00
03/13	19532	31.41	03/12	19541	2,695.00	03/21	19548	1,175.00
03/12	19533	120.77	03/12	19542	41.64			
03/12	19535 *	307.18	03/13	19543	184.67			

(*) Asterisk denotes skip in check sequence

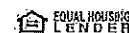
***** ELECTRONIC / NON-CHECK TRANSACTIONS *****

Date	Description	Amount
03/02	Checking Withdrawal	184.00
03/07	AC BLUESHIELD OF WA INS. PREM.	4,447.99
03/08	AC WA DEPT RET SYS DRS EPAY	55.00
03/08	AC INTUIT PAYROLL S QUICKBOOKS	13,787.44
03/14	AC INTUIT PAYROLL S QUICKBOOKS	839.91
03/15	AC BENEFIT RESOURCE BRI XFER	50.00
03/19	AC WA DEPT RET SYS DRS EPAY	55.00
03/19	AC WA DEPT RET SYS DRS EPAY	7,391.81
03/21	AC WELLS FARGO CARD PHONE-PYMT	1,000.00
03/22	AC INTUIT PAYROLL S QUICKBOOKS	13,655.74

Federal law requires us to tell you how we collect, share, and protect your personal information. Our privacy policy has not changed and you may review our policy and practices with respect to your personal information at www.timberlandbank.com/privacy-policy or we will mail you a free copy upon request if you call us at 1-800-562-8761.



www.timberlandbank.com





THURSTON CONSERVATION DISTRICT
2918 FERGUSON ST SW STE A BLDG 1
TUMWATER WA 98512

Page 2 of 4

03/31/2018

*****6554

*** DEPOSITS ***

Date	Description	Amount
03/02	CK Deposit	154.14
03/05	3/2 CKS 154.14 S/B 154.15	.01
03/06	CK Deposit	95.94
03/06	CK Deposit	5,111.60
03/07	CK Deposit	5,358.59
03/12	AC TCTREASURER 1104 CITYREMIT	1,730.74
03/15	AC PAYPAL TRANSFER	5,000.00
03/15	Funds Transfer via Online	10,647.83
03/16	CK Deposit	210.00
03/20	CK Deposit	686.00
03/27	AC WA ST SCC VENDOR PAY	26,696.18

*** BALANCE BY DATE ***

Date	Balance	Date	Balance	Date	Balance	Date	Balance
02/28	25,851.39	03/02	25,821.53	03/05	25,821.54	03/06	31,029.08
03/07	31,939.68	03/08	18,097.24	03/09	17,948.50	03/12	15,173.59
03/13	12,957.72	03/14	12,117.81	03/15	27,715.64	03/16	27,925.64
03/19	20,466.83	03/20	21,152.83	03/21	18,977.83	03/22	5,322.09
03/26	623.55	03/27	27,319.73				

NOTE: THERE IS A NEW PHONE NUMBER TO CALL TO REPORT A
LOST OR STOLEN CARD. THE NUMBER IS 1-800-500-1044.



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THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

19528
12/20/2018

DAY TO THE ORDER OF
A & L Western Agricultural Laborers
1311 Woodland Avenue, Suite 11
Washouak, CA 95551

\$ 12.00

MEMO
A & L Western Agricultural Laborers
1311 Woodland Avenue, Suite 11
Washouak, CA 95551

Richard M. Manberg

PO19528* 1325170754* 490006554*

03/19/2018 19528 \$12.00

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

18520
2/20/2018

DAY TO THE ORDER OF
Olympia School District
1113 Lagoon Way SE
Olympia, WA 98501

\$ 50.00

MEMO
Olympia School District
1113 Lagoon Way SE
Olympia, WA 98501

Richard M. Manberg

PO19529* 1325170754* 490006554*

03/12/2018 19529 \$50.00

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

19530
2/20/2018

DAY TO THE ORDER OF
Coral Coast
2911 Ferrous Street SW, Suite A
Tumwater, WA 98511-4117

\$ 312.52

MEMO
Coral Coast
2911 Ferrous Street SW, Suite A
Tumwater, WA 98511-4117

Richard M. Manberg

PO19530* 1325170754* 490006554*

03/13/2018 19530 \$312.52

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

19531
2/20/2018

DAY TO THE ORDER OF
Coral Coast
2911 Ferrous Street SW, Suite A
Tumwater, WA 98511-4117

\$ 360.93

MEMO
Coral Coast
2911 Ferrous Street SW, Suite A
Tumwater, WA 98511-4117

Richard M. Manberg

PO19531* 1325170754* 490006554*

03/12/2018 19531 \$360.93

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

18532
2/20/2018

DAY TO THE ORDER OF
Columbia Valley
2911 Ferrous Street SW, Suite A
Tumwater, WA 98511-4117

\$ 31.41

MEMO
Columbia Valley
2911 Ferrous Street SW, Suite A
Tumwater, WA 98511-4117

Richard M. Manberg

PO19532* 1325170754* 490006554*

03/13/2018 19532 \$31.41

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

18533
2/20/2018

DAY TO THE ORDER OF
PP Mining Solutions
14000 1st Ave
Alaska, AK 99501-9999

\$ 120.77

MEMO
PP Mining Solutions
14000 1st Ave
Alaska, AK 99501-9999

Richard M. Manberg

PO19533* 1325170754* 490006554*

03/12/2018 19533 \$120.77

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

19535
2/20/2018

DAY TO THE ORDER OF
Kendall's Press
1025 Mack Lane Dr.
Olympia, WA 98512

\$ 307.18

MEMO
Kendall's Press
1025 Mack Lane Dr.
Olympia, WA 98512

Richard M. Manberg

PO19535* 1325170754* 490006554*

03/12/2018 19535 \$307.18

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

19537
2/20/2018

DAY TO THE ORDER OF
Olympia School District
1113 Lagoon Way SE
Olympia, WA 98501

\$ 624.77

MEMO
Olympia School District
1113 Lagoon Way SE
Olympia, WA 98501

Richard M. Manberg

PO19537* 1325170754* 490006554*

03/13/2018 19537 \$624.77

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

19538
2/20/2018

DAY TO THE ORDER OF
The Olympia
PO Box 4111
Olympia, WA 98512-5511

\$ 425.45

MEMO
The Olympia
PO Box 4111
Olympia, WA 98512-5511

Richard M. Manberg

PO19538* 1325170754* 490006554*

03/12/2018 19538 \$425.45

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

19539
2/20/2018

DAY TO THE ORDER OF
Pace & Son
PO Box 27
Olympia, WA 98501

\$ 148.74

MEMO
Pace & Son
PO Box 27
Olympia, WA 98501

Richard M. Manberg

PO19539* 1325170754* 490006554*

03/09/2018 19539 \$148.74

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

19540
2/20/2018

DAY TO THE ORDER OF
Pope & Son
PO Box 27
Olympia, WA 98501

\$ 388.00

MEMO
Pope & Son
PO Box 27
Olympia, WA 98501

Richard M. Manberg

PO19540* 1325170754* 490006554*

03/12/2018 19540 \$388.00

THURSTON CONSERVATION DISTRICT
2911 FERROUS STREET SW, SUITE A
TUMWATER, WA 98511-4117
360-751-3344

THURLEIGH BANK
423 WASHINGTON STREET SE
OLYMPIA, WA 98501

18541
2/20/2018

DAY TO THE ORDER OF
Ong Applied Geology
14000 1st Ave
Alaska, AK 99501-9999

\$ 2,695.00

MEMO
Ong Applied Geology
14000 1st Ave
Alaska, AK 99501-9999

Richard M. Manberg

PO19541* 1325170754* 490006554*

03/12/2018 19541 \$2,695.00

THURSTON CONSERVATION DISTRICT 2817 FERGUSON ST SW, SUITE A TUMWATER, WA 98561 360-754-3343		THURSTON BANK 425 WASHINGTON STREET SE OLYMPIA, WA 98501 252/2911	19542 03/12/2018
PAY TO THE ORDER OF	Payroll L&A HWH	\$	\$11.64
One Thousand One Hundred and 11/100		DOLLARS	
L&A HWH 2817 FERGUSON ST SW, SUITE A TUMWATER, WA 98561		THURSTON CONSERVATION DISTRICT <i>Richard M. Langley</i> TREASURER	
MEMO: Payroll L&A HWH		MICR: ⑆019542⑆ ⑆325170754⑆ ⑆90006554⑆	

03/12/2018 19542 \$41.64

THURSTON CONSERVATION DISTRICT 2817 FERGUSON ST SW, SUITE A TUMWATER, WA 98561 360-754-3343		THURSTON BANK 425 WASHINGTON STREET SE OLYMPIA, WA 98501 252/2911	19543 03/13/2018
PAY TO THE ORDER OF	Reah USA, Inc.	\$	\$184.67
One Thousand Eighty Four and 67/100		DOLLARS	
Reah USA, Inc. PO Box 55073 Dallas, TX 75255		THURSTON CONSERVATION DISTRICT <i>Richard M. Langley</i> TREASURER	
MEMO: Reah USA, Inc.		MICR: ⑆019543⑆ ⑆325170754⑆ ⑆90006554⑆	

03/13/2018 19543 \$184.67

THURSTON CONSERVATION DISTRICT 2817 FERGUSON ST SW, SUITE A TUMWATER, WA 98561 360-754-3343		THURSTON BANK 425 WASHINGTON STREET SE OLYMPIA, WA 98501 252/2911	19544 03/12/2018
PAY TO THE ORDER OF	Reah USA, Inc.	\$	\$116.68
One Hundred and Sixteen and 68/100		DOLLARS	
Reah USA, Inc. PO Box 55073 Dallas, TX 75255		THURSTON CONSERVATION DISTRICT <i>Richard M. Langley</i> TREASURER	
MEMO: Reah USA, Inc.		MICR: ⑆019544⑆ ⑆325170754⑆ ⑆90006554⑆	

03/12/2018 19544 \$116.68

THURSTON CONSERVATION DISTRICT 2817 FERGUSON ST SW, SUITE A TUMWATER, WA 98561 360-754-3343		THURSTON BANK 425 WASHINGTON STREET SE OLYMPIA, WA 98501 252/2911	19545 03/13/2018
PAY TO THE ORDER OF	Wickham Engineering	\$	\$1,062.50
One Thousand Sixty Two and 50/100		DOLLARS	
Wickham Engineering 6421 64th Ave SW Olympia, WA 98512		THURSTON CONSERVATION DISTRICT <i>Richard M. Langley</i> TREASURER	
MEMO: Wickham Engineering		MICR: ⑆019545⑆ ⑆325170754⑆ ⑆90006554⑆	

03/13/2018 19545 \$1,062.50

THURSTON CONSERVATION DISTRICT 2817 FERGUSON ST SW, SUITE A TUMWATER, WA 98561 360-754-3343		THURSTON BANK 425 WASHINGTON STREET SE OLYMPIA, WA 98501 252/2911	19546 03/26/2018
PAY TO THE ORDER OF	Wickham United Partnership I	\$	\$748.54
Seven Hundred and Forty Eight and 54/100		DOLLARS	
Wickham United Partnership I 2815 29th Avenue NW, Suite A Tumwater, WA 98512		THURSTON CONSERVATION DISTRICT <i>Richard M. Langley</i> TREASURER	
MEMO: Wickham United Partnership I		MICR: ⑆019546⑆ ⑆325170754⑆ ⑆90006554⑆	

03/26/2018 19546 \$748.54

THURSTON CONSERVATION DISTRICT 2817 FERGUSON ST SW, SUITE A TUMWATER, WA 98561 360-754-3343		THURSTON BANK 425 WASHINGTON STREET SE OLYMPIA, WA 98501 252/2911	19547 03/26/2018
PAY TO THE ORDER OF	Wickham United Partnership I	\$	\$3,950.00
Three Thousand Nine Hundred and 00/100		DOLLARS	
Wickham United Partnership I 2815 29th Avenue NW, Suite A Tumwater, WA 98512		THURSTON CONSERVATION DISTRICT <i>Richard M. Langley</i> TREASURER	
MEMO: Wickham United Partnership I		MICR: ⑆019547⑆ ⑆325170754⑆ ⑆90006554⑆	

03/26/2018 19547 \$3,950.00

THURSTON CONSERVATION DISTRICT 2817 FERGUSON ST SW, SUITE A TUMWATER, WA 98561 360-754-3343		THURSTON BANK 425 WASHINGTON STREET SE OLYMPIA, WA 98501 252/2911	19548 03/21/2018
PAY TO THE ORDER OF	One Thousand One Hundred and 175/100	\$	\$1,175.00
One Thousand One Hundred and 175/100		DOLLARS	
One Thousand One Hundred and 175/100		THURSTON CONSERVATION DISTRICT <i>Richard M. Langley</i> TREASURER	
MEMO: Payroll and P&G		MICR: ⑆019548⑆ ⑆325170754⑆ ⑆90006554⑆	

03/21/2018 19548 \$1,175.00

11:24 AM

04/16/18

Thurston Conservation District
Reconciliation Detail
Wells Fargo, Period Ending 02/15/2018

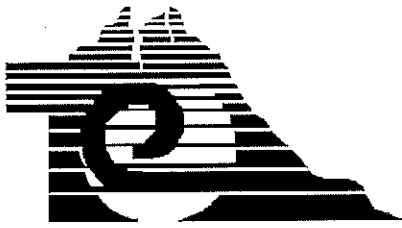
Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						7,347.80
Cleared Transactions						
Charges and Cash Advances - 22 Items						
Credit Card Charge	01/18/2018		REI	X	-16.27	-16.27
Credit Card Charge	01/19/2018		Wal Mart	X	-131.06	-147.33
Credit Card Charge	01/22/2018		paypal	X	-494.04	-641.37
Credit Card Charge	01/22/2018	8143	Color Graphics	X	-13.07	-654.44
Credit Card Charge	01/24/2018		Wagners European ...	X	-27.35	-681.79
Credit Card Charge	01/25/2018	8144	UPS	X	-12.76	-694.55
Credit Card Charge	01/26/2018	8155	UPS	X	-9.43	-703.98
Credit Card Charge	01/27/2018		US Postal Service	X	-36.25	-740.23
Credit Card Charge	01/28/2018	8157	UPS	X	-12.81	-753.04
Credit Card Charge	01/30/2018		City of Olympia	X	-1.50	-754.54
Credit Card Charge	01/31/2018		acorn naturalists	X	-399.47	-1,154.01
Credit Card Charge	01/31/2018		City of Olympia	X	-1.60	-1,155.61
Credit Card Charge	02/03/2018	8158	UPS	X	-11.58	-1,167.19
Credit Card Charge	02/07/2018		T Sheets	X	-75.00	-1,242.19
Credit Card Charge	02/07/2018	8131	Casplo Inc	X	-59.00	-1,301.19
Credit Card Charge	02/07/2018	8145	Crains Office Supply	X	-48.95	-1,350.14
Credit Card Charge	02/07/2018		GA Parking	X	-8.00	-1,358.14
Credit Card Charge	02/10/2018	8149	UPS	X	-10.91	-1,369.05
Credit Card Charge	02/13/2018		paypal	X	-172.00	-1,541.05
Credit Card Charge	02/13/2018	8159	Grocery Outlet	X	-60.91	-1,601.96
Credit Card Charge	02/13/2018		Crains Office Supply	X	-29.35	-1,631.31
Credit Card Charge	02/14/2018		Wagners European ...	X	-44.82	-1,676.13
Total Charges and Cash Advances					-1,676.13	-1,676.13
Payments and Credits - 2 Items						
Bill	12/31/2017		Wells Fargo Remitta...	X	8,277.18	8,277.18
Credit Card Credit	01/23/2018		paypal	X	40.38	8,317.56
Total Cleared Transactions					6,641.43	6,641.43
Cleared Balance					-6,641.43	706.37
Uncleared Transactions						
Charges and Cash Advances - 44 Items						
Credit Card Charge	06/30/2017		Best Buy		-65.25	-65.25
Credit Card Charge	08/22/2017	7846	Fed Ex		-18.32	-83.57
Credit Card Charge	09/06/2017	7868	San Francisco Stre...		-33.92	-117.49
Credit Card Charge	09/06/2017	7754	Trader Joes		-33.58	-151.07
Credit Card Charge	09/06/2017	7868	Wagners European ...		-32.67	-183.74
Credit Card Charge	09/06/2017	7852	Spooner Berry Farm		-23.00	-206.74
Credit Card Charge	10/24/2017	8017	Dispute Resolution ...		-30.00	-236.74
Credit Card Charge	10/27/2017	8005	Minuteman Press		-890.43	-1,127.17
Credit Card Charge	10/27/2017	8008	SPSCC		-154.75	-1,281.92
Credit Card Charge	10/27/2017	8024	San Francisco Stre...		-152.70	-1,434.62
Credit Card Charge	10/27/2017	8023	Albertsons		-68.45	-1,503.07
Credit Card Charge	10/27/2017	8007	Brown Paper Tickets		-53.74	-1,556.81
Credit Card Charge	10/27/2017	8011	Starbucks		-34.71	-1,591.52
Credit Card Charge	10/27/2017	7959	Facebook		-30.00	-1,621.52
Credit Card Charge	10/27/2017	8003	Dispute Resolution ...		-30.00	-1,651.52
Credit Card Charge	10/27/2017	8026	Fred Meyer		-26.89	-1,678.41
Credit Card Charge	10/27/2017	8028	Haggen		-18.01	-1,696.42
Credit Card Charge	10/27/2017	8029	Olympia Food Co-Op		-14.90	-1,711.32
Credit Card Charge	10/31/2017	7979	Casplo Inc		-59.00	-1,770.32
Credit Card Charge	10/31/2017	7993	Dispute Resolution ...		-30.00	-1,800.32
Credit Card Charge	10/31/2017	8044	Dispute Resolution ...		-30.00	-1,830.32
Credit Card Charge	10/31/2017	7980	Dispute Resolution ...		-30.00	-1,860.32
Credit Card Charge	10/31/2017	8016	Dispute Resolution ...		-30.00	-1,890.32
Credit Card Charge	11/01/2017	7983	Brown Paper Tickets		-26.87	-1,917.19
Credit Card Charge	11/08/2017	7981	Office Depot		-209.08	-2,126.27
Credit Card Charge	11/08/2017	7882	San Francisco Stre...		-47.04	-2,173.31
Credit Card Charge	11/08/2017	7982	Wagners European ...		-25.05	-2,198.36
Credit Card Charge	11/08/2017	7882	Trader Joes		-11.98	-2,210.34
Credit Card Charge	11/08/2017	7982	Trader Joes		-7.99	-2,218.33
Credit Card Charge	11/14/2017		Window Seat Media		-2,002.04	-4,220.37
Credit Card Charge	11/14/2017	7907	Amazon		-292.95	-4,513.32

11:24 AM

04/16/18

Thurston Conservation District
Reconciliation Detail
Wells Fargo, Period Ending 02/15/2018

Type	Date	Num	Name	Clr	Amount	Balance
Credit Card Charge	11/14/2017	7920	Harbor Freight		-144.20	-4,657.52
Credit Card Charge	11/14/2017		T Sheets		-85.00	-4,742.52
Credit Card Charge	11/14/2017		Crains Office Supply		-73.97	-4,816.49
Credit Card Charge	11/14/2017	7905	Starbucks		-34.71	-4,851.20
Credit Card Charge	11/14/2017	7919	Olympia Food Co-Op		-32.53	-4,883.73
Credit Card Charge	11/14/2017	7917	Cab		-27.43	-4,911.16
Credit Card Charge	11/14/2017	7919	Haggen		-21.26	-4,932.42
Credit Card Charge	11/14/2017	7905	Trader Joes		-18.95	-4,951.37
Credit Card Charge	11/14/2017	7918	Fred Meyer		-8.69	-4,960.06
Credit Card Charge	12/08/2017	8074	Staples		-170.64	-5,130.70
Credit Card Charge	12/08/2017	8089	Facebook		-10.00	-5,140.70
Credit Card Charge	12/31/2017		UPS		-19.71	-5,160.41
Credit Card Charge	01/10/2018				-94.88	-5,255.29
Total Charges and Cash Advances					-5,255.29	-5,255.29
Payments and Credits - 1 item						
Bill	01/15/2018		Wells Fargo Remitta...		7,347.80	7,347.80
Total Uncleared Transactions					2,092.51	2,092.51
Register Balance as of 02/15/2018					-8,733.94	-1,386.14
New Transactions						
Charges and Cash Advances - 11 items						
Credit Card Charge	03/13/2018	8146	Caspio Inc		-59.00	-59.00
Credit Card Charge	03/13/2018	8156	REI		-16.27	-75.27
Credit Card Charge	03/21/2018		Natural Rain		-2,660.85	-2,736.12
Credit Card Charge	03/21/2018		Natural Rain		-873.40	-3,609.52
Credit Card Charge	03/21/2018	8075	Crains Office Supply		-442.39	-4,051.91
Credit Card Charge	03/21/2018	8076	Crains Office Supply		-140.80	-4,192.71
Credit Card Charge	03/21/2018		T Sheets		-80.00	-4,272.71
Credit Card Charge	03/21/2018	8091	Chevron		-68.04	-4,340.75
Credit Card Charge	03/21/2018	7964	Orca Books		-36.88	-4,377.63
Credit Card Charge	03/21/2018	8069	Washington State F...		-8.35	-4,385.98
Credit Card Charge	03/21/2018	8069	Port of Kingston		-5.00	-4,390.98
Total Charges and Cash Advances					-4,390.98	-4,390.98
Total New Transactions					-4,390.98	-4,390.98
Ending Balance					-4,342.96	3,004.84



Thurston Conservation District

RESOLUTION

Resolution #2018-01

Subject: Cost of Living Adjustment

**A RESOLUTION OF THE THURSTON CONSERVATION DISTRICT,
PROVIDING FOR A COST OF LIVING ADJUSTMENT (COLA)**

WHEREAS, District Policy #5.5.1 states that each March the District CPA and Treasurer shall calculate the rate of increase in the US Consumer Price Index (CPI) for All Urban Consumers of Olympia - Tumwater for the period from January 1 the preceding year through December 31 the preceding year, and shall inform the board of that rate of increase; AND,

WHEREAS, at the 2018 TCD budget included and estimated a 2% COLA increase for staff.

WHEREAS, the CPI for All Urban Consumers in Olympia - Tumwater for 2017 is 3.3%.

NOW THEREFORE,

**BE IT RESOLVED BY THE BOARD OF THE THURSTON CONSERVATION DISTRICT,
AS FOLLOWS:**

Effective April 1, 2018, all staffing position salaries will be adjusted by 2%, in accordance with District policy and passage of this resolution.

PASSED BY THE BOARD OF THE THURSTON CONSERVATION DISTRICT ON _____.

SIGNED:

ATTEST:

Eric Johnson, Board Chair

Sarah Moorehead, Acting Executive Director

Thurston Conservation District
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2017

Reference	#	Question	Answer	Explanation
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INSTRUCTIONS FOR PREPARER

The term "entity" as used in this Schedule 22 refers to the local government completing this Schedule 22. The term "governing body" is used in this Schedule 22 to describe the elected or appointed governing board of your entity. If the government preparing this questionnaire did not have any revenue activity during the year, please click the "Help" button to request more information about completing this Schedule 22.

For guidance to these questions, please refer to the document at, <http://www.sao.wa.gov/local/Pages/BARSReportingTemplates.aspx>.

Please click, "**Next**," to begin the Schedule 22. You may use the numbers above circled in blue to quickly navigate to a specific section of the Schedule 22. As with the rest of the Annual Report submission, it does not need to be completed all at once; you may leave and return to the Schedule 22 as needed.

FINANCIAL ACTIVITY MONITORING

- | | | |
|---|--|-----|
| 1 | Is a reconciliation of the government's bank accounts (including accounts with the County Treasurer) to the general ledger/books performed? This would include a reconciliation of both ending cash and investment balances as well as total activity in the bank accounts to the general ledger/books (for total revenues, expenditures, and balances). | Yes |
|---|--|-----|

- | | | |
|---|---|--------------------|
| 2 | Identify the personnel in charge of performing the reconciliation function and, if applicable, the personnel in charge of reviewing and monitoring the reconciliation function. | District Treasurer |
|---|---|--------------------|

Note: The job position will be sufficient for the identification purpose.

Reference	Question	Answer	Explanation
3	Journal Entries Process - Identify the personnel in charge of posting journal entries into the government's general ledger and, if applicable, the personnel in charge of reviewing and monitoring the journal entries being posted, both during the year and at year-end. The job position/title will be sufficient for the identification purpose.	District Treasurer	
	<p>Note: Some local governments do not perform journal entries to adjust its ledger. In those cases, this question can be answered "not applicable."</p>		
4	Has there been any change in the process or procedure for the preparation of financial statements, including posting year-end journal entries? If yes, please identify the significant changes that occurred.	No	
PERMANENT FILES			
5	Does the government have any changes in significant accounting estimates that have been used that are material to the financial statements? For example: compensated absence liabilities disclosed in the notes, any GASB 68 liabilities, etc.	No	
6	Has the government had any changes (additions or dispositions) of component units, joint ventures, etc., in the reporting year? If yes, please identify the addition or disposition.	No	
7	Has the entity contracted out for or recently re-assumed responsibility for any major function the government provides?	No	
8	Does the government use the <i>Budgeting, Accounting and Reporting System (BARS)</i> Chart of Accounts for its internal accounting systems?	Yes	
9	Is this the most current BARS chart of accounts?	Yes	
10	Does the government use any key software applications (for example, for general ledger, cash receipting, payroll, tax assessments, etc.)? If yes, please list the application and its function in the text box provided.	Yes	QuickBooks - used for all accounting functions.

Reference #	Question	Answer	Explanation
11	Have there been any changes to the key accounting software from last year? For example: significant updates, changes in providers, etc.	No	
MATERIAL COMPLIANCE REQUIREMENTS			
12	Does the government have any licensing, regulatory, contracting or granting oversight agencies, or any interlocal agreements, with the ability to impose material penalties or otherwise play a fundamental role in the entity's operations or ability to continue business if not complied with?	No	
13	Is the government currently involved in any lawsuits?	No	
REVENUES AND EXPENDITURES			
14	Did the Entity receive any non-SAO audits during the year?	No	
15	Does the Entity use a 3rd party vendor to bill or receipt funds? If yes, please list the vendor used and its purpose.	No	
16	Cash Receipting - Does the government have any written policies and procedures related to cash receipting? This includes procedures for ensuring that funds received are recorded on a pre-printed, pre-number receipt book wherein the mode of payment is noted (as either cash, check, EFT, etc.) and that funds received are deposited within 24 of receipt?	Yes	
17	Petty Cash - Does the government use any petty cash or imprest funds?	Yes	The District has a petty cash account.
18	Are all petty cash and imprest accounts reconciled to the authorized balance (established by a resolution) by someone other than a custodian at least monthly?	Yes	
19	Credit cards - Does the government have any debit/credit cards or charge accounts?	Yes	The District utilizes credit cards.
20	How many physical cards does the government have?	10	
21	How many open accounts does the government have?	1	

Reference	#	Question	Answer	Explanation
	22	Does the government have written policies and procedures for appropriate use of credit/procurement cards and charge account purchases?	Yes	
	23	Payroll – Does the entity directly employ any staff?	Yes	
SAFEGUARDING OF ASSETS				
	24	Safeguarding Capital Assets – Does the government have an asset management policy that defines the entity's capitalization threshold and protects assets susceptible to theft (including defining small and attractive assets)?	Yes	
	25	Does the entity have a process to proactively identify, assess and respond to risks. This process could be formal (structured, scheduled, and documented), informal (unstructured, undocumented, and/or unscheduled), or can be done on the fly or as needed (ad hoc - relying on individuals to react and identify risk as it appears).	Ad Hoc	
CONSERVATION DISTRICT SPECIFIC QUESTIONS				
Best Practice	49	Does the entity have an adopted policy manual that covers the entity's operations?	Yes	
Advised	50	Has the Board reviewed RCW 89.08, sec. 210 and 220, since the last Schedule 22 was completed?	Yes	
RCW 89.08.341	51	Does the District have current written agreements with all Conservation Partners where resources are exchanged and have they been reviewed in the last 12 months?	Yes	
RCW 4.96.020	52	Has the District established a claims agent with the County Auditor?	Yes	
Advised	53	Have all new supervisors taken advantage of training offered by the Conservation Commission?	Yes	
L&I	54	Were quarterly payments filed with the Department of Labor and Industries and match payroll records?	Yes	

Reference	Question	Answer	Explanation
ESD	55 Was unemployment insurance paid for all employees to Employment Security Dept. and payments match payroll records?	Yes	
Advised	56 Does the District have the required posters as shown on the list on the Labor and Industries website?	Yes	
IRS	57 Were payments made to Social Security/Medicare or to a qualified retirement plan and match payroll records?	Yes	
IRS	58 Were employer share and withheld payroll taxes remitted to the Internal Revenue Service and match payroll records?	Yes	
Best Practice	59 Is sales tax listed on a separate line on receipts?	Yes	
BARS	60 If sales tax was collected, was it remitted to the State Department of Revenue?	Yes	
REQUIRED ATTACHMENTS (see instructions for required details)			
Informational	61 Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.	See Web Page	www.thurstoncd.com
Informational	62 Revenue Summary - Attach a copy of the year-end County Treasurer's report that show the total receipts for the year by revenue source. Government's who do not use a County Treasurer should mark "NA."	County not treasurer	The County is not our treasurer.
Informational	63 Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing all expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities.	Attached	Attachments expenditure list sch 22 #63.xlsx

Reference	#	Question	Answer	Explanation
Informational	64	Cash Receipting Policy - Attach a detailed description of the entity's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to all districts that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.)	Attached	Attachments revenue receipting policy.docx
Informational	65	Elected Official List - Attach a listing of the names of all governing body members present during the year, and include any business interest a governing body member or his/her household members hold. Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc.	Attached	Attachments <u>Elected Official List Sch 22</u> <u>#65.xlsx</u>
Informational	66	Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.	Attached	Attachments <u>Fee Schedule - Sch 22 #66.xlsx</u>
Preparer	67	Local Government Contact Information for Preparer: Name: Telephone number: E-mail address:	Amy Franks 360-754-3588 ext 120 accounting@thurston cd.com	

Powers and duties of supervisors.

The supervisors may employ a secretary, treasurer, technical experts, and such other officers, agents, and employees, permanent and temporary, as they may require, and determine their qualifications, duties, and compensation. It may call upon the attorney general for legal services, or may employ its own counsel and legal staff. The supervisors may delegate to their chair, to one or more supervisors, or to one or more agents or employees such powers and duties as it deems proper. The supervisors shall furnish to the commission, upon request, copies of such internal rules, regulations, orders, contracts, forms, and other documents as they shall adopt or employ, and such other information concerning their activities as the commission may require in the performance of its duties under chapter 184, Laws of 1973 1st ex. sess. The supervisors shall provide for the execution of surety bonds for officers and all employees who shall be entrusted with funds or property.

The supervisors shall provide for the keeping of a full and accurate record of all proceedings, resolutions, regulations, and orders issued or adopted. The supervisors shall provide for an annual audit of the accounts of receipts and disbursements in accordance with procedures prescribed by regulations of the commission.

The board may invite the legislative body of any municipality or county near or within the district, to designate a representative to advise and consult with it on all questions of program and policy which may affect the property, water supply, or other interests of such municipality or county. The governing body of a district shall appoint such advisory committees as may be needed to assure the availability of appropriate channels of communication to the board of supervisors, to persons affected by district operations, and to local, regional, state and interstate special-purpose districts and agencies responsible for community planning, zoning, or other resource development activities. The district shall keep such committees informed of its work, and such advisory committees shall submit recommendations from time to time to the board of supervisors.

[2013 c 23 § 551; 2000 c 45 § 1; 1973 1st ex.s. c 184 § 22; 1955 c 304 § 22. Prior: 1949 c 106 § 2, part; 1939 c 187 § 7, part; Rem. Supp. 1949 § 10726-7, part.]

Corporate status and powers of district.

A conservation district organized under the provisions of chapter 184, Laws of 1973 1st ex. sess. shall constitute a governmental subdivision of this state, and a public body corporate and politic exercising public powers, but shall not levy taxes or issue bonds and such district, and the supervisors thereof, shall have the following powers, in addition to others granted in other sections of chapter 184, Laws of 1973 1st ex. sess.:

(1) To conduct surveys, investigations, and research relating to the conservation of renewable natural resources and the preventive and control measures and works of improvement needed, to publish the results of such surveys, investigations, or research, and to disseminate information concerning such preventive and control measures and works of improvement; PROVIDED, That 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;

(2) To conduct educational and demonstrational projects on any lands within the district upon obtaining the consent of the occupier of such lands and such necessary rights or interests in such lands as may be required in order to demonstrate by example the means, methods, measures, and works of improvement by which the conservation of renewable natural resources may be carried out;

(3) To carry out preventative and control measures and works of improvement for the conservation of renewable natural resources, within the district including, but not limited to, engineering operations, methods of cultivation, the growing of vegetation, changes in use of lands, and the measures listed in RCW 89.08.010, on any lands within the district upon obtaining the consent of the occupier of such lands and such necessary rights or interests in such lands as may be required;

(4) To cooperate or enter into agreements with, and within the limits 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 preventive and control measures and works of improvement for the conservation of renewable natural resources within the district, subject to such conditions as the supervisors may deem necessary to advance the purposes of chapter 184, Laws of 1973 1st ex. sess. For purposes of this subsection only, land occupiers who are also district supervisors are not subject to the provisions of RCW 42.23.030;

(5) To obtain options upon and to acquire in any manner, except by condemnation, by purchase, exchange, lease, gift, bequest, devise, or otherwise, any property, real or personal, or rights or interests 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 chapter 184, Laws of 1973 1st ex. sess.; and to sell, lease, or otherwise dispose of any of its property or interests therein in furtherance of the purposes and the provisions of chapter 184, Laws of 1973 1st ex. sess.;

(6) To make available, on such terms, as it shall prescribe, to land occupiers within the district, agricultural and engineering machinery and equipment, fertilizer, seeds, seedlings, and such other equipment and material as will assist them to carry on operations upon their lands for the conservation of renewable natural resources;

(7) To prepare and keep current a comprehensive long-range program recommending the conservation of all the renewable natural resources of the district. Such programs shall be directed toward the best use of renewable natural resources and in a manner that will best meet the needs of the district and the state, taking into consideration, where appropriate, such uses as farming, grazing, timber supply, forest, parks, outdoor recreation, potable water supplies for urban and rural areas, water for agriculture, minimal flow, and industrial uses, watershed stabilization, control of soil erosion, retardation of water runoff, flood prevention and control, reservoirs and other water storage, restriction of developments of floodplains, protection of open space and scenery, preservation of natural beauty, protection of fish and wildlife, preservation of wilderness areas and wild rivers, the prevention or reduction of sedimentation and other pollution in rivers and other waters, and such location of highways, schools, housing developments, industries, airports and other facilities and structures as will fit the needs of the state and be consistent with the best uses of the renewable natural resources of the state. The program shall include an inventory of all renewable natural resources in the district, a compilation of current resource needs, projections of future resource requirements, priorities for various resource activities, projected timetables, descriptions of available alternatives, and provisions for coordination with other resource programs.

The district shall also prepare an annual work plan, which shall describe the action programs, services, facilities, materials, working arrangements and estimated funds needed to carry out the parts of the long-range programs that are of the highest priorities.

The districts shall hold public hearings at appropriate times in connection with the preparation of programs and plans, shall give careful consideration to the views expressed and problems revealed in hearings, and shall keep the public informed concerning their programs, plans, and activities. Occupiers of land shall be invited to submit proposals for consideration to such hearings. The districts may supplement such hearings with meetings, referenda and other suitable means to determine the wishes of interested parties and the general public in regard to current and proposed plans and programs of a district. They shall confer with public and private agencies, individually and in groups, to give and obtain information and understanding of the impact of district operations upon agriculture, forestry, water supply and quality, flood control, particular industries, commercial concerns and other public and private interests, both rural and urban.

Each district shall submit to the commission its proposed long-range program and annual work plans for review and comment.

The long-range renewable natural resource program, together with the supplemental annual work plans, developed by each district under the foregoing procedures shall have official status as the authorized program of the district, and it shall be published by the districts as its "renewable resources program". Copies shall be made available by the districts to the appropriate counties,

municipalities, special purpose districts and state agencies, and shall be made available in convenient places for examination by public land occupier or private interest concerned. Summaries of the program and selected material therefrom shall be distributed as widely as feasible for public information;

(8) To administer any project or program concerned with the conservation of renewable natural resources located within its boundaries undertaken by any federal, state, or other public agency by entering into a contract or other appropriate administrative arrangement with any agency administering such project or program;

(9) Cooperate with other districts organized under chapter 184, Laws of 1973 1st ex. sess. in the exercise of any of its powers;

(10) To accept donations, gifts, and contributions in money, services, materials, or otherwise, from the United States or any of its agencies, from this state or any of its agencies, or from any other source, and to use or expend such moneys, services, materials, or any contributions in carrying out the purposes of chapter 184, Laws 1973 1st ex. sess.;

(11) To sue and be sued in the name of the district; to have a seal which shall be judicially noticed; 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 borrow money and to pledge, mortgage and assign the income of the district and its real or personal property therefor; and to make, amend rules and regulations not inconsistent with chapter 184, Laws of 1973 1st ex. sess. and to carry into effect its purposes;

(12) Any two or more districts may engage in joint activities by agreement between or among them in planning, financing, constructing, operating, maintaining, and administering any program or project concerned with the conservation of renewable natural resources. The districts concerned may make available for purposes of the agreement any funds, property, personnel, equipment, or services available to them under chapter 184, Laws of 1973 1st ex. sess.;

Any district may enter into such agreements with a district or districts in adjoining states to carry out such purposes if the law in such other states permits the districts in such states to enter into such agreements.

The commission shall have authority to propose, guide, and facilitate the establishment and carrying out of any such agreement;

(13) Every district shall, through public hearings, annual meetings, publications, or other means, keep the general public, agencies and occupiers of land within the district, informed of the works and activities planned and administered by the district, of the purposes these will serve, of the income and expenditures of the district, of the funds borrowed by the district and the purposes for which such funds are expended, and of the results achieved annually by the district; and

(14) The supervisors of conservation districts may designate an area, state, and national association of conservation districts as a coordinating agency in the execution of the duties imposed by this chapter, and to make gifts in the form of dues, quotas, or otherwise to such associations for costs of services rendered, and may support and attend such meetings as may be required to promote and perfect the organization and to effect its purposes.

[1999 c 305 § 8; 1973 1st ex.s. c 184 § 23; 1963 c 110 § 1; 1961 c 240 § 13; 1955 c 304 § 23. Prior: (i) 1939 c 187 § 8; RRS § 10726-8. (ii) 1939 c 187 § 13; RRS § 10726-13.]

6.1.8 Revenue Receipting Policy

Effective: May 2, 2016

Last Update: (new policy)

The District receives monetary payments regularly in the form of grant reimbursements, assessment deposits, payment for services such as soil tests, equipment rentals, and various accounts receivable. The district receives cash, check and electronic payments. Credit or debit payments are received only during the annual plant sale. The accounting for these revenue types shall be as follows:

1. **Cash:** Cash is received primarily in person at the front desk for soil tests and equipment rentals. The administrative assistant is the primary staff person who receives cash, but in his or her absence any staff person will accept cash. The customer is to be written a receipt from the pre-printed receipt book kept at the front desk. A copy of the receipt is given to the Executive Director, along with the cash, and the cash and the supporting receipt copy are kept in the District safe in the petty cash box. If the Executive Director is not in the office, there are three other managers who have access to the safe. At the end of each month, the petty cash register is reconciled by the Executive Director and again by the District Treasurer. The District Treasurer then records the transactions in the accounting software.
2. **Checks:** Checks are received in person and by US mail for voucher payments, rental payments and various accounts receivable. The administrative assistant is the primary staff person who receives checks at the front desk and is responsible for opening the mail, but other staff can perform these duties in his or her absence. Checks are photo copied, originals are given to the Executive Director to secure in the safe until they are taken to the bank. Copies of checks are given to the District Treasurer for recording in the accounting software. Check information is also recorded in the Check Register at the front desk. Check number, date, payor, receipt #, if applicable, and memo are recorded in this binder.
3. **Electronic payments:** Most grant reimbursements are paid to the district by electronic check. These funds are deposited directly into the District checking account. The District Treasurer and typically the grant manager will receive an email when a deposit has been made. The District Treasurer records the deposit into the accounting software.
4. **Credit and Debit card payments:** Credit and debit card payments are only received during the annual plant sale. Purchases can be made on the District website during the pre-order period using credit and debit cards. Credit and debit are also accepted at the plant sale festival day using PayPal. Here remote payment devices linked to District iPads. All credit and debit payments are automatically deposited into the Districts PayPal account.

Elected Official List

2017

Thurston Conservation District Board of Supervisors

		<u>Business Interests</u>
Doug Rushton	2017	none
Eric Johnson	2017	Johnson Dairy Farm
Aslan Meade	Jan - July	none
Samantha Fleischner	2017	none
Richard Mankamyer	2017	none
Linda Powell	Nov - Dec	none

Thurston Conservation District
Fee Schedule

As of October 1, 2015
Tumwater Sales Tax
8.9% Sales tax included in all prices

	Total Transaction Amount	Sales Tax
Weed wrench, hand tools rental	\$5.00	\$0.41
Backpack sprayer rental	\$10.00	\$0.82
Poultry processor, lime spreader and spin spreader rental	\$20.00	\$1.63
Soil Test - Primary	\$25.00	\$2.04
Manure spreader rental	\$30.00	\$2.45
Soil Test - Advanced	\$48.00	\$3.92

GUIDANCE FOR INDIVIDUAL QUESTIONS

Definitions:

Entity: The term "entity" predominantly refers to the local government entity completing this annual report and Schedule 22.

Governing Body: The term as used in the Schedule 22 refers to the elected or appointed body which governs the entity completing this annual report and Schedule 22.

Best Practices: The processes, practices, and systems identified in public and private organizations that performed exceptionally well and are widely recognized as improving an organization's performance and efficiency in specific areas. Successfully identifying and applying best practices can reduce business expenses and improve organizational efficiency (GAO). The best practices outlined in this schedule are not to be confused with required practices or compliance requirements.

Disclaimer: This guidance is prepared for all local governments; some questions might not directly align with your government's purpose and operations.

FINANCIAL ACTIVITY MONITORING

1. Is a reconciliation of the government's bank accounts (including accounts with the County Treasurer) to the general ledger/books performed? This would include a reconciliation of both ending cash and investment balances as well as total activity in the bank accounts to the general ledger/books (for total revenues, expenditures, and balances).

Reconciliation is a control function of agreeing financial activity with an entity's records and documents. The reconciliation process ensures that funds expended and received are properly accounted for and tracked by management of a local government.

The board should be reviewing monthly financial treasurer reports and its reconciliation. These reports need to be reviewed at least monthly by the board for accuracy and approved by the board and noted in the board meeting minutes.

2. Identify the personnel in charge of performing the reconciliation function and, if applicable, the personnel in charge of reviewing and monitoring the reconciliation function.

If possible, reconciliations should be performed by someone who does not have authority and responsibility over the disbursement (writing checks, preparing vouchers and making electronics fund transfers) and receipting (authority and custody) of funds by the local government.

3. **Journal Entries Process** - Identify the personnel in charge of posting journal entries into the government's general ledger and, if applicable, the personnel in charge of reviewing and monitoring the journal entries being posted, both during the year and at year-end. The job position/title will be sufficient for the identification purpose.

This question is only applicable for entities that use a general ledger to track their financial activity. Journal entries are transaction entries to record and adjust an entity's log of financial transaction in their own accounting systems. If possible, the review and monitoring of the journal entries being

posted should be done by someone other than the personnel in charge of posting journal entries into the government's general ledger.

4. **Has there been any change in the processes or procedures for the preparation of financial statements, including posting year-end journal entries? If yes, please identify the significant changes that occurred.**

Significant changes in process to prepare financial statements can take time to be fully integrate. Ensuring these changes are well communicated will ensure better application, consistency, and accuracy of the data contained in financial statements.

PERMANENT FILES

5. **Does the government have any changes in significant accounting estimates that have been used that are material to the financial statements? For example: compensated absence liabilities disclosed in the notes, any GASB 68 liabilities, etc.**

Some financial statement items cannot be measured precisely but can only be estimated. . A significant change in accounting estimates has the potential of materially changing the substance of a local government's financial statements. Providing this information will help financial statement users better understand a local government's financial position.

6. **Has the government had any changes (additions or dispositions) of component units, joint ventures, etc., in the reporting year? If yes, please identify the addition or disposition.**

A change in the reporting entity's structure has the potential of materially changing the substance of a local government's financial statements and reporting requirements. Providing this information will help financial statement users better understand a local government's financial position.

7. **Has the entity contracted out for or recently re-assumed responsibility for any major function the government provides?**

Please include any areas of your government that you have recently contracted out for, or if already contracting for, reassumed as part of the District for its employees to carry out.

8. **Does the government have any special compliance requirements, such as those related to material contracts or interlocal agreements?**

If the District has any special compliance requirements, please explain them briefly. Special compliance requirements often appear due to specific language in agreements, contracts, or grants.

9. **Does the government use the *Budgeting, Accounting and Reporting System (BARS)* Chart of Accounts for its internal accounting systems?**

By using the BARS chart of accounts as your internal accounting system, it provides the government with uniform accounting and financial reporting, detailed accounting and reporting instructions as a resource and consistent framework for financial reporting.

10. **Is this the most current BARS chart of accounts?**

If the entity is using the BARS chart of accounts for its internal accounting system, it is important that the entity receive BARS updates and use the most updated copy of the BARS chart of accounts.

11. Does the government use any key software applications (for example, for general ledger, cash receipting, payroll, tax assessments, etc.)? If yes, please list the application and its function in the text box provided.

Does your entity use accounting software programs such as QuickBooks, Ganzer, Bias, Vision or other accounting packages? Some entities may only use payroll or billing software and others manually make calculations through Excel.

12. Have there been any changes to the key accounting software from last year? For example: significant updates, changes in providers, etc.

If yes, list out any changes or updates to the entity's accounting software programs and include any new providers. Also include if these changes had a significant impact on the entity's accounting records.

MATERIAL COMPLIANCE REQUIREMENT

13. Does the government have any licensing, regulatory, contracting or granting oversight agencies with the ability to impose material penalties or otherwise play a fundamental role in the entity's operations or ability to continue business?

Noncompliance with external contracts or agreements may contain provisions for penalty that can affect the operations of a local government. If these exist, it is important to understand the requirements and ensure controls are in place to effectively carry out the compliance requirement.

14. Is the government currently involved in any lawsuits?

It is important to disclose any unsettled lawsuits in order to determine the current financial health and well-being of the entity. Lawsuits include the entity being sued or the entity suing someone.

15. Did the Entity receive any non-SAO audits during the year?

Has the entity been audited by any private or other governmental organization during the year? This includes grant monitoring audits, IRS audits, Department of Revenue, Labor and Industries, etc.

REVENUES AND EXPENDITURES

16. Does the Entity use a 3rd party vendor to bill or receipt funds? If yes, please list the vendor used and its purpose.

Does the entity use an outside vendor to bill or receive revenue? For example, some entities use the County to bill or receive funds on behalf of the entity. Other entity types such as fire and water districts use a third party to bill for ambulance transportation or water sales revenue.

17. Cash Receipting - Does the government have any written policies and procedures related to cash receipting? This includes procedures for ensuring that funds received are recorded on a pre-printed, pre-number receipt book wherein the mode of payment is noted (as either cash, check, EFT, etc.) and that funds received are deposited within 24 of receipt?

All money received directly by the entity should be recorded, including electronical fund transfers (EFT), to a pre-printed, pre-numbered receipt book. The receipt book should also document the entity's name, source of funds, date and who received the funds. The BARS manual requires

receipting of all entity revenues. Policy should also state how the entity complies with the 24 hour deposit rule (RCW 43.09.240).

18. Petty Cash – Does the government use any petty cash or imprest funds?

A petty cash account (imprest, revolving fund, etc.) is any sum of money set aside for specific purposes such as minor disbursements, making change, payroll tax payments or other similar uses. Imprest accounts are only replenished from the county treasurer for the exact amount of receipted disbursements. Unless an entity has an expressed statutory authority to act as their own treasurer, they are only permitted to have imprest checking accounts.

19. Are all petty cash and imprest accounts reconciled to the authorized balance (established by a resolution) by someone other than a custodian at least monthly?

The governing body or its delegate should assure that the funds in the petty cash or imprest accounts are periodically counted and reconciled by someone other than the custodian, such as a governing body member. The Board should also have policies and procedures in place for the use and oversight of the account.

20. Credit cards – Does the government have any debit/credit cards or charge accounts?

Entities may have charge accounts at local businesses and issue employees credit cards to make purchases for the entity. Procurement cards that pay an annual rebate are available for local governments through the state Department of Enterprise Services contract with US Bank.

21. How many cards does the government have?

Include all credit cards issued in the name of the entity or name of employees that are authorized to make purchases for the entity.

22. How many charge accounts does the government have?

Include all charge accounts the entity has at local businesses.

23. Does the government have written policies and procedures for appropriate use of credit/procurement cards and charge account purchases?

All entities should have a written policy explaining allowable uses of credit cards and charge accounts for goods and services, including restricting the use of them for personal use.

24. Payroll – Does the entity directly employ any staff?

Does the entity have any employees or volunteers (either paid or non-paid) that provide services for the entity? Do not include staff members that have been contracted for externally.

SAFEGUARDING OF ASSETS

- 25. Safeguarding Capital Assets – Does the government have an asset management policy that defines the entity's capitalization threshold and protects assets susceptible to theft (including defining small and attractive assets)?**

The entity should have a capital asset policy that quantifies the dollar amount at which a disbursement is considered a capital expenditure and details how capital assets are recorded and tracked. Also, this policy should define the criteria for classifying small and attractive assets and their recording.

- 26. Please select one of the options to describe the Entity's risk assessment activities. Formal process, informal process, or ad hoc (on the fly or as needed).**

Formal process is structured, scheduled and documented processes to proactively identify, assess and respond to risks. Informal process is unstructured, undocumented and/or unscheduled processes to proactively identify risks. For example, an informal process may be the subject of a conversation or agenda item with the governing body at management meetings. Ad hoc is the government relying on individuals to react to their own perception or assessment of risks within their assigned roles and there is no process to proactively identify risks.

LOCAL/REGIONAL TRAUMA CARE COUNCIL QUESTIONS

- 27. RCW 70.168.100 - Has the Council developed regional emergency medical service and trauma care plans to assess and analyze regional emergency medical services and trauma care needs, identify personnel, agencies, facilities, equipment, training and education to meet regional and local needs?**

Local and regional trauma care councils are required to create a strategic plan that focuses on the work the council plans to accomplish. These plans include goals, objectives, strategies and work relating to the implantation of these plans.

- 28. Has the Council submitted the plan to the Department of Health?**

After creating the care plan to assess and analyze regional medical services and trauma care needs, the plan should be submitted to the Department of Health.

- 29. Does the Council's management properly identify grants (federal or state) and expenditures related to the grants? Note: This question relates to the Council's proper monitoring of the grant funds and how and where it has been expended. Some grant funding is restricted for specific purposes and thus, should be properly monitored by management.**

Local/Regional Trauma Care councils are supported by grants which can come from both the state and federal level. Often, grants have additional restrictions and compliance requirements. It is important for management to keep track of funds for the Council's grants received to ensure that they can account for the allowable use of the funds.

- 30. If applicable, does the Council ensure that required matching funds are spent for the Department of Health grant's program for designated trauma care services?**

The Council should ensure all matching funds are spent for the related DOH grant program for its designated trauma care services.

31. If applicable, are all payments to the Executive Director reviewed by the Council's Board?

The Council's Board should be reviewing all payments to the Executive Director in order to ensure the safeguarding of public funds. All payments to the Executive Director should be pre-authorized by the Board as an established compensation package, also reviewed by the Board when paid.

FIRE/EMS DISTRICT SPECIFIC QUESTIONS

32. Does the district provide Ambulance Transport Services?

Many districts provide BLS or ALS ambulance transport services. Some districts provide the service to their residents for no fee while some districts charge a fee to non-district residents and other districts charge for each transport regardless of residency.

33. Does the district prepare or contract for transport billing? If transport services are billed, attach a copy of the written transport billing policy and transport fee schedule.

Every district that charges for transports should have a written transport policy which states the district's policy for transport services, invoicing, write offs, etc. and a detailed transport fee resolution approved by the governing body in an open public meeting. Districts cannot provide free transports to district's members' family or retired members if they charge district residents for transports.

34. Does the District contract with another government for fire-fighting or EMS services rather than providing the service itself? This does not include mutual aid agreements.

Some districts may choose to use its revenues to pay another entity to fight fires or provide EMS for the district.

WATER/SEWER DISTRICT SPECIFIC QUESTIONS

35. How many residential water hookups does the city/district have?

Please report all active residential water hookups. For irrigation/reclamation, only include those hookups for potable drinking water

36. How many commercial water hookups does the city/district have?

Please report all active non-residential water hookups. For irrigation/reclamation, only include those hookups for potable drinking water

37. How many residential sewer hookups does the city/district have?

Please report all active residential water hookups.

38. How many commercial sewer hookups does the city/district have?

Please report all active residential water hookups.

DIKE/DRAINAGE DISTRICT SPECIFIC QUESTIONS

39. Are any district levees currently rated as Unacceptable by the US Army Corps of Engineers? If yes, describe district actions to obtain an acceptable rating.

If the US Army Corps of Engineers has rated any of the districts dikes as unacceptable, explain what actions the district is taking to bring the dikes up to required specifications.

40. Under what chapter of RCW Title 85 was the Diking or Drainage district formed or reorganized?

If the district knows under what chapter of Title 85 the district was formed or reorganized, provide the information.

TBD/EDC/IDC SPECIFIC QUESTIONS

41. What transportation improvement projects may be funded by the district per the district's plan or establishing ordinance?

Briefly describe the projects that may be funded by the District per the ordinance, charter or plan as referred to in RCW 36.73.040, RCW 36.73.050 and RCW 36.73.160.

42. Are all revenues received by the entity immediately transferred to the creating entity?

If expenditures consist of lump-sum contract payments, transfers or reimbursements to the creating entity as revenue is received, select "yes." If the entity holds cash and directly make specific expenditures as they arise, select "no."

43. Does the entity's establishing ordinance give a date when the entity will terminate operations? If yes, then when?

If yes, note the termination date given in the establishing ordinance. Or if project(s) to be funded by the District are not perpetual, then give the estimated termination date (that is, 30 days from the estimated completion of the project as described in RCW 36.73.170).

44. Are all entity operations accounted for in the creating government's general ledger and subject to the same processes and controls over the creating government's transactions?

Normally, governments that create other entities will act as the treasurer and fiscal agent for that entity and use their own accounting system and processes for transactions of the created entity. For example, a City creating a Transportation Benefit District will normally account for the TBD in the City's general ledger and process receipts and expenditures using the same personnel, processes and controls as established for City transactions. Occasionally, separate accounting systems or processes will be established specifically for the entity's transactions.

45. How is the entity accounted for on the creating government's financial statements?

For example, an Industrial Development Corporation created by a GAAP Port would likely be presented as a discretely presented component unit of the Port's financial statements with appropriate disclosures. Or a Transportation Benefit District of cash basis City would likely be presented as an agency fund on the City's C5 Statement with appropriate disclosures. If the entity is not included in

the financial statements or notes of the creating government, enter "not reported."

46. Does the entity have an original financing plan and material changes policy?

Select "yes" if the District has a formally established original financing plan and material changes policy as referenced in RCW 36.73.160.

47. Describe outstanding tax-exempt bonds issued through the Industrial Development Corporation, including the original amount, beneficiary and administrative fee payable to the District for each.

Describe outstanding tax exempt bonds issued through the development corporation, including the original amount, beneficiary and administrative fee payable to the district for each bond issue.

48. When are outstanding tax exempt bonds anticipated to be fully repaid?

Provide the anticipated date that outstanding tax exempt bonds will be full repaid.

49. Does the Corporation receive any revenues other than administrative fees from tax-exempt bonds?

If yes, list out all types of revenue the Corporation receives other than administrative fees from tax-exempt bonds.

CONSERVATION DISTRICT SPECIFIC QUESTIONS

50. Does the district have an approved policy manual in place that covers the district's operations?

A policy manual is important to ensure uniformity in district operational procedure.

51. Has the board reviewed RCW 89.08.210 and .220, in the last year?

Chapter 89.08 RCW states that the supervisors shall provide for the keeping of a full and accurate record of all proceedings, resolutions, regulations, and orders issued or adopted. The supervisors shall provide for an annual audit of the accounts of receipts and disbursements in accordance with procedures prescribed by regulations of the Commission.

52. Is the district's long-range plan current, in the correct format, and on file with the Commission?

The district must have a current long-range plan and on file with the Commission. The plan must also be in the correct format.

53. Is the district's annual work plan current and on file with the Commission?

Districts must have current annual work plans, in the correct format, on file with the Commission.

54. Does the district have current written agreements with all conservation partners where resources are exchanged and they have been reviewed in the last 12 months?

Districts must have current written agreements with all conservation partners.

55. Has the district established a claims agent with the county auditor?

RCW 4.96.0602(2) requires the governing body of each local governmental entity appoint an agent to receive any claim for damages. The identity of the agent and the address where he or she may be reached during the normal business hours of the local governmental entity are public records and should be recorded with the auditor of the county in which the entity is located.

56. Does the district have a training plan for supervisors and employees?

A training plan is important for employers and supervisors to become familiar with procedures and practices in the work place.

57. Have all new supervisors taken advantage of training offered by the Conservation Commission?

The Washington Conservation Commission offers a range of options for training, including live classes, webinars, etc.

58. Does the district make its office, meetings and programs accessible to the public?

The district office, meetings and programs must be accessible to the public.

59. Were quarterly payments filed with the Department of Labor and Industries and match payroll records?

Payments to the Department of Labor and Industries need to match the payroll records to avoid a misallocation of funds. The quarterly reports to L&I should be verified by the board.

60. Was unemployment insurance paid for all employees to the Employment Security Department (ESD) and payments match payroll records?

Payments to the Employment Security Department need to be reconciled with the payroll records to ensure accurate accounting. The quarterly reports to ESD should be verified by the board.

61. Does the District have the required posters as shown on the list on the Labor and Industries website?

All employers are required by state law to display the most current Labor and Industries posters.

62. Were payments made to Social Security/Medicare or to a qualified retirement plan and match payroll records?

District payroll records should be reconciled to Social Security/Medicare payments.

63. Were employer share and withheld payroll taxes remitted to the Internal Revenue Service and match payroll records?

Payments to the Internal Revenue Service need to be reconciled with the payroll records to ensure accurate accounting. The quarterly reports to IRS should be verified by the board.

64. Are official minutes of all regular and special governing body meetings recorded and available for public inspection? Have you sent draft minutes to your Commission Regional Manager?

RCW 42.32.030 states:

The minutes of all regular and special meetings except executive sessions of such boards, commissions, agencies or authorities shall be promptly recorded and such records shall be open to public inspection.

RCW 89.08.210 states in part:

The supervisors shall provide for the keeping of a full and accurate record of all proceedings, resolutions, regulations, and orders issued or adopted.

Meetings of district boards are subject to the Open Public Meetings Act (Chapter 42.30 RCW) which requires regular and special meetings to be open to the public. These should be verified annually by the supervisors.

65. Is sales tax listed on a separate line on receipts?

Sales tax should be easily identifiable and listed on a separate line on receipts.

66. If sales tax was collected, was it remitted to the State Department of Revenue?

All sales tax collected needs to be remitted to the State Department of Revenue.

REQUIRED ATTACHMENTS

67. Attach the meeting minutes and resolutions for all governing body meetings held during the last year.

Minutes are an auditor's source to a District's business. Please include all regular meetings, special meetings, and other meeting's minutes of elected officials business discussed.

68. Revenue Summary - Attach a copy of the year-end County Treasurer's report that show the total receipts for the year by revenue source. Governments who do not use a County Treasurer should mark, "NA."

This report should be a third party revenue report that is detailed by the revenue type. This report may also be helpful to request from the County (or other fiscal agent) for use in completing other required forms, such as the Schedule 01.

69. Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing all expenditures made during the year. This includes those expenditures paid by the County on a District's behalf due to Treasurer responsibilities.

Attach a detailed list of all expenditures for the year. The report should include all expenditures made during the fiscal year and include the following minimum information:

- Warrant/check number
- Payee
- Date paid (i.e., warrant date)
- Amount paid

Entities should also submit copies of imprest checking account activities and petty cash logs.

70. Cash Receipting Policy - Attach a detailed description of the entity's invoicing, cash and

check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to all districts that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).

Every government that receives cash or checks (other than through the county treasurer) should have a written policy/procedure that directs staff how to process receipts when received either over the counter, through the mail or in a drop box. The policy should address receipting, securing receipts, depositing, reconciliations and accounting for receipts. If the district does not have a written policy, attach a detailed description of the process used by the district including the names of the positions participating in the process, and any reconciliations or reviews performed.

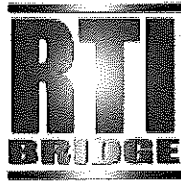
- 71. Elected Official List - Attach a listing of the names of all governing body members present during the year, and include any business interest a governing body member or his/her household members hold. Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc.**

Attach a listing of all board members holding office during the year. List the full name of each member of the governing body and then list business owned or operated by the official or anyone in his/her household during the period of the audit. This information is needed to evaluate conflict of interest statutes.

- 72. Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.**

As applicable, attach official rate and fee schedule(s) in place during the reporting year for any revenues billed or received directly. For example, a water district fee schedule would include basic fee, water volume fees, shutoff fees, water availability letter fees, new hookup fees, etc.

Tab 3



Jamie Holzberger
89 Kruger Road
Plains, MT 59859
406-240-2470 mobile
jamie@rtibridge.com

Strength Through Simplicity

McLane Creek Fish Passage Bridge

March 20, 2018

<u>QTY</u>	<u>ITEM</u>
1 Each	12'x34'
1 Set	18"x30"x12' Precast Sills

Total Lump Sum : \$31,450

DESCRIPTION

- Load rating-HL93
- One 12'x34' module (approx. 20,000 lbs.)
- 7 gauge -4¼ x 12" galvanized bridge decking
- 12 gauge Galvanized Thrie Beam
- Sole plates, Elastomeric bearing pads - shipped loose field welding required
- All bolts and hardware for installation
- 18"x30"x12' Precast Sill
- Shop drawings and calculations provided signed and sealed by a professional engineer in Washington state.
- Delivery Location - Thuston County, WA (jobsite)

F.O.B. Jobsite must be accessible for an over the road truck with trailer, 2 hour offload time allowed

Excludes unloading of any components

Excludes all and any tax

Excludes backwalls

30% down payment due at the time accepting order

Quote is valid for 15 days

Net 15 days after delivery of bridge or promised deliver date, 1.5% per month interest charge will be added after 15 days

RTI Bridge is an AISC Certified Facility

Accepted by: _____

Date: _____

Tab 4



MEMO

To: TCD Board of Supervisors

From: Sarah Moorehead (*Acting Executive Director*)

Date: April 20, 2018

Subject: 2018 Annual Plan

This item will be emailed to Supervisors electronically. Hard copies will be provided to Board of Supervisors at April 24th Board meeting.

Tab 5

THURSTON CONSERVATION DISTRICT (TCD)

DISTRICT GOVERNANCE ACTION PLAN

PROPOSED JANUARY 2018; ADOPTED BY THE TCD BOARD JANUARY 30, 2018

DRAFT UPDATE: 4.20.2018

	ISSUE	ACTION(S) TO RESOLVE	DISTRICT RESOLUTION EFFORTS (SUMMARY)	LEAD / RESPONSIBLE PERSON	TIMELINE
1	Disrespectful and inappropriate behavior at open public meetings	A. Board members will sign a pledge to openly communicate with each other, as part of the Code of Conduct and Open Public Meetings Act.	<i>No update as of 4.20.2018</i>	TCD Board	By March 31, 2018
2	Disrespectful and inappropriate behavior between staff and supervisors	A. Co-create and adopt organization-wide Code of Conduct Signed by TCD Board & Staff	<i>No update as of 4.20.2018</i>	TCD Board & Staff	By March 31, 2018
3	Demonstrated unwillingness to understand and uphold CD Policies	A. Each Supervisor will have a hard copy policy and procedure handbook. B. Supervisors will commit to reading at least 1 item out of the handbook per meeting. C. The Board will prioritize the policies that need to be updated.	A. <i>Completed as of 2.27.2018. Each TCD Board Supervisor has received a hard copy policy and procedures book that is present at every Board Meeting.</i> B. <i>Completed to date. TCD Board Supervisors have reviewed and revised policies at either (1) regular or special meeting per month beginning 2.15.2018.</i> C. <i>No update as of</i>	Board Chair	At every board meeting beginning with regular board meeting in February 2018.

			4.20.2018		
	Passive aggressive behavior	<p>A. Acting Executive Director will re-send letter to TCD Board RE: 11/1/2017 WSCC Letter to TCD Board</p> <p>B. Acting Executive Director will send TCD Board reminders about TCD Staff meetings</p>	<p>A. Completed as of 1.29.18</p> <p>B. No update as of 4.20.2018, complications in completing this item</p>	Acting Executive Director	By March 31, 2018
4					
	Inaction on advice from Enduris following investigation	<p>A. Invite Michelle Fossum to upcoming TCD Board Meeting</p> <p>B. Discuss recommendations and advice from Enduris</p> <p>C. Create action plan/response</p> <p>D. Inform staff of action plan</p>	<p>A. Completed</p> <p>B. No update as of 4.20.2018</p> <p>C. No update as of 4.20.2018</p> <p>D. No update as of 4.20.2018</p>	Board Chair	<p>A. By regular February Board Meeting</p> <p>B. By April 30, 2018</p> <p>C. By April 30, 2018</p> <p>D. By April 30, 2018</p>
5					
	Lack of board member travel reimbursement policy	<p>A. Develop Board Member Travel Policy</p> <p>B. Richard will send new proposed policies to TCD Board</p>	<p>A. Work has been done to update/create Board Member Travel Policy draft. This item has not yet been completed or adopted as of 4.20.2018.</p> <p>B. Completed</p>	<p>A.</p> <p>B. Richard</p>	By March 31, 2018
6					
	Lengthy & inefficient board meetings	<p>A. Staff will send out draft agenda by 12 days before meeting (February 14th)</p> <p>B. Board will provide comment by 11 days</p>	<p>Completed for month of February. Generally an earlier schedule of approving and posting meeting agenda has been followed (though not</p>		
7					

		<p>before meeting (February 15th) to AED</p> <p>C. Chair will finalize a draft agenda on 8 days before meeting (February 19th)</p> <p>D. Packets sent out to Board 6 days before meeting (February 21st)</p>	<p>exactly as specified). As staff capacity decreases, it has posed challenges in adhering to this schedule. It will remain a priority to follow this process in a timely and efficient manner.</p>		
8	Overly detailed meeting minutes	<p>A. No transcription of meeting minutes</p> <p>B. Staff will provide action-oriented minutes for the 1/9/2018 Special Meeting using the agenda as an outline, including motions, important discussions and events</p> <p>C. TCD Board will review policy for audio recordings and meeting minutes</p>	<p>A. Completed as of 1.30.18</p> <p>B. Completed as of 1.30.18, including all future meetings</p> <p>C. No update as of 4.20.2018</p>	<p>A. TCD Staff</p> <p>B. TCD Staff</p> <p>C. Samantha</p>	<p>A. By January 9, 2018</p> <p>B. By January 9, 2018</p> <p>C. By March 31, 2018</p>
9	Lack of Communication	<p>A. TCD Board Members will submit meeting reports/recaps for each community meeting they attend to the Board and Acting Executive Director</p>	<p>A. Meeting reports and summaries have been received by Doug Rushton, as of 1.30.2018</p>	<p>A. TCD Board</p>	
10					
11					

*Blank rows are for district to insert additional issues and actions as necessary.

District Governance Action Plan agreed to on January 30th 2018 in Tumwater, Washington by the following:

SIGNATURE		POSITION
		CONSERVATION DISTRICT CHAIR
		CONSERVATION DISTRICT VICE CHAIR
		CONSERVATION DISTRICT AUDITOR
		CONSERVATION DISTRICT SUPERVISOR
		CONSERVATION DISTRICT SUPERVISOR
		CONSERVATION DISTRICT (Acting) EXECUTIVE DIRECTOR
		CONSERVATION COMMISSION STAFF - REGIONAL MANAGER

Tab 6



MEMO

To: TCD Board of Supervisors

From: Sarah Moorehead (*Acting Executive Director*)

Date: April 20, 2018

Subject: Interim Executive Director Report – April 24th Monthly Board Meeting

This item will be emailed to Supervisors electronically. Hard copies will be provided to Board of Supervisors at April 24th Board meeting.

