

TAB 5

DISTRICT OPERATIONS

- Record Retention Schedule
- Access to Soil Conservation District Records
 - Office Filing Procedures
 - Mailing Lists
 - Bulk Mailing Application
 - District Bonding
 - Mill Levy
 - Working Calendar
 - Inventory



OPERATIONS

RECORD RETENTION SCHEDULE

Records are an essential part of any office operation. Records need to be managed in an efficient manner to serve the purpose for which they were created.

The records mentioned are just a sampling of records that should be fairly common to all soil conservation districts. Each district is different in its operation and, therefore, we suggest each district develop a record retention schedule that best fits their needs. The suggested retention period should be of assistance in developing your records retention schedule.

Sample records series and corresponding retention periods are:

RECORD SERIES	TOTAL RETENTION
Organization of District	Permanent
All Minutes of District Meetings	Permanent
Inclusions of Additional Territory	Permanent
District Consolidations	Permanent
District Name Change	Permanent
Annual Reports	Permanent
Awards Received	Permanent
Audit Reports	Permanent
Inventories	Permanent
Insurance Policies	Permanent
Canceled Checks	6 Years
Budgets	6 Years
Deposit Slips/Cash Receipts	6 Years
Bank Statements	6 Years
Purchase Orders	6 Years
Employee Payroll Files	6 Years
Litigation Files	6 Years after case
Hiring Process/Recruitment Records	6 Years after selection
Employee Files	6 Years after last action
Employee Medical Files	6 Years after last action
Employee Leave Records	6 Years
Payroll Records	5 Years
Accounts Receivable	3 Years
Accounts Payable	3 Years
Bonding Records	3 Years
Equipment Files	Life of equipment + 3 Yrs.
Receipt Books	3 Years
Workers Compensation	3 Years
Ledger Sheets/Journals	3 Years
Vouchers	3 Years
Purchase Orders	3 Years
Purchasing Card Records	3 Years
Rental/Lease Agreements	3 Years
Maintenance Agreements	3 Years
Insurance Records	3 Years
Contractual Agreements	3 Years
General Correspondence	2 Years

ACCESS TO SOIL CONSERVATION DISTRICT RECORDS

N.D.C.C. 44-04-18 Access to public records - Electronically stored information.

1. Except as otherwise specifically provided by law, all records of a public entity are public records, open and accessible for inspection during reasonable office hours. As used in this subsection, “reasonable office hours” includes all regular office hours of a public entity. If a public entity does not have regular office hours, the name and telephone number of a contact person authorized to provide access to the public entity’s records must be posted on the door of the office of the public entity, if any. Otherwise, the information regarding the contact person must be filed with the secretary of state for state-level entities, for public entities defined in subdivision c of subsection 12 of section 44-04-17.5, the city auditor or designee of the city for city-level entities, or the county auditor or designee of the county for other entities.
2. Upon request for a copy of specific public records, any entity subject to subsection 1 shall furnish the requester one copy of the public records requested. A request need not be made in person or in writing, and the copy must be mailed upon request. Then entity may charge a reasonable fee for making or mailing the copy, or both. An entity may require payment before making or mailing the copy, or both. If the entity is not authorized to use the fees to cover the cost of providing or mailing the copy, or both, or if a copy machine is not readily available, the entity may make arrangements for the copy to be provided or mailed, or both, by another entity, public or private, and the requester shall pay the fee to that other entity. As used in this subsection, “reasonable fee” means the actual cost to the public entity of making or mailing a copy of a record, or both, including labor, materials, postage, and equipment, but excluding any cost associated with locating, reviewing, or providing access to the requested record, or any cost associated with excising confidential or closed material under section 44-04-18.8. This subsection does not apply to copies of public records for which a different fee is specifically provided by law.
3. Except as provided in this subsection, nothing in this section requires a public entity to create or compile a record that does not exist. Access to an electronically stored record under this section, or a copy thereof, must be provided at the requester’s option in either a printed document or through any other available medium. A computer file is not an available medium if no means exist to separate or prevent the disclosure of any closed or confidential information contained in that file. Except as reasonably necessary to reveal the organization of data contained in an electronically stored record, a public entity is not required to provide an electronically stored record in a different structure, format, or organization. This section does not require a public entity to provide a requester with access to a computer terminal.
4. Minutes from public meetings are open to the public, even if not formally approved. Financial records and contracts are also generally open to the public.
5. A “record” means recorded information of any kind regardless of the physical form or characteristics by which the information is stored, recorded or reproduced, which is the possession or custody of a public entity or its agent and which has been received or

prepared for use in connection with public business or contains information regarding public business.

6. The manual for open records is available at the North Dakota Attorney General website: <http://www.ag.nd.gov/OpenRecords/ORM2006A.htm>

N.D.C.C. 44-04-18.01. Disclosure of public records.

1. A public entity may not deny a request for an open record on the ground that the record also contains confidential or closed information.
2. Subject to subsection 3 of section 44-04-18, if confidential or closed information is contained in an open record, a public entity shall permit inspection and receipt of copies of the information contained in the record that is not confidential or closed, but shall delete, excise or otherwise withhold the confidential or closed information.
3. An officer or employee of a public entity may disclose or comment on the substance of an open record. Any agreement prohibiting the disclosure or comment is void and against public policy.
4. Unless otherwise prohibited by federal law, records of a public entity which are otherwise closed or confidential may be disclosed to any public entity for the purpose of law enforcement or collection of debts owed to a public entity, provided that the records are not used for other purposes and the closed or confidential nature of the records is otherwise maintained. For the purpose of this subsection, "public entity" is limited to those entities defined in subdivision a or b of subsection 12 of section 44-04-17.5.

N.D.C.C. 44-04-18.1. Public employee personal, medical, and employee assistance records - Confidentiality.

1. Any record of a public employee's medical treatment or use of an employee assistance program is not to become part of that employee's personnel record and is confidential and may not be released without the written consent of the employee. As used in this section, the term "public employee" includes any person employed by a public entity.
2. Except as otherwise specifically provided by law, personal information regarding a public employee contained in an employee's personnel record or given to the state or a political subdivision by the employee in the course of employment is exempt. As used in this section, "personal information" means a person's home address; home telephone number; photograph; medical information; motor vehicle operator's identification number; social security number; payroll deduction information; the name, address, phone number, date of birth, and social security number of any dependent or emergency contact; any credit, debit, or electronic fund transfer card number; and any account number at a bank or other financial institution.

ELECTRONIC RECORDS

Electronic records management is the efficient management of records stored on computerized systems. The key to electronic records management is to be able to support such documents through their entire life cycle.

The extensive use of automation to conduct business has resulted in the proliferation of electronic records. Electronic records create many new concerns regarding the management of such records.

Records in electronic format are hardware and software dependent. These records can only be read and understood if the storage medium can be read by existing equipment and if the programs used to create the data are still available.

With the move from mainframe applications to individual and networked personal computers, the risk of data loss increases and the likelihood of regular migration decreases. Desktop users are less likely to be aware of necessary documentation procedures to ensure that data can be read in the future.

Selection of Electronic Records Storage Media

For storing public records throughout their life cycle, agencies shall select appropriate electronic records storage media and systems which meet the following requirements:

1. Shall select appropriate media and systems for storing records throughout their life cycle, which:
 - a. Permit easy and accurate retrieval in a timely manner.
 - b. Facilitate distinction between record and nonrecord material.
 - c. Retain the records in a usable format until their authorized disposition date.
2. The following factors shall be considered before selecting a storage medium or converting from one medium to another:
 - a. Authorized retention of the records.
 - b. Maintenance necessary to retain the records.
 - c. Cost of storing and retrieving the records.
 - d. Density.
 - e. Access time to retrieve stored records.
 - f. Accessibility of records over time due to program/instructions/equipment requirements.
 - g. Portability of the medium - selecting a medium that will run on equipment offered by multiple manufacturers.
 - h. Ability to transfer the information from one medium to another.
3. Do not use floppy disks for the exclusive storage of long-term or permanent records.
4. Ensure that all authorized users can identify and retrieve information stored on diskettes, removable disks, tapes, or optical disks by establishing and adopting procedures for external labeling of the contents of storage devices. Identification should include the name of the organizational unit responsible for the data, descriptive title of the contents,

identification of software and hardware in use at the time of creation, and security requirements or restrictions, if applicable.

5. Ensure that information is not lost due to changing technology or deterioration of storage media.
6. Back up electronic records on a regular basis to safeguard against the loss of information due to equipment malfunctions or human error. Duplicate copies of long-term or permanent records will be maintained in storage areas located in buildings separate from the location of the records that have been copied.

Electronic Media Care

There is often the presumption that because information is stored in the computer or on tape, it is somehow automatically preserved for all time. This brief section is included to provide some basic preservation concerns.

- Keep food and drink away from storage media as well as equipment.
- Store disks and tapes in a vertical position in a dust-free environment.
- Store disks and tapes at a constant temperature between 60 and 68 degrees Fahrenheit and a constant relative humidity from 35% - 45%. Frequent or extreme fluctuations in temperature and humidity can accelerate the deterioration of tape.
- Avoid using floppy disks for the exclusive storage of long-term or permanent records.
- Back up electronic records on a regular basis to protect against loss of information due to equipment malfunctions or human error.
- Maintain duplicate copies in environmentally controlled storage areas separate from their original location.
- Annually test a statistical sample of magnetic computer tapes and disks to identify any loss of data and to discover and correct the causes of data loss.
- Copy all long-term or permanent electronic records before the media are 10 years old to tested and verified new media. The test will verify that the media is free of permanent errors.
- Keep disks and tape drives clean.
- Keep disks and tapes away from strong electrical or magnetic fields, including telephones.
- Do not allow unauthorized persons access to computers, tapes, disks, and documents.

These guidelines are provided to assist district offices with the management of their electronic records.

Office Filing Procedures

It is suggested to do what is comfortable for each staff members. It is best to have your files grouped in ways that will provide easy access to you and your board. One suggestion is to categorize your file cabinets that you use by color coded folders: Examples: Education-blue, Financial-green, Grant Agreements/History – maroon, Awards-purple, and District Supervisors – red.

FINANCIAL- GREEN

State Assistance – Include materials on state assistance such as copies of vouchers, letters allocating funds, etc.

Mill Levy-County Assistance – Include information regarding allocation of county funds.

Budget – Include copies of budgets submitted to the county commissioners.

Annual Financial Report – Include financial reports on district activities.
Disposal: Retain permanently.

Financial Summary – Include financial reports on district activities. This file may be subdivided according to each district activity.

Inventory – Include schedules of depreciation of each piece of depreciable property and a master list of property. Inventory List should be reviewed annually.
Disposal: Retain permanently. (Label should include purchase and sold date)

Investments – Include instructions and other material on investments. Placing actual investment papers in a safety deposit box is recommended.

Insurance & Bonds – Include material on liability and property insurance and surety bonds.

Personnel-Payroll – Include payroll sheets for employees for current business year.

Payroll Taxes – Include reports of social security, medicare, and income tax (both state and federal) withholding for current calendar year

North Dakota Sales Tax – Include instructions and other data on the North Dakota Sales Tax.
Disposal: General and instructional material, when obsolete.

North Dakota Unemployment (Job Service) Insurance – Includes unemployment quarterly forms.

Bank Statements – Include bank statements for current year (calendar or fiscal year, whichever corresponds with local district operations.

Accounts Payable – This file will consist mainly of billings from vendors. When paid these bills should be stapled together by month and left in this folder until the end of the district’s business year.

GRANT AGREEMENTS/HISTORY

Certificate of Organization – Include original and subsequent certificates covering addition of territory, change in district name, etc. (PERMANENTLY)

District Organization – Include material pertaining to the organization of the district.(PERMANENTLY)

Memorandum of Understanding – Include the Cooperative Working Agreement and Mutual Agreement with USDA-NRCS. Include also, any memo of understanding with other agencies and organizations.

It is suggested that past agreements with NRCS be labeled “Superseded” and retained for historical purposes.

Long Range Program – Include original and updated programs of work. (PERMANENTLY)

Annual Work Plans – Include original and updated programs of work. (PERMANENTLY)

Annual Reports – Original Report (PERMANENTLY)

Minutes – Are to be retained permanently. Suggestion Original signed approved minutes are archived by Chronological order.

Agreements – Include short term agreements. Permanent and formalized memos of understanding should be retained for reference.

District Owned Equipment – This should be a case file for data on pieces of district equipment. If the number of different types of equipment and volume of material warrants such action, a separate appropriately labeled folder may be set up for each piece or type of such equipment.

EDUCATION

General – Include here current general information which is not appropriate for filing in other subject matter folders.

Audio-Visual – Include material on slides, films, poster, charts, transparencies, etc.

Publications & Pamphlets – Resource Material – Include publications, pamphlets, copies of speeches and general information material.

Mailing Lists – Include current mailing lists, if any.

Pictures – If desired, this file may be set up to include such documentary photos as are to be filed in the general files.

Newsletters – Include newsletters released by the local district.

Tours – Include material pertaining to tours sponsored by the district.

Exhibits – Include material on displays, exhibits, etc., for fairs, conventions, etc.

Teacher's Workshops – Include information on workshops of various types.

Conservation Education – Include material on conservation education.

Soil Stewardship – Keep a sample packet for years reference

AWARDS CONTESTS

File folders can be developed to tailor each districts award categories. It is a good policy to keep the State Achievement Winners on Permanent record including narrative description and aerial photo. Other award categories to keep for permanent record could include your Tree Establishment, Long Term Tree Care, Rangeman of the Year, Wildlife Habitat, Professional, Layperson, and Communications.

DISTRICT SUPERVISORS

General – Keep an updated reference copy of the Supervisor Handbook

Legislation – Include information on proposed or approved legislation.

Election of Supervisors – Include notices and other information on pending elections.

Oath of Office – keep as long as supervisor is on board.

Supervisors Information - It is suggested to keep an individual folder on each supervisor and print out years of service, activities they have participated in, newspaper articles and any training certificates.

One added suggestion is when performing year end procedures in December/January you go through your filing system and dispose of any outdated materials and purge years applicable. You can then categorize the previous year in a lump system.

MAILING LISTS

A good reference tool to have on hand is a producer mailing list that is compiled of all USDA owners and operators. Make sure this tool is in a cabinet/desk drawer because with producer information we are dealing with the confidentiality issue. It is best to utilize our FSA partnership for obtaining that list. A binder should be accessible by the district for their newsletters and in assisting NRCS in mailing activities. By utilizing FSA's database districts are able to obtain mailing lists with bar codes that will provide an easier automation process for the USPS. A suggested item would be to purchase the labels for FSA when printing since this is a district activity. The mailing list will help you when promoting tours, meetings, survey, newsletters-Annual Reports, and handplant ordering forms.

Another tool that has been used is asking the producers for their cell phone numbers if they are willing to give out that information and keeping these numbers in a database such as Excel. (Remember the confidentiality and only use these numbers if allowed and never give out to any other agency.)

BULK MAILING

For districts that produce large volumes of mailing applying for a bulk mailing permit maybe more feasible to your district. There is a standard application packet that needs to be submitted to the USPS and you will have to provide supporting documents on your districts organization with a state seal. There will be a one time sign up fee nonrefundable and a continued yearly fee. The USPS will notify the district of annual fees that are due. Make sure you are listing your Return Service Requested on your mailing labels this will ensure a continuous update on addresses.

After applying and receiving a bulk mailing permit number you will be required to fill out the necessary paperwork each time you do a mass mailing. Your postmaster will provide you with the necessary forms to fill out (Form 3602-N). Bulk mailing needs to be categorized by zip codes meaning 5 and 3 digit similarities, and a mixed AADC. Your rates will be based on zip code groupings. You will have to contact FSA for the CASS certificate (PS 3553) when utilizing the bar coded labels. Numbers from the CASS certificate are used in filing out the USPS Form 3602. This CASS certification process compares customer's addresses entered by the County Office in SCIMS.

STATE BONDING FUND

The State Bonding Fund provides fidelity bond coverage to the State of North Dakota and its political subdivisions including counties, townships, cities, park districts and school districts. The bond issued by the Fund is a fidelity bond, which covers public officials and employees for theft of money and property by public officials and employees.

It is recommended that each district carry bond coverage at twenty-five percent (25%) of the total funds handled over a period of one year and that coverage be reviewed annually. For example, if a district's total funds (income plus expenses) for a period of one year equaled \$40,000.00 a \$10,000.00 bond coverage would be sufficient to meet the 25% recommendation. Each supervisor and employee in a position of handling money and or property is to be considered for bonding. A district has 60 days to report an incident to the State Bonding fund from the time of discovery. This is a two year policy from its effective date. (***See Tab Template 5 for application form***)

Property insurance for district buildings and their contents can also be purchased from the State Fire and Tornado Fund within the ND Insurance Department.

For further information contact:

North Dakota Insurance Department
State Bonding Fund
1701 South 12th Street
Bismarck, ND 58504-6644
Phone: 701-328-9600

<http://www.nd.gov/ndins/special/state-bonding-fund>

MILL LEVY AUTHORITY

N.D.C.C. 4-22-26 (17) Century Code Website:

<http://www.legis.nd.gov/information/statutes/cent-code.html> The 2009 Legislative Assembly granted the Supervisors of North Dakota Soil Conservation Districts the authority to levy a tax, **not exceeding two mill**, for the payment of the expenses of the district, including mileage and other expenses of the supervisors, and technical, administrative, clerical, and other operating expenses. This authority is provided in the North Dakota Soil Conservation Districts Law, Section 4-22-26, North Dakota Century Code, with an effective date of January 1, 2009. The supervisors wishing to exercise their taxing authority shall: **(See Tab Template 5 for Schedule A, B, & C)**

1. Complete the district's budget and adopt the annual tax levy. (See Analysis of Revenue and Expenses - Schedule B, SFN 3851)
2. **No later than July 1 of each year**, provide one certified copy of the levy as adopted to the county auditor of each county in the district. (See Annual Budget - Schedule A, Certificate of Levy, SFN 3850 and Annual Budget - Schedule C, Insurance Reserve Fund/Payment of Judgment, SFN 50443). Schedules A, B and C are available from the office of the State Soil Conservation Committee upon request.

Upon filing a certified copy of the levy, the county auditor of each county in the district will extend the levy upon the tax list of the county for the current year against each description of real property lying both within the county and the district in the same manner and with the same effect as other taxes are extended. The county treasurer collects all taxes and turns the funds over to the soil conservation district on a monthly basis. According to a February 21, 1992, Attorney General opinion, "Soil conservation districts are taxing districts because they are authorized to levy taxes under North Dakota Century Code (N.D.C.C.) Section 4-22-26(17)."

N.D.C.C. § 57-02-01 (9) says, "Municipality" or "taxing district" means a county, city, township, school district, water conservation or flood control district, Garrison Diversion Conservancy District, county park district, joint county park district, irrigation district, park district, rural fire protection district, **or any other subdivision of the state empowered to levy taxes.**

Therefore, soil conservation districts are also subject to Title 57 because they are subdivisions of the state and have the authority to levy taxes.

N.D.C.C. § 57-15-31 provides the formula for determination of a levy. This determination is made by considering the estimated expenditures for the current fiscal year and the required reserve

fund. Id. The municipality may only levy for what is actually needed for the fiscal year. Id. This process eliminates municipalities from creating a big “nest egg.”

N.D.C.C. § 57-15-27 provides that a municipality authorized to levy taxes may include in its budget an interim fund. The interim fund is to be carried over to meet any requirements of the next fiscal year that may become due prior to the receipt of taxes in that fiscal year. Id. The interim fund cannot be in excess of what may be reasonably required to finance the municipality for the first nine months of the next fiscal year. Id. The **interim fund** cannot exceed three fourths of the current appropriation for all purposes other than debt retirement and appropriations from bond sources. Id.

Ch. 57-15 entitled “**Tax Levies and Limitations.**” N.D.C.C. § 57-15-02 provides for the determination of rate:

Determination of rate. The tax rate of all taxes, except taxes the rate of which is fixed by law, must be calculated and fixed by the county auditor within the limitations prescribed by statute. If any municipality levies a greater amount than the prescribed maximum legal rate of levy will produce, the county auditor shall extend only such amount of tax as the prescribed maximum legal rate of levy will produce. The rate must be based and computed on the taxable valuation of taxable property in the municipality or district levying the tax. The rate of all taxes must be calculated by the county auditor in mills, tenths, and hundredths of mills.

The county auditor can limit the soil conservation district mill levy request and will only extend the amount of levy as allowed pursuant to title 57. The county auditor will not extend any levy in excess of the allowable levy which is the difference between the sum of the estimated expenditures, and interim fund needs and debt retirement and the sum of the projected revenues and cash balances. Allowance may be made for a permanent delinquency or loss in tax collection not to exceed five percent of the levy (57-15-31).

The 1997 Legislature let stand the provision enacted in 1995 that, beginning with taxable year 1997, a soil conservation district may elect to levy the amount levied in dollars in the base year with no percentage increase. Any levy under this section must be specifically approved by the governing body of the soil conservation district.

Additional Mills

Whenever the supervisors of a soil conservation district deem it advisable to raise funds by taxation in excess of two mill, for any purpose for which the supervisors of a district are authorized to expend moneys raised by taxes, the levy first must be approved by a majority vote of the qualified electors in the district.

Additional Tax Levy Authorities

Political Subdivision definition:

N.D.C.C. § 32-12.1-02 (5) “**Political Subdivision**”:

- a) Includes all counties, townships, park districts, school districts, cities, and any other units of local government which are created either by statute or by the Constitution of North Dakota for local government or other public purposes, except no new units of government or political subdivisions are created or authorized by this chapter.

N.D.C.C. § 57-15-28.1 ----- items 1 through 5 apply to soil conservation districts.

57-15-28.1 Exceptions to tax levy limitations in political subdivisions. The tax levy limitations specified by law do not apply to the following mill levies, expressed in mills per dollar of taxable valuation of property in the political subdivision. For purposes of this section, “political subdivision” has the same meaning as in section 32-12.1-02.

1. A political subdivision levying a tax for the control of pests in accordance with section 4-33-11, may levy a tax not exceeding one mill.
2. A political subdivision, except a school district, levying a tax for an insurance reserve fund, according to section 32-12.1-08 may levy a tax not exceeding five mills.
3. A political subdivision, except a school district, levying a tax for the payment of a judgment, in accordance with section 32.12.1-11, may levy a tax not exceeding five mills.
4. A political subdivision levying a tax for railroad purposes, in accordance with section 49-17.2-21, may levy a tax not exceeding four mills.
5. A political subdivision, except a school district, levying a tax for old-age and survivors’ insurance according to section 52-09-08, for social security, or for an employee retirement program established by the governing body, or for any combination of those purposes, may levy a tax not exceeding thirty mills.

Additionally, tax levy limitations do not apply to taxes levied pursuant to any statute which expressly provides that the taxes authorized to be levied therein are not subject to mill levy limitations provided by law.

SALES TAX

Soil Conservation Districts are required to charge sales tax on the products we sell. The sale of young trees and shrubs to a farmer or rancher for a windbreak or wind erosion prevention is an exempt sale since this is for agricultural use. Sales of these same products for beautification purposes such as landscaping the farmer’s or rancher’s lawn are taxable. Other items that we sell such as flags, lathes, plantskyyd, tree shelters, etc. are taxable unless the purchaser provides you with his/her tax exempt number. When you are invoicing your products, you should note on the invoice whether the sale is for agricultural purposes or non-agricultural purposes. If it is one that is tax exempt, make sure you include their number on the invoice.

You are required to file an application with the North Dakota Office of State Tax Commissioner. The application is “Application to Register for Income Tax Withholding and Sales and Use Tax Permit”. The application form can be found online at <http://www.nd.gov/businessreg/tax/index.html> or **(Tab 5 Templates)**. Once application is received and approved the Tax Department will assign you an account number and send you all the necessary paperwork along with the current sales tax rate chart.

The Soil Conservation Districts file once a year with the report being due in February. State Tax Department encourages electronic filing. The ND Sales Tax forms are available online at www.nd.gov/tax/salesanduse. The site also offers help lines for those who have questions regarding sales tax, excise tax, etc.

Setting up Sales Tax in Quickbooks

Step 1: Sales tax items, rates, and tax agencies

- **Note:** Create a sales tax group only if you're paying multiple agencies, not if you're making one payment that will be split by the principal agency.

To set up a sales tax item and rate

1. If you haven't already done so, open the sales tax preferences.
2. In the Sales Tax Preferences window, click the Add sales tax item button. The New Item window opens with Sales Tax Item already selected in the Type drop-down list.
3. Enter a sales tax name.
 - Use a name that describes the location for the tax, such as XYZ County. This name appears as one of the choices in the Tax field on your sales forms.
4. Enter a description for the way this sales tax item will appear as a line item on your sales forms.
 - For example, XYZ County sales tax. The description prints on your sales forms after the final line item. You can't edit it on the forms themselves. Users frequently use the name of the sales tax item as the description.
5. Enter the sales tax rate.
 - The percentage you enter is the rate you charge when a sale is taxable. For example, your sales tax rate for XYZ County might be 8.25% (or 8 and 1/4 cents per dollar purchased). This rate also appears on your sales forms.
6. In the Tax Agency drop-down list, click Add New.
 - This will open the New Vendor window where you'll set up the tax agency (a vendor) to which you pay this sales tax.
7. In the Vendor Name field, enter the name of your tax agency. For example, in ND, sales tax is paid to the *State Tax Commissioner*.
 - You can enter the other information now, such as the address and opening balance, or you can do it later.
8. Click OK to close the New Vendor window.
9. Click OK to close the New Item window.
10. Repeat steps 1 through 9 for each sales tax item you need to set up for your business.
 - Once you add a new sales tax item, it appears in the Most common sales tax drop-down list.
11. (If necessary) When you're finished setting up all of your sales tax items, set up your sales tax group items.
12. When you're finished setting up all of your sales tax items, click the Most common sales tax drop-down list again and choose the sales tax item that you use most frequently for your sales. Your choice will be used as the default sales tax item and rate on all of your sales forms. If necessary, you can change this setting for any particular sale.

13. If you already set up your items and customers, you'll be prompted to assign a taxable sales tax code to all of them. Click OK if most of your items and customers are taxable. If most of your items or customers aren't taxable, clear the appropriate checkboxes and then click OK. Later, if necessary, you can change the sales tax code for those items and customers that don't match the setting you chose.

Step 2: Sales tax codes (taxable and non-taxable status)

- Now you'll set up the default sales tax codes that will be used to track the taxable and non-taxable sales of your products and services.
- Depending on your state and local sales tax requirements, **the preset taxable (TAX) and non-taxable (NON) sales tax codes you see may be the only ones you'll need.** Later, after you're finished with this setup, you'll assign these sales tax codes to your customers and the items you sell.
- If your tax agency requires you to specify additional sales tax codes to track taxable and non-taxable sales, such as for non-taxable out of state sales, we recommend that you set them up now. You also can set them up later when you need to use them.

Quickbooks makes paying sales tax easy. Simply print the sales tax liability report by clicking on Vendors, Sales Tax, and Sales Tax Liability. Adjust dates to coincide with your reporting period as specified on the sales tax form. You can obtain a complete list of non-taxable or taxable sales by clicking on the amounts under each column.

If you do not use Quickbooks you can figure sales tax by completing the ND Sales, Use, and Gross Receipts Tax form. **(Tab 5 Templates)** Of course you will need your sales records for the reporting period.

We have provided sample forms for you to look at when filling out your forms. **(Tab 5 Templates)**

MONTHLY DUTIES

This is an outline of monthly tasks that can be performed in your District.

DAILY:

- Gather all office mail and get it ready to take to the post office.
- Get the mail, date stamp, and distribute to appropriate individuals.
- Apply any payments received to invoices and/or statements along with bank deposit drop.
- Phone: Answering, taking messages, transferring calls to appropriate agency or individual.
- Typing: forms, letters, producer labels, etc. when necessary.
- Filing: Whenever needed. District and NRCS when filing needed.
- Greeting customers and directing them to appropriate personnel; also assisting them with district related material.
- Miscellaneous office duties.
- Assist DC and other office personnel when needed.
- SMILE

MONTHLY:

- Prepare and mail Board Meeting Agenda to Supervisors, 4 days prior to meeting date.
- Prepare financial statements for Board Meetings.
- Mail copies of minutes after Board Approval to required agencies: NDSSCC, NDASCD, and NRCS Area Office
- District Highlights: enter monthly progress. (Develop a separate file, will help when writing an annual report)
- Update Supervisors meeting folder/expense records.
- Pay bills
- Do payroll (Every two weeks or monthly)
- 1ST of Month mail out Statements.
- Pay monthly payroll liabilities to the IRS
- Check Vehicle maintenance (oil change, tires, etc)
- Make sure insurance & vehicle registration are up to date
- Recognize new clergy by sending a welcome letter
- Post necessary news releases, clip and archive past articles for historical record
- Supervisor reimbursements (your District may be on a different schedule than monthly)

QUARTERLY:

- Complete reports: IRS (Federal Withholding, Social Security); State Withholding; ND Job Service; Workers Compensation (Annual).
- Publish Newsletter
- Update Website
- Check office supplies & order items that are low in stock; make sure you check with NRCS and stock items before the end of their Fiscal Year (Sept 30). When ordering NRCS supplies an AD-700 needs to be filled out and approved before supplies can be ordered.
- Supervisor reimbursements (your District may be on a different schedule than quarterly)
- Report County Contributions for NRCS in PRS

JANUARY:

- Reimburse District Supervisors for the last 6 months of expenses for the previous year (your District may be on a different schedule)
- Mail W-2 Forms to employees, W-3 Transmittal, & 1099's to IRS. (forms can be obtained through Quickbooks or you local office supply store)
- SCD Agenda:
- Remind members of Reorganization of Board
- Annual Work Plan: Mail copies as per files
- Audit: Follow SCD Policy, send copy to NDSSCC
- Inventory of Equipment and Supplies
- Post schedule; SCD Public Meeting Notice (sent to County Auditor)
- Annual Report
- File Supervisors Oath of Office
- Submit Annual and Monthly Comp. Financial Report Forms
- Submit Sales Use & Gross Receipts Tax
- Schedule meeting with County Commissioners
- When approving RC&D dues, appoint a RC&D Representative to attend meetings

- Submit Grant Request Application for NDSSCC (District Tech Grant)

FEBRUARY:

- SCD Agenda:
- Send letter to Producers scheduled for current year tree planting pertaining to deposit, assignment form, and tree planting agreement.
- Send out Soil Stewardship letter and order form to Clergy
- Select Conservation Achievement Award Winner

MARCH:

- SCD Agenda:
- Finalize order for the Soil Stewardship Material and send out to Clergy when order comes in
- Finalize Ladies Ag
- File Disposition
- Attend Tree Promotional Meeting
- Send out Quarterly Newsletter

APRIL & MAY:

- Send notices to all Churches to remind them of the Stewardship.
- Update insurance company with vehicle driver's information.
- SCD Agenda:
- Get nominations for Conservation Achievement Award.
- Assist with customers for Tree Planting, Drill, Weedbarrier, and Handplants.
- Get information to the NDASCD for the Conservation Achievement Award.
- Hand out seedlings to the Keep ND Clean Poster Contest Winners

JUNE:

- SCD Agenda:
- Notify Supervisors of Area IV Meeting.
- During Election Year remind Supervisors of Election.
- Send Final Tree Planting Bill – process cost-share paperwork
- Set up booth at your County's Fair
- Complete Mill Levy Application
- Send out Quarterly Newsletter

JULY:

- Reimburse District Supervisors for the first 6 months of expenses.
- SCD Agenda:
- Schedule Awards Banquet
- Make arrangements for 8th Grade Conservation Tour.
- Get information ready for nominations for Tree Award, Rangeman of the Year, Sustainable ag, & Wildlife Habitat Award.

AUGUST & SEPTEMBER:

- SCD Agenda:
- Remind Supervisors to select winners, order plaques for Conservation Awards, and take pictures of Conservation Achievement Winner for State slide show

- Make final arrangements for 8th Grade Tour and Have tour and hold tour in September.
- Send out a letter to producers interested in planting trees.
- Put in request to Commissioners for financial assistance for Mill Levy (Form: Departmental Budget)
- Report number of trees and footage to NDASCD for awards
- Schedule the TREES program in your local schools
- Send out quarterly newsletter
- Review current price lists and make adjustments at your Supervisor Meeting

OCTOBER & NOVEMBER:

- Review attendance for the NDASCD Convention with Supervisors.
- Make final arrangements for Awards Banquet
- Assist with the Awards Banquet.
- Assist with ordering Trees.
- Review Equipment needs

DECEMBER:

- SCD Agenda:
- Prepare a draft budget and review Annual Plan of Work
- Prepare for Ladies Ag
- Reconcile petty cash prior to closing books.
- Year end – close books.
- Operating Accounts Report – draft
- Assist with ordering trees.

INVENTORY

An inventory list should be developed to show accountability for the districts equipment and also to help in your financial net worth. These figures are sometimes needed when districts are developing grants. Your district board may set a minimum amount value of equipment that gets logged into your inventory list. On example would be anything over \$150.00 your district purchases is required to be logged on this list. The inventory list should be reviewed annually and a walk through done with a supervisor yearly to make sure inventory is accountable. Some insurance companies are new requesting an inventory value and this can be a very useful tool when supplying them this information. *(Template Tab 5)*