



10-Minute Supervisor Trainings

Kentucky Soil and Water Conservation Commission

April 2013

KNOWING YOUR DISTRICT'S FINANCES AND PLANS

As a district supervisor, you should be very aware of the public expectations placed on you in handling taxpayer funds. Due to the unique nature of the conservation districts, you should know exactly how the district's money is being generated, spent and safeguarded. This is not a job just for your district employee – the public has entrusted you with their money.

Ten Questions that address critical elements of supervisor responsibilities:

1. Are you familiar with the KRS statute that governs conservation districts?
2. Do you take an active role in developing the district's annual budget, annual plan and long range plan?
3. Do you know where your district's funds come from and why?
4. Do you know what the district funds are being expended for and why?
5. Do you take an active roll in reviewing and reconciling all district bank accounts and credit cards monthly to the district's treasurer's report and accounting software (quicken or quickbooks)? They should all have the same ending balance if not something is wrong.
6. Do you understand monthly or quarterly budget reviews and when the need to revise occurs?
7. Could you defend your district's budget and financials reflecting a well balanced spending trend that addresses the educational and resource concerns outlined by your annual plan of work and long range plan?
8. Do you understand the coverage, amounts and limits of the district's insurance liability, bond and workers comp. policies?
9. Do you review and understand your districts audit reports on significant deficiencies and or non-compliance items as reported and address them accordingly?
10. Are you familiar with and adhere to Kentucky's open meetings open records laws?



These are crucial aspects each board member should be very familiar with in relation to acquiring funding, supporting your actions and maintaining transparent accountability for your district activities. Conservation district supervisors' roles, responsibilities and commitments have changed in dramatic fashion over the last decade. It is up to each member of the board to make sure that your district is changing with the times. The Kentucky State Auditor's office will be monitoring special purpose and taxing districts on a more comprehensive basis, through an advanced reporting and monitoring web based system. As elected officials, supervisors are obligated by law, ethics and public's trust, and are thereby RESPONSIBLE for ensuring that taxpayer funds are used legally, wisely and for the purpose of fulfilling their counties conservation plans. There has never been a more critical time for conservation district boards to be educated, knowledgeable and accountable in ensuring adequate and proper documentation exists to support all actions and transactions. In adhering to the roles and responsibilities of district supervisors, it is now more than ever critical that you take an active role in understanding the financial and planning aspects of your district. This is each supervisor's responsibility – not the responsibility of your district staff or field representative. As an elected official to your county board, you have agreed to accept these responsibilities.

Did you answer "no" to any of the questions on the first page? Ask yourself, what can I or we as board members do to meet these critical elements of supervisor's responsibilities?

Recommendations that can assist in meeting critical elements:

1. Ask, ask, ask! We stress asking questions during board meetings, trainings and other informational sessions. If you don't ask your question, it will likely be assumed that you approve and understand.
2. Review all line items on budgets, treasurer's reports, financial reports, transaction reports, etc. Address each item, review supporting documentation and discuss in detail any item that you have questions on or do not understand.
3. Be more involved in the district's financials and plans. Always remember that they are your responsibility.
4. Discuss plans of works and long ranges plans in depth during board meetings so that each member can provide insight on resource concerns, goals and activities. Revise these plan if the board's circumstances change.
5. Ask for trainings or informational sessions with your field representative on specific items. Also, attend area and state meetings and ask questions there.
6. Visit the Division of Conservation's web page <http://conservation.ky.gov> for additional guidance and information.

All these things can increase your knowledge and understanding of your district's activities. It has been and will continue to be a priority of the Division of Conservation staff and field representatives to provide guidance, training and information that will aid district supervisors in understanding, maintaining and complying with the state laws, regulations and policy set forth. But it is up to each supervisor to make sure that he or she is following the law and knows what is going on within his or her district.