

**LOUISIANA DEPARTMENT OF AGRICULTURE & FORESTRY  
MIKE STRAIN DVM, COMMISSIONER**



**STATE SOIL & WATER CONSERVATION COMMISSION  
EARL GARBER, CHAIRMAN**

**LOUISIANA SOIL & WATER CONSERVATION DISTRICT  
POLICY & PROCEDURE MEMORANDA**

**JULY 13, 2023**



**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
OFFICE OF SOIL AND WATER CONSERVATION  
STATE SOIL AND WATER CONSERVATION COMMISSION  
SOIL & WATER CONSERVATION DISTRICT  
POLICY & PROCEDURE MEMORANDA**

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**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission**

**POLICY AND PROCEDURE MEMORANDUM NUMBER 1  
DISTRICT EMPLOYMENT**

**PPM 1**

**REVISED: July 1, 2017**

**Employment of Relatives**

The policy of the State Soil and Water Conservation Commission and Soil and Water Conservation Districts shall be to not appoint or employ the relatives of: State Commission members, State Commission employees, SWCD Supervisors, SWCD employees, nor the relatives of any USDA Natural Resources Conservation Service (NRCS) employees who render assistance to the Commission or Districts.

This restriction shall apply to positions within the administrative area of the Commission, District or NRCS office.

This policy shall apply to recruitment of all district employees including new employees or replacements within vacated positions subsequent to the date of its passage by the State Soil and Water Conservation Commission.

As it pertains to this policy, the term "relative" shall mean the immediate family members of supervisors or employees; or any other family member or relative living within the household of an employee, supervisor, or board member.

**Employee Appointment and Termination**

The District shall immediately notify the Office of Soil & Water Conservation upon hiring or reinstating a District employee and ensure that all required personnel documents are obtained for submittal to the LDAF Office of Management & Finance Payroll Office.

The district shall notify the Office of Soil and Water Conservation, in writing, upon a district employee's separation from employment. Said notification shall be made within 72 hours from the employee's separation and contain the following: name, social security number, personnel number, the employee's last day worked, the reason for the separation (voluntary resignation, lay-off, etc.) and the number of hours annual leave due the employee. This statement must be signed by the chairman or his designated representative. Districts will be responsible for any fees incurred if the separation status of an employee is not reported within 72 hours.

In instances where district employees are cut 50% or more from their regular working hours, the same procedure shall be followed.

**District Employee Work Schedule**

All districts are required to comply with the US Department of Labor's Fair Labor Standards Act (FLSA). This Act requires districts to establish a fixed and regular recurring weekly work schedule for all district employees. FLSA defines a work week as seven consecutive 24-hour periods. Each pay period covers two work

**weeks. Regardless of the total hours posted during a pay period, any hours worked in excess of 40 hours during a single work week will be classed as overtime.** FLSA requires that an employee be paid for hours worked in excess of 40 hours per work week at an overtime rate not less than time and one-half their regular rate of pay.

### **Employee Overtime**

Except for emergency situations, district boards must have prior written approval from the State Commission to authorize their employees to work overtime. Without State Commission and district board approval, no district employee shall be allowed to work in excess of 40 hours per work week or to receive overtime pay.

### **Louisiana Minor Labor Law**

All Districts must adhere to the Louisiana Minor Labor Law as specified in LA RS 23:151, including the mandate that “no minor under the age of 18 shall be employed until the employer has procured and has on file an employment certificate for such minor issued by the city or parish superintendent of schools”.

Additionally, it is the policy of the State Commission that Districts must not hire any minor under the age of 16.

### **Payroll Records**

All District employee payroll records must be maintained in SWCD files in perpetuity.

### **SWCD Staff Meritorious Achievement Awards**

It is the policy of the State Soil and Water Conservation Commission that, in accordance with provisions of Article X, Section 10 of the Louisiana State Constitution, SWCD boards shall be able to reward deserving SWCD employees through a SWCC approved SWCD Staff Meritorious Achievement Award program. The minimum requirements for the Meritorious Achievement Award program are:

- Any SWCD Board’s nomination of an employee for a monetary meritorious award must submit the nomination to the SWCC for approval.
- If monetary, such rewards (or sum of multiple awards) shall not exceed a total of 10% of the employee’s base salary within the fiscal year.
- If the award is for an *Exceptional Performance Evaluation*:
  - The award shall be limited to no more than 3% of the employee’s base pay, not to exceed \$2,500.00.
  - The employee must have undergone a SWCD board approved job performance review based upon 1) the employee’s established job description and 2) job performance plan; both documents along with the completed performance review must accompany a nomination for a meritorious award for an *Exceptional Performance Evaluation*.
- Significant achievement awards not to exceed \$500.00 may be made for various special projects or significant achievements.
  - To receive an award for a special achievement or special project, the employee must not have been previously compensated for the project or achievement by any other monetary award or recognition program, nor should they have received an unsatisfactory performance rating in the same fiscal year.

- **Employee reward nominations must include: the employee's name, title and personnel number, and**
  - **successful performance rating in the same fiscal year as the significant achievements or exceptional performance**
  - **job performance plan; an explanation of the significant achievement and how it benefited the SWCD, the conservation partnership and the district cooperators**
  - **the reward amount proposed by the SWCD board.**
  
- **The names of all approved reward recipients must be made public by posting in the SWCC meeting minutes.**

**In a case where the nominating SWCD does not have sufficient funding available for an employee reward in the fiscal year in which the nomination is submitted and approved, the nomination may be resubmitted to the SWCC in the following fiscal years. Rewards may be either monetary or non-monetary.**

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission**

**POLICY AND PROCEDURE MEMORANDUM NUMBER 2  
DISTRICT LEAVE POLICY**

**PPM 2**

**REVISED: July 13, 2023**

**Leave Records**

**All District employee leave records must be maintained in SWCD files in perpetuity.**

**A. Annual Leave**

**1. Administration**

- a. Annual leave shall be applied for by the employee and may be used only when approved by the appointing authority or his designated representative.**
- b. Annual leave shall not be charged for non-work days.**
- c. The minimum charge to annual leave shall be one-half hour.**
- d. Annual leave will be credited to the employees' records each pay period.**
- e. Annual leave shall not be advanced.**

**2. Maximum Accumulation**

- a. Unused annual leave accumulates without limit.**

**3. Lump Sum Payment for Unused Annual leave.**

- a. Upon termination of employment, an employee shall be paid for up to 300 hours of accumulated annual leave. This is called a terminal leave payment. If an employee returns to district service before he/she has been out of service for the number of hours paid in the terminal leave payment, the employee is required to "buy back" the excess leave at a rate equivalent to what was paid.**
- b. Maximum lump-sum payment for annual leave shall not exceed 300 hours.**

c. With consideration given to the best interests of the employee as well as the district, district boards are encouraged to manage the amount of earned annual leave that may be used per year and/or carried forward into the following calendar year.

4. Re-crediting of Annual leave

Any annual leave in excess of 300 hours shall remain on the districts books for up to exactly one calendar year from the date of a district employees termination and may be re-credited to the employee should the employee return to district service within that time, EXCEPT in cases of removal for cause, resignations to escape disciplinary action, and retirement. All districts must request approval in writing from the State Soil & Water Conservation Commission to re-credit employee annual leave.

5. Transfer of Unused Annual Leave.

If a district employee discontinues service with one district with the stated intent to immediately begin work with another district, the employees' accrued annual leave may be transferred to the district where the employee is beginning work. The transfer of accrued leave may only be authorized by the written consent of the District hiring the employee through an agreement signed by the Chairmen of the two Districts and shall not exceed the amount of accrued annual leave, if any, in the written agreement. Any time lapse between the termination date from one District and hire date by the other will constitute a new hire and the employee will not be eligible for transfer of leave. All requests for approval to transfer annual leave must be submitted in writing to the State Soil & Water Conservation Commission. Only the hiring District has the authority to request approval to transfer an employees' leave.

6. Earning Rates

a. Permanent full-time and permanent part-time employees are to be credited with annual leave as follows:

<u>Years of Service</u>	<u>Hrs. Leave Earned Per Hour Worked</u>	<u>Approx. No. of Hrs. Leave Earned Per Month</u>
0 - 3	.0461	8
3 - 5	.0576	10
5 - 10	.0692	12
10 - 15	.0807	14
15 or more	.0923	16

b. Leave is not earned for overtime hours worked or while an employee is on leave without pay.

**NOTE:** Permanent full-time employees are employees whose appointments are for 90 days or more and are hired to work a 40 hour week. Temporary reduction in work schedules, if not in excess of 10 hours per week, will not affect the employee's employment status.

Permanent part-time employees are employees whose appointments are for 90 days or more and are hired to work less than 40 hours per week.

Temporary employees are employees whose appointments are for less than 90 days. SWCD employee temporary status must be renewed every 90 days, not to exceed 1 calendar year, at which time the SWCD must either give the employee permanent status or terminate the employee. Each renewal of an employee's Temporary status must be stated in the district's monthly meeting minutes. Temporary employees are not eligible to earn annual and/or sick leave nor are they eligible to receive paid holiday leave or insurance benefits. This policy shall apply to any employee classified as Temporary, regardless of cumulative length of employment or number of hours worked per week.

If the SWCD is in the Parochial Retirement System, parochial retirement participation is mandatory for any employee working at least 28 hours per week in a permanent full time position. Full-time term employees working on a consecutive twelve month basis and those performing services under a grant or contract arrangement which has the substantial likelihood, in the opinion of the employer, of existing for a period of more than one year may be deemed eligible for employee benefits. The SWCD must ensure that contract employee's wages and benefits do not exceed the contract funding amount.

## **B. Sick Leave**

### **1. Administration**

- a. Employees eligible for sick leave are to be granted such leave if they are incapacitated for performance of their duties because of illness, injury, medical, dental or optical examinations or treatment.
- b. An employee who is absent because of sickness must notify his/her supervisor as early as practicable on the first day of absence or as soon as possible thereafter.
- c. The minimum charge for sick leave shall be one-half hour.
- d. Sick leave will be credited to the employee's record each pay period.
- e. Sick leave shall not be advanced.
- f. The appointing authority may require a statement from a registered physician or some other acceptable proof that the employee was incapacitated and unable to report to work.

### **2. Maximum Accumulation**

- a. Unused sick leave accumulates without limit.
- b. There is no lump-sum payment for unused sick leave at the time of separation.



### 3. Re-crediting of Sick Leave

Any sick leave hours shall remain on the districts books for up to exactly one calendar year from the date of a district employees termination and may be re-credited to the employee should the employee return to district service within that time, EXCEPT in cases of removal for cause, resignations to escape disciplinary action, and retirement. All districts must request approval in writing from the State Soil & Water Conservation Commission to re-credit employee sick leave.

### 4. Transfer of Unused Sick Leave. Same as Part A-5: Transfer of Unused Annual Leave

### 5. Earning Rates

- a. Permanent full-time and permanent part-time employees earn sick leave at a rate equivalent to the annual leave earning rate.
- b. Sick leave is not earned for overtime hours worked or while an employee is on leave without pay.

## C. Military Leave

### 1. Definition

- a. Military leave is absence from work with pay for military active duty and/or training.

### 2. Administration

- a. Applications for military leave must be supported by a copy of the employee's military orders directing the employee to report for active duty or training.
- b. Requests for military leave must be approved in advance.

### 3. Granting Military Leave

#### a. Military Leave With Pay

1. Permanent employees who are members of a reserve component of the Armed Forces of the United States shall be entitled to military leave with pay. An employee must be on "military active duty for training" by order of an appropriate authority of the Armed Forces of the United States to qualify for military leave with pay.
2. Maximum military leave with pay is 15 working days per calendar year.

#### b. Leave Without Pay for Military Purposes

Permanent employees may apply for but shall not be required to take annual or compensatory leave for military purposes. However, they shall be entitled to leave without pay for a period of 180 consecutive calendar days under the following circumstances:

1. When ordered to "military active duty."

2. When placed on "initial military active duty for training," or
  3. When placed on "military training duty" and the maximum authorized military leave with pay has been exhausted, or is not authorized.
4. **Earning Rates**
- a. An employee earns annual and sick leave while on military leave unless leave without pay is chosen.

**D. Civil, Emergency, and Special Leave**

**1. Administration**

- a. Performing jury duty.
- b. Summoned to appear as a witness before a court, grand jury, or other public body or commission, provided that for purposes of this subsection a plaintiff or defendant shall not be considered a witness, nor shall this subsection apply to an employee summoned as a witness as a result of employment other than District and/or NRCS employment.
- c. Performing emergency civilian duty in relation to national defense.
- d. The appointing authority determines that the employee is prevented by an Act of God from performing duty.
- e. The appointing authority determines that, because of local conditions or celebrations, it is impractical for employees in such locality to work. Special Leave as described in this section shall require that the District Board of Supervisors submit prior written notice to the Office of Soil & Water Conservation.
- f. The employee is ordered to report for a pre-induction physical examination incident to possible entry into the military forces of the United States.
- g. The employee is a member of the National Guard and is ordered to active duty incident to local emergency, act of God, civil or criminal insurrection, civil or criminal disobedience, or similar occurrences of an extraordinary and emergent nature which threatens or affects the peace or property of the people.
- h. The employee is a current member of the Civil Air Patrol and, incident to such membership, is ordered to perform duty with troops or participate in field exercises or training, except that such leave shall not exceed 15 working days in any one calendar year and shall not be used for unit meetings or training conducted during such meetings.
- i. For any other instances not listed that may require Leave, the District Board of Supervisors should contact the Office of Soil & Water Conservation.

**E. Leave of Absence Without Pay**

**1. Administration**

- a. An appointing authority may extend leave of absence without pay to an employee for a period not to exceed one year, provided that such leave shall not prolong the period of the employee's appointment.
- b. After presenting justifiable reasons in writing to the Board of Supervisors, and with their approval, an appointing authority may extend to a permanent employee a leave of absence without pay for a period or periods in excess of one year.
- c. In addition to any disciplinary action which may be imposed against an employee for an unapproved absence, such employee may be placed on leave without pay by his appointing authority for the period of unapproved absence.

**2. Earning Rate**

- a. No leave will be accumulated while an employee is on leave without pay.

**F. Worker's Compensation**

**1. Administration**

**When an employee is absent from work due to disabilities for which the employee is entitled to worker's compensation:**

- a. the employee shall, to the extent of the amount accrued to the employee's credit, be granted sick leave not to exceed the amount necessary to receive total payments for leave and worker's compensation equal to the regular salary of the employee.
- b. the employee may, to the extent of the amount accrued to the employee's credit, be granted annual leave or a combination of annual and sick leave not to exceed the amount necessary to receive total payments for leave and worker's compensation equal to the regular salary of the employee.
- c. the employee may be granted leave without pay.

**2. Reimbursement**

- a. Employees choosing to use sick and/or annual leave must reimburse the district with worker's compensation. The district will take the gross amount of the employees check and divide it by the employee's hourly rate. The employee shall be credited with as many hours as his/her check buys back.
- c. Employees choosing to take leave without pay do not reimburse the district with worker's compensation check.

**Under no circumstances shall a former Louisiana State agency employee, upon beginning employment with a district, be permitted to carry over to the district any annual or sick leave earned during State Civil Service employment, nor will they be permitted to earn leave at the earning rate of their previous State Civil Service employment. The annual and sick leave earning rate will be that of a new employee.**

SWCDs must determine whether or not new hires have previous employment with the State to ensure that new employees are entered into the computerized payroll system as new employees. This will ensure that new hires do not burden the district with a leave balance from prior State employment, and that the leave earning rate will be that of a new employee.

**To avoid the possibility of costly errors within the computerized payroll system, all Districts must be sure to: 1) determine, upon hiring any new employee, if the new employee has been previously employed by the State, and 2) if so, immediately notify the LDAF/Office of Soil & Water Conservation or M&F Payroll officer to ensure that the employee is entered into the payroll system as a new hire.**

Without this intervention, the payroll system Districts share with State Government employees will recognize the employee and automatically continue previous leave balances and earning rates. **District employees are not State Civil Service employees and are therefore not permitted to carry over any leave from previous State Civil service employment or start at a leave earning rate higher than that of a new district employee.**

**3. Earning Rate**

- a. Employee will earn annual/sick leave as long as annual or sick leave is being taken.
- b. No leave is earned when an employee has exhausted all types of leave.
- c. No leave is earned when an employee is granted leave without pay.

All District Board actions regarding Military, Civil, Emergency, and Special Leave, as well as Leave of Absence Without Pay and Worker's Compensation, shall be noted in the District Board meeting minutes.

**G. Funeral Leave**

Employees may be granted a maximum of two days paid leave to attend the wake and/or funeral rites for the following relatives:

Spouse	Parent	Brother
Child	Step-Parent	Step-Brother
Step-Child	Mother-In-Law	Sister
Grandchild	Father-In-Law	Step-Sister
Grandparent		

**H. Legal Holidays: Leave is not charged for absence on a legal holiday. The following are legal holidays:**

New Year's Day, January 1  
Martin Luther King Day, 3<sup>rd</sup> Monday in January  
President's Day, 3<sup>rd</sup> Monday in February  
Memorial Day, Last Monday in May  
**Juneteenth, June 19**  
Independence Day, July 4  
Labor Day, first Monday in September  
Columbus Day, second Monday in October  
Veterans Day, November 11  
Thanksgiving Day, fourth Thursday in November  
Christmas Day, December 25

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission

POLICY AND PROCEDURE MEMORANDUM NUMBER 3  
COMPUTATION OF ACCRUED ANNUAL LEAVE  
FOR PREPARATION OF END OF YEAR FINANCIAL STATEMENT

PPM 3

Revised Date: July 1, 2017

Districts are required at the end of the fiscal year to prepare the fiscal end of year financial statement. The following procedure will be used to compute accrued annual leave for the purpose of fiscal end of year financial reporting.

In preparation of end of year financial statements, ALL accrued annual leave will be reported using the lesser of:

- 300 hours, or
- The maximum amount the district board of supervisors has established that an employee may be paid upon separation of service from the district. This procedure will accurately reflect the district's financial obligation regarding annual leave. (See PPM 2(A)(3)(c))

The following examples illustrate this method.

**Example 1.** An employee earns \$6.50 per hour and has 375 hours accrued annual leave and 400 hours of accrued sick leave. The maximum amount the employee may be paid upon separation of service from the district is 300 hours for unused annual leave, the amount allowed by State Regulations. Payment for annual accrued leave for this employee would be computed as follows:

300 hours x \$6.50 per hour = \$1,950.00. 300 hours is the maximum number of hours the employee may be paid for and for and \$6.50 is the hourly rate of pay.

**Example 2.** An employee earns \$6.50 per hour and has 375 accrued annual leave hours and 400 hours of accrued sick leave. The district has established policy that an employee may be paid only for 200 hours of annual leave upon separation of service from the district. Payment for accrued leave for this employee would be computed as follows:

200 hour x \$6.50 per hour + \$1,300.00. 200 hours is the maximum number of hours the district allows an employee to be paid for and \$6.50 is the hourly rate paid the employee.

Although employees will still earn leave to the maximum amount allowed by the district, the above noted procedure will be used when computing accrued leave or financial reporting purposes.

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission

POLICY AND PROCEDURE MEMORANDUM NUMBER 4  
ALLOWABLE EXPENDITURES

PPM 4

REVISED: December 5, 2017

All funds received by Districts, regardless of the source, are considered public funds and are governed by the same State Laws and constitutional requirements as public funds. All State Funds allocated to districts by the Legislature from the State general funds (money allocated annually to the districts by the State Commission) must be expended in the fiscal year for which the legislature appropriated the funds. All other funds received by districts are considered Self-Generated, Special Revenue, or Other funds. The expenditure of these funds is governed by the same state laws and constitutional requirements as those governing state general funds, except Self-Generated, Special Revenue, and Other funds may be carried forward and used in future fiscal years.

It is the policy of the State Soil and Water Conservation Commission that effective January 1, 2002, Louisiana Soil and Water Conservation Districts shall not use district funds to pay any portion of a retired supervisor's or his/her spouse's premiums for insurance coverage under the Louisiana Group Benefits Program or any other insurance program if the supervisor retires after December 31, 2001. After January 1, 2002, newly retiring supervisors and their spouses may continue to participate in the program at no cost to the district. At the discretion of the board, districts may continue to pay a portion of a retired supervisor's or surviving spouse's health insurance premiums provided they were doing so prior to January 1, 2002.

It is also the policy of the State Soil & Water Conservation Commission that effective June 21, 2004, Districts shall not use district funds to pay any portion of an active district supervisors premium for insurance coverage under the Louisiana State Group Benefits health insurance program. Participating active district supervisors shall be individually responsible for 100% of the premium.

In accordance with LA R.S. 33:2955, the Louisiana State Soil and Water Conversation Commission adopts the following policy in regard to LA Soil & Water Conversation District funds:

*The objective of any SWCD investment will be to protect principal and accrue earnings on the investment. In order to accomplish this objective any investment made by a SWCD will be limited to timed Certificates of Deposit only. These deposits shall not exceed at any time the amount insured by the Federal Deposit Insurance Corporation in any banking, savings and loan association or National Credit Union Administration. Placing this constraint on any investment will insure the goal of safety first, liquidity second and yield third as required by State Law.*

*Districts may purchase timed Certificates of Deposit directly from a financial institution domiciled or having a branch office in the State of Louisiana, but cannot purchase them indirectly through a broker or brokerage firm. (State Law)*

All Soil and Water Conservation Districts shall comply with these policies.

### **I. ALLOWABLE EXPENSES**

1. Personnel Services - salaries, per diem, FICA, retirement, employee insurance, and etc.
2. Travel for Board Members and district employees.
3. Operating Expenses - advertising, vehicle expenses, dues and subscriptions, insurance, legal and professional fees, postage, rentals/leases, telephone/utilities, contributions for special projects, and etc.
4. Supplies- field and office supplies, maintenance, and repairs,
5. District newsletters which may contain private, commercial, non-gratuitous articles, and advertisements, etc.
6. Machinery and Equipment - acquisitions or rental.
7. Conservation essay, 4-H, FFA, Contest Programs, and Awards Programs.
8. Expenses for supervisors to attend regional and national NACD meetings.
9. Expenses for supervisors and approved district personnel to attend LACD meetings.

### **II. ALLOWABLE EXPENDITURES UNDER SPECIAL CONDITIONS**

1. Banquets, dinners, and special events

To qualify as an allowable expenditure such functions must be beneficial to the district conservation programs. These functions should result in increased implementation of conservation practices in the district, increased awareness of district conservation efforts, or be directed at gaining increased local support for the district program. The district must, in the minutes of its board meeting, justify spending public funds for such functions by explaining how it will benefit and promote conservation related activities in the district. The district must include a complete record of attendance along with financial records related to each such banquet, dinner, or special event. The cost of meals shall not exceed the rates outlined in PPM No. 5 without prior approval from the state Soil & Water Conservation Commission.

2. Meals

District supervisors and employees may be reimbursed for meals when (1) officially representing the district outside their own district and overnight travel is required and other state travel regulations as outlined in PPM No. 5 are met; (2) a meal is included in the registration fee of a meeting; and (3) special meetings are held for which supervisors' and employees' meals are approved in advance by the Board of Supervisors. Meals for non-SWCD persons may be reimbursed only if that person is serving in an official capacity for the district and is noted in the district minutes. All other travel criteria must be met to qualify for reimbursement.

**Regular monthly meetings do not qualify for meal payments and those expenses must be borne by the individual attending the meeting.**

**3. Travel and Meeting Expenses for Non-SWCD Persons**

**Travel reimbursements can only be made to members of district boards, authorized advisors and consultants working for district boards, and other persons performing official state business who have prior approval of the Board of Supervisors. Spouses of district board members are eligible to be reimbursed for meeting and travel expenses only if they are performing official district business and with prior approval of the State Soil and Water Conservation Commission. Reimbursement of travel expenses to other local, state, and federal agency staff members by the district is not generally allowed. Out-of-state travel reimbursements are typically restricted to meetings held by National Association of Conservation Districts (NACD). To be reimbursed for out of state travel, supervisors and district employees must have prior approval to travel out of state from the state Soil and Water Conservation Commission.**

**4. Awards, contest and door prizes**

**Legitimate contests for conservation related activities must be properly documented in the district's minutes. Discretion should be exercised in making these expenditures with regard to cost and conservation related benefits. Prior approval by the Board of Supervisors must be obtained.**

**5. NACD Regional and National Meetings**

**NACD meetings are conducted for the benefit of district supervisors. Therefore, only under special circumstances shall anyone but a supervisor qualify for reimbursement for attending these meetings, and only to the limit prescribed by state travel regulations. Reimbursement shall be limited to two supervisors attending the national meeting except when additional supervisors are authorized by the State Commission to attend. There are no restrictions on the number of supervisors that the district may authorize to attend NACD regional meetings. Districts have the authority to reimburse their district employees to attend National and Regional NACD meetings, provided the employee is an active officer, director, or standing committee member of the Louisiana Association of Conservation District Employees, and that at least one supervisor from the employee's district board is also attending the NACD meeting.**

**To be reimbursed for out of state travel, District supervisors and employees must have prior approval from the State Soil and Water Conservation Commission.**



### **III. UNALLOWABLE EXPENDITURES**

**Any expenditure that does not provide a benefit to soil and water conservation district programs such as the examples listed below.**

- 1. Flowers**
- 2. Gifts**
- 3. Church donations**
- 4. Sports team sponsorships**
- 5. Entertainment**
- 6. Parties**
- 7. Unearned compensation to district employees**
- 8. Political activities**
- 9. Alcoholic beverages**
- 10. Publications with gratuitous and/or politically oriented advertisements**
- 11. Cash donations to individuals**

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission

POLICY AND PROCEDURE MEMORANDUM NUMBER 5  
REIMBURSEMENT FOR TRAVEL AND SUBSISTENCE

PPM 5

REVISED: July 1, 2019

A. Transportation - For the purpose of reimbursement, the following regulations are prescribed:

1. A mileage allowance shall be authorized for district supervisors and employees using personally-owned vehicles while conducting official district business. Mileage shall be reimbursable at the rate of 58 cents per mile. Reimbursement will be computed on the most direct and usually traveled route. Odometer readings from the point of origin to the point of return are required unless using a website mileage calculator or software package for calculating mileage such as Google Maps, Waze, etc, to compute mileage. If using such a web based mileage calculator, the page indicating the reimbursable mileage must be printed and attached to the supervisor's or employee's travel expense form. If using odometer readings, reimbursement will be for actual miles driven. When two or more persons travel in the same personally-owned vehicle, only one charge will be allowed for mileage. The traveler shall be required to pay all operating expenses of the vehicle such as, but not limited to, fuel, repairs, replacement parts and insurance.
2. The cost of public ground transportation, such as buses, subways, airport shuttles, and taxis, are reimbursable when the expenses are incurred as part of approved state travel. Each transaction requires a receipt.

Written approval of the Office of Soil and Water Conservation prior to departure is required for the rental of vehicles. Such approval may be given when it is shown that vehicle rental is the only, or most economical means by which the purposes of the trip can be accomplished. Only the rental of compact or intermediate is reimbursable, unless non-availability documented.

All other travel related reimbursable such as lodging, meals, airfare, conference lodging and out-of-state travel can be found on the Louisiana State Pocket Travel Guide at <http://www.doa.la.gov/osp/Travel/travelpolicy/pocketguide.pdf>  
Or on the DOA online travel index at <http://www.doa.la.gov/pages/osp/Travel/af-index.aspx>

5. ALL out-of-state travel must have prior approval from the State Soil & Water Conservation Commission. Upon receiving approval for out-of-state travel, district supervisors must refer to a current copy of the Louisiana State Travel Guide for applicable out-of-state rates. The Travel Guide is available online at [www.doa.louisiana.gov/osp/travel](http://www.doa.louisiana.gov/osp/travel). Any additional guidance necessary will be provided by the Office of Soil & Water Conservation.

**D. Individual district boards have the authority to establish their own respective travel policies provided they do not exceed the maximum travel reimbursement or travel policy limitations established by the State Soil & Water Conservation Commission.**

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission**

**POLICY AND PROCEDURE MEMORANDUM NUMBER 6  
PERSONS AUTHORIZED TO SIGN DISTRICT CHECKS**

**PPM 6**

**EFFECTIVE DATE: July 24, 2001**

**It shall be the policy of the State Soil and Water Conservation Commission that two or more district supervisors be designated as duly authorized official check signers. These board members need not be officers of the board.**

**In cases where securing the signature of two supervisors is a hardship, it shall be permissible to have the signature of only one supervisor on the district check, and the signature of the district secretary.**

**All Supervisors authorized to sign checks, and the district secretary, must be bonded.**

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission**

**POLICY AND PROCEDURE MEMORANDUM NUMBER 7  
PURCHASING REGULATIONS AND BID LAWS**

**PPM 7**

**REVISED: July 1, 2007**

**The following is a summary of the rules and regulations that shall be followed in making purchases.**

- 1. Purchases for \$1,000.00 or less require no competitive bidding.**
- 2. Purchases ranging from \$1,000.01 to \$5,000.00 shall be awarded on the basis of the lowest responsive price quotation which may be solicited by telephone, facsimile, or other means, to at least three (3) bona fide, qualified vendors. Whenever possible, at least one (1) of the bona fide, qualified vendors shall be a certified small and emerging business or certified small entrepreneurship.**
- 3. Purchases ranging from \$5,000.01 to \$25,000.00 shall be awarded on the basis of the lowest responsive price quotation received pursuant to either facsimile or written solicitation to at least five (5) bona fide, qualified vendors. Whenever possible, at least two (2) of the bona fide, qualified bidders shall be certified small and emerging businesses or certified small entrepreneurs. A minimum of three (3) working days shall be allowed for receipt of quotations.**

**All written or facsimile solicitations shall include the closing date, time, and all pertinent competitive specifications, including quantities, units of measure, packaging, delivery requirements, ship-to-location, terms and conditions, and other information sufficient for a supplier to make an acceptable quotation. Precautionary measures shall be taken to safeguard the confidentiality of vendor responses prior to the closing time for receipt of quotations. No quotation shall be evaluated using criteria not disclosed in the solicitation.**

**District files shall document and list all solicited vendors and each vendors response, contact person, summarize quotations received, indicate the awarded quotation, and state the reason why any lower quotation was rejected. If no quotation was solicited from a certified small and emerging business or certified small entrepreneurship, agency files shall contain a written explanation of why such a quotation was not solicited.**

- 4. Equipment parts and repairs may be obtained by either the use of a Louisiana authorized dealer or by obtaining competitive bids as indicated above (does not apply to stocking of parts). A “Louisiana authorized dealer” means a company that satisfies the requirements of a resident business defined in R.S. 39:1591(6) and is authorized by the manufacturer to sell and/or provide service for their products.**
- 5. Other exceptions to the minimum competitive bid requirements are as follows:**
  - a. Purchasing or selling transactions between State budget units and other governmental agencies.**
  - b. Publications and/or copyrighted materials purchased directly from the publisher or copyright holder, and web based subscription services.**
  - c. Repairs to heavy equipment as noted in number 4 above.**
  - d. Public utilities and services provided by local governments.**

**All purchases of an emergency nature that preclude obtaining bids must be approved by the State Soil & Water Conservation Commission office before purchase is made.**

- 6. Disposal of used equipment shall be carried out in the reverse of the procedures noted in 1-6 above. For disposal of used district equipment that is in disrepair, obsolete, and/or of little or no market value and to which any repair would be an unwarranted expense to the district, such equipment may be donated to any unbiased, nondiscriminatory, non-profit, non-political, educational or charitable entity, and deleted from the districts inventory (see PPM #8). Additional guidance will be provided upon request by the Office of Soil & Water Conservation. Districts are strongly encouraged to communicate with the OSWC before disposing of any equipment of real or perceived value in any manner.**

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission

POLICY AND PROCEDURE MEMORANDUM NUMBER 8  
SOIL & WATER CONSERVATION DISTRICT  
PROPERTY MANAGEMENT

PPM 8

REVISED: June 9, 2023

Property Control System

All Soil and Water Conservation Districts are required to maintain a property control system as outlined below. All moveable property with a value of **\$1,000.00** or more will be physically tagged with a property control number.

1. A list of all district property will be maintained. The list shall include:
  - 1) name of item,
  - 2) date of purchase,
  - 3) purchase price,
  - 4) serial number if applicable,
  - 5) physical location, and
  - 6) property control number.
2. A property depreciation schedule will be maintained for moveable district property with a value of five thousand dollars (\$5,000.00) or more and for ALL real property (fixed, permanent, or immovable) regardless of its value. The attached "*Guide for Capitalization and Depreciation of Capital Assets*" is made part of this PPM and will be followed to establish the district depreciation schedule. Note the higher threshold listed for immovable property and computer software.
3. A complete physical inventory of district property shall be made by the Board of Supervisors each April.
4. Each May the Board of Supervisors shall review this inventory and the property depreciation schedule at their regular monthly meeting. At that time, any deletions and/or corrections to the inventory list will be made. All such actions shall be made part of the district board meeting minutes.
5. The district's property control inventory will include only property belonging solely to the district with a value of **\$1,000** or more. Do not include property used by the district but owned by other agencies.

### **Equipment Management Policy**

All Soil and Water Conservation Districts are required to develop and maintain an Equipment Management Policy. This requirement is mandated to all State governmental entities by the LA Office of Risk Management to ensure effective equipment maintenance as well as safe and ethical public property/equipment use. Any Districts owning motor vehicles, heavy equipment, farm implements, rental, or any other moveable property to be used off-site from the home field office must develop and submit to the SWCC an Equipment Management Policy. Any District owning such equipment shall maintain monthly equipment use log sheets. At each monthly board meeting, Districts owning such equipment shall review all equipment use log sheets, and this review shall be noted in the District board meeting minutes. Copies of all equipment use log sheets shall be submitted as required attachments to the monthly meeting minutes. At a minimum, all District Equipment Management Plans shall include:

#### **I. ASSIGNMENT OF RESPONSIBILITIES**

- 1. District Chairman or other Board Member**
- 2. Safety Director Assignment to Board or Staff member**
- 4. Field Office or Facility Manager**
- 5. District Records Custodian**
- 6. General- District Staff**

#### **II. DISTRICT EQUIPMENT MANAGEMENT POLICY (Separate Policies recommended for Vehicle, Boats, Tractors/Heavy Equipment, and Rental Implements)**

- 1. Equipment Identification**
  - **Make**
  - **Model**
  - **VIN**
  - **License plate number**
  - **Property control number**
- 2. Minimum insurance requirements**
- 3. Minimum operator requirements**
  - **SWCD staff and supervisors**
  - **Operator Requirements and Expectations**
    - **Operator's license**
    - **Operator driving experience/training requirements**
    - **Operator's background/driving history**
    - **Drug test per accident**
    - **Maximum traffic violations**
  - **Vehicle maintenance schedule and maintenance responsibilities**
  - **Rules for vehicle use and storage/unacceptable uses and storage**
  - **Equipment Use Log Sheet**
- 4. Rental Equipment**
  - **Scheduling for Public Rental/Use**
  - **Return/Maintenance/Repair Policy**
  - **Rental Rate/Rate Accounting**



## Property Depreciation Schedule

*Guide for Capitalization and Depreciation of Capital Assets  
As Prepared by the Office of Statewide Reporting and Accounting Policy*

The following information is provided as guidance for the capitalization and depreciation of capital assets to comply with the requirements of GASB Statement 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. This new statement requires reporting of capital assets and depreciation in the government-wide financial statements. This guide includes capital assets categories and descriptions, definitions, capitalization threshold levels, useful lives, and the chosen method of depreciation, and is only intended to provide some high-level guidance and awareness of the decisions that have been made on these topics. More details on specific procedures and instructions will be provided to the appropriate entities at a later date.

GASB 34 states that capital assets should be reported at historical cost. The cost of a capital asset should include any charges necessary to put the asset into place. Donated capital assets should be reported at their estimated fair value at the date of donation. Capital assets include moveable property (furniture & fixtures, machinery & equipment, automobiles, etc.), land, land improvements, buildings, building improvements, leasehold improvements, infrastructure, historical treasures & works of art, and all other tangible or intangible assets that are used in operations that have initial useful lives beyond a single reporting period. Capital assets that are not being depreciated should be disclosed separately from those that are being depreciated.

Capitalization threshold levels and useful lives for capital assets are as follows:

<b>CAPITAL ASSET</b>	<b>THRESHOLD</b>	<b>USEFUL LIFE</b>
<b>Movable Property (not including computer software)</b>	<b>\$5,000</b>	<b>Varies – see table</b>
<b>Computer Software Purchased or Developed for Internal Use</b>	<b>\$1,000,000</b>	<b>3 years</b>
<b>Buildings &amp; Improvements</b>	<b>\$100,000</b>	<b>40 years</b>
<b>Leasehold Improvements</b>	<b>\$100,000</b>	<b>&lt; of 20 or 40 years or lease term</b>
<b>Land and Nondepreciable Land Improvements</b>	<b>N/A – capitalize all</b>	<b>No useful life assigned for inexhaustible assets</b>
<b>Depreciable Land Improvements</b>	<b>\$100,000</b>	<b>20 years</b>
<b>Infrastructure</b>	<b>\$3,000,000</b>	<b>40 years (preliminary)</b>
<b>Historical Treasures &amp; Works of Art</b>	<b>N/A</b>	<b>No useful life- inexhaustible</b>

- The straight-line depreciation method will be used for depreciation of all depreciable capital assets.
- A full year of depreciation will be taken for the year assets are placed in service or disposed of.
- No salvage value will be included in the depreciation calculations.

**Identifying the different categories and classes of capital assets:**

**1. Moveable property** consists of those capital assets that are not fixed or stationary in nature. They are those assets that are not land, land improvements, buildings, building improvements, or infrastructure. In general, movable property includes furniture & fixtures, machinery and equipment, and automobiles. For more detailed examples of movable property, see the table of capital assets and useful lives in Section 3 below.

**2. Computer software developed or purchased for internal use** is movable property that requires special consideration due to its nature and difficulty in accounting for the costs associated with it. Computer software used by an entity may be developed in-house or purchased from outside parties. Whether computer software is purchased from outside parties or developed internally, certain costs incurred would be capitalized. Costs that may be capitalized associated with developed software include those incurred during what is called the “application development state”. Activities that occur during this stage include configuration, interfacing, coding, installation, conversion of old data, and testing, such as parallel processing. The capitalizable costs incurred during this stage include the purchase price of the software or the materials needed to internally develop the software, and cost of services needed after purchase of the software or during internal development. Any payroll costs for employees who are directly associated with and who devote time directly to the software development stage are also costs that would be capitalized. Conversely, any general and administrative costs and overhead costs associated with the software development stage are not costs that are capitalized.

**3. Buildings** are permanent structures erected above ground, together with fixtures attached to and forming a permanent part of the building for the purpose of sheltering persons or personal property. The cost of buildings include all labor, materials, and professional services required to construct the building, and any other costs to put the building into its intended use.

**3a. Building improvements** are major repairs, renovations, or additions to a building that increase the future service potential of the building and benefit future periods. The buildings and the improvements become one and inseparable. Examples of building improvements include major repairs, renovations, or additions such as addition of a new wing or a new air conditioning system.

**4. Leasehold Improvements** are improvements made by the lessee to leased property such as land and buildings. The lessee has the right to use such facilities and improvements during the life of the lease, but the improvements made to the property would revert to the lessor at the expiration of the lease. For this reason, the useful life of the leasehold improvement cannot be

longer than the remaining lease term. The useful life of the leasehold improvement would be the lesser of 20 years (if a depreciable land improvement), 40 years (if a building improvement), or the remaining lease term. These improvements to leased property are treated as separate capital assets and are capitalized and depreciated if they are above the threshold for capitalization for the particular type of leased capital asset. Some examples of leasehold improvements would be new buildings or structures built on leased land and attachments or improvements made to existing leased buildings or structures.

**5. Land** is an inexhaustible asset that has an unlimited life and therefore is not depreciated.

**5a. Land improvements** are those betterments, improvements, and site preparations that ready land for its intended use. Like the land itself, these improvements are inexhaustible and are therefore not depreciated. Some examples of land improvements would be excavation, filling, grading, demolition of existing buildings, and removal or relocation of other property (telephone or power lines).

**6. Depreciable land improvements** are defined as improvements made to land that have determinable estimated useful lives and deteriorate with use or passage of time. These improvements are built or installed to enhance or facilitate the use of the land for a particular purpose. Depreciable land improvements may include walking paths and trails, fences and gates, landscaping, sprinkler systems, fountains, and beaches. These are unlike non-depreciable land improvements and land since the useful life of the improvement is determinable.

**7. Infrastructure** is defined as long-lived capital assets associated with governmental activities that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples include roads, bridges, tunnels, drainage systems, water and sewer systems, dams, and lighting systems. Although these assets are long-lived, useful lives are assigned to these assets and they are depreciated.

**8. Historical treasures & works of art** are items which are considered inexhaustible and held for public exhibition, educational purposes, or research in enhancement of public service instead of financial gain. Examples are paintings, sculptures, photography, maps, manuscripts, musical instruments, recordings, film, furnishings, artifacts, tools, weapons, and other memorabilia. Generally, collections of historical treasures & works of art would be considered inexhaustible and would therefore not be depreciated. However, special rules apply for the capitalization of these assets. If a collection was capitalized as of June 30, 1999, the collection must continue to be capitalized, along with all additions to the collection. However, if the collection was not capitalized as of June 30, 1999, do not capitalize the collection.

III. Classes of capital assets and their useful lives are as follows:

Description of Asset and Examples	Useful Life
<i>Moveable Property</i>	
Office furniture & fixtures <i>Examples: desks, file cabinets, safes</i>	10
Computers & peripheral equipment <i>Examples: hard drives, disc drives, printers, monitors, keyboards, scanners</i>	5
Computer software developed or purchased for internal use ( <i>costs that may be capitalized include those incurred during configuration, interfacing, coding, installation, conversion of old data, and testing such as parallel processing</i> )	3
Office machinery & equipment other than computers: <i>Examples: typewriters, calculators, adding machines, copiers and other duplicating equipment</i>	6
Medical equipment	5
Automobiles	5
High mileage automobiles <i>Examples: state police cars</i>	3
Light general purpose trucks (< 13,000 lbs.)	5
Heavy general purpose trucks (13,000 lbs. or more)	6
Trailers and trailer mounted containers	6
Buses	9
Over-the-road tractor units	4
Airplanes	6
Assets used in research and experimentation	12
Printing and publishing equipment	11
Agricultural assets <i>Examples: agricultural machinery &amp; equipment, grain bins, and fences used for agricultural production</i>	10
Dairy cattle, breeding	7
Horses, breeding or work	10
Horses, not breeding or work	12
Hogs, breeding	3
Sheep & goats, breeding	5
Radio & television broadcasting equipment ( <i>excluding towers, see infrastructure</i> )	6
Construction equipment	6
Recreation assets used in the provision of entertainment services for a fee such as bowling alleys, billiards, and pool halls, theaters, concert halls, and miniature golf courses.	10
Telephone central office equipment <i>Examples: central office switchboards and related equipment</i>	18
Telephone station equipment <i>Examples: telephones, booths, teletypewriters, and private exchanges</i>	10

<i>Buildings and Improvements</i>	
<b>Buildings and improvements other than those listed below</b>	<b>40</b>
<b>Farm buildings other than single purpose structures</b> <i>Examples: Houses, barns, garages, warehouses</i>	<b>25</b>
<b>Single purpose agricultural or horticultural structures</b> <i>Examples: any building or enclosure used specifically for housing, raising, and feeding a particular type of livestock and it's produce and necessary equipment; greenhouses</i>	<b>15</b>
<b>Service station buildings and related land improvements</b>	<b>20</b>

<i>Depreciable Land Improvements</i>	
<b>Land Improvements that are depreciable &amp; other improvements other than buildings</b> <i>Examples: sidewalks, paths and trails, sprinkler systems, fences &amp; gates, landscaping, fountains, and beaches that are not considered infrastructure</i>	<b>20</b>

<i>Infrastructure</i>	
<b>Examples: highways, roads, bridges, tunnels, sidewalks, curbs, gutters, street signage, street lamps, traffic signals, drainage systems, water and sewer systems, lighting systems, railroad tracks, trestles, canals, waterways, spillways, locks, dams, levees, seawalls, lakes/reservoirs, waterbottoms, beaches, boat ramps, boat docks, piers, wharfs, boardwalks, radio, or television towers, airport runway/taxiway</b>	<b>40</b>

\*These tables are only a list of some of the common and probable assets that are in your possession. If there are any assets not on this list that may be required to be capitalized and depreciated, refer to IRS Publication 946 - Appendix B "Table of Class Lives and Recovery Periods" for further listing of assets.

**Method of depreciation:**

For simplicity and consistency, the straight-line depreciation method (cost divided by useful life) will be used for depreciation of all depreciable capital assets. In addition, it will be assumed that the capital assets will have no salvage value. A full year of depreciation will be taken in the year assets are placed in service or disposed of. Regardless of the actual date an asset is placed into service, the asset is treated as being placed into service at the beginning of the fiscal year, allowing a full year's depreciation in the year of acquisition. Regardless of the actual date an asset is disposed of, the asset is treated as being disposed of at the end of the fiscal year, allowing a full year's depreciation in the year of disposal.

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation – State Commission

POLICY AND PROCEDURE MEMORANDUM 9  
DISTRICT BOARD MEETINGS

PPM 9

**EFFECTIVE DATE: October 23, 2007**

All Soil & Water Conservation Districts and members of each board of supervisors are required by law to conduct and attend regularly scheduled board meetings held for the purpose of planning and directing local conservation work, maintaining knowledge and proficiency in the performance of their duties, and to properly fulfill their obligations under State Law and signed cooperative agreements.

For these purposes and to fulfill all legal obligations, each district is required to schedule at least one meeting of its board of supervisors each month, which is hereby made a directive of the State Soil & Water Conservation Commission through this PPM. Although only one meeting per month is required, a district may schedule additional special meetings as deemed necessary, but the total number per year may not exceed twenty (20) meetings (LA R.S. 3:1207:B).

LA R.S. 3:1270:G provides that a supervisor shall not qualify for reappointment or reelection unless the supervisor has attended at least sixty six and two-thirds percent of the scheduled district board meetings. Accordingly, if a supervisor misses more than four (4) meetings per calendar year, he or she will not be eligible for reappointment or reelection to the district board. In cases where a meeting is scheduled, but a quorum is not present due to emergencies or other unforeseen circumstances, the district chairman or his designee should promptly reschedule that meeting for later in the month. If for any reason the meeting is not rescheduled within the same month, the chairman or his designee shall contact the Office of Soil & Water Conservation for further guidance. Failure to schedule a meeting for a particular month or to cancel a monthly meeting and not reschedule for later in the month shall be counted as a failure by each member of the board to attend a board meeting, absent due to unforeseen circumstances that prevent the rescheduling of the meeting.

If a board knows it will be unable to meet the following month, a resolution may be passed authorizing advance payment of specific bills as well as employee's salaries.

**It is unlawful for districts to expend any funds without prior approval of the District board of supervisors. At no time will a district be able to pass a resolution authorizing district bill payments beyond 31 days from the date of the resolution, nor may a district supervisor or employee seek district expenditure approval via telephone poll.**

It is the policy of the State Soil & Water Conservation Commission that by December 15 of each year, each District shall provide the State Commission their District's monthly meeting schedule for the following calendar year.

The schedule shall include the time of day, day of the week, and week of the month that the board will hold its regular monthly meeting. The State Commission shall be notified of any changes in the districts meeting schedule.

### **District Board Meeting Minutes**

Minutes of the SWCD Board of Supervisors meetings, including the meeting agenda, are official public documents and are required by state law. All actions taken during a board meeting are required to be documented in the official minutes of the board. Following is a list of basic items that are required to be recorded.

1. Supervisors in attendance shall be listed by name. Absent supervisors shall be listed separately. All others in attendance are to be listed immediately following the lists of attending and non-attending supervisors.
2. Minutes from the previous month must be approved. Any action taken to amend the minutes must be so noted.
3. All district correspondence will be reviewed by the district board and reported in the district board minutes. At a minimum, the minutes will list the subject matter of the correspondence, who it is from, and the action taken, if any, by the district board. If no action is taken or none is required, state so in the minutes.
4. The amount and source of funds received during the month must be listed.
5. All invoices must be listed in the minutes. All expenses are to be listed in the minutes. This includes purchases, travel vouchers, utilities, insurance payments, equipment purchases, payroll, payroll taxes, etc. All expenditures must be itemized (salary, FICA, retirement, travel costs, per diem, etc.). Additionally, the District Monthly Budget Report must be completed and reviewed by the district board at each monthly meeting. This report must always be made an addendum to the monthly minutes.
6. All employment actions must be recorded in the board minutes. Newly hired employees shall be listed by name and position, hourly pay rate, and effective date of employment. All employee pay adjustments must be recorded. Actions concerning employees who are terminated or who voluntarily resign must be included in the minutes. The specific cause of, or reason for involuntary termination shall be documented in the District personnel files to include employee's name, date of decision to terminate, and effective dtate of action, with notification sent to the LDAF Office of Soil & Water Conservation, but shall not be included in the district minutes or any other public record.
7. All equipment purchases must be listed in district expenses and must include the item, model and serial number, district inventory number, date of purchase, and cost.
8. All actions taken by the Board of Supervisors must be listed in the minutes. This includes all personnel actions, purchases, financial statement, new business, old business, unfinished business, resolutions, and any other actions or business conducted by the board.

9. **The district board will have a monthly review of the District Accomplishment Report, Farm Bill Employee Detail Reports for each the district program assistant and district technician (page 18), and Farm Bill Cumulative Balance Report (page 15). The minutes will contain a written record of the board's review and approval of these documents. The minutes must state which reporting period is being acted upon by the district board, and these documents are to be attached to the meeting minutes.**
  
10. **The date, time, and place of the next meeting must be included in the minutes. An approved copy of the minutes shall be mailed to the Office of Soil and Water Conservation office within five working days after the Board of Supervisors approve the minutes. The State Commission has the authority to withhold district funds if the district board fails to provide an approved copy of their board minutes within the prescribed deadline. Copies of Board of Supervisors meeting minutes shall be kept on file in the district office in perpetuity or filed in the State Archives.**

**At a minimum, all Soil and Water Conservation board minutes will include the following attachments:**

**Meeting agenda, Monthly Budget Report, Monthly District Accomplishment Report, Farm Bill Employee Detail Report, Farm Bill Cumulative Balance Report, and a copy of the District Conservationists Report (or other partnership accomplishment summary).**



**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission**

**POLICY AND PROCEDURE MEMORANDUM NUMBER 10  
SELF-GENERATED FUNDS**

**PPM 10**

**REVISED: July 23, 2001**

**It is not allowable for districts to charge fees to district cooperators and other entities within the district for technical assistance.**

**Services for which the district may levy a charge are required to be clearly separate and apart from those services traditionally supported by state and/or federal funds.**

**Many of the traditional services offered by districts cannot be provided solely by district personnel and are typically carried out through input from the USDA-Natural Resources Conservation Service (NRCS) and other agencies. To charge for such services would jeopardize the district program and violate the district/NRCS Memorandum of Understanding and Supplemental Memorandum.**

**Allowable ways for a district to generate funds include the following:**

- 1. Establishing voluntary district affiliations.**
- 2. Rental of equipment and instruments such as dozers, land graders, planters and specialized equipment.**
- 3. Specialized computer services.**
- 4. Specialized contractual services. Examples include shoreline and stream bank erosion control projects, vegetative planting, providing a source for specialized vegetative materials and seeds, and monitoring erosion control projects.**
- 5. Services beyond the normal technical services provided by the NRCS and districts such as providing specialized supplies (stakes, flags, seedlings, etc.)**
- 6. Special services to other units of local government provided reimbursements are made on a lump-sum basis rather than unit costs. Also, grants and gifts from units of government, private industry and business or individuals.**
- 7. Specialized services to other units of government which would include contractual agreements for accelerated assistance, special engineering services and review of resource management plans and permits.**
- 8. Acceptable fund raising activities.**

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission**

**POLICY AND PROCEDURE MEMORANDUM NUMBER 11  
SPECIAL REVENUE PROJECTS FUNDED FROM STATE AND OTHER  
REVENUE SOURCES**

**PPM 11**

**EFFECTIVE DATE: July 23, 2001**

**This PPM contains guidelines for the management of Special Revenue Project funds by Soil and Water Conservation Districts. Special Revenue Project funds are funds that the district obtains through a contractual agreement with other units of government or from private entities. Under such agreements, districts are required to perform specific tasks or provide assistance to the contracting party. Funds received through contractual agreements will be handled in an account separate from regular state funds allocated by the State Commission. All expenditures associated with a particular agreement during the life of the agreement will be paid from the Special Revenue account.**

**Funds received by the district under such contractual agreements will be accounted for in a Special Revenue account as stated above. Upon completion of the agreement, any revenues in excess of expenditures are deemed to be Self Generated funds and may be transferred to the general fund account of the district. These funds may be carried forward from one fiscal year to the next as are other Self-Generated funds acquired by districts.**

**Records of all expenses, both direct and indirect, must be maintained for these projects the same as for any other district activity. The difference is that many contractual agreements provide reimbursement of the total dollar amount upon satisfactory completion of a given task and do not require the submittal of all the records to the contracting party for payment. It should be noted, however, that the necessity for accurate and complete district expenditure records is unchanged by these agreements, and these records should still be maintained by the districts in order to operate within the law and in a fiscally responsible manner.**

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation – State Commission**

**POLICY AND PROCEDURE MEMORANDUM 12  
DISTRICT AGREEMENTS OR FORMS OF AGREEMENTS**

**PPM 12**

**EFFECTIVE DATE: January 7, 2002**

**Louisiana Revised Statutes Title 3, Chapter 9. Soil Conservation, Part I Soil and Water Conservation Districts, Section 1204 State Soil and Water Conservation Commission, Subsection D-3 states that the State Commission has the responsibility “to review agreements or form of agreements proposed to be entered into by districts with other districts or with any state, federal, interstate or other public or private agency, organization, or individual, and advise the districts concerning such agreements or forms of agreements”.**

**The purpose of RS 3:1204 (D)(3) is to assist individual or groups of districts in establishing guidelines and suitable controls to govern the use of Soil and Water Conservation Districts resources, which includes funds, property, and services, and to advise districts on appropriate administrative procedures and operations concerning conformance with applicable state laws and regulations.**

LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission

POLICY AND PROCEDURE MEMORANDUM NUMBER 13  
SUPERVISORS TRAINING

PPM 13

REVISED: October 23, 2007

All candidates, before becoming district supervisors, sign a sworn statement to discharge their duties as public officials on the local Soil and Water Conservation District Board of Supervisors.

To fulfill this sworn obligation as a public official, all District Supervisors are required to have a working knowledge of their individual duties and responsibilities.

Supervisors are also required to have a complete knowledge of the district board's responsibilities to develop and carry out the local Soil and Water Conservation District's conservation programs. This requires district boards to understand the State Conservation Law (Act. No. 370 as amended). This law provides the authority for the State Soil and Water Conservation Commission to establish conservation districts, and identifies district board's responsibilities to establish and implement local natural resources conservation programs.

To assist individual supervisors and district boards to become fully knowledgeable of their duties and responsibilities, ALL supervisors, appointed or elected, are required to attend a minimum of one two-hour District Supervisor training session at least once in a two-year cycle. An annual District Supervisors training session will be held in conjunction with each LACD Annual Meeting to increase every supervisor's opportunities for attendance. This mandatory training requirement for all supervisors is deemed necessary by the State Soil & Water Conservation Commission in order to meet its legislative oversight obligations and its responsibility to provide support to local conservation districts.

These trainings in conjunction with the LACD Annual Meeting will be the only routinely scheduled District Supervisor trainings.

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY  
Office of Soil and Water Conservation - State Commission**

**POLICY AND PROCEDURE MEMORANDUM NUMBER 14  
RECORDS RETENTION**

**PPM 14**

**EFFECTIVE DATE: July 1, 2006**

**District records and documents relative to district administration, contracts or other formal agreements, human resources, finances, and other operational matters, having been developed during transaction of official district business, are subject to records management policies as outlined in LAC 4:XVII. This PPM applies strictly to District records and documents and must not be applied to those of the NRCS, which are to be managed according to NRCS Records Management policy.**

**The above mentioned Louisiana Administrative Code Rule requires that on or before July 1 of each fiscal year, the District chairman designate a Records Officer as liaison to the Secretary of State, Division of Archives, Records Management, and History.**

**To ensure consistent records retention practices among Soil & Water Conservation Districts, the following Records Retention Schedule shall be adopted by all Soil & Water Conservation Districts. In addition to the documents listed in the schedule, the most recent copy of each district's MOUs, Long Range/Strategic Plan, Annual Work Plan, PPM manual, and Supervisors Handbook should be kept on file for the effective duration of each document.**

*Louisiana Soil & Water Conservation District Records Retention Schedule*

SECTION	TITLE/DESCRIPTION	RETENTION	STORAGE MEDIA
Administration	Certificates of Title	Permanent	Paper copy
Administration	Bids and quotations accepted/approved by SWCD	Permanent	Paper
Administration	Bids – Specifications and supporting doc. – Not accepted by SWCD	Permanent	Paper
Administration	LA SWCD Law	Permanent	Paper
Administration	Contracts/Agreements	Permanent	Paper
Administration	Correspondence	4 yrs./ Perm	Paper/Electronic
Administration	Grants	5 yrs after expiration unless agreement dictates otherwise	Paper
Administration	SWCD Meeting Minutes – including all required attachments	Permanent	Paper
Administration	Meeting Notices	Permanent	Paper
Administration	Supervisor Documents; Election, Nominating Petition, Oath of Office, Resignation, etc.	Permanent	Paper
Contracts/Agreements	Agreements/Contracts/Leases/Joint Powers	Permanent	Paper
Contracts/Agreements	Lease of Real Property; copies of lease, payment records, etc.	Permanent	Paper
Info/Ed	SWCD Newsletters, News Releases, PSAs	Permanent	Paper/Electronic
Human Resources	Civil Rights Files/Reviews	Permanent	Paper
Human Resources	Personnel Files/Records	Permanent	Paper
Human Resources	Personnel Attendance/Leave records	Permanent	Paper/Electronic
Human Resources	Insurance/Retirement/Benefits/Worker's Comp. records	Permanent	Paper
Human Resources	Benefits/Plans - enrollment forms	Until superseded	Paper
Human Resources	Insurance Agent's Service Agreement	Permanent	Paper
Human Resources	Employee Surety Bonds	3 yrs. after expiration	Paper
Payroll	Payroll Journals and Reports	Permanent	Paper
Payroll	Tax forms and Statements	Permanent	Paper
SWCD Technical	Cooperator Files	Permanent	Paper/Electronic
SWCD Technical	Survey and Technical notes(w/historical value)	Permanent	Paper/Electronic

*Louisiana Soil & Water Conservation District Records Retention Schedule*

FINANCIAL

SECTION	TITLE/DESCRIPTION	RETENTION	STORAGE MEDIA
Finance	Budget Worksheets – worksheets used to develop annual budgets	Permanent	Paper/Electronic
Finance	Budget/Budget Records – budget proposals, worksheets, approved budgets, supporting data, monthly budget report*	5 years after last active year ends	Paper
Finance	Cash Receipts	5 years after last active year ends	Paper
Finance	Cancelled Checks	5 years after last active year ends	Paper
Finance	Financial Reports	Permanent	Paper
Finance	Fixed Assets/Physical Inventory	5 years after last active year ends	Paper/Electronic
Finance	Investment documents /Records of Investment- certificates of deposit	Permanent	Paper
Finance	Petty Cash Records	5 years after last active year ends	Paper
Finance	Vouchers-Paid Invoices	6 yrs	Paper
Finance	Accounts receivable – Ledgers and Journals	10 years after last active year ends	Paper
Finance	All Transactions – General Ledger	10 years after last active year ends	Paper
Finance	Audit Reports	3 years after last active year ends	Paper
Finance	Balance Sheets	5 years after last active year ends	Paper
Finance	Bank Statements	5 years after last active year ends	Paper
Finance	Billing Claims – monthly expense records, P.O.s, invoices, claim forms, accounts payable forms, etc.	5 years after last active year ends	Paper
Finance	Billing Statements	5 years after last active year ends	Paper
Finance	Budget Requests – to parish, local gov't	5 years after last active year ends	Paper

**LOUISIANA DEPARTMENT OF AGRICULTURE AND FORESTRY**  
**Office of Soil and Water Conservation - State Commission**

**POLICY AND PROCEDURE MEMORANDUM NUMBER 15**  
**SHARED EMPLOYEES**

**PPM 15**

**EFFECTIVE DATE: July 1, 2006**

When a district employee is shared by two or more districts, it is mandatory that one district serve as the control district. The control district will be the official employer of the shared employee and will be responsible for submitting and/or maintaining all payroll, insurance, workers compensation, and leave records, and for conducting any other related personnel management responsibilities. Prior to sharing employees, a joint letter from districts proposing to partner in sharing an employee must be submitted to the Office of Soil & Water Conservation outlining the conditions, including pay rate, by which the districts agree to share the employee.

At the end of each pay period, or other agreed upon interval (multiple pay periods are an option), the control district must bill any district sharing their employee for the hours the employee worked in the other district, including all related benefits. The control district will then be reimbursed accordingly. All payroll and other employee records and documents submitted to the LDAF will be done so by the control district.

**EXAMPLE:** During a single pay period, a shared employee works 48 hours in the control district and 32 hours in a partnering district. At the end of the pay period, the control district invoices the partnering district for reimbursement.

**EXAMPLE INVOICE**

Salary Expense_____	\$800.00 (80 hours X \$10.00/hour)
FICA_____	\$61.20 (\$800.00 X 7.65%)
Group Ins._____	\$160.00 (cost per pay period)
<b>Total Pay Roll_____</b>	<b>\$1021.20</b>
=====	
Total Hrs. Worked_____	80
Hrs. Worked in Partnering District_____	32
Percent time worked in Partnering District_____	32/80 = 40%
Total Payroll Cost to Partnering District_____	.40 X 1021.20 = \$408.48
<b>Total Invoice to Partnering District_____</b>	<b>\$408.48</b>

In addition to the above, the cost of all annual, sick, holiday, civil, and emergency leave earned or taken, will be shared on a pro rata basis by all districts sharing the employee.

It will be the responsibility of the control district to manage the amount of unused annual leave the shared employee accrues, with consideration given to the financial obligations of the partnering districts upon the shared employee's termination.