

**AGENDA**  
**Board of Directors Regular Meeting**  
**Tulsa County Conservation District**  
**July 18, 2023 – 5:30 PM**  
**6660 S. Sheridan Rd. Suite 120, Tulsa, OK 74120**

**Please email [tulsaccd@conservation.ok.gov](mailto:tulsaccd@conservation.ok.gov) at least 2 hours prior to meeting to have materials emailed to you.**

1. Meeting called to order
2. Roll Call
3. Public Comments:
4. Discussion of Urban Conservation Area
  - a. Status Update on Conservation Plan from NRCS
5. Approval of Minutes from the June 8, 2023
6. Approval of Financial Statements & District Reports for Period Ending June 30, 2023
7. Review of TACF Financials for Period Ending June 30, 2023
8. Discussion and Acceptance of District Conservationist Agency Report July 2023
9. Discussion of the TCCD Monthly Activities and Outreach Report for July 2023
10. Discussion and Approval of Newly Elected Officers
11. Discussion of FY - 24 Funding Allocation and FY – 24 Adopted Policies
12. Discussion and Approval of Terms of At-Will Employment, Notice of Personnel Action, and Telework Agreement Forms
13. Review of 10-Minute Guide No. 30 – Understanding District Employee Payroll
14. Discussion and Approval of FY-2022 Annual Compilation bid from April Adams CPA PLLC
15. Cost Share Program Year 25
  - a. Discussion and Possible Approval of Joe Eschbach's Waiver to Start Practice Construction
  - b. Discussion and Possible approval of Terminating Funded Agreements not Returned by Wednesday July 19<sup>th</sup>, 2023
16. New Business:
17. Adjourn:

All items on this agenda, including but not limited to any agenda item concerning the adoption or approval of any resolution, contract, agreement, or any other item of business, are subject to revision or amendment, including additions and/or deletions, without exception. Any revision or amendments will be limited and rationally related to the topic of the agenda item. The Board may defer, strike, continue, table, and/or refer any agenda item to its chief administrative officer, staff, attorney, and/or refer back or appoint a committee for the purpose of gathering more information the Board may need to take action on any agenda item at a subsequent special or regular meeting of the Board.

**The next regularly scheduled meeting is Thursday August 10th, 2023 at 5:30 PM**  
**6660 S. Sheridan Rd., Suite 120 Tulsa, OK 74133**

This Meeting is held in compliance with the Open Meeting Act, Title 25 of the Oklahoma Statutes, Section 301 and following, as amended. Notice of this meeting is on file with the County Clerk's Office. The agenda for this meeting was posted on [July 17, 2023](#) in the following location:

**6660 S. Sheridan Rd., Suite 120**

**Tulsa, OK 74133**

**&**

**[tulsaccd.org](http://tulsaccd.org)**



Tulsa County Conservation District  
6660 S. Sheridan Road Suite 120 Tulsa, Oklahoma 74133  
918-877-9566 Fax: 1-855-421-7632 E-Mail: [Tulsaccd@conservation.ok.gov](mailto:Tulsaccd@conservation.ok.gov)

## STATEMENT OF APPROVAL OF MINUTES

I certify that the minutes of the meeting of the Tulsa County Conservation District Board of Directors held on **July 18, 2023** were approved as written by a vote in the **Regular Meeting** of the Board of Directors held **August 10, 2023**

  
\_\_\_\_\_  
Chair, Board of Directors

10 - Aug - 23  
Date

Attest:

  
\_\_\_\_\_

**Minutes**  
**Tulsa County Conservation District**  
**6660 S. Sheridan Rd., Suite 120 Tulsa, OK 74133**  
**Regular Board Meeting**

Date: July 18, 2023  
Time: 5:30 PM

Members Present: Tom Tolbert, Chairman  
Julie Monnot, Vice-Chairwoman  
Chrissy Parker, Member

Members Absent: None

Others Present: Gabrielael Parker, District Manager  
Chris Clemens, NRCS Team 17 District Conservationist  
Mark DeMoss, Member of the Public

**1. Meeting Called to Order:**

Chairman, Tom Tolbert called the meeting to order at 5:38PM. He noted this was a regular meeting and held in compliance with the Open Meeting Act. Title 25 of the Oklahoma Statutes, Section 301 and following, as amended. Notice of this meeting is on file with the county clerk's office. The agenda for this meeting was posted on July 17, 2023, in the front window of 6660 S. Sheridan Rd., Suite 120 Tulsa, OK 74133 and tulsaccd.org.

**2. Roll Call**

Tom Tolbert  
Julie Monnot  
Chrissy Parker  
Gabriael Parker  
Chris Clemens  
Mark DeMoss

**3. Public Comments**

None

**4. Discussion of Urban Conservation Area**

**a. Status Update on Conservation Plan from NRCS**

Tom Tolbert explained the details of the properties the district-owned. He said we went with a few NRCS staff to look at the property. Matt Ward informed him that he could devise a conservation plan for the district for the property. Tom said that was thirteen months ago. He understood that Chris Clemens was not here at the time. Gabrielael Parker said she updated the property records with Farm Service Agency so that NRCS could create a plan in their system. Chris said he would work with Gabrielael to ensure everything is completed to develop a plan. No further action needs to be taken at this time.

**5. Approval of Minutes from the June 8, 2023**

After a brief discussion, Tom Tolbert said Julie Monnot suggested that the general population Resource Management Conference theme be related to fats, oils, and grease, not him. Gabriel Parker said she would make the correction. Julie Monnot made a motion to approve the minutes with the correction to agenda item number fourteen. Chrissy Parker 2<sup>nd</sup> the motion. Ayes: Tom Tolbert, Julie Monnot, Chrissy Parker. Nays: None. The motion carries.

**6. Approval of Financial Committee Report for Period Ending June 30, 2023**

After a brief discussion, Julie Monnot made a motion to approve the Financial Committee Report for Period Ending June 30th, 2023. Chrissy Parker 2<sup>nd</sup> the motion. Ayes: Tom Tolbert, Julie Monnot, Chrissy Parker. Nays: None. The motion carries.

**7. Review of TACF Financials for Period Ending June 30, 2023**

The board reviewed the bank statements and other financials for TACF ending June 30<sup>th</sup>, 2023. No further action needs to be taken at this time.

**8. Discussion and Acceptance of District Conservationist Agency Report July 2023**

**TULSA COUNTY CONSERVATION DISTRICT BOARD MEETING 7/18/2023**

Jeanne Hamilton is the New State Conservationist.

Field visits, ranking obligation for CSP occurring.

NRCS had a successful booth at Tulsa PRIDE on 6/24/23.

Offer has been made for new Soil Conservationist.

Tyler Tran and Scott Fine have been assisting with Tulsa FO planning.

**PROGRAMS**

**- EQIP (Classic, CIC, and IRA)**

June 15, 2023- Applications submitted to FNM for Obligation deadline IRA (Signup 1) and CIC

September 1, 2023- On-Schedule Status Reviews

**- CSP (Classic and GCI)- Bulletin Ref. 300-22-07, 300-22-08**

June 30, 2023- Assessment/Ranking Deadline

July 28, 2023- Approved applications submitted to FNM inbox for obligation review.

September 1, 2023- On-Schedule Status Reviews

**- RCPP- EQIP/CSP**

September 1, 2023- On-Schedule Status Reviews **ACEP- Bulletin Reference OK-440-23-01**

September 1, 2023- On-Schedule Status Reviews

After a brief discussion, Julie Monnot made a motion to accept the District Conservationist Agency Report for July 2023. Chrissy Parker 2<sup>nd</sup> the motion. Ayes: Tom Tolbert, Julie Monnot, Chrissy Parker. Nays: None. The motion carries.

**9. Discussion of the TCCD Monthly Activities and Outreach Report July 2023**

**July Meetings:**

07/10/2023            FY24 allocations and policies Teams Training Session One  
 07/12/2023            FY24 allocations and policies Teams Training Session Two  
 07/18/2023            TCCD Board Meeting

**July Special Events:**

07/11/2023            Yard-by-Yard Presentation @ Tulsa Garden Center  
 07/21/2023            Fred Creek Monitoring

**July Holidays:**

07/04/2023            Independence Day – Office Closed

**August Meetings:**

08/09/2023            Conservation District Handbook Teams Training Session One  
 08/10/2023            Conservation District Handbook Teams Training Session Two  
 08/10/2023            TCCD Board Meeting

**June Events:**

None

**Deadlines:**

07/15/2023            Budget Requests  
 07/28/2023            July 2023 payroll, preclaims, 6A forms, and 6B forms due  
 08/01/2023            Newley Elected Officers  
 08/04/2023            Deadline for submission of FY23 claims for salaries, operating expenses,  
 and copier rental

**Notes:**

07/22 – 07/31/2023    Gabriel Parker Vacation

**Work Duties Performed:**

- |                          |                                 |
|--------------------------|---------------------------------|
| ❖ Answer NRCS Calls      | ❖ TCCD Payroll/Taxes            |
| ❖ NRCS Walk-ins          | ❖ Website Updates               |
| ❖ Email Correspondences  | ❖ TCCD Board Meetings           |
| ❖ Bill Pay/Financials    | ❖ CSPY – 25 Emails              |
| ❖ TCCD File Organization | ❖ Check/Paperwork Signatures    |
| ❖ Scanning               | ❖ Yard-by-Yard Emails and calls |
| ❖ Event Flyer            | ❖ FY – 2023 Annual Report       |
| ❖ Shredding              | ❖ FY – 2024 Payroll Forms       |

Gabriel Parker briefly discussed the outreach report for July 2023. No further action needs to be taken at this time.

**10. Discussion and Approval of Newly Elected Officers**

After a brief discussion, Julie Monnot made a motion to approve keeping Tom Tolbert as Chairman, Julie Monnot as the Vice-Chairwoman, and Chrissy Parker as a member of the Tulsa County Conservation District Board of Directors. Chrissy Parker 2<sup>nd</sup> the motion. Ayes: Tom Tolbert, Julie Monnot, Chrissy Parker. Nays: None. The motion carries.

**11. Discussion of FY - 24 Funding Allocation and FY – 24 Adopted Policies**

The board discussed the FY – 24 Funding Allocation, and FY – 24 Adopted Policies. No further action was taken.

**12. Discussion and Approval of Terms of At-Will Employment, Notice of Personnel Action, and Telework Agreement Forms**

After a brief discussion, Julie Monnot made a motion approve the At-Will Employment, Notice of Personnel Action, and Telework Agreement Forms, with the approval of teleworking two days a week. Chrissy Parker 2<sup>nd</sup> the motion. Ayes: Tom Tolbert, Julie Monnot, Chrissy Parker. Nays: None. The motion carries.

**13. Review of 10-Minute Guide No. 30 – Understanding District Employee Payroll**

The board reviewed and discussed the 10-Minute Guide No. 30 – Understanding District Employee Payroll. No further action was taken.

**14. Discussion and Approval of FY-2022 Annual Compilation bid from April Adams CPA PLLC**

After a brief discussion, Julie Monnot made a motion to approve the FY – 2022 Annual Compilation bid from April Adams CPA PLLC. Chrissy Parker 2<sup>nd</sup> the motion. Ayes: Tom Tolbert, Julie Monnot, Chrissy Parker. Nays: None. The motion carries.

**15. Cost Share Program Year 25**

**a. Discussion and Possible Approval of Joe Eschbach’s Waiver to Start Practice Construction**

Gabriel Parker said we have seven Cost Share Program participants on the waiting list. Joe Eschbach is number five on the list but would like to complete his pond before the fall rains. She advised him that she needed a waiver to start form and approved by the board first. She also informed him that she could not guarantee funding would be available even with an approved waiver to start. She can request more funding in September. He said he understood. Julie Monnot made a motion to approved Joe Eschbach’s waiver to start construction of a pond, with the explicit stipulation we will not guarantee funding. Chrissy Parker 2<sup>nd</sup> the motion. Ayes: Tom Tolbert, Julie Monnot, Chrissy Parker. Nays: None. The motion carries.

**b. Discussion and Possible approval of Terminating Funded Agreements not Returned by Wednesday July 19th, 2023**

Gabriel Parker said she is trying to make a concerted effort to push the Cost Share participants to complete their paperwork and practices to move participants off the alternate list. She said one participant had yet to return his performance agreement by the written deadline. She emailed him on July 13th, as well as phone calls, and has yet to receive a response. She would like to get the board’s approval to terminate their application. Chris Clemens said the participant in question has an active EQIP contract and thought it was odd that she could not reach him. He offered to call him in the

morning to let him know she needed to speak to him. Gabrielael said that it would be great if he could.

Tom Tolbert asked Gabrielael when the state's deadline was to sign these agreements. Gabrielael said the last day to have all agreements signed by the participant and the district was August 31st, 2023. Tom said he would prefer to keep with the state's deadline of August 31st, 2023. Julie Monnot made a motion to approve termination of funded agreements not returned by Wednesday July 19<sup>th</sup>, 2023. Chrissy Parker 2<sup>nd</sup> the motion. Ayes: None. Nays: Tom Tolbert, Julie Monnot, Chrissy Parker. The motion does not carry.

**16. New Business:**

Tom Tolbert said he would like to briefly discuss and approve the timesheet and leave request. Julie Monnot made a motion to approve the timesheet and leave request as presented. Chrissy Parker 2<sup>nd</sup> the motion. Ayes: Tom Tolbert, Julie Monnot, Chrissy Parker. Nays: None. The motion carries.

**17. Adjourn:**

Julie Monnot made a motion to adjourn the meeting. Chrissy Parker 2<sup>nd</sup> the motion. The meeting Adjourned at 7:38 PM.

All items on this agenda, including but not limited to any agenda item concerning the adoption or approval of any resolution, contract, agreement, or any other item of business, are subject to revision or amendment, including additions and/or deletions, without exception. Any revision or amendments will be limited and rationally related to the topic of the agenda item. The Board may defer, strike, continue, table, and/or refer any agenda item to its chief administrative officer, staff, attorney, and/or refer or appoint a committee for the purpose of gathering more information the Board may need to take action on any agenda item at a subsequent special or regular meetings of the Board.

**The next regularly scheduled meeting is Thursday August 10, 2023, at 5:30 PM  
6660 S. Sheridan Rd., Suite 120 Tulsa, OK 74133**



10:36 AM  
07/03/23  
Accrual Basis

**Tulsa County Conservation District**  
**Profit & Loss**  
**July 2022 through June 2023**

	<u>Jul '22 - Jun 23</u>
<b>Income</b>	
Administrative Income	456.59
Grant Income	2,500.00
Interest Income	3.36
OCC Cost-Share Reimbursements	35,239.19
OCC General Exp Reimbursements	6,792.97
OCC Salary Reimbursements	42,557.61
<b>Total Income</b>	<u>87,549.72</u>
<b>Expense</b>	
Administrative Expense	3,301.52
Advertising and Promotion	88.88
Cost-Share Payments	35,239.19
Employee Benefits	4,785.11
Meeting Registration	545.00
Membership Fees	425.00
Office Supplies	258.71
Outreach Programs	1,024.56
Payroll	21,860.95
Payroll Tax	10,815.10
Postage	132.79
Professional Fees	699.00
Travel	2,017.26
<b>Total Expense</b>	<u>81,193.07</u>
<b>Net Income</b>	<u><u>6,356.65</u></u>

10:34 AM  
07/03/23  
Accrual Basis

**Tulsa County Conservation District**  
**Profit & Loss**  
**June 2023**

	<u>Jun 23</u>
<b>Income</b>	
Interest Income	0.36
OCC General Exp Reimbursements	2,323.83
OCC Salary Reimbursements	<u>3,448.47</u>
<b>Total Income</b>	5,772.66
<b>Expense</b>	
Administrative Expense	451.15
Meeting Registration	50.00
Membership Fees	225.00
Payroll	2,965.67
Payroll Tax	1,913.14
Postage	63.00
Travel	<u>203.11</u>
<b>Total Expense</b>	<u>5,871.07</u>
<b>Net Income</b>	<u><u>-98.41</u></u>

**Tulsa County Conservastion District**  
**General Ledger**  
**As of June 30, 2023**

Type	Date	Num	Name	Memo	Split	Amount	Balance	
<b>Arvest Checking 6407</b>							11,586.74	
<b>Operating Acct - 6407</b>							0.00	
<b>Total Operating Acct - 6407</b>							0.00	
<b>Arvest Checking 6407 - Other</b>							11,586.74	
Check	6/1/2023		IRS	941 Tax Payment for March &...	Payroll Tax	-995.10	10,591.64	
Check	6/6/2023	8957	Gabriel S Parker	March 1-31st 2023 Pay Period	Payroll	-2,092.08	8,499.56	
Check	6/7/2023	8953	Gabriel S Parker	February 2023 Tulsa Mileage	Travel	-26.46	8,473.10	
Check	6/8/2023	8966	OACD	1st & 2nd Installment 2023 D...	Membership ...	-225.00	8,248.10	
Check	6/9/2023	CC	Home Depot	Purchase of Fence Repair Ma...	Administrativ...	-79.49	8,168.61	
Check	6/13/2023	CC	OCC	Cossroads Conference Regist...	Meeting Regi...	-50.00	8,118.61	
Check	6/15/2023	CC	USPS	Purchase of Postage	Postage	-63.00	8,055.61	
Check	6/15/2023	CC	Milus Clarke Jr	Services Renderd for Fence ...	Administrativ...	-231.83	7,823.78	
Check	6/15/2023		Oklahoma Tax ...	May 2023 Payment	Payroll Tax	-114.00	7,709.78	
Check	6/21/2023	8971	Fuzzell's Copier	June Quarterly Copier Rental	Administrativ...	-139.83	7,569.95	
Deposit	6/22/2023		OCC	February - April General Reim...	OCC General...	1,756.17	9,326.12	
Check	6/22/2023	8954	Gabriel S Parker	February 2023 Mayes Mileage	Travel	-176.65	9,149.47	
Check	6/23/2023		IRS	941 Tax Payment for April 2023	Payroll Tax	-804.04	8,345.43	
Deposit	6/29/2023		OCC	June Salary Reimbursement	OCC Salary ...	3,448.47	11,793.90	
Check	6/29/2023	8967	Gabriel S Parker	2023 10-Year Longevity Paym...	Payroll	-873.59	10,920.31	
Deposit	6/29/2023		OCC	March - May General Reimbur...	OCC General...	567.66	11,487.97	
Deposit	6/30/2023		Arvest	Interest Payment	Interest Income	0.36	11,488.33	
<b>Total Arvest Checking 6407 - Other</b>							<b>-98.41</b>	<b>11,488.33</b>
<b>Total Arvest Checking 6407</b>							<b>-98.41</b>	<b>11,488.33</b>
<b>Arvest Money Market 6423</b>							<b>0.00</b>	
<b>Total Arvest Money Market 6423</b>							<b>0.00</b>	
<b>Arvest Special Projects 6410</b>							<b>88.86</b>	
<b>Total Arvest Special Projects 6410</b>							<b>88.86</b>	
<b>Payroll Liabilities</b>							<b>0.00</b>	
<b>Total Payroll Liabilities</b>							<b>0.00</b>	
<b>Opening Balance Equity</b>							<b>-10,307.75</b>	
<b>Total Opening Balance Equity</b>							<b>-10,307.75</b>	
<b>Retained Earnings</b>							<b>5,087.21</b>	
<b>Total Retained Earnings</b>							<b>5,087.21</b>	
<b>Administrative Income</b>							<b>-456.59</b>	
<b>Total Administrative Income</b>							<b>-456.59</b>	
<b>Aerials and Maps</b>							<b>0.00</b>	
<b>Total Aerials and Maps</b>							<b>0.00</b>	
<b>Arvest Bank</b>							<b>0.00</b>	
<b>Total Arvest Bank</b>							<b>0.00</b>	
<b>Director Election</b>							<b>0.00</b>	
<b>Total Director Election</b>							<b>0.00</b>	
<b>Grant Income</b>							<b>-2,500.00</b>	
<b>Total Grant Income</b>							<b>-2,500.00</b>	
<b>Interest Income</b>							<b>-3.00</b>	
Deposit	6/30/2023		Arvest	Interest Payment	Arvest Check...	-0.36	-3.36	
<b>Total Interest Income</b>							<b>-0.36</b>	<b>-3.36</b>
<b>OCC Cost-Share Reimbursements</b>							<b>-35,239.19</b>	
<b>Total OCC Cost-Share Reimbursements</b>							<b>-35,239.19</b>	
<b>OCC Director Election Reimburse</b>							<b>0.00</b>	
<b>Total OCC Director Election Reimburse</b>							<b>0.00</b>	

**Tulsa County Conservation District  
General Ledger  
As of June 30, 2023**

Type	Date	Num	Name	Memo	Split	Amount	Balance	
<b>OCC Director Exp Reimbursements</b>							0.00	
Total OCC Director Exp Reimbursements							0.00	
<b>OCC General Exp Reimbursements</b>							-4,469.14	
Deposit	6/22/2023		OCC	February - April General Reim...	Arvest Check...	-1,756.17	-6,225.31	
Deposit	6/29/2023		OCC	March - May General Reimbur...	Arvest Check...	-567.66	-6,792.97	
Total OCC General Exp Reimbursements							-2,323.83	-6,792.97
<b>OCC Salary Reimbursements</b>							-39,109.14	
Deposit	6/29/2023		OCC	June Salary Reimbursement	Arvest Check...	-3,448.47	-42,557.61	
Total OCC Salary Reimbursements							-3,448.47	-42,557.61
<b>Program Income</b>							0.00	
Total Program Income							0.00	
<b>TACF Gen Expense Reimbursements</b>							0.00	
Total TACF Gen Expense Reimbursements							0.00	
<b>TACF Salary Reimbursements</b>							0.00	
Total TACF Salary Reimbursements							0.00	
<b>Uncategorized Income</b>							0.00	
Total Uncategorized Income							0.00	
<b>Administrative Expense</b>							2,850.37	
Check	6/9/2023	CC	Home Depot	Purchase of Fence Repair Ma...	Arvest Check...	79.49	2,929.86	
Check	6/15/2023	CC	Milus Clarke Jr	Services Renderd for Fence ...	Arvest Check...	231.83	3,161.69	
Check	6/21/2023	8971	Fuzzell's Copier	June Quarterly Copier Rental	Arvest Check...	139.83	3,301.52	
Total Administrative Expense							451.15	3,301.52
<b>Advertising and Promotion</b>							88.88	
Total Advertising and Promotion							88.88	
<b>Cost-Share Payments</b>							35,239.19	
Total Cost-Share Payments							35,239.19	
<b>Director Fees</b>							0.00	
Total Director Fees							0.00	
<b>Employee Benefits</b>							4,785.11	
Total Employee Benefits							4,785.11	
<b>Grant Expenses</b>							0.00	
Total Grant Expenses							0.00	
<b>Insurance</b>							0.00	
Total Insurance							0.00	
<b>Internet</b>							0.00	
Total Internet							0.00	
<b>Meeting Registration</b>							495.00	
Check	6/13/2023	CC	OCC	Cossroads Conference Regist...	Arvest Check...	50.00	545.00	
Total Meeting Registration							50.00	545.00
<b>Membership Fees</b>							200.00	
Check	6/8/2023	8966	OACD	1st & 2nd Installment 2023 D...	Arvest Check...	225.00	425.00	
Total Membership Fees							225.00	425.00
<b>Office Supplies</b>							258.71	
Total Office Supplies							258.71	
<b>Outreach Programs</b>							1,024.56	
Total Outreach Programs							1,024.56	

**Tulsa County Conservation District  
General Ledger  
As of June 30, 2023**

Type	Date	Num	Name	Memo	Split	Amount	Balance
<b>Payroll</b>							18,895.28
Check	6/6/2023	8957	Gabriel S Parker	March 1-31st 2023 Pay Period	Arvest Check...	2,092.08	20,987.36
Check	6/29/2023	8967	Gabriel S Parker	2023 10-Year Longevity Paym...	Arvest Check...	873.59	21,860.95
<b>Total Payroll</b>						2,965.67	21,860.95
<b>Payroll Tax</b>							8,901.96
Check	6/1/2023		IRS	941 Tax Payment for March &...	Arvest Check...	995.10	9,897.06
Check	6/15/2023		Oklahoma Tax ...	May 2023 Payment	Arvest Check...	114.00	10,011.06
Check	6/23/2023		IRS	941 Tax Payment for April 2023	Arvest Check...	804.04	10,815.10
<b>Total Payroll Tax</b>						1,913.14	10,815.10
<b>Postage</b>							69.79
Check	6/15/2023	CC	USPS	Purchase of Postage	Arvest Check...	63.00	132.79
<b>Total Postage</b>						63.00	132.79
<b>Professional Fees</b>							699.00
<b>Total Professional Fees</b>							699.00
<b>Reconciliation Discrepancies</b>							0.00
<b>Total Reconciliation Discrepancies</b>							0.00
<b>Telephone and Internet</b>							0.00
<b>Total Telephone and Internet</b>							0.00
<b>Travel</b>							1,814.15
Check	6/7/2023	8953	Gabriel S Parker	February 2023 Tulsa Mileage	Arvest Check...	26.46	1,840.61
Check	6/22/2023	8954	Gabriel S Parker	February 2023 Mayes Mileage	Arvest Check...	176.65	2,017.26
<b>Total Travel</b>						203.11	2,017.26
<b>Uncategorized Expenses</b>							0.00
<b>Total Uncategorized Expenses</b>							0.00
<b>No acct</b>							0.00
<b>Total no acct</b>							0.00
<b>TOTAL</b>						<b>0.00</b>	<b>0.00</b>



P O BOX 1670  
LOWELL AR 72745

## Statement Ending 06/30/2023

TULSA COUNTY CONSERVATION

Page 1 of 4

Customer Number: 07

### ADDRESS SERVICE REQUESTED

TULSA COUNTY CONSERVATION DISTRICT  
6660 S SHERIDAN RD STE 120  
TULSA OK 74133-1768

### Managing Your Accounts

-  24-HOUR ACCOUNT INFO (800) 601-8655 LINE
-  CUSTOMER SERVICE (866) 952-9523
-  MAILING ADDRESS PO BOX 799 LOWELL AR 72745
-  WEBSITE [www.arvest.com](http://www.arvest.com)

### Summary of Accounts

Account Type	Account Number	Ending Balance
NON-PROFIT INTEREST CHECKING	07	\$11,488.33
<b>Total Current Value</b>		<b>\$11,488.33</b>

### NON-PROFIT INTEREST CHECKING

07

#### Account Summary

Date	Description	Amount
06/01/2023	Beginning Balance	\$11,586.74
	3 Credit(s) This Period	\$5,772.66
	13 Debit(s) This Period	\$5,871.07
06/30/2023	Ending Balance	\$11,488.33

#### Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$0.36
Interest Paid Year-to-Date	\$2.67
Interest Withheld Year-to-Date	\$0.00

DORMANCY: A MONTHLY FEE WILL BEGIN IF NO ACTIVITY FOR 12 MONTHS.

#### Electronic Credits

Date	Description	Amount
06/22/2023	VENDOR PAYMENTS MISC REIMB TULSA COUNTY CONSERVAT	\$1,756.17
06/29/2023	VENDOR PAYMENTS MISC REIMB TULSA COUNTY CONSERVAT	\$4,016.13

#### Other Credits

Date	Description	Amount
06/30/2023	INTEREST PMT	\$0.36

#### Electronic Debits

Date	Description	Amount
06/01/2023	IRS USATXPYMT TULSA COUNTY CONSERVAT	-\$995.10
06/09/2023	THE HOME DEPOT #3903 DDA PIN POS PUR TULSA OK#316017259560	-\$79.49
06/13/2023	WPY* Oklahoma Associatio DDA PIN POS PUR 855-999-3729 OK#316429108568	-\$50.00



**Statement Ending 06/30/2023**

TULSA COUNTY CONSERVATION

Page 3 of 4

Customer Number:

07

**NON-PROFIT INTEREST CHECKING**

**07 (continued)**

**Electronic Debits (continued)**

<u>Date</u>	<u>Description</u>	<u>Amount</u>
06/15/2023	USPS PO 39834500 6110 E DDA PIN POS PUR TULSA OK#316615831013	-\$63.00
06/15/2023	PAYPAL * milorichjr DDA VISA MONEY DEBIT Visa Direct CA#316616006117	-\$231.83
06/15/2023	OKLAHOMATAXPMTS OK TAX PMT TULSA CO CONSERVATION	-\$114.00
06/23/2023	IRS USATAXPYMT TULSA COUNTY CONSERVAT	-\$804.04

**Checks Cleared**

<u>Check Nbr</u>	<u>Date</u>	<u>Amount</u>	<u>Check Nbr</u>	<u>Date</u>	<u>Amount</u>	<u>Check Nbr</u>	<u>Date</u>	<u>Amount</u>
8953	06/06/2023	\$26.46	8957*	06/06/2023	\$2,092.08	8967	06/29/2023	\$873.59
8954	06/22/2023	\$176.65	8966*	06/08/2023	\$225.00	8971*	06/21/2023	\$139.83

\* Indicates skipped check number

**Daily Balances**

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
05/31/2023	\$11,586.74	06/09/2023	\$8,168.61	06/22/2023	\$9,149.47
06/01/2023	\$10,591.64	06/13/2023	\$8,118.61	06/23/2023	\$8,345.43
06/06/2023	\$8,473.10	06/15/2023	\$7,709.78	06/29/2023	\$11,487.97
06/08/2023	\$8,248.10	06/21/2023	\$7,569.95	06/30/2023	\$11,488.33



P O BOX 1670  
LOWELL AR 72745

## Statement Ending 06/30/2023

TULSA COUNTY CONSERVATION

Page 1 of 2

Customer Number: 10

### ADDRESS SERVICE REQUESTED

TULSA COUNTY CONSERVATION DISTRICT  
6660 S SHERIDAN RD STE 120  
TULSA OK 74133-1768

### Managing Your Accounts



24-HOUR  
ACCOUNT INFO (800) 601-8655  
LINE



CUSTOMER  
SERVICE (866) 952-9523



MAILING  
ADDRESS PO BOX 799  
LOWELL AR 72745



WEBSITE [www.arvest.com](http://www.arvest.com)

### Summary of Accounts

Account Type	Account Number	Ending Balance
NON-PROFIT INTEREST CHECKING	10	\$90.86
<b>Total Current Value</b>		<b>\$90.86</b>

### NON-PROFIT INTEREST CHECKING

10

#### Account Summary

Date	Description	Amount
06/01/2023	Beginning Balance	\$90.86
	0 Credit(s) This Period	\$0.00
	0 Debit(s) This Period	\$0.00
06/30/2023	Ending Balance	\$90.86

DORMANCY: A MONTHLY FEE WILL BEGIN IF NO ACTIVITY FOR 12 MONTHS.

#### Daily Balances

Date	Amount
05/31/2023	\$90.86



Employer identification number (EIN)  -

Name (not your trade name)

Trade name (if any)

Address   
Number Street Suite or room number

City State ZIP code

Foreign country name Foreign province/county Foreign postal code

**Report for this Quarter of 2023**  
 (Check one.)

1: January, February, March

2: April, May, June

3: July, August, September

4: October, November, December

Go to [www.irs.gov/Form941](http://www.irs.gov/Form941) for instructions and the latest information.

Read the separate instructions before you complete Form 941. Type or print within the boxes.

**Part 1: Answer these questions for this quarter.**

1	Number of employees who received wages, tips, or other compensation for the pay period including: <i>Mar. 12</i> (Quarter 1), <i>June 12</i> (Quarter 2), <i>Sept. 12</i> (Quarter 3), or <i>Dec. 12</i> (Quarter 4)	1	<input type="text" value="1"/>
2	Wages, tips, and other compensation	2	<input type="text" value="8367.90"/>
3	Federal income tax withheld from wages, tips, and other compensation	3	<input type="text" value="1080.00"/>
4	If no wages, tips, and other compensation are subject to social security or Medicare tax	<input type="checkbox"/> Check and go to line 6.	
		Column 1	Column 2
5a	Taxable social security wages*	<input type="text" value="8706.69"/> × 0.124 =	<input type="text" value="1079.63"/>
5a (i)	Qualified sick leave wages*	<input type="text" value="."/> × 0.062 =	<input type="text" value="."/>
5a (ii)	Qualified family leave wages*	<input type="text" value="."/> × 0.062 =	<input type="text" value="."/>
5b	Taxable social security tips	<input type="text" value="."/> × 0.124 =	<input type="text" value="."/>
5c	Taxable Medicare wages & tips	<input type="text" value="8706.69"/> × 0.029 =	<input type="text" value="252.49"/>
5d	Taxable wages & tips subject to Additional Medicare Tax withholding	<input type="text" value="."/> × 0.009 =	<input type="text" value="."/>
5e	Total social security and Medicare taxes. Add Column 2 from lines 5a, 5a(i), 5a(ii), 5b, 5c, and 5d	5e	<input type="text" value="1332.12"/>
5f	Section 3121(q) Notice and Demand—Tax due on unreported tips (see instructions)	5f	<input type="text" value="."/>
6	Total taxes before adjustments. Add lines 3, 5e, and 5f	6	<input type="text" value="0.00"/>
7	Current quarter's adjustment for fractions of cents	7	<input type="text" value="0.00"/>
8	Current quarter's adjustment for sick pay	8	<input type="text" value="."/>
9	Current quarter's adjustments for tips and group-term life insurance	9	<input type="text" value="."/>
10	Total taxes after adjustments. Combine lines 6 through 9	10	<input type="text" value="0.00"/>
11a	Qualified small business payroll tax credit for increasing research activities. Attach Form 8974	11a	<input type="text" value="."/>
11b	Nonrefundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021	11b	<input type="text" value="."/>
11c	Reserved for future use	11c	<input type="text" value="."/>

\*Include taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2021, and before October 1, 2021, on line 5a. Use lines 5a(i) and 5a(ii) only for taxable qualified sick and family leave wages paid in this quarter of 2023 for leave taken after March 31, 2020, and before April 1, 2021.

Name (not your trade name) Tulsa County Conservation District Employer identification number (EIN)

Part 1: Answer these questions for this quarter. (continued)

11d Nonrefundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021
11e Reserved for future use
11f Reserved for future use
11g Total nonrefundable credits. Add lines 11a, 11b, and 11d
12 Total taxes after adjustments and nonrefundable credits. Subtract line 11g from line 10
13a Total deposits for this quarter, including overpayment applied from a prior quarter and overpayments applied from Form 941-X, 941-X (PR), 944-X, or 944-X (SP) filed in the current quarter
13b Reserved for future use
13c Refundable portion of credit for qualified sick and family leave wages for leave taken before April 1, 2021
13d Reserved for future use
13e Refundable portion of credit for qualified sick and family leave wages for leave taken after March 31, 2021, and before October 1, 2021
13f Reserved for future use
13g Total deposits and refundable credits. Add lines 13a, 13c, and 13e
13h Reserved for future use
13i Reserved for future use
14 Balance due. If line 12 is more than line 13g, enter the difference and see instructions
15 Overpayment. If line 13g is more than line 12, enter the difference

Part 2: Tell us about your deposit schedule and tax liability for this quarter.

If you're unsure about whether you're a monthly schedule depositor or a semiweekly schedule depositor, see section 11 of Pub. 15.

16 Check one: [ ] Line 12 on this return is less than \$2,500 or line 12 on the return for the prior quarter was less than \$2,500, and you didn't incur a \$100,000 next-day deposit obligation during the current quarter.
[X] You were a monthly schedule depositor for the entire quarter. Enter your tax liability for each month and total liability for the quarter, then go to Part 3.
Tax liability: Month 1 804.04
Month 2 804.04
Month 3 804.04
Total liability for quarter 2412.12 Total must equal line 12.
[ ] You were a semiweekly schedule depositor for any part of this quarter. Complete Schedule B (Form 941), Report of Tax Liability for Semiweekly Schedule Depositors, and attach it to Form 941. Go to Part 3.

Name (not your trade name) Tulsa County Conservation District Employer identification number (EIN)

Part 3: Tell us about your business. If a question does NOT apply to your business, leave it blank.

- 17 If your business has closed or you stopped paying wages... 18 If you're a seasonal employer... 19-28 Various tax-related questions with input fields.

Part 4: May we speak with your third-party designee?

Do you want to allow an employee, a paid tax preparer, or another person to discuss this return with the IRS? See the instructions for details. [X] Yes. Designee's name and phone number Gabriel Parker (918) 877-9559

Part 5: Sign here. You MUST complete all three pages of Form 941 and SIGN it.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign your name here [Handwritten Signature] Print your name here Gabriel Parker Print your title here District Manager Date 7/5/2023 Best daytime phone (918) 877-9559

Paid Preparer Use Only section with fields for Preparer's name, signature, firm's name, address, city, state, ZIP code, PTIN, Date, EIN, Phone, and ZIP code.



P O BOX 1670  
LOWELL AR 72745

## Statement Ending 06/30/2023

TULSA AREA CONSERVATION

Page 1 of 2

Customer Number

92

### ADDRESS SERVICE REQUESTED

TULSA AREA CONSERVATION FOUNDATION  
6660 S SHERIDAN RD  
TULSA OK 74133-1730

### Managing Your Accounts



24-HOUR  
ACCOUNT INFO (800) 601-8655  
LINE



CUSTOMER  
SERVICE (866) 952-9523



MAILING  
ADDRESS PO BOX 799  
LOWELL AR 72745



WEBSITE [www.arvest.com](http://www.arvest.com)

### Summary of Accounts

Account Type	Account Number	Ending Balance
NON-PROFIT INTEREST CHECKING	92	\$7,608.96
<b>Total Current Value</b>		<b>\$7,608.96</b>

### NON-PROFIT INTEREST CHECKING

92

#### Account Summary

Date	Description	Amount
06/01/2023	Beginning Balance	\$7,608.65
	1 Credit(s) This Period	\$0.31
	0 Debit(s) This Period	\$0.00
06/30/2023	Ending Balance	\$7,608.96

#### Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$0.31
Interest Paid Year-to-Date	\$1.84
Interest Withheld Year-to-Date	\$0.00

DORMANCY: A MONTHLY FEE WILL BEGIN IF NO ACTIVITY FOR 12 MONTHS.

#### Other Credits

Date	Description	Amount
06/30/2023	INTEREST PMT	\$0.31

#### Daily Balances

Date	Amount	Date	Amount
05/31/2023	\$7,608.65	06/30/2023	\$7,608.96



P O BOX 1670  
LOWELL AR 72745

## Statement Ending 06/30/2023

TULSA AREA CONSERVATION

Page 1 of 2

Customer Number

02

### ADDRESS SERVICE REQUESTED

TULSA AREA CONSERVATION FOUNDATION  
6660 S SHERIDAN RD  
TULSA OK 74133-1730

### Managing Your Accounts

-  24-HOUR ACCOUNT INFO (800) 601-8655 LINE
-  CUSTOMER SERVICE (866) 952-9523
-  MAILING ADDRESS PO BOX 799 LOWELL AR 72745
-  WEBSITE [www.arvest.com](http://www.arvest.com)

### Summary of Accounts

Account Type	Account Number	Ending Balance
BUSINESS MONEY MARKET	02	\$7,454.20
<b>Total Current Value</b>		<b>\$7,454.20</b>

### BUSINESS MONEY MARKET

02

#### Account Summary

Date	Description	Amount
06/01/2023	Beginning Balance	\$7,442.37
	1 Credit(s) This Period	\$11.83
	0 Debit(s) This Period	\$0.00
06/30/2023	Ending Balance	\$7,454.20

#### Interest Summary

Description	Amount
Annual Percentage Yield Earned	0.00%
Interest Days	0
Interest Earned	\$0.00
Interest Paid This Period	\$11.83
Interest Paid Year-to-Date	\$48.80
Interest Withheld Year-to-Date	\$0.00

DORMANCY: A MONTHLY FEE WILL BEGIN IF NO ACTIVITY FOR 24 MONTHS.

#### Other Credits

Date	Description	Amount
06/30/2023	INTEREST PMT	\$11.83

#### Daily Balances

Date	Amount	Date	Amount
05/31/2023	\$7,442.37	06/30/2023	\$7,454.20



TULSA COUNTY CONSERVATION DISTRICT BOARD MEETING 7/18/2023

Jeanne Hamilton is the New State Conservationist.  
Field visits, ranking obligation for CSP occurring.  
NRCS had a successful booth at Tulsa PRIDE on 6/24/23.  
Offer has been made for new Soil Conservationist.  
Tyler Tran and Scott Fine have been assisting with Tulsa FO planning.

**PROGRAMS**

**EQIP (Classic, CIC, and IRA)**

June 15, 2023- Applications submitted to FNM for Obligation deadline IRA (Signup 1) and CIC

September 1, 2023- On-Schedule Status Reviews

**CSP (Classic and GCI)- Bulletin Ref. 300-22-07, 300-22-08**

June 30, 2023- Assessment/Ranking Deadline

July 28, 2023- Approved applications submitted to FNM inbox for obligation review.

September 1, 2023- On-Schedule Status Reviews

**RCPP- EQIP/CSP**

September 1, 2023- On-Schedule Status Reviews

**ACEP- Bulletin Reference OK-440-23-01**

September 1, 2023- On-Schedule Status Reviews

Chris Clemens  
*District Conservationist*  
East Zone | Team 17



OKMULGEE SERVICE CENTER  
719 E 8TH ST  
OKMULGEE, OK 74447-5516  
p: (918) 756-0850 x8160  
c: (405) 219-8376  
e: [christopher.clemens@usda.gov](mailto:christopher.clemens@usda.gov) | w: [www.ok.nrcs.usda.gov](http://www.ok.nrcs.usda.gov)

# TCCD Monthly Outreach and Activities Report

## July 2023



### July Meetings:

**07/10/2023** FY24 allocations and policies Teams Training Session One  
**07/12/2023** FY24 allocations and policies Teams Training Session Two  
**07/18/2023** TCCD Board Meeting

### July Events:

**07/11/2023** Yard-by-Yard Presentation @ Tulsa Garden Center  
**07/21/2023** Fred Creek Monitoring

### July Holidays:

**07/04/2023** Independence Day – Office Closed

### August Meetings:

**08/09/2023** Conservation District Handbook Teams Training Session One  
**08/10/2023** Conservation District Handbook Teams Training Session Two  
**08/10/2023** TCCD Board Meeting

### Deadlines:

**07/15/2023** Budget Requests  
**07/28/2023** July 2023 payroll, preclaims, 6A forms, and 6B forms due  
**08/01/2023** Newley Elected Officers  
**08/04/2023** Deadline for submission of FY23 claims for salaries, operating expenses, and copier rental

### Notes:

**07/22 – 07/31/2023** Gabriel Parker Vacation

### Work Duties Performed:

❖ Answer NRCS Calls	❖ TCCD Payroll/Taxes
❖ NRCS Walk-ins	❖ Website Updates
❖ Email Correspondences	❖ TCCD Board Meetings
❖ Bill Pay/Financials	❖ CSPY – 25 Emails
❖ TCCD File Organization	❖ Check/Paperwork Signatures
❖ Scanning	❖ Yard-by-Yard Emails and calls
❖ Event Flyer	❖ FY – 2023 Annual Report
❖ Shredding	❖ FY – 2024 Payroll Forms

# Notice of Newly Elected Officers

In a regular scheduled meeting of the Tulsa County

Conservation District held on \_\_\_\_\_

the following officers were elected:

## Chair

Name Tom Tolbert

Phone \_\_\_\_\_

Email \_\_\_\_\_

## Vice Chair

Name Julie Monnot

Phone \_\_\_\_\_

Email \_\_\_\_\_

## Treasurer

Name \_\_\_\_\_

Phone \_\_\_\_\_

Email \_\_\_\_\_

## Member

Name Chrissy Parker

Phone \_\_\_\_\_

Email \_\_\_\_\_

## Member

Name \_\_\_\_\_

Phone \_\_\_\_\_

Email \_\_\_\_\_



J. KEVIN STITT  
GOVERNOR

MATT PINNELL  
LIEUTENANT GOVERNOR



Our Land • Our Heritage • Our Future

TREY LAM  
EXECUTIVE DIRECTOR

LISA KNAUF OWEN  
ASSISTANT DIRECTOR

July 6, 2023

Conservation District staff and directors:

Happy New Year!

Well, it's the new state fiscal year anyway. That means new appropriations from the state legislature, new agency budgets, and new allocations for Conservation Districts. This year's legislative session was a positive one for conservation in Oklahoma.

Your Representatives and Senators provided significant increases for conservation programs to be delivered in Districts across the state. For the first time, Oklahoma has a state-funded Soil Health Program. This will allow OCC and Districts to provide consultations, cost share, and educational programs to meet the increasing demand for technical assistance. Please reach out to our Soil Health staff to request they visit your District, meet with your Board and plan a District soil health program for you.

The Unpaved Roads Erosion Program, which began as a pilot project last year, received \$1 million to train County Commissioners and staff. This training focuses on better managing rural roads to improve drainage and reduce erosion. The funding will be used to provide grants to County Commissioners to repair specific projects in their districts. Conservation districts with projects in their boundaries will receive an administration fee for assisting OCC with project administration. With 3 trainings across the state and multiple projects funded and completed this is a very popular program. I believe this will create more opportunities for local Conservation Districts and County Commissioners to cooperate to solve local problems.

Dam issues persist! And the leaders of the legislature recognize the need for maintenance and repairs. Costs are constantly and rapidly increasing. OCC and Districts were appropriated an additional \$2 million to address long-needed repairs. Already we have allocated funds to Districts for large repair projects on front slope wave damage and principal spillway pipes. I encourage any District with old or new dam issues to contact Tammy Sawatzky and her staff to request assistance. District boards will need to be involved in handling the contracting at the local level to get these projects done.

Salary increases of 10% are included in your District's allocation starting July 1<sup>st</sup>. OCC recognizes the outstanding work that District staff are doing delivering not only traditional programs but a very large Emergency Drought Program. Speaking of the Drought Program more help will soon be on the way. The Drought Commission should meet this month and hopefully, direct funds to OCC to cover all open unfunded applications. The exact timing on when that decision will be made is yet to be determined. We will keep you informed.

Finally, I'm very excited about the new cedar control project. The title of the program is the Terry Peach North Canadian Watershed Restoration Project. Districts and OCC will be working on eradicating cedars

STATE OF OKLAHOMA • OKLAHOMA CONSERVATION COMMISSION

2800 NORTH LINCOLN BOULEVARD, SUITE 200 • OKLAHOMA CITY, OKLAHOMA 73105  
(405) 521-2384 • FAX (405) 521-6686 • WWW.CONSERVATION.OK.GOV

J. KEVIN STITT  
GOVERNOR

MATT PINNELL  
LIEUTENANT GOVERNOR



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TREY LAM  
EXECUTIVE DIRECTOR

LISA KNAUF OWEN  
ASSISTANT DIRECTOR

above and below Canton Lake to OKC. A study on 10,000 acres comparing cedar-infested pastures to where cedar will be removed will be conducted to gather data on water quantity and quality, forage production, wildlife habitat and wildfire protection. Prescribed Burn Associations and Rural Fire Departments will come together for training and have the opportunity to receive grants for equipment. Also, four district positions for cedar technicians will be hired and equipped with trucks, trailers and skid steers with mulchers and clippers. These staffers will clear brush-free zones around towns, public infrastructure, and eventually homesteads, to prevent and mitigate wildfire.

Now is an exciting time to be working in Conservation In Oklahoma. I encourage you to grab ahold of some of these programs and have a real impact on your local area that will last beyond your lifetime.

A handwritten signature in blue ink that reads "Trey Lam".

Trey Lam  
Executive Director

J. KEVIN STITT  
GOVERNOR

MATT PINNELL  
LIEUTENANT GOVERNOR



Our Land • Our Heritage • Our Future

TREY LAM  
EXECUTIVE DIRECTOR

LISA KNAUF OWEN  
ASSISTANT DIRECTOR

TO: All Conservation District Employees and Board Members

FROM: Trey Lam, Executive Director

DATE: July 7, 2023

SUBJECT: District Allocation for Fiscal Year 2024  
Personnel Pay for Fiscal Year 2024  
Permanent Part-Time Employees  
Temporary Part-Time Employees  
Retirement Contributions  
Employee Confirmation of Benefits  
Director Meeting Expenses  
Deadline for Claims Paid From Fiscal Year 2023 Funds  
Claims Procedures  
Sales Tax  
District Audit / Compilation  
NRCS Contributions Agreement  
Conservation District Handbook  
Form Revisions  
OCC Adopted Policies for Fiscal Year 2024

**District Allocations For Fiscal Year 2024**

Enclosed is a printout of your district's personnel and operating expenses allocation for fiscal year 2024. Included in your personnel allocation is the gross allocation (monthly rate x number of months), longevity and FICA. Adjustments to your personnel allocation for any excess benefit allowance that is not used for benefits and is added to your monthly payroll will be made during the last quarter of FY2024. The employee costs that are not included in the allocation are paid directly by the Commission.

Also enclosed is an explanation of your operating expense allocation. District operating expense allocations are based on each district's submission of required reports and documents in the previous 12-18 months. The allocation is based solely on whether the deliverable was completed with all required elements and submitted on time.

The Commission recommends, if your district does not already have these items in place, that part of the allocated operating expense funds be utilized to purchase a district-owned laptop, any additional needed hardware and software, and internet service. As a reminder, Microsoft Office 365 is available to district employees for download onto a district computer.

For those districts who have a leased Fuzzell's copier, the allocation also includes funds to cover four quarterly Fuzzell copier rental payments. To be applied to copier rental funds rather than operating expense funds, copier rental must be claimed on your regular reimbursement claim using code 86 with the Fuzzell invoice attached as backup.

#### **Personnel Pay for Fiscal Year 2024**

The Commission is pleased that a 10% CoLA raise for district employees was approved and will be effective July 1, 2023. This raise has been applied and is reflected in the allocation report.

Allocated full-time employee pay rates are calculated on a monthly pay rate basis rather than hourly. This is reflected on the allocation in the "Monthly" column. If the district provides local pay to full-time employees, it is recommended that a monthly rate be set in lieu of an hourly rate, if an hourly local rate is kept the district must calculate the local portion of salary on actual hours worked. Permanent part-time and temporary part-time employee pay rates will remain hourly; these positions will not have a monthly rate listed on the allocation.

The 2-digit item code list has been updated and is available on the [Commission's website](#). Review the allocation report and the item codes closely to ensure current and correct item codes and titles are being utilized.

For the pay rate changes to be official, a new form 6A – Terms of Employment At-Will Employee and form 6B – Notice of Personnel Action must be completed for each affected employee and approved by the district board of directors. Correct and complete forms must be emailed to your Area District Coordinator prior to the district processing any July payroll, but by no later than **July 28, 2023**.

Payroll worksheets and Preclaim forms utilizing the new pay information must be emailed to your Area District Coordinator for review prior to the district processing any July payroll, but no later than **July 28, 2023**.

All forms required for completion of these changes have been updated as needed and are available on the [Commission's website](#). Updated and most current revisions of the forms must be utilized.

#### **Permanent Part-Time Employees**

Permanent part-time employees are those employees who do not work full-time but have exceeded the 999 temporary part-time employee hour limit. These employees are limited to 1200 hours in the fiscal year but are eligible to receive longevity and benefits.

If your district has, or believes you have, a permanent part-time employee, please immediately contact Clancy Green for assistance.

Only those positions approved for permanent part-time by the Commission will be allocated. If a district allows a temporary part-time employee to exceed the 999-hour limit in a twelve-month period, the district will be responsible for paying all additional employee costs.

### **Temporary Part-Time Employees**

For conservation districts with unallocated personnel funds, the maximum number of eligible work hours during a twelve-month period is 999.

If a temporary part-time employee works more than 999 hours, the district will be responsible for the employer's share of retirement contributions, providing the benefit allowance for insurance, and payment of longevity if the employee becomes eligible.

The 12-month period begins from the employee's date of hire and resets each year on their employment anniversary date. A temporary part-time employee cannot work more than the allowable hours within this 12-month time frame. The district will be responsible for tracking the number of hours worked to make sure that each employee does not exceed the work hour limit. A log of the part-time employee's worked hours must be provided as part of the backup for any requested claim reimbursement.

Hourly salary and the employer's share of FICA/Medicare may be reimbursed from the funds provided in your allocation for temporary employees.

### **Retirement Contributions**

The employee's contribution rate for all salary and longevity is 3.5 percent and the employer's contribution rate is 16.5 percent. Any additional salary paid through local funds is subject to the same contribution rates. It is the district's responsibility to report on time via the preclaim and an updated 6B form all local funds paid and to pay on time the employer's share of retirement on all local salary.

### **Employee Confirmation of Benefits**

Employee benefit allowance rates remain the same for 2024. New employee Confirmation of Benefits for Plan Year 2024 will be sent to the district by early January 2024 after the option period selections have been made. The current confirmation of benefits will continue to be used through the December 2023 payroll.

### **Director Meeting Expenses**

The Commission has set the reimbursement rate for director meeting expense not to exceed \$25 per meeting per board member. There is not a separate allocation for Director Meeting Expense. If a district chooses to be reimbursed for Director Meeting Expense, it will be charged against the balance of operating expense funds.

### **Deadline for Submitting Claims From Fiscal Year 2023**

All claims for reimbursement of fiscal year 2023 expenses must be received in the Commission office no later than **Friday, August 4, 2023**. All claims submitted after this date will be returned unpaid and must be paid from locally earned funds.

### **Claims Procedures**

All monthly expenditures claimed for reimbursement should be submitted on one claim form except for the following items: District Election Expenses, Watershed Operation & Maintenance, Watershed Rehabilitation, Water Quality, Cost Share payments, Commission authorized mileage for assisting another conservation district, or Special Projects that use code 99.

All claims for reimbursement must be supported by appropriate backup documentation. Examples of appropriate backup documentation would include the employee payroll worksheet (OCC 4-D with original signatures), employee time sheet (OCC 4-B with original signatures), invoices, and a photocopy of the EFTPS payment confirmation of federal payroll taxes. All invoices that you provide as backup documents must include the required notations and, if necessary, additional documentation as outlined on the Claim Reimbursement Checklist that is available on the Commission's website.

All claims received without the appropriate backup documentation will either be amended by the Commission to remove the incomplete items or returned to the district unprocessed. If you have any questions about this procedure, please contact Clancy Green.

To assure the timely processing of all claims, it is necessary that all claims be filed immediately following approval by the district board of directors. This will enable the Commission to maintain and make available the most current information related to district funding.

### **Sales Tax**

Sales made by conservation districts are subject to sales tax, unless specifically exempt by statute. Districts that offer goods (grass seed, trees, irrigation supplies, etc.) for sale at any time are required to obtain a sales tax permit. All sales must be reported to the Oklahoma Tax Commission whether sales tax is collected. For additional information go to the Oklahoma Tax Commission website: <https://oklahoma.gov/tax.html>

### **District Audit / Compilation**

Districts whose name begins with the letter **O through Z** will be required to secure an audit of their FY23 financial records. All others will be required to secure a compilation. A listing of auditors that are authorized to perform government audits may be obtained from the Oklahoma Accountancy Board website. Select "CPA Search" located on the right side of the page under Licensee Lookup. In the Public Registry window, enter search terms, if applicable (i.e. auditor name), select the type of entity you wish to search for (CPA, Public Accountant, or Firm), and select the "Only Show CPA, PA, or firms approved to perform government audits" checkbox. A search must be run for each type of entity to get a complete list. If the district is required to have an audit this fiscal year, the auditor must be listed on the OAB website search as approved to perform government audits. If the district is required to have a compilation, the auditor is not required to be listed as approved to perform government audits.

The Timeframe for Completing District Audit/Compilation form must be submitted via email to Alicia Ryan at the Commission no later than **September 1, 2023**. It must include the auditor and board member signatures. The form has been updated for 2023 and is available on the Commission's website.

### **NRCS Contributions Agreement**

Despite a current contributions agreement not being in place with NRCS, our strong partnership continues. As in the past, each district and local NRCS field office should review the current local operational agreement and have a conversation in a board meeting that outlines the agreed upon tasks the district will assist with in the delivery of federal conservation programs.

The NRCS Contributions Agreement – Local Operational Agreement has been made available on the Commission website and should be placed on your upcoming August agenda for approval.

The signed agreement should be emailed to your Area District Coordinator no later than **September 15, 2023**. Should you have any questions regarding the agreement, please contact Clancy Green or Lisa Knauf Owen.

**Conservation District Handbook**

The newly revised Conservation District Handbook is available on the Commission's website. The district board must take action during a regular board meeting to adopt the new handbook. Each staff member and board member must also submit a Handbook Acknowledgement form. Adoption of the handbook and submission of all acknowledgment forms must be completed by **September 30, 2023**.

**Form Revisions**

The Commission revises forms used by the districts often to improve their functionality and useability. Forms are uploaded to the District Resources page on the Commission website and should be used. Current revisions of available forms must be utilized; submission of past form versions will not be accepted nor will altered layout or recreated forms.

**OCC Adopted Policies for Fiscal Year 2024**

Included as a separate attachment are the policies adopted by the Commission in Fiscal Year 2024 related to district operations, personnel and financial management.

## **FISCAL YEAR 24 - ADOPTED DISTRICT POLICIES**

- 1. All employee positions (District and Commission) that become vacant will be reviewed and will require justification before approval to fill the position. Future employee allocations will be dependent on the level of legislative appropriations.**
- 2. The maximum number of hours for a non-benefitted temporary part-time district employee is 999 hours. If hours exceed 999 in the 12-month period from the employee's hire date, the district will be responsible for the employer's share of retirement contributions and payment of longevity and benefit expenses, if applicable.**
- 3. District operating expense allocations will be based upon each district's submission of required reports and documents. The allocation is based solely on whether the deliverable was completed with all required elements and submitted on time.**
- 4. Failure to perform audits and/or submit preclaim payments for retirement and insurance within the established timeframe will result in OCC withholding payment of district claims until compliance is accomplished.**
- 5. For a district to remain eligible to continue receiving a personnel allocation from OCC the district must conduct annual performance evaluations during the fiscal year on all staff and notify OCC in writing of the review's completion.**
- 6. Fiscal Year allocation will not be made for a district until a draft of the Joint Plan of Operations has been submitted for review. The Joint Plan of Operations is effective July 1 each year and serves as justification for allocating funds.**
- 7. For a district to remain eligible to continue receiving an allocation from OCC, adoption of the Conservation District Handbook and completion of the acknowledgment form by all staff and board members must be completed by September 30, 2023.**



# TULSA COUNTY CONSERVATION DISTRICT

## DISTRICT OPERATING EXPENSE ALLOCATION

As OCC continues to work towards assessing each district's performance individually based upon its goals and priorities, the submission of required reports and documents continues to be vital. The operating expense allocation listed below is reflective of your district's execution of this task.

It is important to note that the below performance assessment is based solely on whether the deliverable was completed with all required elements and submitted on time – not on the specific content or content quality of the deliverable.

### DELIVERABLES ASSESSED & DISTRICT'S PERFORMANCE

- FY23 NRCS Local Operational Agreement
  - Due date: 09/16/2022
  - District submitted:
- 2022/2023 Joint Plan of Operations
  - Due date: 06/30/2022
  - District submitted: 7/25/2022
- FY22 Annual Report
  - Due date: 09/01/2022
  - District submitted: 8/11/2022
- FY24 Budget Request
  - Due date: 07/15/2022
  - District submitted: 6/13/2022
- FY22 Audit Timeframe Form
  - Due date: 09/02/2022
  - District submitted: 11/14/2022
- FY23 Notice of Newly Elected Officers
  - Due date: 08/01/2022
  - District submitted: 7/26/2022
- 2023 Notice of Regular Meetings
  - Due date: 12/15/2022
  - District submitted: 12/12/2022
- Cost-Share PY25 Director Participation Form
  - Due date: 05/31/2023
  - District submitted: 5/23/2023
- Cost-Share PY25 Ranking
  - Due date: 05/31/2023
  - District submitted: 3/21/2023
- FY22 Pre-claims (percent of submissions on time out of 100%)
  - District percentage: 91.67%

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## DISTRICT OPERATING EXPENSE ALLOCATION FOR FY2024

Based on the performance above, your District's Operating Expense Allocation for FY24 is \$8000.00.

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### WHAT NEXT?

- If you feel the above information is incorrect, please contact OCC by Wednesday, August 2, 2023, and we will work with you to review the assessment information and allocation to determine if corrections are needed.
- There will not be an operating expense review to receive additional allocation conducted this year.
- Utilization by the district of its operating expense allocation will be reviewed in January 2024. If the district has not utilized at least 50% of its allocated operating expense, those funds will be returned to the Commission for reallocation.
- If your district does not currently have its own laptop/computer system and internet access, part of the district's operating expense allocation should be applied toward acquiring those items. If you have questions about the required specifications, please contact the Commission prior to purchasing.

### TERMS OF AT-WILL EMPLOYMENT

Conservation District <b>Tulsa County</b>	
Employee	Title <b>District Manager</b>
Status	<input checked="" type="checkbox"/> Full-time <input type="checkbox"/> Permanent Part-time <input type="checkbox"/> Temporary / Seasonal Part-time
Salary/Rate of Pay	\$ _____ hour / month (circle one) from OCC reimbursable funds \$ _____ hour / month (circle one) from district funds \$ _____ quarter from OCC reimbursable funds / district funds (circle one)
FLSA Status	<input type="checkbox"/> Exempt <input checked="" type="checkbox"/> Non-exempt
If Non-exempt (check one)	<input type="checkbox"/> Overtime to be paid from locally earned funds <input checked="" type="checkbox"/> Overtime to be compensated in time off with pay
Workweek Begins <b>12:00 AM Sunday</b>	Workweek Ends <b>11:59 PM Saturday</b>
Work Days <b>Monday - Friday &amp; Some Sat &amp; Eve</b>	Work Hours <b>08:30 AM to 05:00 PM</b>
Lunch Time <b>30 Minutes</b>	Break Times <b>Two Fifteen Minutes Breaks</b>
Hours of Annual Leave Accrued per month <b>13.33</b>	Hours of Sick Leave Accrued per month <b>10.00</b>
Holiday Pay <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	Health Insurance <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Immediate Supervisor <b>TCCD Board Chair</b>	Positions Employee Supervises <b>None at the Moment</b>
District Vehicles and Equipment Allowed to Use <b>None</b>	Regular Telework Authorized <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <small>If yes, telework agreement with telework schedule and telework location must be attached to this form.</small>
Duties	<b>Attach copy of job description</b>
Other Stipulations	<b>Telework two days a week.</b>
<p>This form is designed to communicate to and obtain from the employee an acknowledgement of the general terms of his or her employment. The Conservation District maintains a strict policy of at-will employment with respect to both the duration and the terms and conditions of the employment relationship. This means the district reserves the legal right to change the terms and conditions of the employment relationship, or to terminate that relationship, at-will, with or without cause or prior notice. This policy of at-will employment is not subject to change and includes but is not limited to appointment, promotion, demotion, discipline and termination.</p>	
<p>The terms of employment were set forth by the board of directors in a duly convened board meeting on the <u>18th</u> day of <u>July</u>, 20<u>23</u>.</p>	
Signature of Chair _____	Date _____
<p>I have read this form, and I understand and agree to all terms of employment on this form. I understand that only the board of directors has the legal authority to establish my pay, appoint, reappoint, terminate, or in any way affect my employment status. I accept and agree that any oral or written promises by any other person are not binding upon the district.</p>	
Employee Signature _____	Date _____



# NOTICE OF PERSONNEL ACTION

## CHANGE OF POSITION

Previous Job Title
New Job Title
Explanation/Authorization for Change

## TERMINATION

Explanation
-------------

Employee Signature \_\_\_\_\_ Date \_\_\_\_\_

Chair Signature \_\_\_\_\_ Date \_\_\_\_\_

## Standard Telework Agreement

Conservation District:	
Conservation District Address:	

### Employee Information

First Name:	Middle Initial:	Last Name:
Job Title:		
Official Work Site/Duty Station & Address:		
Office Phone:	Email Address:	

### Supervisor Information

First Name:	Last Name:	
Office Phone:	Mobile Phone:	
Supervisor Title:	Email:	
Alternate Supervisor Name:		Title:
Office Phone:	Mobile Phone:	
Email:		

### Telework Location Information

Street Address:	City:	State:	Zip Code:
Home Phone:	Mobile Phone:		

### Telework Work Schedule

Day of the Week	Start Time:		End Time:
Monday			
Tuesday			
Wednesday			
Thursday			
Friday			
Saturday			
Sunday			

**This telework agreement should be reviewed and updated quarterly.**

The information provided within this Telework Agreement is accurate and will be followed. If any information changes, it is the employee's duty to inform the supervisor or manager and to initiate the completion of an updated agreement. This telework agreement replaces and supersedes all prior telework agreements and/or arrangements.

Teleworkers working are responsible for working with agency staff to ensure compliance with telework location applicable laws, regulations, and requirements.

\_\_\_\_\_  
Supervisor Signature:

\_\_\_\_\_  
Date:

\_\_\_\_\_  
Employee Signature:

\_\_\_\_\_  
Date:



# Oklahoma Conservation Commission

## District Directors' Responsibilities:

### A 10-Minute Guide Series

This is one in a continuing series of informational/discussion topics designed to help conservation district directors become more informed and knowledgeable about their responsibilities. It is suggested that board members review these guides before a board meeting and then have a ten-minute discussion on them at a meeting.

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#### **Guide No. 30 - Understanding District Employee Payroll**

Each month conservation districts submit a Payroll Worksheet (Form OCC - 5D) for each employee with their monthly reimbursement claim to the Oklahoma Conservation Commission. This guide explains some of the terminology and procedures for calculating and submitting monthly payroll to the Commission for reimbursement. A copy of the district employee Payroll Worksheet (Form OCC-5D) is on the back of this guide for reference.

#### **When Employees are Paid?**

Employee payroll is calculated and reimbursed on a monthly basis. It is at the district board's discretion as to whether employees are paid once a month or twice a month. The OCC recommends paying employees once per month on the last working day of the month.

#### **Payroll Worksheet**

The Oklahoma Conservation Commission has developed the Monthly Payroll Worksheet (Form OCC-5D) to calculate an employee's wages and to determine the amount of salary reimbursement. Most lines are explained on the document itself. This guide further explains the portion of the worksheet that are of most importance to districts.

#### **Lines 4, 5, 15, 18 - Excess Benefit Allowance (EBA)**

Employees are offered benefit allowances to assist with insurance costs. Employees choose the level of coverage required for themselves and their families. If the level of coverage chosen cost less than the benefit allowance the difference is added back to their paychecks. This is known as an excess benefit allowance (EBA) and is located in line 4 and line 18 of the payroll worksheet.

However, if the level of coverage is greater than the benefit allowance that amount is deducted from the employee's pay check (line 5 & 15) and is paid to the Commission with Preclaim Form (OCC-5C) which is due at the end of each month.

#### **Line 7- FICA (Federal Insurance Contribution Act).**

This line is the amount of Social Security tax withheld from an employee's wages. The employee tax rate for social security is currently 6.2%. To calculate the amount of Social Security tax (FICA), Social Security earnings (line 6) is multiplied by the percentage rate.

#### **Line 8 - MQFE (Medicare Qualified Federal Employee).**

This line is the amount of Medicare tax that is withheld from an employee's wages. The employee tax for Medicare is currently 1.45%. To calculate the amount of Medicare tax, Social Security earnings (line 6) is multiplied by the percentage rate.

**Line 13 - Federal Withholding** . This amount is figured using the most current federal tax tables and Line 12 from the payroll worksheet.

To know how much federal income tax to withhold from an employee's wages, the district must have a Form W-4 (Employee's Withholding Allowance Certificate) on file for each employee.

An employee may choose to change the Form W-4 at any time. The changes would take affect in the next pay period.

#### **Federal Payroll Taxes**

Conservation districts are required to withhold Social Security and Medicare taxes from employee's wages. Districts are also required to pay a matching amount of these taxes. These taxes along with the employee's withholding taxes are paid monthly. The amount of tax to be paid is calculated by adding lines 7 & 8 from the payroll worksheet and then multiplying by two, and then adding the federal withholding tax (line 13) for each employee. The FICA and Medicare amounts are multiplied by two to cover the employee's and employer's share of the payment. Current tax tables can be found at [www.irs.gov](http://www.irs.gov).

**Line 14 - State Withholding.** This amount is calculated using the most current state withholding tax tables and Line 12 from the payroll worksheet. The employee's marital status and number of exemptions are listed on their Form W- 4. This determines the appropriate tax table to use. Current tax tables can be found at [www.oktax.state.ok.us](http://www.oktax.state.ok.us)

**Lines 9, 10 - Retirement.** This is the employee's share of retirement which is calculated by multiplying the Total Gross Wages (Line 3) by 3.5 percent. Line 10 is an optional retirement step-up program. If an employee designates to participate in this optional program the decision cannot be reversed. In other words, once in, always in.

**Line 20 - Total OCC Reimbursable.** This is the amount that the OCC reimburses the district. It includes the total gross earnings, employer share of FICA and Medicare and any excess benefit allowance.

***Any questions concerning employee payroll should be directed to OCC District Services Division.***

This publication is issued by the Oklahoma Conservation Commission as authorized by Mike Thralls, executive director. Copies have not been printed, but are available through the agency website. Two printout copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.

## DISTRICT EMPLOYEE PAYROLL WORKSHEET

EMPLOYEE 1

Employee Name	
Conservation District Name & Number	
Period Beginning & Ending	
Participates in Step-up? ("Y" for yes, "N" for no)	

	OCC Reimbursable	Local	Totals (OCC + Local)
<b>1 Monthly / Hourly Rate of Pay</b>	\$0.00	\$0.00	\$0.00
<b>2 Total Hours in Pay Status</b> <i>(enter "1.00" if monthly)</i>	0.00	0.00	0.00
<b>3 Total Gross Earnings</b> <i>(Line 1 x Line 2)</i>	\$0.00	\$0.00	\$0.00
<b>4 EBA (enter zero if negative)</b> <i>(from Confirmation of Benefits)</i>	\$0.00	\$0.00	\$0.00
<b>5 Total Pre-Tax Amount (enter zero if negative)</b> <i>(from Confirmation of Benefits)</i>	\$0.00	\$0.00	\$0.00
<b>6 Total Social Security Earnings</b> <i>(Line 3 + Line 4 - Line 5)</i>	\$0.00	\$0.00	\$0.00
<b>7 Employee FICA</b> <i>(Line 6) * 6.2 Percent</i>	\$0.00	\$0.00	\$0.00
<b>8 Employee MQFE</b> <i>(Line 6) * 1.45 Percent</i>	\$0.00	\$0.00	\$0.00
<b>9 Employee's Share of Retirement</b> <i>(Line 3) * 3.5 Percent</i>	\$0.00	\$0.00	\$0.00
<b>10 Employee's Share of Retirement - Step Up</b> <i>(Line 3) * 2.91 Percent</i>	\$0.00	\$0.00	\$0.00
<b>11 Deferred Compensation</b>	\$0.00	\$0.00	\$0.00
<b>12 Pre-Tax Gross Earnings</b> <i>(Line 3+Line 4 -Line 5 -Line 9 -Line 10 - Line 11)</i>	\$0.00	\$0.00	\$0.00
<b>13 Federal Withholding</b> <i>(figured on Line 12)</i>	\$0.00	\$0.00	\$0.00
<b>14 State Withholding</b> <i>(figured on Line 12)</i>	\$0.00	\$0.00	\$0.00
<b>15 EBA (enter zero if positive)</b> <i>(from Confirmation of Benefits)</i>	\$0.00	\$0.00	\$0.00
<b>16 Total Other Items Selected</b> <i>(From Confirmation of Benefits)</i>	\$0.00	\$0.00	\$0.00
<b>17 Total Deductions</b> <i>(Line 7 + Line 8 + Line 9 + Line 10 + Line 11 + Line 13 + Line 14+ Line 15 + Line 16)</i>	\$0.00	\$0.00	\$0.00
<b>18 EBA (enter zero if negative)</b>	\$0.00	\$0.00	\$0.00
<b>19 Net Earnings</b> <i>(Line 3 - Line 17 + Line 18)</i>	\$0.00	\$0.00	\$0.00
<b>20 Total OCC Reimbursable</b> <i>(Line 3 + (Line 6 * 7.65%) + Line 18)</i>	\$0.00		

This is to certify that the above-named employee has been regularly employed by this district for the period specified

\_\_\_\_\_  
Employee

\_\_\_\_\_  
Chair



TULSA COUNTY CONSERVATION DISTRICT  
6660 S. SHERIDAN RD, SUITE 120  
TULSA, OKLAHOMA 74133

June 30, 2023

TO WHOM IT MAY CONCERN:

We have engaged April Adams CPA PLLC to audit our financial statements for the fiscal year ending June 30, 2023. In connection therewith, they would like to make inquiries and examine your work papers for the audit of our financial statements for the fiscal year then ended. We hereby authorize you to respond fully and without limitation to their request for documentation.

Please provide our auditor with copies of any information needed from files related to our financial statements that they request.

We have represented to our auditor that we are not involved with your firm in any disputes about accounting principles, auditing procedures, or similarly significant items. You will be contacted by April Adams CPA PLLC concerning these matters.

Sincerely,

TULSA COUNTY CONSERVATION DISTRICT

**April Adams CPA PLLC**  
PO Box 1355  
Ponca City, Oklahoma 74602  
Phone: (580) 762-1040  
Fax: (580) 762-1047  
Email: cpa@apriladams CPA.com

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June 19, 2023

To the Board of Directors  
Tulsa County Conservation District  
6660 S. Sheridan Rd., Suite 120  
Tulsa, OK 74133

I am pleased to confirm our understanding of the services I am to provide Tulsa County Conservation District for the year ended June 30, 2023.

**Audit Scope and Objectives**

I will audit the basic financial statements including the related notes to the financial statements of Tulsa County Conservation District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Tulsa County Conservation District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to Tulsa County Conservation District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The RSI, if applicable is required by generally accepted accounting principles and will be subjected to certain limited procedures but will not be audited. RSI applicable to GAAP financial statements is not applicable to special purpose financial statements such as the modified cash basis of accounting used by the District.

If applicable, I have also been engaged to report on supplementary information other than RSI that accompanies Tulsa County Conservation District's financial statements. I will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and I will provide an opinion on it in relation to the financial statements as a whole, in a report combined with my auditor's report on the financial statements.

In connection with my audit of the basic financial statements, I will read any applicable other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, I conclude that an uncorrected material misstatement of the other information exists, I am required to describe it in my report.

The objectives of my audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes my opinion about whether your financial statements are fairly presented, in all material respects,

**April Adams CPA PLLC**  
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Phone: (580) 762-1040  
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Email: cpa@apriladamscpa.com

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in conformity with the modified cash basis of accounting, which is a special purpose framework other than accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

**Auditor's Responsibilities for the Audit of the Financial Statements**

I will conduct my audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of Tulsa County Conservation District and other procedures I consider necessary to enable me to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, I exercise professional judgment and maintain professional skepticism throughout the audit.

I will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. I will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. I will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets or (4) violations of laws or governmental regulations that are attributable to determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detect by me, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to my attention. My responsibility as auditor is limited to the period covered by my audit and does not extend to any later period for which I am not engaged as auditor.

I will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

**April Adams CPA PLLC**  
PO Box 1355  
Ponca City, Oklahoma 74602  
Phone: (580) 762-1040  
Fax: (580) 762-1047  
Email: cpa@apriladamscpa.com

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My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected customers, creditors, and financial institutions. I will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

**Audit Procedures—Internal Control**

I will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform the audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for my opinion. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, I will express no such opinion. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of Tulsa County Conservation District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of my audit will not be to provide an opinion on overall compliance and I will not express such an opinion in my report on compliance issued pursuant to *Government Auditing Standards*.

**Other Services**

I will also assist in preparing the financial statements and related notes of Tulsa County Conservation District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. I will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. I, in my sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

**Responsibilities of Management for the Financial Statements**

My audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and

**April Adams CPA PLLC**  
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objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making drafts of financial statements, all financial records and related information available to me and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that I may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom I determine it necessary to obtain audit evidence. At the conclusion of my audit, I will require certain written representations from you about your responsibilities for the financial statements, compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that I report.

If applicable, you are responsible for the preparation of the supplementary information, which I have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

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Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services I provide. You will be required to acknowledge in the management representation letter my assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

## **Engagement Administration, Fees, and Other**

I understand that your employees will prepare all cash, accounts receivable, or other confirmations I request and will locate any documents selected by me for testing.

I will provide a copy of the report to Tulsa County Conservation District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of my reports are to be made available for public inspection. I will provide the audit to the Oklahoma State Auditor and Inspector along with the filing fee that is paid by the District.

The audit documentation for this engagement is the property of April Adams CPA PLLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Oklahoma State Auditor and Inspector or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for the purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of April Adams CPA PLLC personnel. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Oklahoma State Auditor and Inspector. If I am aware that a federal awarding agency or auditee is contesting an audit finding, I will contract the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

April Adams is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. I will begin audit work upon receipt and acceptance of your signed engagement letter and upon receipt of records requested for the audit.

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My fee for the services described in this letter will not exceed \$1,200.00, unless the scope of the engagement is changed, or unexpected conditions are encountered in which case I will discuss the situation with you before proceeding. Based on my understanding of the entity, including its internal control, my services are based on a flat fee, and not an hourly basis. Your payment of the above fee is hereby acknowledged as your understanding and acceptance that the flat fee represents a discounted rate, and is therefore non-refundable, deemed earned in full upon receipt. Payment for the 50% of the fee shall be due and payable upon signing of this engagement letter with the balance due upon completion of the audit or at the discretion of management, in installment payments during the audit process. You also agree to pay the filing fee to the Oklahoma State Auditor & Inspector's office, presently in the amount of \$100.00.

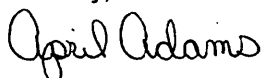
**Reporting**

I will issue a written report upon completion of my audit of Tulsa County Conservation District's financial statements. My report will be addressed to the Board of Directors of Tulsa County Conservation District. Circumstances may arise in which my report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for me to modify my opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to my auditor's report, or if necessary, withdraw from this engagement. If my opinion is other than unmodified, I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or issue reports, or I may withdraw from this engagement.

I will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during my audit, I become aware that Tulsa County Conservation District is subject to an audit requirement that is not encompassed in the terms of this engagement, will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

I appreciate the opportunity to be of service to Tulsa County Conservation District and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to me.

Sincerely,



April Adams CPA PLLC

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**RESPONSE:**

**This letter correctly sets forth the understanding of Tulsa County Conservation District.**

**Management Signature:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Governance Signature:** \_\_\_\_\_

**Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_



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**PRE-AUDIT DATA SHEET FOR FYE: 6/30/23**

NAME OF ORGANIZATION: Tulsa County Conservation District

MAILING ADDRESS: \_\_\_\_\_

PHYSICAL ADDRESS: \_\_\_\_\_

CONTACT PERSON: \_\_\_\_\_ POSITION: \_\_\_\_\_

TELEPHONE #: \_\_\_\_\_ FAX #: \_\_\_\_\_

E-MAIL: \_\_\_\_\_ CELL #: \_\_\_\_\_

**1. ELECTED GOVERNING OFFICIALS: (as of above FYE date)**

<u>NAME</u>	<u>POSITION</u>	<u>TERM EXPIRATION</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**KEY MANAGEMENT OFFICIALS/EMPLOYEES:**

<u>NAME</u>	<u>POSITION</u>	<u>LENGTH OF SERVICE</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____

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**4. GRANT AGREEMENTS: PLEASE COMPLETE FOR ALL TYPES OF GRANTS AND PROVIDE COPIES OF GRANT AGREEMENTS/CONTRACTS.**

<u>TYPE OF GRANT</u>	<u>GRANTING AGENCY/ADDRESS</u>	<u>ACCT #.</u>	<u>TELE. #</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**5. NAME OF ATTORNEY: \_\_\_\_\_**

MAILING ADDRESS: \_\_\_\_\_

TELE #: \_\_\_\_\_ FAX #: \_\_\_\_\_ E-MAIL \_\_\_\_\_

ANY SIGNIFICANT LAWSUITS OR CLAIMS FILED BY THE ENTITY OR AGAINST THE ENTITY THIS YEAR? (Y/N) IF YES, PLEASE PROVIDE THE INFORMATION.

**6. NAME OF PREDECESSOR AUDITOR: \_\_\_\_\_**

MAILING ADDRESS: \_\_\_\_\_

TELE #: \_\_\_\_\_ FAX #: \_\_\_\_\_ E-MAIL \_\_\_\_\_

**7. ACCOUNTING FIRM USED FOR BOOKEEPING SERVICES:**

NAME : \_\_\_\_\_ CONTACT PERSON: \_\_\_\_\_

MAILING ADDRESS: \_\_\_\_\_

TELE #: \_\_\_\_\_ FAX #: \_\_\_\_\_ E-MAIL \_\_\_\_\_

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8. ACCOUNTING SOFTWARE USED: \_\_\_\_\_

USER ID & PASSWORD: \_\_\_\_\_

For QuickBooks files, please save as Backup Copy as this is the only type transferrable between varying versions of QuickBooks.

9. OPERATIONS PROVIDED BY THE ORGANIZATION: (such as Water, Sewer, Sanitation, Airport, Park, Cemetery, Hospital, Street & Alley, Fire, Police, Conservation, etc.)

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_

10. NUMBER OF EMPLOYEES:

1. FULL-TIME EMPLOYEES \_\_\_\_\_
2. PART-TIME EMPLOYEES \_\_\_\_\_

11. SEGREGATION OF DUTIES:

Employee(s) responsible for entering deposits in software: \_\_\_\_\_

Employee(s) responsible for making deposits at bank: \_\_\_\_\_

12. EMPLOYEE PENSION PLANS OR DEFERRED COMPENSATION PLANS:

PENSION PLANS

PLAN ADMINISTRATORS

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

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**13. RELEVANT ACTIVITIES OR EVENTS WITHIN THE ORGANIZATION'S OPERATIONS THAT MAY HAVE IMPACT ON THE CURRENT YEAR'S AUDIT:**

	<u>Yes</u>	<u>No</u>
1. Any Unusual turnover in key management officials?	_____	_____
2. Any significant computer conversion affecting financial data or reports?	_____	_____
3. Any reported cases of theft, fraud, or illegal activities this year, regardless of amount? If yes, please provide the information.	_____	_____
4. Any new federal assistance received this year? If yes, please attach copies of grant agreements/contracts.	_____	_____
5. Any new lease agreements this year? If yes, please attach copies of lease agreements/contracts.	_____	_____
6. Any related party transactions with board members & staff? If yes, please provide the information.	_____	_____
7. Any significant subsequent events that need to be included in the notes to the financial statements this fiscal year? If yes, please provide the information.	_____	_____

**PLEASE COMPLETE THIS FORM (INDICATE "N/A" FOR THOSE ITEMS NOT APPLICABLE TO THE ENTITY) AND RETURN BY EMAIL TO [CPA@APRILADAMSCPA.COM](mailto:CPA@APRILADAMSCPA.COM) OR FAX OR MAIL TO THE ADDRESS ABOVE AS SOON AS POSSIBLE.**

**THANK YOU!**

**PREPARED BY: \_\_\_\_\_ DATE: \_\_\_\_\_**

**Any additional comments regarding the current year under audit:**

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## **MEMO**

**To: TULSA COUNTY CONSERVATION DISTRICT**  
**Fax: 1-855-421-7632**  
**Phone: 918-877-9559**  
**Date: June 19, 2023**  
**# of Pages: \_\_\_ pages including cover sheet**  
**Subject: PRE-AUDIT DATA SHEET – FYE 6/30/2023**

**Please find attached the Pre-Audit Data Sheet for you to update our records. We would like to obtain accurate and complete basic information from your organization every audit year for us to plan and perform the necessary procedures to conduct the audit effectively. (You may indicate “N/A” for those items that are not applicable to the entity or for a continuing engagement, you may indicate “same as last year” for items that did not change).**

**Your completed data sheet will form part of the work papers for us to document our audit procedures.**

**Thank you for your time. Please email, mail or fax this completed form to our office address above as soon as possible.**

This communication is intended for the sole use of the individual to whom it is addressed and may contain information that is privileged, confidential and exempt from disclosure under applicable law. If the reader of this communication is not the intended recipient or the employee or agent for delivering the communication to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication may be strictly prohibited. If you have received this communication in error, please notify the sender immediately by telephone call, and return the communication to the address above via the United States Postal Service. Thank you.



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June 19, 2023

To the Board of Directors  
Tulsa County Conservation District  
6660 S. Sheridan Rd, Suite 120  
Tulsa, OK 74133

**PROPOSED STATEMENT OF CHARGES**

<b><u>DATE</u></b>	<b><u>DETAIL</u></b>	<b><u>AMOUNT</u></b>
6/19/2023	AUDIT ENGAGEMENT - FYE 6/30/2023	\$ 1,200.00
	STATE AUDITOR'S FILING FEE	100.00
	DEFERRED (due upon completion)	<u>(700.00)</u>
	PAYMENT REQUESTED	<u>\$ 600.00</u>

THANK YOU!

STATE OF OKLAHOMA  
CONSERVATION COST-SHARE PROGRAM  
WAIVER REQUEST FOR APPROVED ALTERNATES  
TO START PRACTICE PRIOR TO FUNDING APPROVAL

Participant Name	Joe Eschbach
Agreement Number	

I applied for funding and have been approved as an alternate under the Conservation Cost-Share Program in TULSA Conservation District. I am requesting a waiver to begin work on the following practice(s) prior to being notified funding is available:

POND CONSTRUCTION

The reason for my waiver request is (describe in detail):

TRY TO GET IT BUILT BEFORE  
FALL RAINS

I understand that funding is not currently available for my Performance and Maintenance Agreement, and that I am starting this project at my own risk, regardless of the outcome of this waiver request. I understand that even if the waiver is granted I may be ineligible to receive payment if any of the following occurs:

- Practices are started prior to the granting of this waiver.
- Practices do not meet NRCS standard and specifications.
- Practices are started without an NRCS approved design.
- Practices are started without Conservation Plan.

I also understand that, if granted, this waiver will expire on 2023.

Joe Eschbach  
Participant Signature

6-19-23  
Date

WAIVER APPROVED       WAIVER DENIED

Reason for Denial: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_