

# 2024 MACD ANNUAL CONVENTION



## THE SUPERVISORS' GUIDE TO COMPLIANCE, ACCOUNTABILITY & SUCCESSION NOVEMBER 2024



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# Conservation District Supervisors' Compliance Governance Calendar

Conservation Districts are guided by a host of regulations outlined in Montana Code, as well as best practices for boards. As volunteer elected supervisors, it is often difficult to understand all the requirements, deadlines, and expectations to fulfilling your fiduciary duties. This Conservation District Supervisors' Compliance Governance Calendar is a "to do" list, organized by month, of annually reoccurring activities for your board to review together and/or ensure accomplishment by staff. It provides a simple and easy way to create consistency, support transition and succession of the board and staff, and provides accountability and oversight.

## What is a Supervisors' Compliance Governance Calendar?

- Structure for ensuring compliance & accountability with legal requirements and regulations.
- Syncs with key compliance items on the CDB Accountability Assessment.
- Provides key dates and deadlines.

## How is it helpful to a Conservation District?

- It is a structure for consistency in transition and succession.
- It documents the board's duty in providing regular oversight.
- It is an easy system for staff accountability.
- It enables the board and staff to coordinate and communicate district activities.
- It assists in complying with the laws and regulations that govern conservation districts.

## How to use the Supervisors' Compliance Governance Calendar

As a tool, the Governance Calendar is only as good as its usage. The following are suggestions for how to get the most out of the Conservation District Supervisors' Compliance Governance Calendar.

- **Review monthly for full board actions and oversight.** At the beginning of every board meeting the chair should verbally review the Governance Calendar ensuring that tasks have been accomplished or in progress. It is also good to look a couple of months ahead, so everyone is cognizant of what is on the horizon.
- **Individual supervisors' to-do list.** Individual supervisors are encouraged to keep a copy of this document handy and to refer to it at the beginning of each month to track their responsibilities. Consulting this calendar will guide supervisors, committees, officers, or work groups in fulfilling remembering and working on their designated tasks.
- **Administrator compliance.** The administrator should keep a copy of the Governance Calendar handy and refer to it often and ensure that their outlined tasks are being completed within the designated timeline.
- **Meeting agenda development.** Use the Governance Calendar each month when creating the board agenda.
- **Administrator's report content.** Each month there is a section for administrator reporting. This is a board oversight function. The administrator should create a written report each month summarizing the status of each item listed in the report section. This report can be included in a consent agenda or reviewed and approved by the board as an agenda line item.
- **Succession, transition, and training tool.** An up-to-date Governance Calendar is a handy tool to support administrator, supervisor, and officer transitions and should be incorporated into all



onboarding and orientation trainings. Doing so will help create consistency of operations during district transition of supervisors and staff.

- **Review and update annually.** Your conservation district will find that regulations, deadlines, and the flow of operations may change over time. For that reason, it is recommended that the Governance Calendar be reviewed annually (typically by the administrator and board chair at the end of the year) and updated for use during the upcoming year. Include this review in your annual workplan.

### Navigating the Governance Calendar Template

The Conservation District Supervisors’ Compliance Governance Calendar is a template that accompanies the DNRC Conservation Districts Accountability Assessment. It will facilitate compliance with regulations in the Montana Code Annotated and offers best practices. It is organized as follows:

1. **Fiscal Year July 1 – June 30.** This template is based on a fiscal year that runs from July 1 through June 30. If your conservation district operates under a calendar year, modify your governance calendar accordingly.
2. **Four Columns.** You will notice the calendar is divided into four columns. Moving from left to right:
  - Column 1:** the month the activity takes place.

**Column 2:** the actions/votes, tasks, and reports that should be on your meeting agenda and take place during the corresponding month. These actions typically require board discussion, action, or approval.

**Column 3:** a breakout of duties to be performed outside of board meetings by designated officers or supervisors. In most cases the work done in this column entails reviewing documents, gathering information, monitoring details, or organizing tasks for board discussion, participation, or action. Work done by supervisors in this column should be documented in “committee” minutes or other reports for the full board.

**Column 4:** tasks that the conservation district administrator performs outside of the board meeting as related to governance and compliance. Successful completion of these tasks is reported to the board.

**Column 1    Column 2    Column 3    Column 4**

MONTH	FULL BOARD FIDUCIARY RESPONSIBILITIES	BOARD RESPONSIBILITIES OUTSIDE OF BOARD MEETING	ADMINISTRATOR RESPONSIBILITIES OUTSIDE OF BOARD MEETING
January	<p>Start of supervisor, officer, and committee terms.</p> <p>At or before the Board Meeting - Oath of Office: Supervisors take oath of office for new terms. <i>MCA 2-16-211.</i></p> <p>At the Board Meeting</p> <p>Election of Officers and approval of committee members:</p> <ul style="list-style-type: none"> <li>● Appoint/reappoint board chairperson. <i>MCA 76-15-313.</i></li> <li>● Appoint/reappoint vice chair, district treasurer, and secretary.</li> <li>● Appoint/reappoint Finance committee members.</li> <li>● Appoint/reappoint Personnel committee chair and members.</li> </ul>	<p>Treasurer/Finance Committee</p> <p>Before the Board Meeting</p> <ul style="list-style-type: none"> <li>● Review December financials per board policy and create written report or minutes of meeting.</li> <li>● Review monthly expenses/checks and presents to board for approval.</li> <li>● Review Q-2 financials and readies for presentation to</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Update progress on Ops plan and be prepared for reporting.</li> <li>● Submit minutes to County Clerk.</li> <li>● Submit quarterly DNRC grant reports.</li> </ul>





## Customizing the Governance Calendar Template

To the best of our ability, this document includes all essential tasks conservation district supervisors are responsible for and legally required to follow. Modify this template as needed to fit your district's operations, policies, procedures, and workflow but note that many tasks are required by law. Be sure to refer to Montana Code or agency/organization deadlines before making substantive changes.

## Policies and Procedures for Implementation

A Governance Calendar is a format for "scheduling" regular, recurring activities. Best practices recommend that conservation districts develop policies and procedures to outline exactly how these tasks will be accomplished. Some suggested policies and procedures are included with this Governance Calendar and are aligned with the DNRC Conservation District Accountability Assessment. Remember, these are just suggested templates, your district will need to discuss and modify as needed to fit the district's operations, needs and resources.

### SAMPLE FINANCIAL MANAGEMENT POLICY

*The following is a sample financial management policy for CD operations that accompanies the DNRC Conservation District Accountability Assessment and the Conservation District Governance Calendar*

#### **Creating a Finance Committee Model Policy**

The board shall authorize the creation of a standing Finance Committee. The Finance Committee is chaired by the Treasurer and is made up of at least one other board member. The Finance Committee is delegated the authority to act for the Board in fulfilling the fiduciary duties and financial oversight. The basic responsibility of the Finance Committee is to oversee the activities of CD to ensure its fiscal stability and long-term economic health.

#### **Finance Committee Job Description**

**Purpose of a Finance Committee.** The Finance Committee's responsibility is to oversee the details of Conservation Districts financial operations, ensure that staff/contractor financial management is accurate, and to report the status to the board on a regular basis.

**Finance Committee Make-up.** The Finance Committee is composed of a minimum of two board members (the Treasurer, who acts as the committee chair, and one other Supervisor). The Administrator (and bookkeeper) are not committee members but report to the committee.

#### **Duties of the Finance Committee**

- **Confirms financial compliance with laws and regulations.** Works with staff to make sure all financial deadlines and regulations have been met.
- **Monthly review of financial statements.** Regularly (usually monthly) reviews financial statements and other financial documents per individual Conservation District policy.
- **Quarterly presentation of financial statements to the board.** Reviews and presents an income statement (P&L) as opposed to the budget and balance sheet to the board at least quarterly for review and approval.
- **Engages in the development of written financial policies and procedures.** Assists staff in the development/review of financial management policies and recommends these policies to the board



for approval.

- **Assists in budget development.** Assists staff in the development/review of annual budget and recommends to the board for approval
- **Monitors and makes recommendations for investments.** Provides regular oversight for all monetary investments.
- **Selects the auditor and is engaged in the process.** Selects the auditor (if needed) and has him/her report directly to the Finance Committee all findings and reports.

#### **Treasurer/Finance Committee Review**

In accordance with [76-15-526,MCA](#), it is our policy that the Finance Committee reviews the financial statements and documents as outlined below and creates a written report each month confirming this review and any discussion or clarification of any items. This report will be approved by the board either in the Consent Agenda or as an item on the board agenda.

**Monthly Review.** The Treasurer/Finance Committee is directed to review the following documents monthly:

1. YTD Budget vs Actual (P & L/Income Statement).
2. Monthly Income Statement.
3. Statement of Financial Position/Balance Sheet.
4. Bank statements, check register and electronic withdrawal confirmations.
5. Credit card statements.

**Quarterly Review.** In addition to the above, the Treasurer/Finance Committee is directed to review the following documents quarterly:

1. Payroll tax register and payments to ensure all payroll taxes have been paid.
2. Investment reports on funds not needed for operations.

**Quarterly Board Review and Approval.** Each quarter the Finance Committee will present to the board for review and approval a (P & L/Income Statement) and Balance Sheet.



## How to Use a Consent Agenda

**What is a consent agenda and what does it include?** A consent agenda is a meeting tool to move through informational material quickly, thus saving board meeting time for discussion and decision making. Typical consent agendas include the following:

- Previous board minutes
- Committee minutes
- Administrator's written report
- Additional information for review by board

Note: Financial statements for review and board approval are not part of a consent agenda. They need to be included on the board agenda for review and approval by the board, at least quarterly. However, the Treasurer/Finance Committee's monthly report and minutes affirming that financial statements have been reviewed and when they were reviewed may be part of a consent agenda.

### Preparing a consent agenda.

- When preparing the meeting agenda, the board chair and administrator determine what items are included on the consent agenda and what items require more discussion and should be listed separately on the agenda.
- Consent agenda items need to be listed on the meeting agenda or provided as an attachment to the agenda.
- The consent agenda on the meeting agenda or as attachment is a summary and verification of the items for board action. The consent agenda package includes the complete documentation of items listed on the consent agenda. For example, the finance committee minutes consent agenda item may state that the committee reviewed financial statements and found them accurate. Those financial statements still need to be included on the agenda for review and approval by the board, at least quarterly.
- The list of consent agenda items and supporting documents are included in the board's agenda package, which must be provided to board members for review prior to the meeting.

**Review and approval of the consent agenda.** The consent agenda is typically the third item on a board agenda followed by calling the meeting to order and review the Board Governance Calendar.

- The chair opens the discussion by asking if there are any modifications or clarifications that need to be made to any of the documents included in the consent agenda package. At this point it is acceptable for supervisors to ask clarification questions.
- If more detailed discussion is needed on any consent agenda item, it should be removed from action on the consent agenda and discussed after the remaining consent agenda items have been approved or addressed at a later meeting.
- When there is no further discussion on the consent agenda and items requiring further discussion have been removed, the chair states: "If there are no objections, these items will be adopted." After pausing for any objections, the chair states: "As there are no objections, the consent agenda items are adopted." It is not necessary to ask for a show of hands or a formal vote.
- The items approved in the consent agenda must be recorded in the meeting minutes and associated documents archived with the complete meeting record.



# Why the Governance Calendar and a Consent Agenda are Valuable Tools

## Key points for Using a Governance Calendar

- The Governance Calendar is used each month to create the board agenda. It will provide consistency and track important regulations and deadlines.
- At the beginning of the business portion of every board meeting the chair will verbally review the Governance Calendar at the meeting.
- Look at least one month ahead—and even to the prior month and following month to make sure your CD is on track—so everyone is cognizant of what has recently been covered and what is on the horizon.
- Individual supervisors should keep a copy of the Governance Calendar handy and to refer to it at the beginning of each month to track their responsibilities.
- Staff will use it and create an Administrator’s Report confirming the completion/progress on the items listed in the Administrator’s Section of the calendar at each meeting.

## Key Points for Using a Consent Agenda

- It is a tool for quickly moving through reports and regularly recurring items to make meetings more efficient and consistent.
- Questions may be asked regarding items on the Consent Agenda. Board members may ask clarifying questions as needed.
- When creating the meeting agenda, the chair and administrator should look over information on the Consent Agenda, and if there is a topic that requires more discussion that item should be included separately on the agenda.
- What the board is doing when approving the Consent Agenda is documenting that they have received, read, and understand the information contained in the Consent Agenda package. It will require that the materials are reviewed BEFORE the board meeting.

**Ok to review and modify the Governance Calendar.** Yes, regulations, deadlines, and the flow of operations change over time. For that reason, the Governance Calendar should be reviewed annually and updated for use during the upcoming year. Include it in your annual workplan.

**Policies and procedures are in the making.** The CD Bureau is in the process of crafting policies and procedures to accompany the DNRC Conservation District Accountability Assessment and the CD Governance Calendar to help with implementation and explanation. Stay tuned.



# Conservation District Supervisors' Compliance Governance Calendar Template

THIS CALENDAR IS FOR CDs THAT UTILIZE A CONSENT AGENDA IN THEIR BOARD MEETINGS

Note: This governance calendar template is based on a fiscal year from July 1 – June 30. Customize this template to coincide with your conservation district's operations, policies, and procedures. It corresponds to deadlines and duties outlined in the DNRC Conservation District Accountability Assessment, which can be accessed at: [dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/cd-resource-documents](https://dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/cd-resource-documents).

MONTH	FULL BOARD FIDUCIARY RESPONSIBILITIES	BOARD RESPONSIBILITIES OUTSIDE OF BOARD MEETING	ADMINISTRATOR RESPONSIBILITIES OUTSIDE OF BOARD MEETING
JANUARY	<p><b>Start of supervisor, officer, and committee terms.</b>  <b>At or before the Board Meeting - Oath of Office:</b> Supervisors take oath of office for new terms.</p> <p><b>At the Board Meeting</b>  <b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li>● <b>Treasurer's Report.</b> December's Treasurer's Report per CD policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board review.</li> <li>● <b>Payroll Taxes.</b> Reports that payroll taxes have been paid for the previous quarter.</li> <li>● <b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li>● <b>Administrator's written report verifying that the following have been done:</b> <ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes were sent to the County Clerk each month.</li> <li>○ <b>Grant Reports.</b> Timely filing of grant reports, especially DNRC which is due by the 15th of the month following the end of a quarter.</li> <li>○ <b>Oath of Office.</b> All new board members have taken their Oath of Office.</li> </ul> </li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review December financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expenses/checks and presents to the board for approval.</li> <li>● Review Q-2 financials and readies for presentation to board.</li> <li>● Review Payroll Tax report to ensure payments have been submitted.</li> </ul> <p><b>Appointed board members to lead Officer/Committee elections and orientation of new supervisors.</b></p>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Update progress on Ops plan and be prepared for reporting.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Submit quarterly DNRC grant reports.</li> <li>● Update district registration with updated list of supervisors and confirmation of their oaths.</li> <li>● Update covered individuals on surety bond and/or liability insurance to include new officers and supervisors.</li> <li>● Prepare Code of Conduct for signing.</li> </ul>



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	<ul style="list-style-type: none"> <li>○ <b>Update Sec. of State Registration.</b> Updated district registration with updated list of supervisors and confirmation of their oaths.</li> <li>○ <b>Liability Insurance/ Surety Bond.</b> Updated covered individuals on insurance/bond per newly elected supervisors.</li> <li>○ <b>Water Filings.</b> Filing of annual water use report with DNRC, if needed. Due by December 15<sup>th</sup>.</li> </ul> <p><b>ACTION ITEMS: Election of Officers and approval of committee members:</b></p> <ul style="list-style-type: none"> <li>● Elect board chairperson.</li> <li>● Elect vice chair, district treasurer, and secretary.</li> <li>● Appoint/reappoint Finance committee members.</li> <li>● Appoint/reappoint Personnel committee chair and members, if needed.</li> <li>● Appoint/reappoint supervisors for representation on external committees such as Planning Boards.</li> <li>● Appoint/reappoint supervisors to lead Administrator Evaluation process and lead supervisor elections, appointments, and elections for upcoming year.</li> <li>● Appoint/reappoint Associate Supervisors.</li> </ul> <p><b>ACTION ITEM: Review of Q-2 Financials.</b> The <b>Treasurer/Finance Committee</b> presents Q-2 Income Statement vs Budget and Balance Sheet for board review and approval.</p> <p><b>ACTION ITEM: Q-2 Ops Plan Review.</b> The <b>Administrator</b> presents the Q-2 annual operational work plan update to the board for review and approval.</p> <p><b>Annual Signing of Documents:</b></p> <ul style="list-style-type: none"> <li>● Code of Conduct Agreement</li> </ul>	<p>Prepare recommendations for board officers and other appointed positions for board consideration and approval.</p>	<ul style="list-style-type: none"> <li>● Prepare Board Roles &amp; Responsibility Agreement for signing.</li> <li>● File of annual water use report with DNRC, if needed.</li> </ul>



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	<ul style="list-style-type: none"> <li>Board Roles and Responsibilities Agreement</li> </ul> <p>Other agenda items are as needed.</p>		
FEBRUARY	<p><b>At the Board Meeting:</b>  <b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li><b>Treasurer’s Report.</b> January’s Treasurer’s Report per CD Policy.</li> <li><b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li><b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li><b>Administrator’s written report verifying that the following has been done:</b> <ul style="list-style-type: none"> <li><b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li><b>Tax Documents Filed and Sent.</b> Reports that tax documents, W-2s and 1099s, have been filed and sent to employees and vendors.</li> <li><b>Announces location of MACD Area Meeting.</b> Announces location and dates of MACD Area Meetings in the Fall.</li> </ul> </li> </ul> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b>  <b>ACTION ITEM: MACD Dues.</b> Approval of payment of MACD dues.  Other agenda items as needed.</p>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>Review January financials per board policy and create a written report or minutes of meeting.</li> <li>Review monthly expense payments for recommendation to the board for approval.</li> <li>Ensures W-2s and 1099 are prepared and filed appropriately.</li> </ul>	<ul style="list-style-type: none"> <li>Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>Submit minutes to the County Clerk.</li> <li>Ensure filing and mailing of year-end tax documents for employees and vendors.</li> <li>Check with MACD on dates for Annual Area Meeting and dues.</li> </ul>
MARCH Q-3 ENDS	<p><b>At the Board Meeting:</b>  <b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li><b>Treasurer’s Report.</b> February’s Treasurer’s Report.</li> <li><b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li><b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li><b>Administrator’s written report verifying that the following has been done:</b></li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>Review February financials per board policy and create a written report or minutes of meeting.</li> <li>Review monthly expense payments for recommendation to the board for approval.</li> </ul>	<ul style="list-style-type: none"> <li>Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>Submit minutes to the County Clerk.</li> <li>Check on supervisor election filings and remind supervisors who are up for re-election to</li> </ul>



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	<ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>○ <b>Supervisor Election Filing.</b> Remind supervisors up for reelection that the filing deadline is in March of odd numbered years.</li> <li>○ <b>MACD Dues Payment.</b> Payment of MACD dues complete.</li> </ul> <p><b>ACTION ITEMS: Review Strategic and Operational plan.</b></p> <ul style="list-style-type: none"> <li>● <b>Strategic Plan Review.</b> Review progress on strategic plan. Board approves status updates and notes in minutes.</li> <li>● <b>Upcoming Priorities.</b> Discuss and identify priorities for the upcoming year to be incorporated into the upcoming year's budget.</li> </ul> <p><b>Other agenda items are as needed.</b></p> <p><b>IMPORTANT DEADLINES: Supervisor Elections.</b> File paperwork by mid-March. <a href="https://sosmt.gov/elections/filing">https://sosmt.gov/elections/filing</a></p>		<p>do paperwork.</p> <ul style="list-style-type: none"> <li>● Prepare for review of Strat Plan and discussion.</li> <li>● Submit payment of MACD Dues.</li> </ul>
APRIL	<p><b>At the Board Meeting</b></p> <p><b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li>● <b>Treasurer's Report.</b> March's Treasurer's Report.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Payroll Taxes.</b> Reports that payroll taxes have been paid for the previous quarter.</li> <li>● <b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li>● <b>Administrator's written report verifying that the following has been done:</b> <ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>○ <b>Grant Reports.</b> Timely filing of grant reports, especially DNRC which is due by the 15th of the month following the end of a quarter.</li> </ul> </li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review March financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> <li>● Review Q-3 financials and readies for presentation to board.</li> <li>● Review Payroll Tax report to ensure payments have been submitted.</li> <li>● Review Mill Levy Computation</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Update progress on Ops plan and be prepared for reporting.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Submit quarterly DNRC grant reports.</li> <li>● Calculate potential mill levy revenue by completing the Mill Levy Computation Form found on the MACO web site.</li> <li>● Calculate additional funds</li> </ul>



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	<p><b>ACTION ITEM: Review of Q-3 Financials.</b> The <b>Treasurer/Finance Committee</b> presents Q-3 Income Statement vs Budget and Balance Sheet for board review and approval.</p> <p><b>ACTION ITEM: Q-3 Ops Plan Review.</b> The <b>Administrator</b> presents the Q-3 annual operational work plan update to the board for review and approval.</p> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p> <p><b>ACTION ITEM: Annual Administrator’s Evaluation.</b> Designate board members to oversee the Admin Annual Evaluation process, if no Personnel Committee.</p> <p><b>MACD Resolution process.</b> Organize for drafting and submitting resolutions by the August 15<sup>th</sup> deadline. Link: <a href="#">MACD Resolution Process</a></p> <p><b>Other agenda items are as needed.</b></p>	<p>Form projections and Permissible Mill Levy request.</p> <ul style="list-style-type: none"> <li>● Begin work with the Administrator to draft the annual budget and operational plan.</li> </ul> <p><b>Designated board members - Admin Annual Evaluation</b></p> <p>Based on policy, procedure, and plan begin to organize and collect information for the administrator's annual review.</p>	<p>needed for Permissible Mill Levy, if requesting additional funds.</p> <ul style="list-style-type: none"> <li>● Research liability insurance/surety bond options and associate costs for upcoming fiscal year.</li> <li>● Begin process of developing and revising budget and operational plan based on Mill Levy projections and Permissible Mill Levy request.</li> <li>● Monitor and facilitate MACD Resolution Process.</li> </ul>
MAY	<p><b>At the Board Meeting:</b></p> <p><b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> April’s Treasurer’s Report.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li>● <b>Administrator’s written report verifying that the following has been done:</b> <ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> </ul> </li> </ul> <p><b>ACTION ITEM: Liability Insurance and/or Surety Bond Renewal.</b> The <b>Treasurer/Finance Committee</b> presents info on Liability Insurance and or Surety bond renewal options for board review and approval.</p> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review April financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> <li>● Discuss and summarize cost and tax implications for permissive mill levy.</li> <li>● Work with the Administrator to finalize the draft budget and operational plan for presentation to the board in June.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Finalize revised budget and operational plan for review and board approval.</li> <li>● Monitor and facilitate MACD Resolution Process.</li> </ul>



MONTH	FULL BOARD FIDUCIARY RESPONSIBILITIES	BOARD RESPONSIBILITIES OUTSIDE OF BOARD MEETING	ADMINISTRATOR RESPONSIBILITIES OUTSIDE OF BOARD MEETING
	<p><b>ACTION ITEM: Permissive Mill Levy Changes.</b> Review and discuss costs and estimates of tax implication for a permissive mill levy. Approve Permissive Mill Levy request.</p> <p><b>ACTION ITEM: Budget and Permissive Mill Levy Hearings.</b> Set dates for Budget and Permissive Mill Levy hearings to be held before July 1st.</p> <p><b>ACTION ITEM: MACD Resolution process.</b> Check on MACD Resolution progress. Resolutions may be submitted at any time before August 15<sup>th</sup>. Review and approve any resolutions ready for consideration.</p> <p><b>Other agenda items are as needed.</b></p>	<ul style="list-style-type: none"> <li>● Review info on liability insurance/surety bond renewal and present options to board for approval.</li> </ul>	
<p><b>JUNE</b> <b>Q-4 &amp;</b> <b>YEAR END</b></p>	<p><b>Board Meeting</b> <b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> May’s Treasurer’s Report.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li>● <b>Administrator’s written report verifying that the following has been done:</b> <ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>○ <b>Filing of Annual Report:</b> Filing annual report to the Local Government Services - Dept. of Administration; due in the end of June or December, depending on budget year.</li> <li>○ <b>Renewal of Liability Insurance and/or Surety Bond.</b> Liability Insurance and/or Surety Bond successful renewal.</li> <li>○ <b>Permissive Mill Levy Hearing Report.</b> An update on how the permissive mill levy hearings went.</li> <li>○ <b>Mill Levy Report to County.</b> On or before the 1<sup>st</sup> Monday of July, prepare preliminary mill levy determination and permissive mill levies determination and submit a letter to the County requesting maximum mill levies documents.</li> </ul> </li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review May financials per board policy and creates written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> <li>● Finalize the preliminary annual budget and operational plan for board review and approval.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Prepare and submit DOA annual report; due in the end of December (6-months end of financial year).</li> <li>● Renew liability/surety bond insurance.</li> <li>● Organize and give notice for Public Budget Hearing and Permissible Mill Levy Hearing. These may be held at the same time.</li> <li>● Conduct Budget/Mill Levy hearings.</li> <li>● Submit Mill Levy Report to County.</li> <li>● Prepare DNRC/CDB</li> </ul>



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	<p><b>ACTION ITEM:</b> The <b>Finance Committee</b> presents <b>Budget and Ops Plan Approval</b>. The upcoming year’s preliminary annual budget and operational plan for board review and approval.</p> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p> <p><b>ACTION ITEM: DNRC/CDB Administrative Grant.</b> Review and approve DNRC/CDB administrative grant request.</p> <p><b>ACTION ITEM: MACD Resolution process.</b> Check on MACD Resolution progress. Resolutions may be submitted at any time before August 15<sup>th</sup>. Review and approve any resolutions ready for consideration.</p> <p><b>ACTION ITEM: Funding for Attending the MACD Area Meeting.</b> Determine who can go and approve additional, non-budgeted funding for travel, if needed.</p> <p><b>Other agenda items are as needed.</b></p>		<p>Administrative Grant proposal for board review and approval.</p> <ul style="list-style-type: none"> <li>● Monitor, facilitate, and prepare resolutions for board approval and submission to MACD Resolution Review Process.</li> <li>● Project funding needs for attending MACD Area Meeting.</li> </ul>
JULY	<p><b>At the Board Meeting: Beginning of Fiscal Year</b></p> <p><b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> June’s Treasurer’s Report.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Payroll Taxes.</b> Reports that payroll taxes have been paid for the previous quarter.</li> <li>● <b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li>● <b>Administrator’s written report verifying that the following has been done:</b> <ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>○ <b>Grant Reports.</b> Timely filing of grant reports, especially DNRC which is due by the 15th of the month following the end of a quarter.</li> <li>○ <b>Filing of Annual Report.</b> Successful submission of annual report to the Local Government Services - Dept. of</li> </ul> </li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review June financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation.</li> <li>● Review YE/Q-4 financials and readies for presentation to board.</li> <li>● Review Payroll Tax report to ensure payments have been submitted.</li> <li>● Review financials in order to make a recommendation to the board of the need for an audit or outside review</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Update progress on Ops plan and be prepared for reporting.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Submit quarterly DNRC grant reports.</li> <li>● Submit DNRC/CDB Administrative Grant proposal.</li> <li>● Send approved preliminary budget to County Clerk.</li> <li>● Monitor and facilitate MACD Resolution Process.</li> </ul>



MONTH	FULL BOARD FIDUCIARY RESPONSIBILITIES	BOARD RESPONSIBILITIES OUTSIDE OF BOARD MEETING	ADMINISTRATOR RESPONSIBILITIES OUTSIDE OF BOARD MEETING
	<p>Administration; due in the end of June or December, depending on budget year.</p> <ul style="list-style-type: none"> <li>○ <b>Preliminary Budget Filed.</b> Filing of preliminary budget with Clerk and Recorder.</li> <li>○ <b>DNRC/CDB Grant Submittal.</b> Successful filing of DNRC/CDB administrative grant request.</li> </ul> <p><b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Q-4/YE Financials.</b> YE/Q-4 Financial Report and YE/Q-4 Income Statement vs Budget and Balance Sheet for board review and approval.</li> <li>● <b>Audit Status.</b> Inform the board if there will be a need for an annual audit based on revenue.</li> </ul> <p><b>ACTION ITEM: YE/Q-4 Ops Plan Review.</b> The <b>Administrator</b> presents the YE/Q-4 annual operational work plan update to the board for review and approval.</p> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p> <p><b>ACTION ITEM: MACD Resolution process.</b> Check on MACD Resolution progress. Resolutions may be submitted at any time before August 15<sup>th</sup>. Review and approve any resolutions ready for consideration.</p> <p><b>ACTION ITEM: Executive Session. Administrator’s Evaluation.</b> Discuss and agree upon Administrator’s evaluation results/feedback and any modifications to compensation during an Executive Session.</p> <p><b>Other agenda items are as needed.</b></p>	<p><b>Designated board members - Admin Annual Evaluation</b></p> <ul style="list-style-type: none"> <li>● Finalize the Administrator’s evaluation documentation and ready to lead board discussion at the July board meeting.</li> <li>● After the board meeting, draft feedback letter and two board authorized officers meet with Administrator to discuss evaluation feedback.</li> </ul>	
AUGUST	<p><b>At the Board Meeting:</b></p> <p><b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> July’s Treasurer’s Report.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Minutes.</b> Board minutes for review and approval. Signed per CD</li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review July financials per board policy and create a written report or minutes of meeting.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> </ul>



MONTH	FULL BOARD FIDUCIARY RESPONSIBILITIES	BOARD RESPONSIBILITIES OUTSIDE OF BOARD MEETING	ADMINISTRATOR RESPONSIBILITIES OUTSIDE OF BOARD MEETING
	<p>policy.</p> <ul style="list-style-type: none"> <li>● <b>Administrator’s written report verifying that the following has been done:</b> <ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>○ <b>MACD Resolution Filings.</b> Report on filling of Resolutions for MACD consideration.</li> </ul> </li> </ul> <p><b>ACTION ITEM: Revised Budget Approval.</b> The <b>Treasurer/Finance Committee</b> presents a revised budget, if needed, to board for approval.</p> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b>  <b>ACTION ITEM: MACD Resolutions Due August 15<sup>th</sup>.</b> Report on filling of Resolutions for MACD consideration. Board checks that all Resolutions have been submitted to MACD prior to August 15<sup>th</sup>. Review and approve any resolutions ready for consideration.  <b>Other agenda items are as needed.</b></p>	<ul style="list-style-type: none"> <li>● Review monthly expense payments for recommendation to the board for approval.</li> <li>● Work with the Administrator on revisions to budget based on final Mill Levy funding for board review and approval, if needed.</li> </ul> <p><b>Appointed board members to lead Officer/Committee elections and orientation of new supervisors.</b></p> <ul style="list-style-type: none"> <li>● Identify supervisor openings.</li> <li>● Assist with identifying candidates to run for office.</li> <li>● Work with the Administrator to educate the public and candidates on expectations and roles and responsibilities of the supervisor position.</li> </ul>	<ul style="list-style-type: none"> <li>● Monitor and facilitate MACD Resolution Process.</li> <li>● Work with Treasurer/Fin Com on revisions to budget based on final Mill Levy funding for board review and approval, if needed.</li> <li>● Begin to prepare for Supervisor Election filing, if needed.</li> </ul>
<p><b>SEPTEMBER</b> <b>Q-1 ENDS</b></p>	<p><b>At the Board Meeting:</b>  <b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> August’s Treasurer’s Report.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li>● <b>Administrator’s written report verifying that the following has been done:</b> <ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> </ul> </li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review August financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Ensure paperwork has been submitted for Supervisor Elections.</li> <li>● Organizes and distribute Resolutions for board review and approval.</li> </ul>



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	<ul style="list-style-type: none"> <li>○ <b>Supervisor Election Paperwork Filed.</b> Supervisors have submitted paperwork for elections.</li> <li>○ <b>Revised Budget.</b> Submittal of revised budget to County Recorder, if needed.</li> </ul> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b>  <b>Review dates of MACD Fall Convention and attendance details.</b>  <b>ACTION ITEM: Resolution Review.</b> Review and discuss all resolutions submitted by Area and vote on district’s stance for Area Meeting.  <b>ACTION ITEM: MACD Area Meeting Rep.</b> Identify and appoint a supervisor to represent your district at the upcoming Area Meeting.  <b>IMPORTANT DATE: Area Meeting and Elections of MACD Board Representative (August or September)</b>  <b>Other agenda items are as needed.</b></p>		<ul style="list-style-type: none"> <li>● Prepare for MACD Area Meetings and representative election.</li> <li>● Send approved/revised budget to County Clerk. Due the first Thursday after the second Tuesday in September.</li> </ul>
OCTOBER	<p><b>At the Board Meeting:</b>  <b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> September’s Treasurer’s Report.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Payroll Taxes.</b> Reports that payroll taxes have been paid for the previous quarter.</li> <li>● <b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li>● <b>Administrator’s written report verifying that the following has been done:</b> <ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>○ <b>Grant Reports.</b> Timely filing of grant reports, especially DNRC which is due by the 15th of the month following the end of a quarter.</li> </ul> </li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review September financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> <li>● Review Q-1 financials and readies for presentation to board.</li> <li>● Review Payroll Tax report to ensure payments have been submitted.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Update progress on Ops plan and be prepared for reporting.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Submit quarterly DNRC grant reports.</li> <li>● Gather and distribute Resolutions for board discussion on district stance on resolutions approved at Area meeting.</li> </ul>



MONTH	FULL BOARD FIDUCIARY RESPONSIBILITIES	BOARD RESPONSIBILITIES OUTSIDE OF BOARD MEETING	ADMINISTRATOR RESPONSIBILITIES OUTSIDE OF BOARD MEETING
	<p><b>ACTION ITEM: Review of Q-1 Financials.</b> The <b>Treasurer/Finance Committee</b> presents Q-1 Income Statement vs Budget and Balance Sheet for board review and approval.</p> <p><b>ACTION ITEM: Q-1 Ops Plan Review.</b> The <b>Administrator</b> presents the Q-1 annual operational work plan update to the board for review and approval.</p> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p> <p><b>ACTION ITEM: Officer, Committee and New Supervisor Support.</b> Elect two supervisors to lead organization for officer and committee appointments/elections and orientation of new supervisors.</p> <p><b>ACTION ITEM: Resolution Approval.</b> Review and discuss all resolutions that passed at the Area meeting and vote on your district's stance for the MACD meeting.</p> <p><b>ACTION ITEM: MACD Representation.</b> Designate a supervisor to represent your district during the MACD Convention.</p> <p><b>Other agenda items are as needed.</b></p>		
NOVEMBER	<p><b>At the Board Meeting:</b></p> <p><b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li>● <b>Treasurer's Report.</b> October's Treasurer's Report.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li>● <b>Administrator's written report verifying that the following has been done:</b> <ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>○ <b>SAM Registration. Customize:</b> Renewal will depend on the month you originally registered. Move this item to the month that corresponds with your CD's renewal.</li> </ul> </li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review October financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> </ul> <p><b>Designated board members to lead Officer/Committee appointments and orientation of new supervisors.</b></p>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Update SAM registration.</li> <li>● Finalize any preparations necessary for the MACD Convention.</li> </ul>



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	<p><b>Conflict of Interest/Business Disclosure Update:</b> Sign Conflict of Interest/Business Disclosures. Due by 12/15 of even number years to SoS.</p> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b>  <b>ACTION ITEM: Succession and Transition of Officers and New Supervisors.</b> Designate board members to take lead on organizing officer/committee elections and new supervisor orientation (if not already done).  <b>Other agenda items are as needed.</b></p> <p><b>IMPORTANT DATES:</b></p> <ul style="list-style-type: none"> <li>• <b>Supervisor Elections Held During General Election</b></li> <li>• <b>MACD Fall Convention</b></li> </ul>	<p>Organize and schedule new board member orientation (before January).</p>	
<p><b>DECEMBER</b> <b>Q-2 ENDS</b></p>	<p><b>At the Board Meeting:</b>  <b>ACTION ITEM. CONSENT AGENDA INFORMATION</b></p> <ul style="list-style-type: none"> <li>• <b>Treasurer’s Report.</b> November’s Treasurer’s Report.</li> <li>• <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>• <b>Minutes.</b> Board minutes for review and approval. Signed per CD policy.</li> <li>• <b>Administrator’s written report verifying that the following has been done:</b> <ul style="list-style-type: none"> <li>○ <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>○ <b>Filing of Annual Report:</b> Filing annual report to the Local Government Services - Dept. of Administration; due in the end of June or December, depending on budget year</li> <li>○ <b>Confirms Oath of Offices.</b> New Supervisors have taken oath of office.</li> <li>○ <b>Submittal of Conflict-of-Interest Business Disclosure.</b> Submittal of form to SoS by 12/15 of even number years.</li> </ul> </li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>• Review November financials per board policy and create a written report or minutes of meeting.</li> <li>• Review monthly expense payments for recommendation to the board for approval.</li> </ul> <p><b>Designated board members – Appointment, Officers &amp; New Supervisors</b></p> <ul style="list-style-type: none"> <li>• Talk with current officers &amp; appointed individuals, whose terms are up for renewal, to gauge interest in continuing.</li> <li>• Identify possible candidates for</li> </ul>	<ul style="list-style-type: none"> <li>• Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>• Submit minutes to the County Clerk.</li> <li>• Prepare and submit DOA annual report; due in the end of December (6-months end of financial year)</li> <li>• Ensure that oaths of offices have been executed or are scheduled.</li> <li>• Work with designated board members on identifying candidates for officer/committees/other elected or appointed</li> </ul>



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	<p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p> <p><b>ACTION ITEM. Water Reservations.</b> Review water reservations and set annual rates, if applicable.</p> <p><b>Other agenda items as needed.</b></p>	<p>open positions and discuss interest in serving.</p> <ul style="list-style-type: none"> <li>● Prepare recommendations for board officers and other appointed positions for board consideration and approval.</li> <li>● Conduct new supervisor orientation.</li> </ul>	<p>positions.</p> <ul style="list-style-type: none"> <li>● Work with designated board members to organize and conduct new supervisor onboarding and orientation.</li> <li>● Support organizing for officer/committee elections and new supervisor orientation as needed.</li> <li>● Prepare information for water reservation review and approval by board, if applicable.</li> </ul>

TEMPLATE



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# Conservation District Supervisors' Compliance Governance Calendar Template

**THIS CALENDAR IS FOR CDs THAT DO NOT UTILIZE A CONSENT AGENDA IN THEIR BOARD MEETINGS**

Note: This governance calendar template is based on a fiscal year from July 1 – June 30. Customize this template to coincide with your conservation district's operations, policies, and procedures. It corresponds to deadlines and duties outlined in the DNRC Conservation District Accountability Assessment, which can be accessed at: [dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/cd-resource-documents](https://dnrc.mt.gov/Conservation/Conservation-Programs/Conservation-Districts/cd-resource-documents).

MONTH	FULL BOARD FIDUCIARY RESPONSIBILITIES	BOARD RESPONSIBILITIES OUTSIDE OF BOARD MEETING	ADMINISTRATOR RESPONSIBILITIES OUTSIDE OF BOARD MEETING
JANUARY	<p><b>Start of supervisor, officer, and committee terms.</b>  <b>At or before the Board Meeting - Oath of Office:</b> Supervisors take oath of office for new terms.</p> <p><b>At the Board Meeting</b>  <b>ACTION ITEMS: Election of Officers and approval of committee members:</b></p> <ul style="list-style-type: none"> <li>• Elect board chairperson.</li> <li>• Elect vice chair, district treasurer, and secretary.</li> <li>• Appoint/reappoint Finance committee members.</li> <li>• Appoint/reappoint Personnel committee chair and members, if needed.</li> <li>• Appoint/reappoint supervisors for representation on external committees such as Planning Boards.</li> <li>• Appoint/reappoint supervisors to lead Administrator Evaluation process and lead supervisor elections, appointments, and elections for upcoming year.</li> <li>• Appoint/reappoint Associate Supervisors.</li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>• Review December financials per board policy and create a written report or minutes of meeting.</li> <li>• Review monthly expenses/checks and presents to the board for approval.</li> <li>• Review Q-2 financials and readies for presentation to board.</li> <li>• Review Payroll Tax report to ensure payments have been submitted.</li> </ul> <p><b>Appointed board members to lead Officer/Committee elections and orientation of new supervisors.</b></p>	<ul style="list-style-type: none"> <li>• Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>• Update progress on Ops plan and be prepared for reporting.</li> <li>• Submit minutes to the County Clerk.</li> <li>• Submit quarterly DNRC grant reports.</li> <li>• Update district registration with updated list of supervisors and confirmation of their oaths.</li> <li>• Update covered individuals on surety bond or liability insurance to include new officers and supervisors.</li> <li>• Prepare Code of Conduct for signing.</li> </ul>



MONTH	FULL BOARD FIDUCIARY RESPONSIBILITIES	BOARD RESPONSIBILITIES OUTSIDE OF BOARD MEETING	ADMINISTRATOR RESPONSIBILITIES OUTSIDE OF BOARD MEETING
	<p><b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> December’s Treasurer’s Report per CD policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Payroll Taxes.</b> Reports that payroll taxes have been paid for the previous quarter.</li> <li>● <b>Review of Q-2 Financials.</b> Q-2 Income Statement vs Budget and Balance Sheet for board review and approval.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.</p> <p><b>ACTION ITEM: Q-2 Ops Plan Review.</b> The <b>Administrator</b> presents the Q-2 annual operational work plan update to the board for review and approval.</p> <p>The <b>Administrator</b> reports:</p> <ul style="list-style-type: none"> <li>● <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>● <b>Grant Reports.</b> Timely filing of grant reports, especially DNRC which is due by the 15th of the month following the end of a quarter.</li> <li>● <b>Oath of Office.</b> All new board members have taken their Oath of Office.</li> <li>● <b>Update Sec. of State Registration.</b> Update district registration with updated list of supervisors and confirmation of their oaths.</li> <li>● <b>Liability Insurance/ Surety Bond.</b> Updated covered individuals on insurance/bond per newly elected supervisors.</li> <li>● <b>Water Filings.</b> Filing of annual water use report with DNRC, if needed. Due by December 15<sup>th</sup>.</li> </ul>	<p>Prepare recommendations for board officers and other appointed positions for board consideration and approval.</p>	<ul style="list-style-type: none"> <li>● Prepare Board Roles &amp; Responsibility Agreement for signing.</li> <li>● File of annual water use report with DNRC, if needed.</li> </ul>



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	<p><b>Annual Signing of Documents:</b></p> <ul style="list-style-type: none"> <li>● Code of Conduct.</li> <li>● Board Roles and Responsibilities Agreement.</li> </ul> <p><b>Other agenda items are as needed.</b></p>		
FEBRUARY	<p><b>At the Board Meeting:</b></p> <p><b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> January Treasurer’s Report per CD Policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.</p> <p>The <b>Administrator</b> reports:</p> <ul style="list-style-type: none"> <li>● <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>● <b>Tax Documents Filed and Sent.</b> Reports that tax documents, W-2s and 1099s, have been filed and sent to employees and vendors.</li> <li>● <b>Announces location of MACD Area Meeting.</b> Announces location and dates of MACD Area Meetings in the Fall.</li> </ul> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p> <p><b>ACTION ITEM: MACD Dues.</b> Approval of payment of MACD dues.</p> <p><b>Other agenda items as needed.</b></p>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review January financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> <li>● Ensures W-2s and 1099 are prepared and filed appropriately.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Ensure filing and mailing of year-end tax documents for employees and vendors.</li> <li>● Check with MACD on dates for Annual Area Meeting and dues.</li> </ul>
MARCH Q-3 ENDS	<p><b>At the Board Meeting:</b></p> <p><b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> February Treasurer’s Report per CD Policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.</p>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review February financials per board policy and create a written report or minutes of meeting.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Check on supervisor election</li> </ul>



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	<p>The <b>Administrator</b> reports:</p> <ul style="list-style-type: none"> <li>● <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>● <b>Supervisor Election Filing.</b> Remind supervisors up for reelection that the filing deadline is in March of odd numbered years.</li> <li>● <b>MACD Dues Payment.</b> Payment of MACD dues complete.</li> </ul> <p><b>ACTION ITEMS: Review Strategic and Operational plan.</b></p> <ul style="list-style-type: none"> <li>● <b>Strategic Plan Review.</b> Review progress on strategic plan. Board approves status updates and notes in minutes.</li> <li>● <b>Upcoming Priorities.</b> Discuss and identify priorities for the upcoming year to be incorporated into the upcoming year’s budget.</li> </ul> <p><b>Other agenda items are as needed.</b></p> <p><b>IMPORTANT DEADLINES: Supervisor Elections.</b> File paperwork by mid-March. <a href="https://sosmt.gov/elections/filing">https://sosmt.gov/elections/filing</a></p>	<ul style="list-style-type: none"> <li>● Review monthly expense payments for recommendation to the board for approval.</li> </ul>	<p>filings and remind supervisors who are up for re-election to do paperwork.</p> <ul style="list-style-type: none"> <li>● Prepare for review of Strat Plan and discussion.</li> <li>● Submit payment of MACD Dues.</li> </ul>
APRIL	<p><b>At the Board Meeting</b></p> <p><b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> March Treasurer’s Report per CD Policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Payroll Taxes.</b> Reports that payroll taxes have been paid for the previous quarter.</li> <li>● <b>Review of Q-3 Financials.</b> Q-3 Income Statement vs Budget and Balance Sheet for board review and approval.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.</p> <p><b>ACTION ITEM: Q-3 Ops Plan Review.</b> The <b>Administrator</b> presents the Q-3 annual operational work plan update to the board for review and approval.</p>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review March financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> <li>● Review Q-3 financials and ready for presentation to board.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Update progress on Ops plan and be prepared for reporting.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Submit quarterly DNRC grant reports.</li> <li>● Calculate potential mill levy revenue by completing the Mill Levy Computation Form found on the MACO web site.</li> </ul>



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	<p>The <b>Administrator</b> reports:</p> <ul style="list-style-type: none"> <li>● <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>● <b>Grant Reports.</b> Timely filing of grant reports, especially DNRC which is due by the 15th of the month following the end of a quarter.</li> </ul> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b>  <b>ACTION ITEM: Annual Administrator’s Evaluation.</b> Designate board members to oversee the Admin Annual Evaluation process, if no Personnel Committee.  <b>MACD Resolution process.</b> Organize for drafting and submitting resolutions by the August 15<sup>th</sup> deadline.  Link: <a href="#">Link: MACD Resolution Process</a>  <b>Other agenda items are as needed.</b></p>	<ul style="list-style-type: none"> <li>● Review Payroll Tax report to ensure payments have been submitted.</li> <li>● Review Mill Levy Computation Form projections and Permissible Mill Levy request.</li> <li>● Begin work with the Administrator to draft the annual budget and operational plan.</li> </ul> <p><b>Appointed board members - Admin Annual Evaluation</b>  Based on policy, procedure, and plan begin to organize and collect information for the administrator's annual review.</p>	<ul style="list-style-type: none"> <li>● Calculate additional funds needed for Permissible Mill Levy, if requesting additional funds.</li> <li>● Research liability insurance/surety bond options and associate costs for upcoming fiscal year.</li> <li>● Begin process of developing and revising budget and operational plan based on Mill Levy projections and Permissible Mill Levy request.</li> <li>● Monitor and facilitate MACD Resolution Process.</li> </ul>
MAY	<p><b>At the Board Meeting:</b>  <b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> April Treasurer’s Report per CD Policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Liability Insurance Renewal.</b> Liability Insurance renewal options for board review and approval.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.  The <b>Administrator</b> reports: <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.  <b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review April financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> <li>● Discuss and summarize cost and tax implications for permissive mill levy.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Finalize revised budget and operational plan for review and board approval.</li> <li>● Organize and give notice for Public Budget Hearing and Permissible Mill Levy Hearing.</li> </ul>



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	<p><b>ACTION ITEM: Permissive Mill Levy Changes.</b> Review and discuss costs and estimates of tax implication for a permissive mill levy. Approve Permissive Mill Levy request.</p> <p><b>ACTION ITEM: Budget and Permissive Mill Levy Hearings.</b> Set dates for Budget and Permissive Mill Levy hearings to be held before July 1st.</p> <p><b>ACTION ITEM: MACD Resolution process.</b> Check on MACD Resolution progress. Resolutions may be submitted at any time before August 15<sup>th</sup>. Review and approve any resolutions ready for consideration.</p> <p><b>Other agenda items are as needed.</b></p>	<ul style="list-style-type: none"> <li>• Work with the Administrator to finalize the draft budget and operational plan for presentation to the board in June.</li> <li>• Review info on liability insurance/surety bond renewal and present options to the board for approval.</li> </ul>	<p>These may be held at the same time.</p> <ul style="list-style-type: none"> <li>• Monitor and facilitate MACD Resolution Process.</li> </ul>
<p><b>JUNE</b> <b>Q-4 &amp;</b> <b>YEAR END</b></p>	<p><b>Board Meeting</b> <b>ACTION ITEMS:</b> The <b>Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>• <b>Treasurer’s Report.</b> April Treasurer’s Report per CD Policy.</li> <li>• <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>• <b>Budget and Ops Plan Approval.</b> The upcoming year’s preliminary annual budget and operational plan for board review and approval.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.</p> <p>The <b>Administrator</b> reports:</p> <ul style="list-style-type: none"> <li>• <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>• <b>Filing of Annual Report:</b> Filing annual report to the Local Government Services - Dept. of Administration; due in the end of June or December, depending on budget year.</li> <li>• <b>Renewal of Liability Insurance and/or Surety Bond.</b> Liability Insurance and/or Surety Bond successful renewal.</li> <li>• <b>Permissive Mill Levy Hearing Report.</b> An update on how the</li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>• Review May financials per board policy and create a written report or minutes of meeting.</li> <li>• Review monthly expense payments for recommendation to the board for approval.</li> <li>• Finalize the preliminary annual budget and operational plan for board review and approval.</li> </ul>	<ul style="list-style-type: none"> <li>• Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>• Submit minutes to the County Clerk.</li> <li>• Prepare and submit DOA annual report; due in the end of December (6-months end of financial year)</li> <li>• Renew liability/surety bond insurance.</li> <li>• Public Budget Hearing and Permissible Mill Levy Hearing. These may be held at the same time.</li> <li>• Conduct Budget/Mill Levy hearings.</li> <li>• Submit Mill Levy Report to County.</li> <li>• Prepare DNRC/CDB</li> </ul>



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	<p>permissive mill levy hearings went.</p> <ul style="list-style-type: none"> <li>● <b>Mill Levy Report to County.</b> On or before the 1<sup>st</sup> Monday of July, prepare preliminary mill levy determination and permissive mill levies determination and submit a letter to the County requesting maximum mill levies documents.</li> </ul> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b>  <b>ACTION ITEM: DNRC/CDB Administrative Grant.</b> Review and approve administrative grant requests to DNRC/CDB.  <b>ACTION ITEM: MACD Resolution process.</b> Check on MACD Resolution progress. Resolutions may be submitted at any time before August 15<sup>th</sup>. Review and approve any resolutions ready for consideration.  <b>ACTION ITEM: Funding for Attending MACD Area Meeting.</b> Determine who can go and approve additional, non-budgeted funding for travel if needed.  <b>Other agenda items are as needed.</b></p>		<p>Administrative Grant proposal for board review and approval.</p> <ul style="list-style-type: none"> <li>● Monitor, facilitate, and prepare resolutions for board approval and submission to MACD Resolution Review Process.</li> <li>● Project funding needs for attending MACD Area Meeting.</li> </ul>
JULY	<p><b>At the Board Meeting: Beginning of Fiscal Year</b>  <b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> June Treasurer’s Report per CD Policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Payroll Taxes.</b> Reports that payroll taxes have been paid for the previous quarter.</li> <li>● <b>Q-4/YE Financials.</b> YE/Q-4 Financial Report and YE/Q-4 Income Statement vs Budget and Balance Sheet for board review and approval.</li> <li>● <b>Audit Status.</b> Inform the board if there will be a need for an annual audit based on revenue.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.</p>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review June financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation.</li> <li>● Review YE/Q-4 financials and readies for presentation to board.</li> <li>● Review Payroll Tax report to ensure payments have been submitted.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Update progress on Ops plan and be prepared for reporting.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Submit quarterly DNRC grant reports.</li> <li>● Submit DNRC/CDB Administrative Grant proposal.</li> <li>● Send approved preliminary</li> </ul>



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	<p><b>ACTION ITEM: YE/Q4 Ops Plan Review.</b> The <b>Administrator</b> presents the YE/Q-4 annual operational work plan update to the board for review and approval.</p> <p>The <b>Administrator</b> reports:</p> <ul style="list-style-type: none"> <li>● <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>● <b>Grant Reports.</b> Timely filing of grant reports, especially DNRC which is due by the 15th of the month following the end of a quarter.</li> <li>● <b>Filing of Annual Report.</b> Successful submission of annual report to the Local Government Services - Dept. of Administration; due in the end of June or December, depending on budget year.</li> <li>● <b>Preliminary Budget Filed.</b> Filing of preliminary budget with Clerk and Recorder.</li> <li>● <b>DNRC/CDB Grant Submittal.</b> Successful filing of DNRC/CDB administrative grant request.</li> </ul> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p> <p><b>ACTION ITEM: MACD Resolution process.</b> Check on MACD Resolution progress. Resolutions may be submitted at any time before August 15<sup>th</sup>. Review and approve any resolutions ready for consideration.</p> <p><b>ACTION ITEM: Executive Session. Administrator’s Evaluation.</b> Discuss and agree upon Administrator’s evaluation results/feedback and any modifications to compensation during an Executive Session.</p> <p><b>Other agenda items are as needed.</b></p>	<ul style="list-style-type: none"> <li>● Review financials in order to make a recommendation to the board of the need for an audit or outside review</li> </ul> <p><b>Appointed board members - Admin Annual Evaluation</b></p> <ul style="list-style-type: none"> <li>● Finalize the Administrators evaluation documentation and readies to lead board discussion at the July board meeting.</li> <li>● After the board meeting, a draft feedback letter and two board authorized officers meet with the Administrator to discuss evaluation feedback.</li> </ul>	<p>budget to County Clerk.</p> <ul style="list-style-type: none"> <li>● Monitor and facilitate MACD Resolution Process.</li> </ul>
AUGUST	<p><b>At the Board Meeting:</b></p> <p><b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> July Treasurer’s Report per CD Policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> </ul>



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	<ul style="list-style-type: none"> <li>● <b>Revised Budget Approval.</b> Revised budget, if needed, to board for approval.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.</p> <p><b>The Administrator reports:</b></p> <ul style="list-style-type: none"> <li>● <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>● <b>MACD Resolution Filings.</b> Report on filling of Resolutions for MACD consideration.</li> </ul> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p> <p><b>ACTION ITEM: MACD Resolutions Due August 15<sup>th</sup>.</b> Board checks that all Resolutions have been submitted to MACD prior to August 15<sup>th</sup>. Review and approve any resolutions ready for consideration.</p> <p><b>Other agenda items are as needed.</b></p>	<ul style="list-style-type: none"> <li>● Review July financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> <li>● Work with the Administrator on revisions to budget based on final Mill Levy/Permissive Levy funding for board review and approval, if needed.</li> </ul> <p><b>Appointed board members to lead Officer/Committee elections and orientation of new supervisors.</b></p> <ul style="list-style-type: none"> <li>● Identify supervisor openings.</li> <li>● Assist with identifying candidates to run for office.</li> <li>● Work with the Administrator to educate the public and candidates on expectations and roles and responsibilities of the supervisor position.</li> </ul>	<ul style="list-style-type: none"> <li>● Submit minutes to the County Clerk.</li> <li>● Monitor and facilitate MACD Resolution Process.</li> <li>● Work with Treasurer/Fin Com on revisions to budget based on final Mill Levy funding for board review and approval, if needed.</li> <li>● Begin to prepare for Supervisor Election filing, if needed.</li> </ul>
<b>SEPTEMBER</b> <b>Q-1 ENDS</b>	<p><b>At the Board Meeting:</b></p> <p><b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer's Report.</b> August Treasurer's Report per CD Policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.</p>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review August financials per board policy and create a written report or minutes of meeting.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Ensure paperwork has been</li> </ul>



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	<p><b>The Administrator reports:</b></p> <ul style="list-style-type: none"> <li>● <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>● <b>Supervisor Election Paperwork Filed.</b> Supervisors have submitted paperwork for elections.</li> <li>● <b>Revised Budget.</b> Submittal of revised budget to County Recorder, if needed.</li> </ul> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b> Review dates of MACD Fall Convention and attendance details. <b>ACTION ITEM:</b> Review and discuss all resolutions submitted by Area and vote on your district’s stance for Area Meeting. <b>ACTION ITEM:</b> Identify and appoint a supervisor to represent your district at the upcoming Area Meeting. <b>IMPORTANT DATE: Area Meeting and Elections of MACD Board Representative (August or September)</b> <b>Other agenda items are as needed.</b></p>	<ul style="list-style-type: none"> <li>● Review monthly expense payments for recommendation to the board for approval.</li> </ul>	<p>submitted for Supervisor Elections.</p> <ul style="list-style-type: none"> <li>● Organize and distribute Resolutions for board review and approval.</li> <li>● Prepare for MACD Area Meetings and representative election.</li> <li>● Send approved/revised budget to County Clerk. Due the first Thursday after the second Tuesday in September.</li> </ul>
OCTOBER	<p><b>At the Board Meeting:</b> <b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report,</b> September Treasurer’s Report per CD Policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> <li>● <b>Payroll Taxes.</b> Reports that payroll taxes have been paid for the previous quarter.</li> <li>● <b>Review of Q-1 Financials.</b> Q-1 Income Statement vs Budget and Balance Sheet for board review and approval.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.</p>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review September financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> <li>● Review Q-1 financials and readies for presentation to board.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Update progress on Ops plan and be prepared for reporting.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Submit quarterly DNRC grant reports.</li> <li>● Gather and distribute Resolutions for board discussion on district stance</li> </ul>



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	<p><b>ACTION ITEM: Q-1 Ops Plan Review.</b> The <b>Administrator</b> presents the Q-1 annual operational work plan update to the board for review and approval.</p> <p>The <b>Administrator</b> reports:</p> <ul style="list-style-type: none"> <li>● <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>● <b>Grant Reports.</b> Timely filing of grant reports, especially DNRC which is due by the 15th of the month following the end of a quarter.</li> </ul> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b></p> <p><b>ACTION ITEM: Officer, Committee and New Supervisor Support.</b> Elect two supervisors to lead organization for officer and committee appointments/elections and orientation of new supervisors.</p> <p><b>ACTION ITEM:</b> Review and discuss all resolutions that passed at the Area meeting and vote on your district’s stance for the MACD meeting.</p> <p><b>ACTION ITEM:</b> Designate a supervisor to represent your district during the MACD Convention.</p> <p><b>Other agenda items are as needed.</b></p>	<ul style="list-style-type: none"> <li>● Review Payroll Tax report to ensure payments have been submitted.</li> </ul>	<p>on resolutions approved at Area meeting.</p>
NOVEMBER	<p><b>At the Board Meeting:</b></p> <p><b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer’s Report.</b> October Treasurer’s Report per CD Policy.</li> <li>● <b>Authorization of Expenses.</b></li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.</p> <p><b>Conflict of Interest/Business Disclosure Update:</b></p> <ul style="list-style-type: none"> <li>● Conflict of Interest/Business Disclosures. <i>MCA 2-2-202-245.</i> Due by 12/15 of even number years to SoS.</li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review October financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> </ul>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Update SAM registration.</li> <li>● Finalize any preparations necessary for the MACD Convention.</li> </ul>



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	<p>The <b>Administrator</b> reports:</p> <ul style="list-style-type: none"> <li>● <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> <li>● <b>SAM Registration. Customize:</b> Renewal will depend on the month you originally registered. Move this item to the month that corresponds with your CD's renewal.</li> </ul> <p><b>Conflict of Interest/Business Disclosure Update:</b> Sign Conflict of Interest/Business Disclosures. Due by 12/15 of even number years to SoS.</p> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b>  <b>ACTION ITEM: Succession and Transition of Officers and New Supervisors.</b> Designate board members to take lead on organizing officer/committee elections and new supervisor orientation.  <b>Other agenda items are as needed.</b></p> <p><b>IMPORTANT DATES:</b></p> <ul style="list-style-type: none"> <li>● <b>Supervisor Elections Held During General Election</b></li> <li>● <b>MACD Fall Convention</b></li> </ul>	<p><b>Appointed board members to lead Officer/Committee elections and orientation of new supervisors.</b></p> <p>Organize and schedule new board member orientation (before January).</p>	
<p><b>DECEMBER</b> <b>Q-2 ENDS</b></p>	<p><b>At the Board Meeting:</b>  <b>ACTION ITEMS:</b> The <b>Treasurer/Finance Committee</b> presents:</p> <ul style="list-style-type: none"> <li>● <b>Treasurer's Report.</b> November Treasurer's Report per CD Policy.</li> <li>● <b>Authorization of Expenses.</b> Monthly expenses for board approval.</li> </ul> <p><b>ACTION ITEM: Minutes.</b> The <b>Secretary</b> presents minutes for review and approval. Signed per CD policy.  The <b>Administrator</b> reports:</p> <ul style="list-style-type: none"> <li>● <b>Filing of Minutes.</b> Minutes are sent to the County Clerk each month.</li> </ul>	<p><b>Treasurer/Finance Committee Before the Board Meeting</b></p> <ul style="list-style-type: none"> <li>● Review November financials per board policy and create a written report or minutes of meeting.</li> <li>● Review monthly expense payments for recommendation to the board for approval.</li> </ul> <p><b>Appointed board members to lead Officer/Committee elections</b></p>	<ul style="list-style-type: none"> <li>● Prepare and forward financial reports to Treasurer/Finance Com for monthly review per CD policy.</li> <li>● Submit minutes to the County Clerk.</li> <li>● Prepare and submit DOA annual report; due in the end of December (6-months end of financial year)</li> <li>● Ensure that oaths of offices have been executed.</li> </ul>





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	<ul style="list-style-type: none"> <li>● <b>Filing of Annual Report:</b> Filing annual report to the Local Government Services - Dept. of Administration; due in the end of June or December, depending on budget year</li> <li>● <b>Confirms Oath of Offices.</b> New Supervisors have taken oath of office. <ul style="list-style-type: none"> <li>● <b>Submittal of Conflict-of-Interest Business Disclosure.</b> Submittal of form to SoS by 12/15 of even number years.</li> </ul> </li> </ul> <p><b>ADDITIONAL BOARD ITEMS FOR DISCUSSION AND APPROVAL</b>  <b>ACTION ITEM: Water Reservations.</b> Review water reservations and set annual rates, if applicable.  <b>Other agenda items as needed.</b></p>	<p><b>and orientation of new supervisors.</b></p> <ul style="list-style-type: none"> <li>● Talk with current officers &amp; appointed individuals, whose terms are up for renewal, to gauge interest in continuing.</li> <li>● Identify possible candidates for open positions and discuss interest in serving.</li> <li>● Prepare recommendations for board officers and other appointed positions for board consideration and approval.</li> <li>● Conduct new supervisor orientation.</li> </ul>	<ul style="list-style-type: none"> <li>● Work with designated board members on identifying candidates for officer/committees/other elected or appointed positions.</li> <li>● Work with designated board members to organize and conduct new supervisor onboarding and orientation.</li> <li>● Support organizing for officer/committee elections and new supervisor orientation as needed.</li> <li>● Prepare and submit DOA annual report.</li> <li>● Prepare information for water reservation review and approval by board, if applicable.</li> </ul>

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