




Memorandum

Date: February 19, 2019
To: Each Director
From: Paul D. Zillig, General Manager 
Subject: Finance and Planning Subcommittee Meeting

The Finance and Planning Subcommittee met on Monday, February 18, 2019 at 5:30 pm in the NRD Large Conference Room. Subcommittee members present were Dan Steinkruger, Gary Hellerich, Luke Peterson, Bob Andersen, Greg Osborn, and Sarah Wilson. Others present included Larry Ruth, Kathy Spence, Al Langdale, David Potter and myself.

Chair Steinkruger called the meeting to order and the first item to be considered was to purchase two all-terrain vehicles used for operation & maintenance projects. Langdale reviewed the attached memo from Bryce Jensen, NRD Operation/Maintenance Technician outlining the need to purchase two ATV's and that funds are included in the budget. Landgale reviewed the three proposals received and that staff was recommending approval of the low bid of \$12,266 for two Yamaha 450 Kodiaks from Star City Motorsports of Lincoln. It was moved by Andersen, seconded by Hellerich, and unanimously approved by the Subcommittee to **recommend the Board of Directors approve the low bid of \$12,266 for two Yamaha 450 Kodiaks from Star City Motorsports of Lincoln.**

The remainder of the meeting was an overview of Subcommittee schedules and upcoming projects and activities. Spence reported on the proposed budget/LRIP schedule that begins in April for the 2020 Budget. I reported that federally funded projects with FEMA and USDA/NRCS were progressing but slower than desired resulting in a low % of funds expended. I reported that investment income continues to be earned at a rate of approximately \$17,000/month and this FY's total should be approximately \$200,000. I reviewed the anticipated finances for the Deadmans Run Flood Control Project.

Potter reviewed the timeline for the update of the Hazard Mitigation Plan including meetings scheduled for the next month. I reported that we have funds in the budget for a public opinion survey this spring and we will be doing it "on-line" as compared to a "phone call" survey in previous years. Steinkruger reported that Peter Fellers will be presenting a Financial Statement Training Session for the Board next Monday. Spence reviewed the attached summaries of the processes for Accounts Receivable, Accounts Payable, and Grant Monitoring.

I reported that the fire station at 1440 Adams will soon be listed as surplus property and the NRD will be in communication with the City on our desire to purchase the neighboring property. Potter then reported that the Master Plan Ad-Hoc Subcommittee recommended the Subcommittees include more detailed goals in the upcoming Long Range Implementation Plan, staff will be working on some proposed goals for the Subcommittees to consider.

There being no further business, the meeting adjourned at 6:50 pm.

pc: Steve Seglin



LOWER PLATTE SOUTH
natural resources district

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Memorandum

Date: February 11, 2019
To: Paul Zillig, General Manager
From: Bryce Jensen, Operation/Maintenance Technician *BJ*
Subject: ATV Purchase

This fiscal year staff budgeted to purchase a single ATV to replace an old 1999 Polaris Sportsman 335 ATV. Another ATV (2001 Polaris Magnum 325) suffered a bad engine last fall and there are no longer parts available for repair. This is a second ATV and was not figured into this year's budget for replacement. However, due to other purchases coming in less than expected, there is money remaining in the machinery capital expense budget for the purchase of two new machines. After maintenance staff discussed with you the need to have two working machines to get back to where we were before, there was instruction to get proposals for a single or two ATVs.

On February 6, 2019 I received three proposals to purchase a single or two new ATVs. Listed below are the proposals received to purchase two new ATVs with the trade of a 1999 Polaris Sportsman ATV and a 2001 Polaris Magnum ATV.

(2) Yamaha 450 Kodiaks (Star City Motorsports)	\$12,266.00
(2) Can AM 450 Outlanders (Star City Motorsports)	\$12,466.00
(2) Honda 420 Ranchers (Rod's Power Sports)	\$14,898.00

Staff recommendation is to accept the proposal for two new Yamaha ATVs from Star City Motorsports in the amount of \$12,266.00 as they meet the minimum specifications provided and fall within the remaining machinery capital expense budget.

BJ/bj

Accounts Receivable

Administrative Assistant checks on line banking for any direct deposits. She contacts pertinent staff member of the direct deposit received, and provides them a copy of the deposit. The deposits go into the NRD general checking account. Deposit copies are then filed in binder labeled "Deposits". Receptionist verifies actual daily revenues received against the accounting revenue printed reports.

LPRCA or ENWRA funds that are received by direct deposit are automatically deposited in the NRD general checking account. The Administrative Assistant transfers these funds from the NRD general to the appropriate LPRCA or ENWRA checking account by online banking. In Dynamics GP a transfer is made through banking to reflect this transfer.

Operation & Maintenance Technician picks up trail pass money from trail donation boxes located on Homestead, Oak Creek and MoPac trails. This is done occasionally throughout the year. The District Secretary counts money then gives it to Administrative Assistant to be taken to the bank. District Secretary keeps spreadsheet of dollar amount collected from edirect deposit box

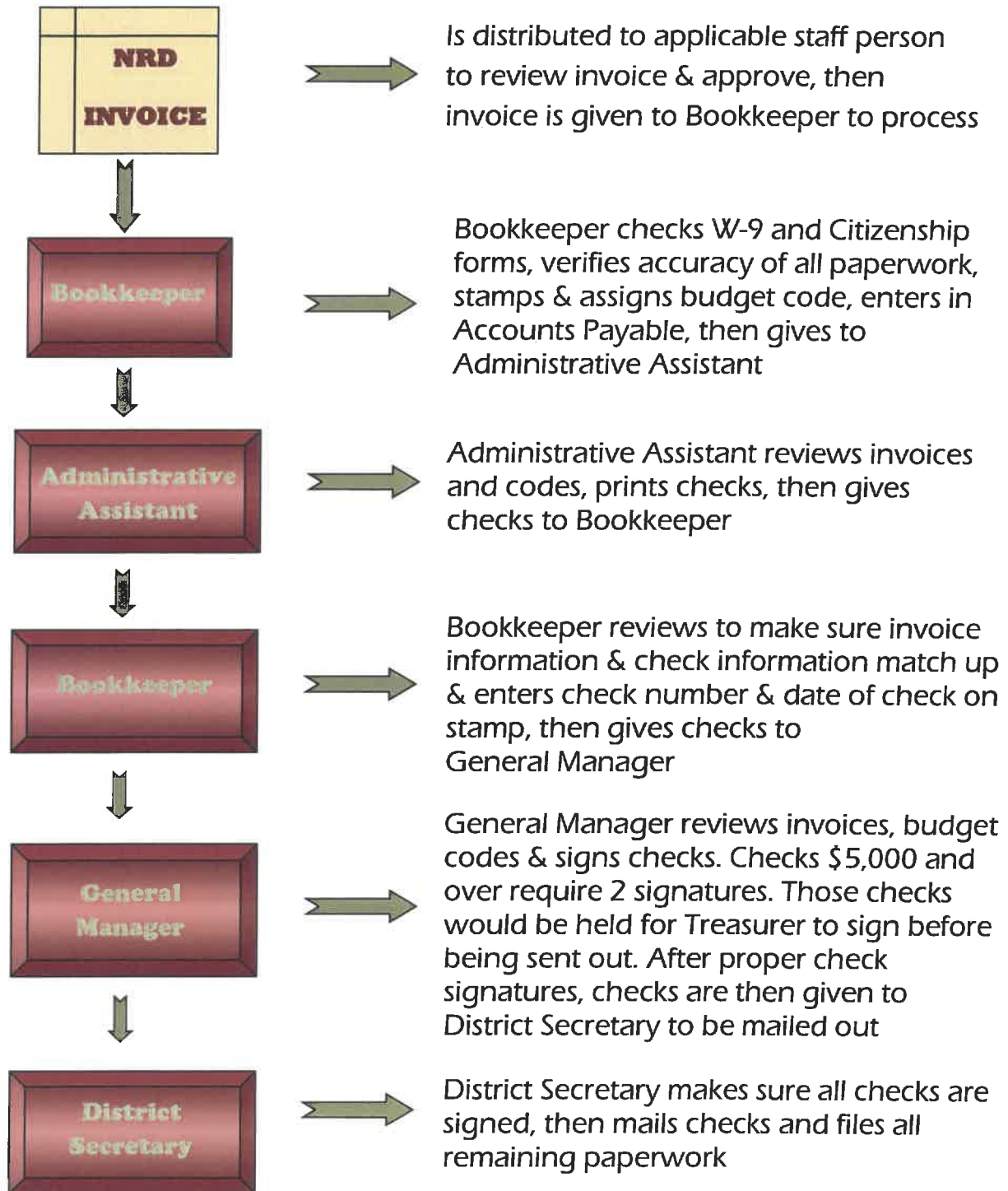
District receives very little cash, mostly from trail passes. The Administrative Assistant takes cash deposits to the bank as needed. Trail cash is deposited into the NRD general checking.

Administrative Assistant scans checks received through the Union Bank electronic deposit scanner. This automatically and electronically deposits funds. She scans/deposits checks as they are received into the office. Scanned checks generate a report showing items scanned. Administrative Assistant enters these deposits into Dynamics GP and prints report from Dynamics GP. Both reports are filed in binder labeled "Deposits".

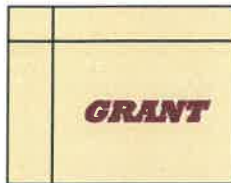
When tree order purchases are electronically processed, the Administrative Assistant, Forester and Receptionist receive an email that an order has been completed. The Administrative Assistant keeps a spreadsheet to track the financial income. The Forester keeps a spreadsheet as well to verify the tree order correctness. They periodically compare and reconcile the tree sale income. The Receptionist reviews the accounting deposit reports with her list of tree orders.

General Manager compares all deposits with the monthly bank statement at the end of each month when he reviews all financial activity for the month.

Accounts Payable



Grant Monitoring



→ A staff member (Grant Manager) who applied for & was awarded this grant is the administrator, manager & monitor of this grant.

- ≈ Grants have unique individual characteristics and guidelines depending on the program and Federal, State or Private Grantor.
- ≈ Nearly all grants are reimbursement-based. The timing of reimbursement can vary from each expenditure, monthly, quarterly or not until final completion.
- ≈ Most grant reimbursements are received through automatic bank deposits to the NRD general bank account with an email notification sent to the Administrative Assistant. Another small number come through the postal mail.



→ Monitors compliance, invoices & requests reimbursements when applicable. Manager notifies Administrative Assistant when project expense reimbursements have been requested and the amount expected to be received. Manager tracks invoices paid and reimbursements received by putting corresponding paperwork into the grant notebook and spreadsheet.



→ Administrative Assistant receives the ACH (automatic deposit, which is the most common inflow source) or receives the reimbursement check. She gives a list of reimbursable project costs periodically for grant managers to review.



→ Bookkeeper checks for Vendor debarment, verifies accuracy of all invoices received and reconciles all revenues deposited for each project. Bookkeeper also maintains a spreadsheet for all of the district projects' reimbursed incomes. She periodically visits with Grant Manager about reimbursable costs and reviews spreadsheets and all corresponding paperwork within the grant notebook.