



LOWER PLATTE SOUTH natural resources district

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Agenda Item #7

Memorandum

Date: January 15, 2021
To: Each Director
From: Paul D. Zillig, General Manager
Subject: Executive Subcommittee Meeting Minutes

The Executive Subcommittee met at 3:00 pm on Thursday, January 14, 2021 via video/teleconference. Directors participating were Larry Ruth, Deborah Eagan, Bruce Johnson, and Ray Stevens. Others participating included Corey Wasserburger, Steve Seglin, David Potter, Nathan Kuhlman, and myself.

Chair Ruth called the meeting to order and welcomed those participating. Ruth asked that we consider the first agenda item. I reported that USDA/FSA (United States Department of Agriculture/Farm Services Agency) informed the NRD that we need to update our resolution authorizing NRD signatures on USDA/FSA documents. I reported that USDA/FSA suggested that we utilize the same general resolution. A copy of the updated resolution is attached.

It was moved by Bruce Johnson, seconded by Stevens and unanimously approved by the Subcommittee to **recommend the Board of Directors approve the Resolution authorizing the General Manager to sign USDA Farm Services Agency documents for the NRD.**

The next item on the agenda was an update on the filling of the Administrative Assistant position. I reported that we advertised the opening in mid-December and I revised the job title to a better descriptive title of Administration and Financial Manager. I reported that over 50 applications were received and interviews are being held this month.

The next item on the agenda was to consider approval of a professional services agreement with Grafton & Associates for accounting and finance transition services. I reported that Marcia Knuth of Grafton & Associates has been assisting with the Administration and Financial Manager search and additional assistance will be needed during the transition. The attached agreement has been reviewed by legal counsel and compensates Grafton & Associates \$125/hour for their assistance. It was moved by Stevens, seconded Eagan, and unanimously approved by the Subcommittee to **recommend the Board of Directors approve the professional services agreement with Grafton & Associates for accounting and finance transition services.**

The next item on the agenda was to consider amending Personnel Policy #31 to grant additional access to the District's employee records for the sole purpose of preparing employee payroll. I

reported that as we change software for payroll some employee information will need to be reviewed and entered. The current policy limits the access to District Management, this needs to be expanded to allow for other selected employees or other outside consultants involved in preparing payroll to be able to access the data (attached). It was moved by Bruce Johnson, seconded by Stevens, and unanimously approved by the Subcommittee to **recommend the Board of Directors approve amending Personnel Policy #31 to grant additional access to the District's employee records for the sole purpose of preparing employee payroll.**

The next item was to consider a salary adjustment for the NRD Bookkeeper, Connie Damrow. I reported that Connie works part-time but will have additional responsibilities and duties within the NRD's accounting department. I recommended a 10% increase in the hourly wage to \$26.44/hour. It was moved by Eagan, seconded by Bruce Johnson, and unanimously approved by the Subcommittee to **recommend the Board of Directors approve the proposed salary adjustment, increasing the salary of the NRD Bookkeeper to \$26.44/hour.**

The next item was to consider entering into a consulting services agreement with NRD Administrative Assistant, Kathy Spence to be available and provide assistance to the NRD upon her leaving the NRD in early February. I reported that having Kathy available to answer questions regarding all facets of the work she performed as the NRD Administrative Assistant would be helpful to staff and the NRD. I reported that we entered into a similar arrangement with the previous General Manager and I recommended doing the same in this case. It was moved by Stevens, seconded by Bruce Johnson, and unanimously approved by the Subcommittee to **recommend the Board of Directors authorize the General Manager to negotiate and approve a Consulting Services Agreement with Kathy Spence for a maximum of 80 hours of work over a seven month period.**

The next item on the agenda was to consider positions on Legislative Bills. Ruth reported that a very important bill is LB 83 which includes changes to the Open Meetings Act and provides for virtual conferencing by political subdivisions (NRD). Ruth reported that he has assisted NARD by serving on a committee that looked into potential updates to the Open Meetings Act. The proposed changes also require the public's right to also attend the meeting at a physical site, provide a copy of all documents at all physical sites, limits the % of meetings that can be held virtually, and in 2022 requires entities (NRDs included) make available on their website the Board Meeting agenda and minutes. It was moved by Stevens, seconded by Eagan, and unanimously approved by the Subcommittee to **recommend that the Board of Directors support LB 83.**

There being no further business the meeting adjourned at 4:30 pm.

PDZ/pz

pc: Steve Seglin
Corey Wasserburger

**RESOLUTION OF THE BOARD
OF THE LOWER PLATTE SOUTH NATURAL RESOURCES DISTRICT**

Be it Resolved that the Lower Platte South Natural Resources District may desire to participate in a program administered by the Farm Service Agency (FSA) of the U.S. Department of Agriculture and therefore, authorize and empower the General Manager of the District, who is the Chief Executive Officer of the District, to execute any and all documents required to participate in and comply with said programs.

Be it Further Resolved that this authority includes all programs administered through the County FSA Committees and grants unto said representative full authority and power to do and perform all and every act and thing whatsoever requisite and advisable to be done under such programs including access to County FSA Office records necessary to complete all transactions and all actions.

Be it Further Resolved that this resolution shall remain in full force and effect until written notice of its revocation has been duly served upon the County FSA Committee.

CERTIFICATION

The undersigned hereby certifies that the above and foregoing resolution of the Board of Directors of the Lower Platte South Natural Resources District was duly passed at a regular meeting of the Board on _____ 2021.

Secretary of the Board

Subscribed and sworn to before me on _____ 2021.

Notary Public

My Commission Expires _____



January 11, 2021

Paul Zillig, General Manager
Lower Platte South NRD
P.O. Box 83581
3125 Portia Street
Lincoln, NE 68521

Dear Paul:

Enclosed is our proposal for accounting and finance transition services for Lower Platte South NRD related to the upcoming vacancy of your Administrative Assistant. Please call me with your questions at 402-486-3600.

Thank you for your consideration of our Firm.

Sincerely,

GRAFTON & ASSOCIATES, P.C.

Joseph J. Meduna, CPA
CEO

JJM/mjs

Enclosure

PROPOSAL TO PROVIDE
PROFESSIONAL SERVICES

TO

LOWER PLATTE SOUTH NRD





January 11, 2021

Paul Zillig, General Manager
Lower Platte South NRD
P.O. Box 83581
3125 Portia Street
Lincoln, NE 68521

Dear Paul:

We are pleased to confirm our acceptance and understanding of the services we are to provide for Lower Platte South NRD for your fiscal year ending June 30, 2021.

We will provide you with the following services:

- Review current accounting and finance operations, policies, and procedures and suggest revisions.
- Rewrite Administrative Assistant job description and make recommendations of venues for job postings.
- Review incoming applications for Administrative Assistant position (aka Administration and Finance Manager), make selection recommendations for interviews, and assist in applicant screening and selection process.
- Assist Kathy Lewis Consulting Services with software conversion and data verification.
- Review monthly QuickBooks data for errors in posting/coding.
- Assist with payroll data conversion from Dynamics Great Plains to QuickBooks Online Advanced.
- Serve as interim accounting, finance, human resource, and payroll specialist in the event of vacancy of Administrative Assistant; and oversee Bookkeeper job duties.
- Assist in training new hire for Administrative Assistant position (aka Administration and Finance Manager).
- Post various adjustments to the general ledger as necessary.
- Perform interim monthly bank reconciliations.
- Prepare interim monthly financial statements and reports.
- Interim human resource file maintenance.
- Assist with preparation of annual budget for fiscal year beginning July 1, 2021.

Our Responsibilities

The objective of our engagement is to provide administrative and support services. We will comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the financial statements.

Management Responsibilities

Management has the following overall responsibilities that are fundamental to our undertaking the bookkeeping engagement:

1. The selection of the basis of accounting as the financial reporting framework to be applied in all services.
2. The design, implementation, and maintenance of internal control relevant to the fair presentation of the financial statements.
3. The prevention and detection of fraud.
4. To ensure that the entity complies with the laws and regulations applicable to its activities.
5. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.
6. To provide us with –
 - Documentation, and other related information that is relevant to the presentation of the financial statements,
 - Additional information that may be requested, and
 - Unrestricted access to staff within the Lower Platte South NRD with whom we determine it necessary to communicate.

No financial statements will be provided by our Firm as a result of any bookkeeping support services.

Professional Fees

Our fees for hourly services will be \$125 per hour and will be billed as work is completed on a monthly basis. Any other services will be subject to separate fee arrangements at the time of your request.

Paul Zillig, General Manager
Lower Platte South NRD
January 11, 2021
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We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return to us.

Sincerely,

GRAFTON & ASSOCIATES, P.C.



Joseph J. Meduna, CPA
CEO

JJM/mjs

Enclosure

The above fully describes the services required and is accepted by us:

LOWER PLATTE SOUTH NRD

Paul Zillig, General Manager

Date

Personnel Policy No. 31: EMPLOYEE RECORDS

The personnel records of employees of the District are confidential and are available for inspection only by the applicable employee, the employee's designated representative, and management of the District.

and those employees of the District and outside consultants involved in preparing payroll and designated in writing by the General Manager of the District.

Employees or their designated representative may review personnel records during normal work hours in the presence of management. Designated representatives will be permitted to inspect records only upon presentation of a written authorization signed by the employee.

The District may collect statistical data from applicants and employees for affirmative action purposes. This data is used for affirmative action analysis only and is not available for any other purpose.

If an employee disagrees with a performance appraisal or personnel action taken by management, they may submit a brief reply, which will then be placed in the employee's personnel file.