



FINANCIAL/BUDGET COMMITTEE MINUTES

Monday, June 15, 2015
9:00 am to 11:00 am

USDA Service Center / Glenn County RCD
132 North Enright Avenue, Suite C
Willows, CA 95988

In attendance:

Bruce Roundy, Treasurer
Kathy Landini, Associate-Director
Kandi Manhart, Executive Officer
Ritta Martin, Program Coordinator
Rob Vlach, District Conservationist, NRCS

Absent:

None

1. Call to Order

Meeting called to order at 9:12 am by Chair Bruce Roundy.

2. Public Comment (limit 5 minutes)

Any person wishing to address Committee on items not on the agenda may do so at this time. The Committee will not make decisions or determinations on items brought up during Public Comment.

None.

3. Meeting Minutes

Review previous meeting minutes

- *Current meeting minutes will be placed on next RCD Meeting Agenda's Consent Calendar*
Manhart reported the meeting minutes from April 20, 2015 were approved at the RCD Meeting held May 18, 2015 as part of the Consent Calendar. No meeting minutes to review.

4. DRAFT Financial Reports

Review and discuss reports

a. Regular monthly reports

Committee reviewed reports. Discussion ensued. Highlights of discussion included:

-*Add annual sick leave and annual leave to Balance Sheet*

-*Ask auditor on why old Customer: Jobs (e.g. CARCD The Xerces Society and Department of Water Resources) still show up on A/R Aging Summary Report as zero balance*

-*Ask auditor about Accounts Payable Account (20000) and why there is a continuous balance although items are not actually due anymore*

-*Research appropriate 3- and 6-month reserve amounts*

- Research appropriate amount to place in savings account; or a new money market account
- Research effective and efficient method to account for staff time allocations to projects in QuickBooks

b. Profit & Loss Budget vs. Actual

See 2nd DRAFT FY 2015-2016 Budget agenda item.

- c. RCD Connects with Kids Fundraiser Update: "4th Annual Run Your Tail Off... through the Watershed" 5K/10K Trail Run-Walk, FREE Family Festival and FREE Kids Dash**
Committee reviewed report. Discussion ensued. Committee discussed using RCD's contribution of \$400 for staff time to coordinate Range Camp scholarship efforts vs. sending a student (currently, 3 students may attend with the coordination of other sponsoring organizations); additional discussion will occur.

d. Annual Day-in-the-District & Goedhart Dairy Tour

Manhart provided report. Discussion ensued. Due to staff time spent on event Committee recommends Directors volunteer more next year (e.g. obtaining auction and raffle items); K. Landini offered to follow-up with volunteer reminders.

e. Project/agreement updates, including pending applications

Manhart provided report. Discussion ensued.

5. 2nd DRAFT FY 2015-2016 Budget

a. Review and discuss 2nd DRAFT FY 2015-2016 Budget

Committee reviewed report. Discussion ensued.

Comments included:

-Note: Actual as of June 12, 2015

-Include July 1 to June 30 in FY title

-Added new Federal Grant - NRCS Cooperative Agreement for Soil Health Coordinator, \$50,000

-Computer Supplies of \$5,000 should be listed as Computer Maintenance, or other appropriate account (e.g. Computer Maintenance Agreement)

-Move CLR Copies in CGSP Expense to Administration Expense (Keep same amount as CGSP Income)

-Move Cost of Goods Sold to Expense, do not include in Income

b. Discussion and possible action to approve FY 2015-2016 Budget – ACTION

Chair Bruce Roundy and K. Landini made a consensus to tentatively adopt FY 2015-2016 Budget with noted comments and provide recommendation for approval by RCD Board of Directors at the RCD Meeting to be held July 20, 2015, once 14-15 Actuals are finalized, June 30, by Staff.

6. Policies

a. Review and discuss Policy Series 3000: Operations

i. Policy Number 3020 – Budget Preparation

Recommended by K. Landini to review Budget Policy and suggested having RCD Board of Directors adopt budget in each July versus each June to account for end of year, June 30, financials. Discussion ensued.

- ii. **Policy Number 3030 – Fixed-Asset Accounting**
Confirmed policy is sufficient.
- iii. **Policy Number 3032 – Fixed Asset Capitalization**
Confirmed policy is sufficient.
- iv. **Policy Number 3037 – Schedule of Fees**
Not reviewed.
- v. **Policy Number 3040 – Expense Authorization**
Manhart inquired about 2 Director Signatures on Claim Form and Check;
Committee confirmed the need of keeping same process.
- vi. **Policy Number 3041 – Standard Expense Authorization**
Consider including current and relevant financial expenses (e.g. Computer
Maintenance agreement).
- vii. **Policy Number 3075 – Credit Card Usage**
Confirmed policy is sufficient.
- viii. **Policy Number 3100 – Fee For Service Assistance Program**
Confirmed policy is sufficient.

b. Discussion and possible action to recommend changes to existing or create new policies to Policies committee– ACTION

Manhart will draft changes and present to Committee for final review and schedule Policy Committee Meeting for consideration. No action taken.

7. Office Location

a. Update

No new news from NRCS.

b. Review and discuss alternative office locations

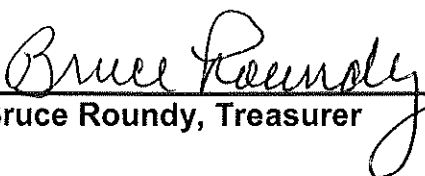
Manhart presented DRAFT estimated expenses for office location outside of a USDA Service Center. Potentially include trash and recycle expense; Manhart will continue to researching alternative locations.

8. Adjournment

Meeting adjourned at 11:46 am by Chair Bruce Roundy.

Approved on July 20, 2015 by the Glenn County Resource Conservation District Board of Directors.

Attested by,



Bruce Roundy, Treasurer



Kandi Manhart, Executive Officer