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**Greene County Conservation District**

22 West High Street – Suite 204 – Waynesburg, PA 15370

Phone 724-852-5278 – Fax 724-852-5341

E-Mail: [gccd@co.greene.pa.us](mailto:gccd@co.greene.pa.us) -- Website: <http://www.co.greene.pa.us/gccd>

**GREENE COUNTY CONSERVATION DISTRICT  
REGULAR MEETING  
MINUTES  
August 18, 2015**

**I. CALL TO ORDER AND INTRODUCTION OF GUESTS**

The meeting was called to order by Vice Chairman Trader at 10:00 a.m. in the Mezzanine Conference Room, 19 South Washington Street, Waynesburg, Pennsylvania. Those in attendance were as follows:

**Greene County Conservation District Directors and Associate Directors**

Archie Trader-Vice Chairman/Commissioner Representative; Jim Cowell-Secretary; Greg Hopkins-Director; Jim Kenney-Director; Bill Wentzel-Director/Environmental Program Associate; Dave Shipman-Associate Director; and Jim Willis-Associate Director.

**Guests and Cooperating Agencies**

Chuck Kubasik-DEP, Field Representative

**Staff**

Lisa Snider-District Manager; Lindsay Kozlowski-Resource Specialist; Karlie Wright-Ag Technician; and Becky Salosky-Fiscal Officer.

Robert Belicose-Manager, Maher Duessel; Levi Zielinski-Senior Auditor, Maher Duessel and Carol Gooden-Deputy Controller/Director of Audits, Greene County Controllers office, were invited guests at the meeting.

**II. PUBLIC COMMENTS**

There were no public comments.

**III. Maher Duessel Certified Public Accountants- GCCD 2014 Audit**

Mr. Belicose, Mr. Zielinski, and Ms. Gooden were present at today's meeting to review and discuss the 2014 audit of the Greene County Conservation District's (GCCD) financial statements.

In addition to the audit report, a communication of those charged with governance and a management letter were provided. The communication of

those charged with governance includes an outline of the responsibilities of the auditor as well as the management.

Below is a portion of Mr. Belicose's review of the communication of governance and management letter.

- The audit is intended to express opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- GCCD's internal control was considered as part of the audit. The purpose for determining their procedures are not to provide any assurance to determine such internal control, but sample tests were performed.
- As part of obtaining reasonable assurance about whether GCCD's financial statements are free from material misstatement, tests were performed of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. However, providing an opinion on compliance with those provisions was not an objective of the audit and accordingly, they do not express such an opinion.
- There were no new accounting policies for 2014 and all significant transactions were recognized in the proper period.
- All financials have accounting estimates; with nothing in the reports considered to be sensitive.
- There were no sensitive disclosures.
- There were no difficulties in performing the audit as management provided everything that was requested.
- Corrected and uncorrected misstatements. A few journal entries were made, but none were considered material.
- There were no known disagreements with management.

Mr. Belicose noted that in the past, GCCD's audit was done as a component of Greene County's audit and will continue as such. This year, and here after so long as Maher Duessel is contracted, a separate audit was conducted so that GCCD meets the requirements of the state.

He also noted that their assistance is available at any time to answer questions that may arise regarding financials.

Mr. Zielinski noted that the financials presented fairly, and all materials respect the financial position as of December 31, 2014 and provides an unmodified opinion.

Following is a summary of the discussion by Mr. Zielinski.

- For the year ended 2014, GCCD assets increased by approximately \$250,000 as a result of the receipt of additional state funding. Cash accounts and accounts payable also saw an increase. The increase in the accounts payable relates to the Nonpoint Source Grant.
- An investment line is shown as funds were transferred from a cash account to a certificate of deposit.
- Overall, compared to 2013, revenue increased by approximately \$145,000 and was mainly due to operating grants and contribution sections.
- Compared to 2013, expenses increased by about \$30,000.
- Overall, revenue exceeded expenditures by approximately \$170,000 which follows with the increase in assets.
- The grant revenue was \$138,000 over budget and was a result of projects being completed earlier in the year that were greater.
- Most line items did not vary significantly between budget and actual, but some did vary. The major accounts were reviewed as follows.

#### General Fund

The grant revenue was over budget by \$138,000. This may have been a result of an increase in the projects being completed earlier in the year before the budget was created. Also, the impact fees received were higher than when the budget was prepared.

#### Dirt & Gravel Roads Fund

The grant revenue was approximately \$80,000 below what was predicted in the budget. The completion of fewer projects than anticipated may have contributed to this variance.

#### Chapter 105 Fund

The actual amount of revenue received for the charge for services was higher than what was budgeted. This was due to the submission of a greater number of projects than was anticipated when the budget was prepared.

### Non-Point Source (NPS)

The actual amount of revenue received was less than budgeted. Mr. Zielinski briefly reviewed the smaller accounts; Chapter 102, the Envirothon and Farmland Preservation.

The next item Mr. Zielinski reviewed was the Independent Auditor's Report in Accordance with Government Auditing Standards; which covers internal control and compliance. Internal controls and compliance were reviewed; however, an opinion was not given on non-compliance or internal controls. There were no instances of non-compliance or internal control noted.

The last part of the audit reviewed by Mr. Zielinski was the management letter. The letter included the following two comments.

### Segregation of Duties

Mr. Zielinski noted that one person has the ability to prepare checks, prepare bank reconciliations, mail disbursement checks, make deposits, and record cash receipts and cash disbursements in the general ledger. The small size of GCCD's staff makes it impractical to fully segregate duties. At a minimum, they recommend that the bank statements and canceled checks be opened and reviewed by an independent employee. To further reduce the risk, they recommend that an independent employee reconcile the bank statements.

### Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards

New grant reform rules are pending and may result in significant changes. A website, where the changes, can be reviewed is listed in the management letter.

To address the recommendation of Maher Dressel, Ms. Snider noted that she now opens, date stamps, and assigns the mail to the appropriate GCCD employee. Invoices, after review, are stamped, approved for payment by Ms. Snider, and forwarded to Ms. Salosky. Ms. Salosky then prepares the check for payment and receives the signature of two GCCD Directors before payment is made.

Commissioner Trader thanked Mr. Belicose, Mr. Zielinski, Ms. Snider and Ms. Salosky for their assistance. Mr. Belicose and Mr. Zielinski noted that it was a pleasure to work with Ms. Snider and Ms. Salosky.

## **IV. PUBLIC COMMENTS**

There were no public comments.

V. APPROVAL OF MINUTES

*A motion was made by Jim Cowell to approve the minutes of the July 21st, 2015 meeting. Bill Wentzel seconded. (Motion Passed)*

VI. TREASURER'S REPORT

*A motion was made by Bill Wentzel to approve the treasurer's report. Jim Kenney seconded. (Motion Passed)*

VII. CORRESPONDENCE AND UPCOMING EVENTS

- a. **Farm Bureau Legislative Tour at Frosty Springs Farm—August 21st at 10:00 a.m. Jim and Billie Cowell's Farm**  
Mr. Cowell invited the group to the event.
- b. **Farm Bureau Legislative Tour – Fayette County – August 22<sup>nd</sup> – 10:00 a.m. to 2:00 p.m.**
- c. **Southwest Project Grass – Pasture and Grazing Walk – Indiana County – Oct. 13<sup>th</sup> – 6:00 p.m. to 8:00 p.m.**
- d. **Agricultural Field Day – September 17<sup>th</sup> – 10:00 a.m. to 3:00 p.m.**
- e. **North American Shorthorn Association – Louisville, Kentucky**  
Mr. Cowell noted that Chairman Eisiminger and his wife, Shirley, will be honored, for the breeding of shorthorn cattle, at the National American Shorthorn Association's annual meeting to be held in November. This is a prestigious award; as it has only been presented twice. Mr. Cowell will pass on any additional information he receives regarding this matter.

VIII. **Staff Reports – Report on Items Below as Needed**

Staff reports were included in the meeting packets.

a. **102/105 Staff**

**Lindsay Kozlowski – 102/105 Complaints - Monthly Fees - Special Projects**

Work continues to organize a workshop for consultants, regarding the Chapter 105 program. Since the last GCCD meeting, the date of the workshop has been changed, due to a conflict with the Greene County Association of Township Officials Annual Convention. The workshop will be held on October 14<sup>th</sup>, 2015 at Waynesburg University's Stover Center.

Additional complaints were received since her report was written. One complaint was referred to the PA Department of Environmental Protection (PA DEP).

**Bill Wentzel – Inspections**

One complaint, regarding a timber harvesting site, has been referred to PA DEP.

**b. Agricultural Staff**

**Karlie Wright – Farmland Preservation – ASA**

A spring development, approved at the last GCCD meeting on July 21<sup>st</sup>, 2015 under the mini grant program, was completed on the Corbly Orndorff property. Conservation plans are being prepared for the other applicants who will be installing spring developments under this program.

GCCD's participation at the Greene County Fair went well, with several contacts made. Ms. Snider noted that the increase in the number of contacts made, may have been due to the additional hours spent at the display and visiting the livestock barns, etc., She learned from her attendance of this year's fair; the days when additional hours may be needed, especially Thursday, when we may wish to consider having the whole staff work the entire day, in two shifts.

A short survey taken at the fair, found that landowners would like to have cost sharing available for the application of agricultural lime as well as access to a no-till drill to rent.

Ms. Snider noted that she also received many requests for a no-till drill. The Fayette County Conservation District has a no-till drill, but they only rent it to Fayette County landowners. Washington County Conservation District also, has a no-till drill, but it can be difficult to use, due to the difficulty in the transportation.

Over the next few months, the Board may want to consider the request for a no-till drill. Mr. Bill Cree, III, Greene County Farmland Preservation Board Chairman, volunteered to help with this effort, by obtaining price quotes, etc. Commissioner Trader suggested that GCCD check in to its purchase through the state program.

Additionally, the installation of a ventilation fan in the hoop building, should also be considered.

Commissioner Trader and Mr. Cowell commended GCCD staff for their work on the display.

A verbal request was received from Debbie Stephenson, to store gates used by the Greene County 4-H Sheep Club, in the hoop building at the Greene County Fairgrounds used for the GCCD display. Ms. Snider requested that Ms. Stephenson provide written notice to include the number of gates, who has permission to use them, etc. Since the lock on the building has been broken several times, Mr. Cowell suggested that the club be notified in writing and sign a waiver, that GCCD is not responsible for missing items. It was noted that additional locks will be installed.

**c. District Manager**

**Lisa Snider - Dirt & Gravel Roads – Signage – 102/105 Complaints**

As discussed at the July 21<sup>st</sup>, 2015 GCCD meeting, Ms. Kozlowski and she met with PennDOT officials to discuss several matters; the installation of GCCD signs at county boundaries, the use of a leaf blower and vacuum truck for the Dirt and Gravel (D&G) Roads Program, and the Low Volume Roads Program. Most likely, the installation of signs along the interstate will be impractical; with the requirement of a federal permit at an approximate cost of \$10,000 per sign.

Applications, for the installation of signs along other Greene County state roads, are forthcoming. The size of the sign and lettering allowed is based on the speed limit. Samples are being completed and will be sent to the Signage Committee for review.

Also, at the meeting, PennDOT was informed of their eligibility, pending their attendance of the Environmentally Sensitive Maintenance (ESM) training, to apply for funding under the D&G Low Volume Roads Program.

Also, regarding the D&G Roads Program, recently she met with the Waynesburg Borough to discuss their eligibility for the Low Volume Roads Program.

There were no bids received for the application of Driving Surface Aggregate (DSA) for a project in Gilmore Township. The project will be re-bid with a direct mailing of the bid notice mailed to qualified applicators.

It may be necessary to extend the application period for the D&G Roads Program until September 30<sup>th</sup>, 2015.

**IX. OLD BUSINESS**

**a. Mini Grants**

**2015 Unfunded Projects Remaining**

1. James H. Cole – 3 Spring Developments & 3 Spring Repairs
2. Jessica Vukmanic – Streambank Stabilization
3. Jeanne Williams – Stormwater Management
4. Larry Wise – Spring Development
5. Bob Wolfe – Spring Development

At the previous GCCD meeting on July 21<sup>st</sup>, 2015, it was determined that the above projects, could be considered at a future meeting, and were contingent upon the passage of a state budget. To date, the state budget has not been passed.

**b. Act 13 Funding**

1. Mini grants – Pending passage of a state budget.
2. Vehicle - At the June 16<sup>th</sup>, 2015 GCCD meeting, the board approved the purchase of a Ford Explorer, utilizing Pennsylvania Utility Commission Unconventional Gas Well Funds (PUC-UGWF). The Greene County Maintenance Department has placed the order for the vehicle at a cost of \$27,804.
3. Cost shares – Pending state budget.
4. 2015-16 State Budget Approval – Awaiting approval.

**c. Wisecarver Reservoir and Building Search**

There were no updates since the last GCCD meeting.

Ryerson Station State Park and the silt removal from the lake bed were briefly discussed.

**X. New Business**

**a. Request for Assistance**

There was no Request for Assistance to bring before the board.

**b. 102/105 Revised Delegation Agreements**

The proposed Executive Summary for the agreement, which outlines the responsibilities of the PA DEP and Conservation Districts, was included with the meeting packets for review. Due to its large size, other parts of

the proposal were e-mailed. Recently, a webinar was conducted and once a copy of it is received, Ms. Snider will forward it to the board.

PA DEP is revising the delegation agreements with Conservation Districts and hopes to have the new agreement signed and in place by January, 2017. Ms. Snider noted that most of the changes involve the Chapter 105 program. Since GCCD has been conducting this program for a while, the changes should not have much of an effect on GCCD.

Ms. Snider requested that, over the next few months, the board review the proposal.

**c. 2016 Budget—Committee**

The budget committee members are Tom Headlee, Jim Kenney, Lisa Snider, and Becky Salosky. Ms. Snider would like to begin working on the 2016 budget and would like to have it ready to present to the GCCD board at the October meeting. Commissioner Trader noted that the pending state budget may make it difficult to prepare our budget.

**d. Associate Board Members**

Ms. Snider requested that the board consider additional Associate Directors. Mr. Kubasik noted that many Conservation Districts seek their Associate Directors through their nominating organizations. Then when a vacancy occurs in the District's Directors, an eligible candidate is available to fill that position. Ms. Snider noted that the Public Directors positions (GCCD has two) are the most difficult to fill.

**e. Awards Banquet Committee**

Ms. Snider suggested November 17<sup>th</sup>, 2015, the date of regular scheduled GCCD meeting, for the date of the annual awards luncheon, at Thistlethwaite's Vineyard.

At the request of Ms. Snider, Phil Evans of the Natural Resources Conservation Service (NRCS) and Russ Gibbs of the Department of Conservation and Natural Resources, Bureau of Forestry, provided the names of nominees for this year's Outstanding Cooperator and the Forest Conservationist awards. To assist in determining this year's recipient of the Outstanding Cooperator of the Year Award, GCCD's committees can now schedule a visit to the farms and make a recommendation to the board.

The presentations of other awards (contractors and D&G Roads Program participate awards) were discussed.

**XI. CONSERVATION DISTRICT OUTREACH**

Ms. Wright will be attending the September meeting of the Whiteley Township Supervisors to discuss Agricultural Security Areas (ASA). Two landowners in the township, meet the criteria of having at least 250 acres, to form an ASA are interested.

**XII. REPORTS FROM COOPERATING AGENCIES AND GUESTS**

**Chuck Kubasik** – The annual D&G Roads Maintenance workshop will be held September 29<sup>th</sup> and 30<sup>th</sup>, 2015 at the Pittsburgh Marriot in Cranberry, PA. A series of Envirothon Coordinators meetings, with the one closest to our area scheduled for October 29<sup>th</sup>, 2015 at Forbes State Forest, Ligonier, PA.

**XIII. EXECUTIVE SESSION**

There was no need for an Executive Session.

**XIV. The next regular meeting will be September 15, 2015 at 10:00 a.m.**

**XV. ADJOURNMENT**

***With no further business to discuss, a motion was made by Greg Hopkins to adjourn the meeting at 11:05 a.m. Jim Cowell seconded. (Motion Passed)***

Respectfully submitted,

Rebecca K. Salosky  
Fiscal Officer

**MEETING MINUTES CERTIFICATION**

We, the undersigned, agree that the minutes taken above were approved in their entirety by the Greene County Conservation District on Oct. 20, 2015.

Chairman, Greene County Conservation District

Secretary, Greene County Conservation District