



LEFTHAND WATERSHED
oversight group

Agenda

Lefthand Watershed Oversight Group Board of Directors
BOARD MEETING
2-4:30pm, February 19th 2019, Left Hand Water District Office
6800 Nimbus Road, Longmont, CO 80503

Welcome and Introductions	Christopher Smith	2:00 PM
Public comments on items not on the agenda	Christopher Smith	2:05 PM
Approval of Minutes	Christopher Smith	2:10 PM
Financial Policy update	Jessie Olson	2:20 PM
Business Plan Update	Jessie Olson	2:30 PM
Community Science Plan Update	Yana Sorokin	3:15 PM
Other Projects Update	Jessie Olson	3:45 PM
Fundraising & Outreach Update	Jessie Olson	4:00 PM
Adjourn	Christopher Smith	4:15 PM

NOTE: LWOG will make reasonable accommodation for individuals with known disabilities at meeting and events per our non-discrimination notice. Visitors needing accommodation are encouraged to contact any staff member to request such accommodation 48 hours in advance of such event.



02/14/2019

To: Lefthand Watershed Oversight Group (LWOG) Board of Directors

From: Jessie Olson, LWOG Executive Director

RE: February board meeting agenda items

The purpose of this memo is to provide the LWOG BOD with an update on BOD agenda items in order to better inform and prepare the LWOG BOD for the upcoming board meeting. This memo follows items listed on the agenda for the upcoming 02/19/2019 meeting and includes other information-only items.

Meeting Minutes

Draft meeting minutes from January are attached (attachment 1) for review and approval.

Board Appointment and Renewal

For those that missed the meeting last month, we will need you to re-sign all conflict of interest, confidentiality and whistleblower statements for the New Year. We will have copies on hand for everyone to sign.

Financial Report & Audit

As previously discussed we will be moving to reviewing financial reports on a quarterly basis. We've updated the financial policies to reflect this and the change to accrual based accounting (attachment 2) and we will require board vote to update the new policies. The audit process has begun with Clifton Larson Allen and the bookkeeper and I are working to prepare all necessary files and reports. Auditors will be on site the first week of April.

Business Plan Update

Yana and I met with board member Jim Bryant to discuss the business plan. I've completed a first draft will provide an update and opportunity to discuss at the board meeting.

Project updates

1. Adaptive Management, Stewardship & Monitoring

We've been working on a "state of the watershed" report which will describe the results from our monitoring efforts this year, and a discussion of how sites are recovering from the 2013 flood. We're hoping to create a template for the report that can be updated each year. Deb is leading the effort in data entry, analysis, and report preparation.

2. Community Science Strategic Plan & Tools

We've been very busy interviewing stakeholders this past month! Thus far we've conducted 15 separate interviews which has given us great insight into what motivates different groups and how our organization (and this program) can best serve them. Interviews thus far include:

- DOLA

- Mad Ag
- Niwot High School Students
- WRV
- City of Longmont
- City of Boulder
- Group of residents in Mountain community interested in sustainability (informal)
- Town of Lyons (informal)
- Leave No Trace (and IMBA) (informal)
- Chuck Oppermann
- Boulder Water Keepers
- Trout Unlimited, Boulder Flycasters Chapter (2 separate interviews with two members)
- Keep it Clean Partnership
- CU Boulder Cooperative Institute for Research in Environmental Sciences (CIRES)

We will discuss project progress and results from the interviews at the board meeting. We also plan to conduct a short interview of board members at the meeting.

3. St. Vrain & Left Hand Stream Management Plan

LWOG has only participated in this project a minor way this past month, assisting with data acquisition. Upcoming tasks include assisting with a stakeholder webinar to review results from the stream health assessment- upcoming dates for webinar include April 3rd and April 25th.

4. DOLA CDBG-DR Legacy Projects

We are working with Lefthand Excavating and Biohabitats on this design-build project, and Yana is managing the project. Update this month includes:

- All Construction Participation Agreements have been received.
- BOCO LISU (2 applications) and BOCO Transportation site visits are complete and Commissioner's Hearing is scheduled for March 7.
- Additional site visit scheduled with BOCO Contractor to discuss new BOCO Stormwater Permit which has new requirements that did not apply to our previous projects.
- Floodplain models have been submitted to BOCO for early review (to expedite Stream Restoration Permit review).
- Other permits and compliance applications have been submitted (e.g. SB40, USACE 404, SHPO, State Construction and Dewatering, USFWS)
- Stream Restoration Permit (FPD, Grading) and LISU Response is in progress for target submission March 14.
- Assuming permits are released on April 1, anticipated construction schedule is as follows:
 - Reach 1: 4/1 thru 5/17 (with majority of reveg to follow in Aug/Sep)
 - Reaches 2-9: 9/2 thru 10/15 (Using two crews, moving downstream to upstream)
- We held a meeting with CU researchers and Boulder County to discuss research priorities this month.

5. River Watch Water Quality Monitoring & LHWD Metals Monitoring

We've completed the LHWD report and project. Glenn completed his annual training for River Watch this past month.

6. Fish Passage Feasibility Study and Education Initiative

We held a kick off meeting with project partners this month to define project goals, tasks, and deliverables. We also began discussing opportunities to allow passage of fish, water, sediment at each diversion to help

prioritize which structures to focus on for this project.

7. SVCC

LWOG staff participated in the SVCC board meeting this past month. In addition, I met with Town of Lyons regarding the potential of assisting them with future adaptive management needs.

Update on Fundraising and Outreach

- Monica and staff are continuing to working towards a 20K contribution to LWOG.
- We received 5K in contributions toward Stewardship Partners program from corporate donors this past month.
- We received our regular annual contribution of 20K from Left Hand Water District this past month.
- Yana (and Deb and I) will present our Adaptive Management Guide/conceptual model poster at the upcoming High Altitude Revegetation/Society of Ecological Restoration-Rocky Mountains Chapter conference on March 12.
- I will give a presentation at the Boulder Nature Association Conference on March 16th.
- Update on our grant applications.
 - We submitted the City of Boulder OSMP research grant last month and expect to hear about whether it was awarded soon (approx. 5K request total)
 - We received notification that funding for our CWCB watershed restoration application has been fully funded at \$216,412.50
 - We submitted an application to the CWCB Water Plan grant this past month for our Watershed Days event.
 - We will discuss the upcoming AIM grant and what the board would like to see as LWOG's role in forestry health efforts in the watershed.
- Staff is meeting this month with staff from Fourmile and Big T Coalitions to discuss partnerships in relation to forestry health and planning.
- I will be giving a tour to one of our project sites for Cal-Ag Water alliance and School of Mines in March.
- I met with new board members Chuck Oppermann and Audrey Butler to go over the strategic plan, work plan and other LWOG documents to help get them up to speed. They both offered great suggestions and enthusiasm!
- We are recruiting a Niwot High School intern (or interns) to help with social media and outreach. It will be a volunteer position 1-5 hours/week, and we may select up to 2. They will work remotely to develop social media content, which we will review before its posted. We also hope they will help in out tabling events this spring or summer.
- We are working towards developing regular outreach/education content to distribute via email and social media to help with outreach/education efforts and remind our subscribers of the value of our work.
- We are also beginning development of our Annual Report, which will follow similar format to last year.

Attachments:

1. BOD meeting minutes
2. Financial Policy Update

Attachments 1
BOD meeting minutes



Board Meeting Minutes 01/15/2019

Attendees

Chris Smith (proxy for Sean Cronin)
Jessie Olson
Kathy Peterson
Colleen Williams
Mark Schueneman (proxy for Chris Wiorek)
Ken Lenarcic (proxy for Pat Cypher)
Monica Bortolini
Greg Ames
Kevin Peterson, Keep it Clean Partnership
Chuck Oppermann
Julie Trumpler, arrived during presentation

Welcome and Introductions

Chris S called the meeting to order at 2:11 and went through introductions.

Public comments on items not on the agenda

Chris S asked for items not on the agenda. No one had any to add.

Keep it Clean Partnership Presentation

Kevin Peterson provided presentation about the Keep It Clean Partnership.

- Started around since 2003, seven partner communities
- Three focus areas: (1) stormwater, (2) education and outreach, and (2) watershed
- Described two-year plan development process including gathering information, program areas and committees, and strategic planning workshops
- Overview of new mission statement and program-specific goals.
- Described upcoming major objectives: (1) Develop pilot stormwater training series by end of summer 2019, (2) develop new outreach strategy by end of 2019, and (3) Revise monitoring and analysis plan by end of 2019
- Questions/Comments:
 - Colleen asked about source water protection plans and noted that there is a lot of good information there.



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- Chris S noted the benefit of monitoring at the upper portions of the watershed and collaboration with groups monitoring in these areas.
- Jessie noted similarities between our mission and goals and wondered how open the Partnership is to partnering with groups like LWOOG.

Board Member and officer Renewal/Election (Chris S)

Chris S. reviewed board member requirements from the by-laws and reviewed all positions.

Chris S. reviewed entities/agency board member positions required in the by-laws and noted that Audrey Butler with Boulder County Parks and Open Space will be joining the board as the County representative. He noted that all current members have indicated that they are interested in continuing during 2019, and hence will remain on the board. List below:

1. Left Hand Water District: Chris Smith
2. Town of Ward: Pat Cypher
3. Town of Jamestown: Ken Lenarcic
4. City of Longmont: Monica Bortelini
5. Left Hand Ditch Company: Terry Plummer
6. James Creek Watershed Initiative: Colleen Williams
7. St. Vrain and Left Hand Water Conservancy District: Sean Cronin
8. Boulder County: Audrey Butler

Chris S reviewed five additional voting members and noted that Rick Kauvar resigned his position in October and that Chuck Oppermann applied for the open position. Several board members expressed support for having Chuck join the board. All other current members indicated that they are interested in continuing during 2019, and hence will remain on the board. Updated below:

1. Kathy Peterson
2. Sue Schaufler
3. Mark Schueneman
4. Chuck Oppermann
5. Chris Wiorek

- Kathy moved, Ken seconded, to re-appoint the five additional board members and appoint Chuck Oppermann. The motion carried unanimously.

Chris S reviewed the current list of ex-officio members and noted that Larry Germann resigned last year and Jim Bryant joined as a new ex-officio member. Updated list below:

1. Chris Carroll



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2. Erica Crosby
3. Gabe Tuerk
4. Greg Ames
5. Jim Bryant

- Kathy moved, Monica seconded, to re-appoint these members as ex-officio members. The motion carried unanimously.

Chris S. reviewed the current slate of officers and all agreed that they were good to continue serving in these positions. The current slate of officers is:

1. President: Chris Smith
2. Vice-President: Sue Schauffler
3. Treasurer: Kathy Peterson
4. Secretary: Chris Wiorek

- Monica moved, Ken seconded, to re-elect the current slate of officers. Motion carried unanimously.

Jessie asked all to sign polices and Chris S. reviewed policies.

Approval of Minutes (Chris S)

Ken moved, Kathy seconded to approve the minutes. Motion carried unanimously.

Financial Report (Jessie)

Jessie reviewed year-end financial report (see packet).

Chris S made motion to accept the financial report. Mark seconded. Motion carried unanimously.

Projects and Other Updates (Jessie)

- Jessie provided update on the Community Science Program – Strategic Plan.
 - Working with Citsci.org
 - Conducting stakeholder interviews
 - Combination of strategic plan and suite of tools
 - Julie T. mentioned that engaging the media would be helpful to building this program.
 - Chuck made the suggestion of a menu of options for potential funders so that they can choose what they support.



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- Chris S. noted that Jessie is meeting with City of Longmont staff and Monica added that they are close to having a contract for services ready and described process/status.
- Jessie provided an update on meeting with Ag Water Alliance.

Grant Application Update (Jessie)

Jessie described CWCB Water Plan Grant application (see handout) and addressed questions.

- Julie T. suggested starting a committee to start organizing now
- Chris S suggested targeting Waldorf, Dawson, Montessori schools

Adjournment

The regular meeting was adjourned at 4:10 PM.

Attachments 2
Financial Policy Update



LWOG's Accounting Policies and Procedures

Adopted by the Board of Directors 11/15/2016

Updated 2-18-2019

Policies

Basis of Accounting

Lefthand Watershed Oversight Group's fiscal period begins January 1 and ends December 31. The financial records of the organization have been maintained on an cash-accrual basis of accounting, in accordance with generally accepted accounting principles (GAAP). Under GAAP, revenues are classified based on the existence or absence of donor-imposed restrictions. ~~LWOG anticipates switching to an accrual basis of accounting in the future.~~

Financial Planning and Reporting

The purpose of the accounting system is to systematically record, summarize, and report all financial transactions of the organization. The system shall be designed so that all aspects of LWOG's operations are included in the system.

Internal Financial Reports

LWOG prepares financial reports for each grant or project on a monthly basis. These reports are reviewed by the Executive Director and project manager. ~~Monthly~~ Quarterly financial reports are prepared by the bookkeeper, and reviewed and approved at LWOG's ~~monthly~~ board meetings. The following procedures are used in preparation for financial reporting:

- For all grants, the bookkeeper prepares monthly advance payment requests and quarterly reports, as appropriate per each individual grant requirements, in order to document monthly personnel, operational, and project expenses.
- The ~~watershed coordinator~~ Executive Director reviews all reports and expense documentation and submits to the board president (or another officer with signatory authority) for review and approval.

Internal Controls

It is the policy of LWOG that we will maintain a system of internal controls that include both administrative controls and accounting controls. Effective control and accountability must be maintained for all assets of the organization, including cash, investments, fixed assets and other assets. LWOG must adequately safeguard all assets of the organization and assure that all assets are used for authorized purposes. The organization employs several safeguards to ensure that financial transactions are properly authorized, appropriated, executed and recorded.

LWOG adopted a Procurement Policy (April 19, 2016) in compliance with 24 CFR 84.40-84.48. These Accounting Policies and Procedures are in keeping with the Procurement Policy, which includes a code

of conduct governing the performance and actions of LWOG and its employees and Board members, limits and regulations regarding solicitation and competition, documentation and contract administration.

Segregation of Duties

The distribution of duties outlined in the procedures below aim for maximum protection of LWOG's assets, while also considering efficiency of operations.

Due to its small staff size, LWOG has contracted with a professional bookkeeper to allow such segregation of duties, as well as financial reporting and record keeping. The bookkeeper prepares checks, but is not a check signer. LWOG has four check signers- ~~Watershed Coordinator~~Executive Director, Program Assistant, LWOG Board Treasurer and LWOG Board President. When the ~~Watershed Coordinator~~Executive Director approves an invoice for over \$5,000, or makes a purchase over \$5,000 the Board president signs the check.

Bank Reconciliations

The ~~Watershed Coordinator~~Executive Director and Board President will be given all correspondence from any financial institutions. Upon opening the documents, the ~~Watershed Coordinator~~Executive Director and President will initial the documents as an indication that he/she has reviewed them. All bank statements will be reviewed in a timely manner. Bank reconciliation and approval will occur within 30 days of the close of the month.

Budgeting Process

An annual operating and capital budget will be established and approved by Board of Directors. The actual operating results of the organization will be compared to the budget on a monthly basis and significant variances explained by management to the Board of Directors. The budget is revised during the year only if approved by the Board of Directors.

Annual Audit Requirement

LWOG is required to hire an external CPA firm to perform an annual audit, beginning in FY 2016. A CPA firm will be chosen in keeping with the Procurement Policy on Solicitation and Competition.

- The finance committee will be responsible for determining the auditor selection criteria and proposal process for performing that process. The finance committee will recommend for approval to the full board the auditing firm identified through the proposal process.
- The finance committee will review the audited financial statements and recommendations of the auditor, as well as management's response to the recommendations. The finance committee will present the audit to the Board of Directors with a recommendation to accept the audit.
- The Board of Directors reviews the audit, recommendations of the auditor, and management's response to the recommendations. The Board of Directors votes to accept or not accept the audit.

Tax Compliance

Exempt Organization Returns, including Federal Form 990 and Colorado form will be prepared by staff and a CPA firm and reviewed by the ~~Watershed Coordinator~~Executive Director and/or Treasurer before filing. These forms will be made available to the Board of Directors and public in the annual financial report.

Revenue and Accounts Receivable

- Funds received by the organization will be deposited timely to the credit of the organization in a financial institution that the Board of Directors has authorized, provided however, that each institution in which funds are deposited must be an institution where such deposits are insured by an agency of the federal government.
- Procedures are to be in place to identify, evaluate, and to determine the acceptance of restricted contributions. Acceptance of unusual non-cash donations, such as charitable lead trusts, perpetual trusts held by third parties, charitable remainder trusts, charitable gift annuities, pooled income funds and donations of land, property, partnership interests, assets subject to lien, etc. need prior approval by the finance committee
- All contributions should be acknowledged in writing to the donor within five business days of receipt.
- All grants and projects are invoiced each month to capture all billable time and expenses and ensure a regular healthy cash flow for the organization. All final invoices for the prior month are completed by the 5th of the following month.

Expenses and Accounts Payable

Payroll

All employees, exempt and non-exempt, are required to record time worked, holidays, leave taken for payroll, benefits tracking and cost allocation purposes.

Grant Related Work

All employees, contract or regular, shall bill all time and expenses related to DOLA (or other) grant deliverables or activities to appropriate grant funding sources and not to LWOG's general fund.

Purchases and Procurement

All procurement transactions will be conducted in keeping with the full Procurement Policy. As outlined in the policy, some form of cost or price analysis shall be made and documented in the procurement files in connection with every procurement action.

Invoice Approval and Processing

- All invoices must be approved by the manager of the project or department for which the expense was incurred, ~~and by the Watershed Coordinator~~. Further, consultant/contractor invoices for CDBG-DR implementation and planning grants are approved by the Board President via the invoice-based advance payment request process. Approved invoices will be paid in accordance with the grant process.
- Where appropriate, the request for disbursement must be supported by original documentation that justifies the purpose of the disbursement and is attached to the request.

- ~~The Any~~ staff person(s) that is designated to be an authorized check signer (other than the ~~Watershed Coordinator~~Executive Director) may not have any responsibilities related to the recording of financial transactions or the maintenance of financial records of the organization.
- The organization should carry directors and officers insurance coverage for any director, officer, or employee who handles agency funds.

Accounting Procedures

This section covers basic accounting procedures for the organization. The accounting procedures used by the organization shall conform to Generally Accepted Accounting Principles (GAAP) to ensure accuracy of information and compliance with external standards.

The procedures below describe Lefthand Watershed Oversight Group's accounting procedures that have been utilized since contracting with a bookkeeper in the fall of 2015.

Invoices

For projects that require invoice-based advance payment requests to DOLA or another funder, we use the following procedure:

- As invoices come in from consultants/contractors/vendors, the project manager reviews invoices in relation to the project budget, scope of work and grant requirements. Invoices are approved by the project manager and sent to the bookkeeper.
- The bookkeeper posts the bill in QuickBooks and issues an invoice to the grantor when the invoice or advance payment requests are due (see reporting below). The Board President approves and signs advance payments requests and the invoice prior to submittal to the grantor.
- Once funds are approved by and received from the grantor, the bookkeeper prints a check for the invoice amount and sends to the ~~watershed coordinator~~Executive Director or Board President for signature. All checks will be issued and mailed within three business days of receipt of funds from grantor. Once mailed, the check mail date is reported by check signer and documented by the bookkeeper.
- The bookkeeper attaches check stubs or records check numbers on each invoice and indicates how each invoice is paid (via debit card or check) and once the check clears in the bank, the bookkeeper sends this documentation to the funder.

Payroll, Reimbursements, and Tax Returns

The following procedures are followed for processing payroll:

- All staff submit monthly timesheets and reimbursement requests to their supervisors for approval at the end of each month.
- The ~~watershed coordinator~~Executive Director submits approved timesheets to the bookkeeper by the end of the month. For payroll, the bookkeeper issues a direct deposit payment on the Wells Fargo website and enters an Adjusting Journal Entry in QuickBooks.
- The bookkeeper breaks down wages by grant source as documented on the timesheets, calculates payroll taxes, and pays monthly payroll taxes.
- The bookkeeper prepares checks for approved reimbursement amounts and sends to the ~~Watershed Coordinator~~Executive Director or Board President for signature.
- The bookkeeper prepares and submits monthly federal withholding tax forms and payments, and quarterly

state tax forms and payments.

- The bookkeeper also develops and submits quarterly returns and annual returns (W2s) and prepares documentation for Worker Compensation Audits. In addition, the bookkeeper prepares 1099/1096s for subcontractors. Further, the bookkeeper keeps track of monthly accrual of each staff member's vacation and sick time using an excel spreadsheet.

Filing/Documentation

All bank statements will be opened and reviewed in a timely manner by the ~~Watershed Coordinator~~Executive Director, then given to the bookkeeper:

- The bookkeeper keeps hard copy records of all financial reporting documents and back up.
- The bookkeeper also checks the bank account weekly to insure all new expenses and revenue are accounted for and reconciles this information with QuickBooks.
- Once the check clears the bank, the bookkeeper documents payment on the invoice and sends documentation (bank statements) to our funders.

Reporting

The following procedures are used in preparation for financial reporting:

- For some grants, the bookkeeper prepares monthly advance payment requests and quarterly reports, as appropriate per each individual grant requirement, in order to document monthly personnel, operational, and project expenses.
- For some grants, the payment request is made after the invoice is received, rather than as an advance
- The ~~watershed coordinator~~Executive Director or project manager reviews all reports and expense documentation and submits to the board president (or another officer with signatory authority) for review and approval.

Budgeting Procedures

- The ~~Watershed Coordinator~~Executive Director will work together with the Board Treasurer, staff, bookkeeper and project managers to ensure that the annual budget is an accurate reflection of the programmatic and infrastructure goals for the coming year.
- The ~~Watershed Coordinator~~Executive Director will present a draft budget to the Finance Committee at least 60 days prior to the end of the fiscal year and at least 30 days prior to its submission to the full Board of Directors.
- The Finance Committee shall review and approve a recommended fiscal year budget and submit it for approval to the Board of Directors. The budget shall contain revenues and expenses forecasted by month. A chart describing monthly cash flow shall be included.
- The Board of Directors will review and approved the budget at its last meeting prior to the start of the fiscal year.