**Johnson County Weed & Pest Control**

**Minutes**

**April 6, 2023**

**4PM**

Start Time: 4:06pm Stop Time: 6:18pm Next Meeting: May 4th at 5pm.

Attendees: Scott Rogers, Board Chairman Dick Gould

 Tyler Benton, Vice Chairman

 Nathan Williams

 Thane Zickefoose Incoming Supervisor – by phone

Val Spanos

 Allen Buff, Interim District Supervisor

 Rod Litzel

 Bob Perry – Johnson County Commissioner

**Agenda**

* Minutes of the last meeting – Scott entertained a motion to approve the March meeting minutes. Tyler moved to approve with a second by Dick. Motion carried.
* Approval Financial Statements - Valerie presented the financial statements for the month. This month they included the Profit and Loss, Balance Sheet and accounts receivable report for both companies (General, and Leafy Spurge), She reviewed with the board the difference between accrual-based reporting and cash-based reporting. The previous bookkeeper had used accrual-based reporting which Rod found overstated income each month, which in turn caused difficulties in his end of the year budget report. Valerie presented a Quickbooks report on budget versus actual and discussed the shortcomings of this report. Rod and Val would like to utilize the financial statement summary that Rod had created and used for reports to the board, with some modifications. This tool reconciled to the budget. The board would like to have a more simplified version. The General Ledger is not necessary to print for each board member. The F32 form can then be more easily completed.
GAPP accounting requires accrual method, but Rod indicates that when talking with the auditors, that they are satisfied with an end of the year accrual method financial reports.

Rod and Valerie will be conducting an internal audit to ensure that the financial statements are accurate. Dick moved to approve the March Profit and Loss Balance Sheet, and Tyler seconded. Motion carried.

* Voucher Payments: Tyler moved, and Nathan seconded. The voucher list will include all checks written since the last board meeting. Motion carried.

**Old Business:**

* Accts receivable – This report will be added to the financial reports. The board reviewed those items outstanding.
* Rod’s proposal for going through financials with Val: Rod discussed the challenge that is faced currently with correcting some of the financial inputs. He proposes to overview the chart of accounts as they relate to the budget to see that items were accurately input into the appropriate budget category. Once he targets an error, Val will make the bookkeeping adjustments and corrections. For example, Rod was paid from the Leafy Spurge company instead of the General Company. Val will reimburse Leafy Spurge for not only payroll but also FICA and retirement. This will hopefully keep costs down.
* SAC/Report from Thane and Rod – Rod discussed the situation for funding through the Department of Agriculture versus the State Lands Board. Thane said that the DOT was able to increase the Allocation to the Dept of Ag, in turn the District will receive roughly an additional $4300 allocation for the ROW program in the County. Funding for State Lands was discussed at SAC, the District had requested $30,000 but with only $150,000 available for the whole state Rod & Thane felt fortunate to get roughly $14,000. The District was also got fully funded for the Salt cedar request and SMP Leafy spurge request, which will also help fill the gap on State lands. Discussion followed about the need to talk to the Governor about the funding deficiency on State Lands. Thane appreciated the opportunity to gain more information.
* Overview of Weed Slayer Consulting Bill- Allen feels that Rod’s help has been invaluable. Rod would like Thane to introduce himself to the landowners by getting the updated SMP agreements for Leafy Spurge signed.
* Rod’s last full payroll check will be in May, with a few days due in June plus the board will make a decision on if they will pay out any overtime accumulated due to Katie leaving.
* Katie’s W-2 mistake was an error in her Retirement. The board asked Allen to find out if the charge was for correcting that mistake on Katie’s W-2. He will follow up.
* Activity report – Bob Perry gave an overview of activities in the county and with the Carbon Creek settlement. He is optimistic that funds available to the County will increase. Allen is hiring five more seasonal help for backpack work; some are returning, and some are the siblings of former employees. The weed bounty program is getting ready to start. There is still cleanup to do on the Salt Cedar project and there was a brief discussion.

**New Business:**

* Spring Workshop/Discussion on open hours/someone at office. The board agreed to have Valerie come in to cover the office. Allen will be gone for 6 days in April, at a grasshopper class and an EPA calibration class.
* Office summer hours have not started yet.

**Next Meeting:** Thursday May 4th, 2023, at 5pm.