

Upper Delaware Council  
**OPERATIONS COMMITTEE MEETING MINUTES**  
**November 22, 2016**

Committee Present: Fred Peckham, David Dean, Harold Roeder, Jr., Larry Richardson, Alan Henry, Aaron Robinson, Jeff Dexter (8:05 p.m.)  
Committee Absent: None  
NPS Partner: None  
Staff: Laurie Ramie, Cindy Odell  
Guests: Richard Eckersley, Susan Sullivan (6:46 p.m.)

The UDC's Operations Committee held its monthly meeting on Tuesday, November 22, 2016 at the Council office in Narrowsburg, NY. Chairperson Peckham called the meeting to order at 6:30 p.m.

**Approval of October 25 Meeting Minutes:** A motion by Richardson seconded by Henry to approve the October 25 meeting minutes was carried unanimously. There was no public comment on the agenda.

**FY 2016 Audit Report by Richard Eckersley, CPA:** Peckham introduced Eckersley who provided to each member copies of the Draft Independent Accountants' Audit Report and Form 990. The Management Representation letter was provided for signature. The Statement of Accounting Standards letter was provided. Engagement letters for services were submitted for review and signature. Eckersley noted that an accounting review would be performed for FY 2017. Eckersley said he had been asked by Ramie to explain how they separate the unobligated and temporary unobligated funds. Richardson stated that he would like an explanation as to how the depreciation number is figured as well. Eckersley noted that the Park Service had changed how they fund the UDC from providing the full amount in the past to now providing the funding on a reimbursement basis. He stated that in the past, depreciation was funded with surplus funding. Eckersley referred members to Exhibit 1, the "Statement of Financial Position". He reported that next year there will be a change in the way he is to present the equity of a non-profit. There will be two categories; those being unrestricted and donor restricted. Eckersley referred to the balance sheet noting that shows what the Council owns and who has a claim. He referred to the Statement of Activity and Change in Net Assets which shows what the unrestricted balance was at the beginning of the fiscal year and what it is at the end of the year. He stated that \$12,209 was spent on equipment. He explained that the Park Service has a reversionary interest in the equipment and the building, while the monies accumulated over the years belong to the Council. Eckersley said that when needed, the Council will use the unrestricted funds for operating expenses and it will eventually disappear. A brief discussion about the schedule used for depreciation took place. Eckersley said that the income tax basis is used to calculate depreciation. Henry questioned if there is some methodology that can be used to determine if funds will be taken from the unobligated funds on an annual basis. Eckersley explained that when you buy equipment, in effect you are reducing what you have to cover expenses. He said that is temporary because as you depreciate it, the money is "flowing back." He said that whatever "capital" activities the Council does causes the unrestricted fund to drop for that year. He added that when you put funding into equipment or fixed assets, that reduces the money you have available for your operating expenses. Eckersley said he understands this can be confusing as we're dealing with accrual basis accounting, fund accounting, and a budget process based on spending it to get it. Richardson stated the Council is always concerned with the unobligated fund balance as it is critical if there is ever an interruption in our funding. Richardson asked Eckersley if the statement could be broken down to show what the Council is obligated for as far as accumulated benefits. Eckersley referred to page nine where it shows the accumulated hours of vacation leave, but no dollar amount. Richardson asked if he could provide the dollar amount. Eckersley said that he could so it could be traced from year to year. Ramie questioned if there is a list of what is considered capital equipment. Eckersley stated that the rule of thumb for the UDC is anything costing more than \$2,500. The current unobligated fund balance was provided. Henry asked if it would be financially sound for the Council to invest any of that money. Eckersley said he does not recommend that. He continued his review of the audit report. He noted that Exhibit IV, the Statement of Cash Flow, gives us a picture of how the cash balance changed. The purchase of equipment during this fiscal year temporarily affects the cash balance, Eckersley said. He explained that depreciation will add back to the Council's cash. Eckersley explained the changes in the way

the equity of non-profits will be presented that will go into effect next year. He stated that the only ways the Council's unrestricted funds can grow now are by other income and interest income due to the fact that the funding is now done through the reimbursement process.

Eckersley referred members to Draft Form 990 and asked them to review it. Comments or questions should be directed to Ramie to provide to him for preparation of the final documents.

Ramie said Eckersley had mentioned that new overtime rules scheduled to go into effect in December may affect the UDC. Eckersley noted it is not currently known if these regulations will go into effect or how long they may last with the new administration coming in as they were done by Executive Order. The new rules increase the minimum salary that an executive, administrative, and professional employee must earn to be considered "exempt" from overtime pay. Richardson noted that the only salaried employee of the UDC is Ramie. Ramie said she thought the Resource Specialist was considered a salaried employee per the contract. After a brief discussion it was decided that Richardson would research the salaried vs. hourly employment status of the Resource Specialist position.

**Executive Director's Report:** Ramie noted that her written report is a bit shorter than usual due to the fact that she was just returning to work after her vacation. She reported that a funding drawdown request was made to cover the November abstract of bills earlier in the day. She provided the balance available through December 9<sup>th</sup>.

As a follow-up to an inquiry from last month's meeting regarding a late fee on the Council Visa card, bookkeeper Mike Poska confirmed that the billing cycle often results in a late fee based on the 4<sup>th</sup> monthly Tuesday schedule to approve the abstract of bills. Ramie said that Odell did some research and found that on September 12, 2012, the Operations Committee had approved a motion "to allow the Executive Director to approve any regular, recurring monthly bills including utilities and insurance, made by Richardson, seconded by Niflot and carried". She noted the bookkeeper recommends that the Visa bill be included in the list of recurring bills. Members agreed.

Ramie said she provided the Nominating Committee of Harold Roeder, Debra Conway and Al Henry with the relevant excerpt from the UDC bylaws, a list of officer from 1988-2016, and a copy of the current membership list on 11/4 to facilitate their deliberations for the 2017 UDC officer nominations, which will be presented at the 12/1 UDC meeting and voted on at the 1/5/2017 meeting.

Regarding office maintenance, Ramie said we received notification from Dan Wagner Window Cleaning of Honesdale of a price increase for the bi-weekly office cleaning beginning in January to \$95 per visit, up from the current \$85 that we have paid since 2011. Don Bellotti of Callicoon provided the annual service of the oil burner earlier in the day and programmed all the thermostats to time them for night, day and weekend set temperatures.

Ramie said that Courier Printing was notified of the acceptance of their FY 2017 bid for the printing of The Upper Delaware newsletter.

Ramie shared details of a meeting held at the UDC office on November 14 with NPS Superintendent Kris Heister on November 14 regarding the river corridor boundary called for after the last full Council meeting when Carla Hahn provided a different figure for the acreage within the designated boundary. She referred to the draft press release dated November 29 and titled, "National Park Service Digital Boundary Supports 21<sup>st</sup> Century Planning for the Upper Delaware River Corridor" provided in members' packets. The release reads that, "Although the digital boundary is not survey quality or intended to be used for survey purposes it is an exciting advancement for the purposes of planning, display, general analysis, and reference." It also states, "the official acreage of the park remains 55,574.5 acres as reported in the Upper Delaware River Management Plan." Henry said that newly calculated acreage should have never been announced in the manner that it was. Robinson asked if this press release is a binding statement. Ramie said that the press release is the official position of the Park Service on this issue. She added that the other acreage number that we were provided may be just an internal number for planning purposes, but it does not change the core acreage. Henry said he understands that in Damascus Township, they compared the Park Service digital map with the Wayne County digital map and the corridor boundary did not match up. A discussion about locating the corridor boundary on the ground took place. Henry read from the draft press release which states, "Should a dispute arise regarding the boundary location, the process described in the River Management Plan for more precisely identifying the exact location of the boundary line will be followed." Ramie said that Heister would like to know if the committee feels that the press release satisfies their request for a written response. Henry said that he would like a written response explaining their methodology that was used. A lengthy discussion about requesting a demonstration on the use of the digital

boundary took place. Ramie reported that the Shippensburg University presentation on GIS mapping scheduled for the December full Council meeting has been postponed until the January meeting at Shippensburg's request. Richardson stated that if this GIS disc will really help the municipal planning departments to generally determine if a piece of property is in or out of the corridor, it is a big step. Sullivan spoke of the Town of Tusten's use of the digital boundary and agreed that a demonstration of its use would be helpful. She reminded members that Golod will be taking a GIS course beginning in January. Henry suggested that the Park Service should offer a demonstration on the use of the GIS tool and that offer should be included in the press release. Ramie said the Council received an offer from surveyor Gary Packer to provide an explanation of the river corridor boundary issue from a surveyor's point of view. She added that she has not yet returned his call until after discussing this with the committee. Richardson said he would like to see what this GIS program is about before hearing from a surveyor. Ramie suggested that the surveyor could be invited in to speak at the committee level. A brief discussion about whether the river corridor boundary could be surveyed took place. A motion to ask the NPS to include in their press release a line committing to offer a demonstration in the future to help explain the value of the disks that were distributed and the technology behind them was made by Henry, seconded by Robinson and carried. After much discussion, it was decided to accept the surveyor's offer to speak with the committee at a future Project Review Committee meeting after he would be invited to hear the NPS demonstration on the GIS tool. Peckham asked what information Shippensburg University will be providing at the January 5<sup>th</sup> meeting. Ramie said she will clarify what information they will be covering under the context of their contracted project services to the Park Service to see how that will fit in with the demonstration request to the Park Service on the distributed GIS discs. A motion to endorse the draft news release "National Park Service Digital Boundary Supports 21<sup>st</sup> Century for the Upper Delaware River Corridor", with two style changes suggested by Ramie and the addition of a line regarding the offer of a demonstration on the use of the GIS disc was made by Henry, seconded by Richardson and carried.

Roeder announced that the Nominating Committee has completed the task of developing a slate of officers for 2017 and are ready to report at the December 1 full Council meeting.

Ramie referred members to the December calendar of UDC Meetings, Activities and Deadlines provided in their packets. She reiterated that the Shippensburg University GIS mapping presentation has been rescheduled to January 5, 2017. She noted that the NPS Holiday party is scheduled for Friday, December 9<sup>th</sup> at the Central House in Beach Lake. Members are invited and reservations are due by December 1. Ramie said she forwarded the information earlier in the day. She reminded members of the combined meeting night Tuesday, December 20<sup>th</sup>. The schedule will be: Project Review at 6:30, Operations at 7:00, and Water Use/Resource Management at 7:30.

A brief discussion about employee use of comp time took place.

### **New Business**

**Summary of Pending Bills 11-22-16/Financial Statements:** The committee was provided with the abstract of bills dated November 22 to review. A motion by Robinson, seconded by Roeder to pay the bills listed on the abstract was carried unanimously. Financial Statements as of November 30, 2016 were provided for individual review.

**Other:** Henry asked that a discussion of the UDC's vacation leave accrual policy be added to the list of other Personnel items under review by the Personnel Subcommittee. He said it is his opinion that an employee should be entitled to vacation time upon completion of the six-month probation period.

**Old Business:** None

**Public Comment:** None

**Adjournment:** A motion by Roeder, seconded by Peckham to adjourn the meeting at 8:12 p.m. was carried unanimously.