

**CROOK COUNTY PARKS & RECREATION DISTRICT
296 S. MAIN STREET
PRINEVILLE, OREGON 97754**

The regularly scheduled meeting of the Board of Directors of Crook County Parks & Recreation District, Crook County Oregon held at Juniper Art Guild 1635 SE Mountain View Dr; Prineville, OR on February 14, 2024, was called to order by Mr. Davis at 5:19 p.m.

BOARD MEMBERS: Scott Davis, Ruthie McKenzie, Rob Gray, Jeff Huntley and Darlene Henderson (via Zoom)

STAFF: Steve Waring, Donna DeHaan, Dawn Brinson

GUESTS: Sherril Wallace

PUBLIC COMMENTS:

- Ms. Wallace stated she wishes she were swimming in a new pool and that she liked the newspaper article regarding the pool in this week's paper.

ADDITIONS TO AGENDA: None

FOUNDATION REPORT:

- Ms. McKenzie stated that the Daddy Daughter Dance was held on Saturday February 10th and was a great success. The next events will be a Family Skate night in April and the Fishing Derby in May.

MANAGEMENT/FINANCIAL REPORT:

- Mr. Waring stated that on January 1, 2024, HB 2805 went into effect adding a new mandatory public meeting training requirement for every member of a governing body of a public body with total expenditures of \$1 million or more per fiscal year.
- Mr. Waring went over the 2024-2025 Budget Calendar meeting dates.
- Mr. Waring shared information regarding the Intergovernmental Agreement between the City of Prineville and CCPRD that was executed in December 2019.
- Mr. Waring stated the office will be closed the morning of Wednesday February 21st for a Leadership meeting.
- Mr. Waring stated the annual review for the Executive Director will be scheduled in June with the other employees.
- Mr. Waring stated that he, Tasha Lundbom and Andrea Weaver met with the Little League representative to discuss field usage and fees for the Spring league.
- Mr. Waring stated he, Donna DeHaan and Dawn Brinson attended the SDAO annual conference in Seaside from February 8th – 11th.

PRIOR MINUTES:

- Mr. Gray made a motion to accept the minutes from January 10, 2024, as presented; Ms. McKenzie seconded; motion carried.

NEW BUSINESS:

MOTION TO APPROVE DISTRICT EFTS AND CHECKS:

- Ms. McKenzie asked what the bill for SDIS was for. Ms. DeHaan stated it was for general liability insurance for the year.

Ms. McKenzie made a motion to approve EFTs and checks #43792-43871 as provided; Ms. Henderson seconded, all in favor.

SECOND QUARTER FINANCIAL REPORTS 2023-2024: The second quarter financial reports ending December 31, 2023 were presented by Ms. DeHaan.

The general fund is at 93% of projected revenue. Expenditures are at 47% for personnel, 49% for materials and services, 57% for capital outlay with 0% in transfers and operating contingency. Total expenditures are 47% of budgeted expenses.

The RV Park operating fund revenue is at 41% of projected. Expenditures are at 40% for personnel, 26% for materials and services, 0% for capital outlay and debt services, 13% for transfers. Overall budgeted expenses are at 24%.

Ochoco Lake operating fund is at 44% of projected revenue. Expenditures are at 16% for personnel, 30% for materials and services, 26% for transfers, 0% capital outlay. Overall budgeted expenses are at 23%.

Haystack Reservoir operating fund revenue is at 29% of projected. Expenditures are at 15% for personnel, 24% for materials and services, 16% for transfers, 37% capital for outlay. Overall budgeted expenses are at 21%.

The Capital Improvement Fund is at 119% of projected revenue. Expenditures are at 13% of budgeted amounts. Overall expenditures are at 9% of the budgeted expenses.

The Equipment Reserve Fund is at 96% of the projected revenue. Expenditures are at 79% of the projected budget.

The RV Park Reserve Fund is at 97% of the projected revenue. Expenditures are at 19% of the projected budget.

The Campground Reserve Fund is at 108% of the projected revenue. Expenditures are at 38% of the projected budget.

QUARTERLY FINANCIAL ASSESSMENT QUESTIONS:

Quarterly questions were asked of the Business Manager as follows:

1. Are the books balanced and reconciled? Yes
2. Are all cash and investment accounts reconciled to the general ledger? Yes
3. Does the adopted budget reflect expected expenditures? Yes
4. Have payroll reports been filed and have all payroll liabilities been paid timely? Yes.
5. Have all federal and state reimbursement requests as well as required financial reporting forms been filed timely? Yes
6. Are there any suspected cases of fraud that we need to be aware of? No
7. Are there any suspected changes to the internal control system? No
8. Have there been any significant changes to the internal control system? No
9. Is the business office adequately staffed to allow for proper segregation of duties? Yes
10. Have there been any changes to the accounting system or accounting policies that are significant? No
11. Has the accounting software and related IT systems been subject to review by an IT professional to ensure seamless backup in the event of malware, ransomware, or other compromise of computer security? Yes
12. Are there any other financial-related matters we should be aware of? No
13. Are there any new pronouncements on the horizon that may require additional staff time or disbursement of funds to properly implement? No
14. Are all financial statements that have been provided to the Board accurate and complete to the best of your knowledge? Yes
15. Have you been asked by the Director to do anything that makes you uncomfortable or to present any information you feel is inaccurate? No

MOTION TO APPROVE THE 2024 UPDATES TO THE HR EMPLOYEE HANDBOOK:

Mr. Gray made a motion to approve the 2024 updates to the HR Employee handbook, as presented; Ms. Henderson seconded; motion carried.

MOTION TO APPROVE THE MUSCO PURCHASE AGREEMENT FOR FIELD LIGHTING AT DAVIDSON FIELD:

Ms. McKenzie made a motion to approve the Musco purchase agreement for field lighting at Davidson Field, as presented; Mr. Davis seconded; motion carried.

MOTION TO APPROVE RESOLUTION 206-2024 AUTHORIZING APPLICATION FOR GRANT TO ADD FIELD LIGHTING TO CROOKED RIVER PARK:

Ms. McKenzie made a motion to approve Resolution 206-2024 authorizing application for grant to add field lighting to Crooked River Park, as presented; Mr. Huntley seconded; motion carried.

OLD BUSINESS: None

GOOD OF THE ORDER:

- Ms. McKenzie stated a friend had taken a grandchild to the new playground at Stryker Park and it was wonderful.
- Ms. Henderson will be back from vacation and will be at the March meeting.
- Mr. Davis will be out of town and will not be at the March meeting.

NEXT MEETING DATE & ADJOURNMENT:

Mr. Davis adjourned the regularly scheduled board meeting at 6:49 p.m. The next regular board meeting will be March 13, 2024 at 5:15 p.m. at Juniper Art Guild, 1635 SE Mountain View Drive, Prineville.