

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

The regular 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 Drive; Prineville, OR on May 24, 2023 was called to order by Ms. Benkosky at 5:15 p.m.

BOARD MEMBERS: Ruthie McKenzie, Carol Benkosky, Barbara Punch, Randy Winders

STAFF: Donna DeHaan, Steve Waring, Cassy Sykes (Zoom)

GUESTS: None.

PUBLIC COMMENTS: None.

ADDITIONS TO AGENDA: Action item to discuss whether to include Executive Director on 3% salary increase.

2023-2024 BUDGET HEARING: Ms. Benkosky opened the budget hearing at 5:15 p.m. There were no comments from the public received in writing and no one was present at the meeting with comments. Ms. Benkosky closed the budget hearing at 5:20 p.m.

FOUNDATION REPORT: Ms. McKenzie stated the fishing derby had 91 paid participants. Prineville Kiwanis served breakfast for the derby. The foundation board is currently working on the 4th of July and Movies in the Park. The foundation is looking at doing a haunted house as a fundraiser this year.

MANAGEMENT REPORT:

- Andrea Weaver (Recreation Coordinator), Mike Tracy (Athletic Coordinator) and Mr. Waring met with the school district regarding facility usage and collaboration. Mr. Waring sent the school a template of a facility usage agreement he has used in the past for them to look at and revise and go from there.
- Mr. Waring attended the Crook County Court meeting regarding the hearing of Meta annexation into the Crook County Parks and Recreation District boundary. The court approved the annexation. Ms. Benkosky asked about approaching Apple now for annexation.
- Mr. Waring talked with Judge Seth Crawford regarding revising the Crook County RV Park agreement. They agreed that the agreement needs reworked and Mr. Waring has asked for no cap on the RV Park reserve fund.
- Program registration is busy for aquatics, soccer and football. New programs have started including open gym, snorkeling, and intro to water polo. Mr. Winders wants to discuss a youth cycling program.
- Spraying has been done in park areas. Thistle and puncture weed is popping up. Ms. Benkosky asked if the Seehale property has been sprayed. Mr. Waring said no.
- CCPRD received the SDAO Internship Grant. This is a matching grant for 200 hours of admin work to help the District with CAPRA Agency Accreditation.
- Ms. Sykes reached out to the district's bank (First Interstate Bank) regarding an LGIP account since CCPRD has a money market account that acts as a savings account. First Interstate Bank recently enacted allowing money market accounts to gain the same interest as an LGIP account. Our interest rate was increased from 0.25% to 3.82%. The first month (April) the district received over \$7000 in interest compared to a few hundred dollars historically. Another offering was a sweep account where money will be kept in the money market account and any excess money daily in the checking account goes to the money market to gain interest. When money is needed in the checking to cover any obligations, this will sweep back from the money market account.

MEETING MINUTES: There was a spelling error of Mr. Winters instead of Mr. Winders under the financial section. Ms. McKenzie made a motion to approve the April 12, 2023 minutes with corrections; Mr. Winders seconded; motion passes.

Ms. McKenzie made a motion to approve the April 27, 2023 budget meeting minutes; Ms. Winders seconded; motion passes.

NEW BUSINESS:

THIRD QUARTER FINANCIAL REPORTS 2022-2023: The third quarter financial reports ending March 31, 2023 were presented by Ms. Sykes.

The general fund is at 87% of projected revenue, which is up 25% from the same time last year. Expenditures are at 64% for personnel, 72% for materials and services, 36% for capital outlay with 0% in transfers and operating contingency. Total expenditures are 56% of budgeted expenses.

The RV Park operating fund revenue is at 62% of projected. Expenditures are at 54% for personnel, 31% for materials and services, 15% for capital outlay, 14% for transfers and 0% for debt service. Overall budgeted expenses are at 29%.

Ochoco Lake operating fund is at 56% of projected revenue. Expenditures are at 24% for personnel, 41% for materials and services, 22% for transfers, 0% capital outlay. Overall budgeted expenses are at 30%.

Haystack Reservoir operating fund revenue is at 51% of projected. Expenditures are at 46% for personnel, 43% for materials and services, and 21% for transfers. Overall budgeted expenses are at 38%.

Capital Improvement revenues are at 106%. Expenditures are at 5%.

The Equipment Reserve Fund, RV Park Reserve Fund and Campground Reserve Fund have no revenue or expenditures currently.

QUARTERLY FINANCIAL ASSESSMENT QUESTIONS: Quarterly questions were asked of the Finance Manager and 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. Ms. Benkosky asked about the Stryker Park grant quarterlies.
5. Have all federal and state reimbursement requests as well as required financial reporting forms been filed timely? Yes. Ms. Benkosky asked about the Stryker Park grant quarterlies.
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? Yes, the new accounting system, Caselle, started in April. This should help with audit report findings.
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 a malware, ransomware, or other compromise of computer security? Yes, Caselle is hosted and maintained by them.
12. Are there any other financial-related matters we should be aware of? Yes, the discussed changes to the interest rate and sweep account.
13. Are there any new pronouncements on the horizon that may require additional staff time or disbursement of funds to properly implement? Not at this time
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

APPROVAL OF EFT'S AND CHECKS: Ms. DeHaan stated the report looks different with the new software program and the voided checks do not show on the report. She stated there was another report attached showing the voided check. This was check #42775.

- Ms. Benkosky asked about all of the whited out information on her report. Ms. DeHaan stated this was payroll and the employee's information was removed so the board does not see who is paid what amount.
- Ms. Benkosky asked about the check for Prineville Heating and Cooling. Ms. DeHaan stated this was for the RV Park laundry room air conditioning unit.

Mr. Winders made a motion to approve checks #42766 through #42823; Ms. McKenzie seconded; motion passes.

APPROVAL OF INSURANCE LIMIT REDUCTION TO ONE MILLION PER OCCURANCE FOR FACILITY RENTALS AND LARGE EVENTS: Mr. Waring stated the current insurance limit is 2 million dollars and this is a hardship for most people who are renting our facilities. He spoke with SDAO and they stated 1 million dollars was appropriate.

Ms. McKenzie made a motion to change the insurance limit for rentals and events to one million dollars per occurrence; Mr. Winders seconded; motion passes.

MOTION TO APPROVE THE SDC FEE RATE INCREASE TO 7.65%: Mr. Waring and Ms. Sykes calculated the annual rate adjustment factor per the outlined methodology from 2021 which came out to 7.65%.

Ms. McKenzie made a motion to approve resolution #200-2023 to revise the system development charges rate for parks and recreation; Mr. Winders seconded; motion passes.

DISCUSSION REGARDING EXECUTIVE DIRECTOR 3% RAISE: Mr. Winders stated he had a couple thoughts. He stated there was a significant increase in the executive director's salary to begin with and it would be too premature only 3 months into the job and a more appropriate time would be at a performance review 6 months in.

Ms. Benkosky asked if anything could be done to increase the budget if the board agreed to a COLA increase. Ms. Sykes stated the personnel budget was already approved in April and cannot be changed. Ms. DeHaan stated the board did not approve a COLA for any employee this year. No motion was made to move forward on this discussion at this time.

GOOD OF THE ORDER:

- Ms. McKenzie asked if the pool would open early this year. We are currently waiting for a part to repair the pool before it can be filled and opened.
- Ms. McKenzie asked if the shade structure has been put together. CCPRD staff is going to see if they can assemble this or if we will need to hire a contractor.
- Mr. Winders asked about board transition. The next meeting on June 28, 2023 will be the last board meeting for outgoing board members with the July meeting being the first with new board members. Mr. Waring stated he will be reaching out to new board members for introductions and tours of CCPRD parks and facilities. A special board meeting will need to be held to certify the new board members are capable to serve. The official results will be received around June 7, 2023. The new board members need to take the oath of office by July 1, 2023.
- Mr. Winders stated he will be absent June 28, 2023.

NEXT MEETING DATE & ADJOURNMENT:

Ms. Benkosky adjourned the regular scheduled board meeting at 6:25 p.m. The next regular board meeting will be June 28, 2023 at 5:15 p.m. at Juniper Art Guild, Prineville.