

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 1635 SE Mountain View Dr; Prineville, OR on February 22, 2022, was called to order by Ms. Benkosky at 5:17 p.m.

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

STAFF: Donna DeHaan, Dawn Brinson, Cassy Sykes (via Zoom)

GUESTS: None

ADDITIONS TO AGENDA: Ms. McKenzie stated that she would like to talk about the 2-5 year old playground project at Stryker Park. Mr. Winders stated he would like to give an update on his meeting with Mr. and Mrs. Eckstein regarding the memorial bench. Ms. Benkosky stated that she would like to talk about adding a Youth Protection Policy.

PRIOR MINUTES: Mr. Winders made a motion to accept the executive session board meeting minutes from January 11, 2023, as presented; Ms. Punch seconded; motion passed.

Mr. Winders made a motion to accept the regular meeting minutes from January 11, 2023, as presented; Ms. Punch seconded; motion passed.

Ms. McKenzie made a motion to accept the special board meeting minutes from January 23, 2023, as presented; Ms. Punch seconded; motion passed.

APPROVAL OF BILLS:

- Ms. Benkosky asked about the check to Atlas Concrete. Ms. DeHaan explained the check was for concrete for the pumphouse at Crooked River Park
- Mr. Winders asked about the check to Wildwood Playgrounds NW. Ms. DeHaan stated this is for the balance due on the instruments for Harmony Park.

Ms. McKenzie made a motion to accept checks #42531 to #42627; Mr. Winders seconded; motion passed.

NEW BUSINESS:

SECOND QUARTER FINANCIALS FY 2022-2023: The first quarter financial reports ending December 31st,2022 were presented by Ms. Sykes.

The general fund is at 83% of projected revenue. Expenditures are at 46% for personnel, 47% for materials and services, 14% for capital outlay with 0% in transfers and operating contingency. Total expenditures are 38% of budgeted expenses.

The RV Park operating fund revenue is at 46% of projected. Expenditures are at 41% for personnel, 19% for materials and services, 0% for capital outlay and 10% for transfers. Overall budgeted expenses are at 18%.

Ochoco Lake operating fund is at 35% of projected revenue. Expenditures are at 22% for personnel, 25% for materials and services, 0% capital outlay and 13% for transfers. Overall budgeted expenses are at 21%.

Haystack Reservoir operating fund revenue is at 40% of projected. Expenditures are at 20% for personnel, 30% for materials and services, 0% capital outlay and 16% for transfers. Overall budgeted expenses are at 24%.

Capital Improvement revenues are at 100%. Expenditures are at 2%.

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

SOCCKER/FOOTBALL/POOL YEAR-END FINANCIALS: Ms. Sykes stated the Youth Soccer Program for 2022 made a profit of \$27.00, Football had a loss of \$3,671.32, and the Swimming Pool had a loss of \$52,256.53.

QUARTERLY FINANCIAL ASSESSMENT QUESTIONS: Quarterly questions were asked of the Accounting Specialist and Business Manager:

- 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 a 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

BUDGET COMMITTEE CALENDAR: Ms. Sykes stated the 2023-24 budget is underway. Ms. Sykes will be acting as the budget officer. There will be meetings held in April, May and June to approve the budget for the fiscal year 2023-24. Ms. Sykes suggested holding two meetings in April, one on April 12th and one on April 27th and 28th if necessary. In May there will be one budget meeting on May 24th. The last meeting will be on June 28th.

APPOINTMENT OF NEW BUDGET COMMITTEE MEMBERS: Ms. Sykes stated there are two three-year terms open on the Budget Committee. It was suggested Ms. Sykes reach out to Eric Rice, Cheryl Seeley and Jordan Anderson to see if any of them would be interested in being on the committee.

OLD BUSINESS:

- **HR Equity and Compensation Study Update** – Ms. Sykes stated that she and Ms. DeHaan have been meeting with the consultant from HR Answers on a weekly or bi-weekly basis. The pay equity study is complete. All of the district's job descriptions have been revised into a new format. HR Answers will now do a compensation study and should be completed in the next couple of weeks in time to utilize for budget planning.
- **Audit Update** – Ms. Sykes received a draft from the auditors the week of January 9th. After reviewing the draft Ms. Sykes had several discrepancies that she communicated to the auditors. They accepted all but one or two of the discrepancies. The audit report was passed to the compliance team to review. Ms. Sykes then received another draft which resulted in several more questions. The extension deadline is getting close. The financial statements will pass through the compliance team once more and then the final report will be issued without Ms.

Sykes final review unless we pay extra. Ms. Sykes has been researching different auditing firms to possibly change to a new auditor.

- **Accounting Software Update** – Ms. Sykes stated she and Ms. DeHaan will be going to Utah for training mid-March and we will go live with the new software mid-April.
- **SDC Update** – Ms. Sykes stated that this will be tabled until she hears back from The FCS Group that originally created the plan for the District. Ms. Sykes will come back to the board when she has more information.
- **Annexation Update** – Ms. DeHaan stated she met with Brandon Crawford from Meta and Casey Kaiser the end of January. Mr. Crawford is taking it to his people. Mr. Crawford is getting the documents filled out and will send them back soon.
- **SDAO Conference Recap** – Ms. DeHaan stated the conference was educational as always and she made good connections while there. Ms. Punch stated it was very interesting and that she had no idea how many special districts there were. Ms. Punch went to several workshops that were very informative.
- **Safety Inspection Update** – SDIS returned for a second time on January 17th to look at the rest of the facilities. Ms. DeHaan discussed the Walk-Thru Safety Inspection regarding recommendations from SDIS. Ms. DeHaan went through the solutions taken place by the maintenance department.
- **Memorial Bench Update** – Mr. Winders met with Scott and Phyllis Eckstein at the Upper 66 and they rode bikes out to a few spots and took pictures. Mr. Winders directed them to work with Ms. DeHaan regarding the bench details and placement of the bench.
- **2 to 5 Year Old Playground at Stryker Park** – Ms. McKenzie stated she would like to approve spending, if necessary, district funds to complete the 2-5 year old playground as the funds have been budgeted to do so. The equipment takes six months to receive once ordered. Funds may need to be added to the 2023-24 budget as a high priority. Ms. Benkosky has applied for grants to help with the project. The foundation will be doing a presentation at the city council meeting as well as the next board meeting. Ms. Benkosky made a motion to approve; Ms. Punch seconded; motion passed.

DISTRICT UPDATE: Ms. DeHaan gave an update of happenings within the district.

NEXT MEETING DATE & ADJOURNMENT:

Ms. Benkosky adjourned the regular scheduled board meeting at 7:37 p.m. The next regular board meeting will be March 8, 2023 at 5:15 p.m. at Juniper Art Guild, 1635 SE Mountain View Drive; Prineville, OR.