

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 November 8th, 2023, was called to order by Ms. Henderson at 5:15 p.m.

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

STAFF: Donna DeHaan, Steve Waring, Dawn Brinson

GUESTS: Nina Hogue and Sheryl Wallace

PUBLIC COMMENTS:

- Ms. Hogue commented on the Ghost Town event and stated she had fun although the signage could have been improved and she felt that the ticket sales could have been cut off as there was a 2-hour wait in line for the haunted house.

ADDITIONS TO AGENDA: None

FOUNDATION REPORT:

- Ms. McKenzie stated there was no Foundation Meeting in October due to the Ghost Town event. The Ghost Town event went well and now the Foundation is working on the Santa's Workshop event which is Saturday November 25, 2023.

MANAGEMENT/FINANCIAL REPORT:

- Mr. Waring met with an apartment developer to discuss upfront work in lieu of payments for long term SDC fees. The focus of the work would be paving projects that are identified on the CIP and Master Plan prioritization list.
- Mr. Waring will continue to meet with Andy Parks regarding the RV Park expansion.
- New interpretive signs were installed at Gervais Park
- Mr. Waring reported that the Ghost Town at Crooked River Park in partnership with the CC High School drama club netted over \$3,500 for the Crook County Foundation.
- Steve Waring, Donna DeHaan, Andrea Weaver and Tasha Lundbom attended the ORPA conference in Portland November 6th-8th.
- Mr. Waring and Mr. Penington met with staff from the Chamber of Commerce to discuss getting electricity at the Y to add a light for the flagpole and to light the community Christmas Tree.
- The end of season soccer tournament was held on Saturday, October 21st and the end of season flag football tournament took place on Saturday, October 28th under the lights at the high school stadium.
- Mr. Waring stated that the annual audit and report are being finalized.
- Ms. DeHaan attended the BOR grant training on Thursday, October 19th.
- The RFP for field lighting has been completed and will be reviewed soon.
- The November safety meeting was centered around best practices for disposal of waste and utilizing the dump sites.
- Ms. DeHaan went over the Quarterly Financial Report.

PRIOR MINUTES: Mr. Davis made a motion to accept the minutes from Executive Session October 9, 2023, as presented; Mr. Gray seconded; motion carried.

Ms. McKenzie made a motion to accept the minutes from October 11, 2023, as presented; Mr. Davis seconded; motion carried.

NEW BUSINESS:

MOTION TO APPROVE DISTRICT EFTS AND CHECKS: This motion is being deferred until the December 13, 2023, meeting.

MOTION TO APPROVE THE INTERGOVERNMENTAL COOPERATION AGREEMENT BETWEEN CROOK COUNTY SCHOOL DISTRICT AND CROOK COUNTY PARKS AND RECREATION DISTRICT FOR THE USE OF FACILITIES. Mr. Waring discussed the 5-year facility use agreement between CCSD and CCPRD. Mr. Davis made a motion to approve the agreement; Ms. McKenzie seconded; motion passed. Ms. Henderson signed the agreement.

FIRST QUARTER FINANCIAL REPORTS 2023-2024: The first quarter financial reports ending September 30, 2023 were presented by Ms. DeHaan. The general fund is at 34% of projected revenue, which is up \$663.57 more than at this point in the prior fiscal year. Expenditures are at 26% for personnel, 28% for materials and services, 87% for capital outlay with 0% in transfers and operating contingency. Total expenditures are 28% of budgeted expenses.

The RV Park operating fund revenue is at 24% of projected. Expenditures are at 23% for personnel, 13% for materials and services, 0% for capital outlay, 8% for transfers and 0% for debt service. Overall budgeted expenses are at 13%.

Ochoco Lake operating fund is at 37% of projected revenue. Expenditures are at 11% for personnel, 22% for materials and services, 22% for transfers, 0% capital outlay. Overall budgeted expenses are at 17%.

Haystack Reservoir operating fund revenue is at 17% of projected. Expenditures are at 8% for personnel, 17% for materials and services, and 9% for transfers. Overall budgeted expenses are at 12%.

The Capital Improvement Fund is at 114% of projected revenue. Expenditures are at 8% of budgeted amounts. Overall expenditures are at 7% 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 101% 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, Caselle is hosted and maintained by them.
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

OLD BUSINESS: None

GOOD OF THE ORDER:

- Mr. Davis asked about the purchase of the Seehale property and what CCPRD will be doing with it.
- Mr. Gray asked if there would be decals put on the new garbage truck.
- Ms. Wallace, citizen, is happy to hear about the 5-year plan between CCSD and CCPRD.
- Ms. Henderson will be out of town for the January 10, 2024 meeting so Mr. Davis will be taking over.

NEXT MEETING DATE & ADJOURNMENT:

Ms. Henderson adjourned the regularly scheduled board meeting at 6:20 p.m. The next regular board meeting will be December 13, 2023 at 5:15 p.m. at Juniper Art Guild, 1635 SE Mountain View Drive, Prineville.