



DIRECTOR INFORMATION for
GENERAL BOARD MEETING
January 11, 2022

Redmond Area Park and Recreation District
465 SW Rimrock Dr
PO BOX 843
Redmond, OR 97756
Administrative office phone – 541-548-7275

BOARD OF DIRECTORS

Mercedes Bostick-Cook, Director
Ed Danielson, Director
Matt Gilman, Director
Zack Harmon, Director
Kevin Scoggin, Director

RAPRD STAFF LEADERSHIP TEAM

Katie Hammer, Executive Director
Mike Elam, Recreation Manager
Jessica Rowan, Aquatic Director
Vicki Osbon, Administrative Services Manager
Margaret Maffai, Development Director

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Redmond Area Park and Recreation District
465 SW Rimrock Way
Redmond Oregon 97756
541-548-7275
www.raprd.org

GENERAL BOARD MEETING AGENDA
January 11, 2022
7:30AM

This meeting will take place electronically using the following link:
<https://global.gotomeeting.com/join/838559789>

You can also dial in using your phone.
Toll Free: 1-877-309-2073
Access Code: 838-559-789

AGENDA

1. **Call to Order**
Adjustments to the Agenda
2. **Communications** (Comments by Citizens are Limited to 3 Minutes)
3. **Consent Agenda**
Approval of the General Board Meeting Minutes from December 14, 2021
Acknowledgement of Receipt of December Financial Summary
4. **Action Agenda Items**
Approval of Letter Addressing Deficiencies Noted in FY 2021 Audit
Approval of Resolution #2 – 2021/2022 Appoint Budget Officer
5. **Discussion Items**
Activity Closure Update
Facility Planning Update
6. **Public Comments**
7. **Board/Staff Comments**
8. **Executive Session**
Oregon Law permits public bodies to meet in executive session to discuss specific items which are not open to the public. Final action or decisions on these matters will be made during regular session.
Executive Director Evaluation - ORS 192.660 (2) (i) which authorizes executive sessions “to review and evaluate the employment-related performance of the chief executive officer of any public body, a public officer, employee or staff member...”

Reconvene Regular Session;

9. **Action(s) as a result of Executive Session**
10. **Adjournment**

Public Comments will be taken during the meeting. Those wishing to speak should sign up on the sheet provided. Comments by citizens are limited to five minutes. **Speakers will be called in order of sign up. Our meetings are recorded.** Accessibility requests must be made to Administrative Services Manager, Vicki Osbon at 541-548-7275 or by email at vicki.osbon@raprd.org at least 72 hours prior to any public meeting. **This is a no-smoking facility.**



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**REDMOND AREA PARK AND RECREATION DISTRICT
BOARD OF DIRECTORS
Minutes of General Meeting**

A general meeting of the Board of Directors of the Redmond Area Park and Recreation District convened at 465 SW Rimrock Way in Redmond, Oregon, December 14, 2021, at 7:34am.

Attendance:

Directors Present: Matt Gilman
Zack Harmon
Ed Danielson
Mercedes Bostick-Cook

Directors Attending
Virtually: Kevin Scoggin arrived via video conference at 8:19am

Directors Absent:

Staff: Katie Hammer, Executive Director
Jessica Rowan, Aquatic Director, exited meeting at 8:29am
Mike Elam, Recreation Manager
Vicki Osbon, Administrative Services Manager

Media: None

Public: Barry Maroni, AIC Insurance
Heather McMeekin, Price, Fronk & Co

GENERAL MEETING:

1. Call to Order:

Matt Gilman called the meeting to order at 7:34am

Adjustments to the Agenda: None

2. Communications: None

3. Presentations:

a) FY 2021 Audit

Heather McMeekin introduced herself, CPA, Price, Fronk & Co. She talked about the draft of the 2021 FY audit they have provided for the board to review. Heather said that the auditor's report showed a clean opinion. She talked about two communication letters and said the first one explained material weaknesses and limited knowledge of GAAP. The second letter explains their responsibilities as auditors. She gave an overview of revenue and expenses, budgetary highlights, capital assets, PERS and being in line with the budget law.

b) 2022 Insurance Renewal

Barry Maroni, AIC Insurance introduced himself. He included information about SDAO and SDIC which the district is a member of. He spoke about the preliminary renewal. Barry said that the best practices would need to be completed by December 29th. Katie responded she would complete it. Barry also spoke about the longevity credit and the benefit to the district. He asked the board if they had questions and thanked them for their time.

4. Consent Agenda:

Approval of the General Board Meeting Minutes from November 9, 2021;

Approval of the Special Board Meeting Minutes from November 18, 2021:

Acknowledgment of Receipt of November 2021 Financial Summary:

Zack Harmon made a motion to approve the consent agenda as presented. Ed Danielson seconded the motion. Motion passed unanimously.

5. Action Agenda Items:

Acknowledgement of Receipt of FY 2021 Audit:

Zack Harmon made a motion to approve the consent agenda as presented. Ed Danielson seconded the motion. Motion passed unanimously.

6. Discussion Items:

Recreation Facility Planning:

Matt Gilman said they are continuing to have meetings with the Barker, Rinker, Seacat Architect team. During the last meeting they outlined what is coming up and facilitating information for the public. They will have a team visiting here in January. Katie said she

would email their presentation out to the board so they are aware of the calendar of events.

Public Comments: None

7. Board Staff Comments:

Mike Elam, Recreation Manager, said that they are wrapping up pre-k through 2nd grades basketball and getting ready for 3rd through 6th grades to begin. He said we are holding games at Sage Elementary since Elton Gregory was not available for this season. He also said they are beginning to wrap up at the Activity Center because we will be moving out of that space soon.

Katie Hammer gave an update on the front doors that are no longer working at the Cascade Swim Center. The company that the district used before no longer repairs these types of doors. Staff has found a new company and a technician will be out sometime this week. Katie also said that with the Activity Center closing, the recreation building is required to be demolished. She said the city has added the demolition into their bid for the road improvement project. Once their bid process closes, our board will need to vote on approval of payment for the bid. Mike Elam asked about moving the HVAC system and Katie responded that it be moved to the Cascade Swim Center. She said the ice rink is scheduled to open this week. Katie also said that our new software went live yesterday. Once the registration piece is completely transitioned, we will add the membership piece so customers can scan a card when they come in, instead of signing in each time they visit.

Zack Harmon said that he thought basketball went well.

Ed Danielson inquired if the Pleasant Ridge Community Hall is being reserved. Katie responded that it is used an average of two times per month for daily rentals and there are two nonprofits that use it regularly for monthly meetings.

8. Adjournment:

Matt Gilman adjourned the meeting at 8:42am

Board Chair, Matt Gilman

Recording Secretary, Vicki Osbon

Redmond Area Park and Recreation District
Financial Summary
December 31, 2021

Summary

December 31, 2021 is 50% of the 2021/2022 budget year.

Financial Performance By Fund

| General | | | |
|----------------------------------|-----|--------------------------------|----|
| Resources (% of 21/22 Budget) | 98% | Resources change from FY 20/21 | 7% |
| Expenditures (% of 21/22 Budget) | 47% | Expenses change from FY 20/21 | 9% |

| | YTD FY Dec 20/21 | YTD FY Dec 21/22 | 2021/2022 YE Budget | % Current Budget | Target % |
|-------------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 1,550,812 | \$ 1,664,935 | \$ 1,705,000 | 98% | 96.0% |
| Personnel Services | \$ 170,225 | \$ 170,434 | \$ 401,750 | 42% | 47.0% |
| Materials & Services | \$ 45,924 | \$ 62,667 | \$ 192,200 | 33% | 30.0% |
| Debt Service | \$ 82,384 | \$ 90,940 | \$ 96,000 | 95% | 93.0% |
| Capital Outlay | \$ - | \$ - | \$ - | 0% | 0.0% |
| Transfers & Contingency | \$ - | \$ - | \$ 1,020,000 | 0% | 0.0% |

| Aquatic | | | |
|----------------------------------|-----|--------------------------------|-------------|
| Resources(% of 21/22 Budget) | 74% | Resources change from FY 20/21 | 244% |
| Expenditures (% of 21/22 Budget) | 37% | Expenses change from FY 20/21 | 33% |

| | YTD FY Dec 20/21 | YTD FY Dec 21/22 | 2021/2022 YE Budget | % Current Budget | Target % |
|----------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 39,746 | \$ 136,727 | \$ 184,500 | 74% | 52.0% |
| Personnel Services | \$ 190,986 | \$ 240,552 | \$ 668,250 | 36% | 47.0% |
| Materials & Services | \$ 49,805 | \$ 79,532 | \$ 186,000 | 43% | 44.0% |
| Debt Service | \$ 35,797 | \$ 17,899 | \$ 35,800 | 50% | 99.0% |
| Capital Outlay | \$ 10,850 | \$ 3,972 | \$ 30,000 | 13% | 14.0% |

| Redmond Aquatic Club Eels (RACE) | | | |
|---|-----|--------------------------------|-------------|
| Resources (% of 21/22 Budget) | 8% | Resources change from FY 20/21 | -64% |
| Expenditures(% of 21/22 Budget) | 26% | Expenses change from FY 20/21 | 27% |

| | YTD FY Dec 20/21 | YTD FY Dec 21/22 | 2021/2022 YE Budget | % Current Budget | Target % |
|----------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 13,218 | \$ 4,764 | \$ 60,700 | 8% | 40.0% |
| Personnel Services | \$ 12,350 | \$ 13,499 | \$ 37,700 | 36% | 38.0% |
| Materials & Services | \$ 2,783 | \$ 5,780 | \$ 36,200 | 16% | 50.0% |

Financial Performance By Fund

| Programs | | | |
|----------------------------------|-----|--------------------------------|------|
| Resources (% of 21/22 Budget) | 65% | Resources change from FY 20/21 | 606% |
| Expenditures (% of 21/22 Budget) | 42% | Expenses change from FY 20/21 | 91% |

| | YTD FY Dec 20/21 | YTD FY Dec 21/22 | 2021/2022 YE Budget | % Current Budget | Target % |
|----------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 17,688 | \$ 124,856 | \$ 190,950 | 65% | 37.0% |
| Personnel Services | \$ 66,345 | \$ 107,608 | \$ 276,450 | 39% | 40.0% |
| Materials & Services | \$ 20,706 | \$ 58,357 | \$ 121,750 | 48% | 45.0% |
| Capital Outlay | \$ - | \$ - | \$ - | 0% | 0.0% |

| Activity Center | | | |
|----------------------------------|-----|--------------------------------|------|
| Resources (% of 21/22 Budget) | 58% | Resources change from FY 20/21 | 90% |
| Expenditures (% of 21/22 Budget) | 39% | Expenses change from FY 20/21 | -42% |

| | YTD FY Dec 20/21 | YTD FY Dec 21/22 | 2021/2022 YE Budget | % Current Budget | Target % |
|----------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 7,881 | \$ 14,970 | \$ 25,950 | 58% | 95.0% |
| Personnel Services | \$ 34,169 | \$ 29,803 | \$ 68,000 | 44% | 95.0% |
| Materials & Services | \$ 45,595 | \$ 16,641 | \$ 51,500 | 32% | 75.0% |
| Capital Outlay | \$ - | \$ - | \$ - | 0% | 0.0% |

| Parks | | | |
|----------------------------------|-----|--------------------------------|------|
| Resources (% of 21/22 Budget) | 35% | Resources change from FY 20/21 | -12% |
| Expenditures (% of 21/22 Budget) | 32% | Expenses change from FY 20/21 | 15% |

| | YTD FY Dec 20/21 | YTD FY Dec 21/22 | 2021/2022 YE Budget | % Current Budget | Target % |
|----------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 519 | \$ 457 | \$ 1,300 | 35% | 40.0% |
| Personnel Services | \$ 47,614 | \$ 55,667 | \$ 135,500 | 41% | 44.0% |
| Materials & Services | \$ 15,605 | \$ 17,179 | \$ 47,700 | 36% | 38.0% |
| Capital Outlay | \$ - | \$ - | \$ 41,400 | 0% | 5.0% |

Year to Date Comparison by Program Category

YTD Detail

Property Tax Collections

| | |
|--------------------------------------|------------------|
| FY 21/22 (Current) | 1,577,965 |
| FY 21/22 (Budget, current yr) | 1,615,000 |
| FY 20/21 | 1,490,841 |
| FY 19/20 | 1,383,331 |
| FY 18/19 | 1,268,495 |

Resources/Expense Detail

Pool Activities

Pool Activities Resources

| | |
|--------------------------------------|---------------|
| FY 21/22 (Current) | 66,697 |
| FY 21/22 (Budget, current yr) | 65,000 |
| FY 20/21 | 20,577 |
| FY 19/20 | 38,116 |
| FY 18/19 | 35,477 |

Pool Activities Expenses

| | |
|--------------------------------------|---------------|
| FY 21/22 (Current) | 6,966 |
| FY 21/22 (Budget, current yr) | 14,000 |
| FY 20/21 | 3,993 |
| FY 19/20 | 7,657 |
| FY 18/19 | 8,348 |

Youth Sport Leagues

Youth Sports League Resources

| | |
|--------------------------------------|---------------|
| FY 21/22 (Current) | 78,605 |
| FY 21/22 (Budget, current yr) | 88,000 |
| FY 20/21 | 7,139 |
| FY 19/20 | 43,766 |
| FY 18/19 | 51,539 |

Youth Sports League Expenses

| | |
|--------------------------------------|---------------|
| FY 21/22 (Current) | 25,798 |
| FY 21/22 (Budget, current yr) | 59,000 |
| FY 20/21 | 2,690 |
| FY 19/20 | 19,131 |
| FY 18/19 | 24,392 |

Note: Youth Sports League include: Youth Soccer, Youth Basketball and LaCrosse

Enrichment Resources

Enrichment Resources

| | |
|--------------------------------------|---------------|
| FY 21/22 (Current) | 14,603 |
| FY 21/22 (Budget, current yr) | 18,750 |
| FY 20/21 | 8,171 |
| FY 19/20 | 14,210 |
| FY 18/19 | 15,065 |

Enrichment Expenses

| | |
|--------------------------------------|---------------|
| FY 21/22 (Current) | 15,067 |
| FY 21/22 (Budget, current yr) | 14,350 |
| FY 20/21 | 10,587 |
| FY 19/20 | 22,185 |
| FY 18/19 | 18,346 |

Fitness

| Fitness Resources | |
|--------------------------------------|---------------|
| FY 21/22 (Current) | 3,333 |
| FY 21/22 (Budget, current yr) | 35,000 |
| FY 20/21 | 6,378 |
| FY 19/20 | 26,632 |
| FY 18/19 | 21,503 |

| Fitness Expenses | |
|--------------------------------------|--------------|
| FY 21/22 (Current) | 3,400 |
| FY 21/22 (Budget, current yr) | 7,000 |
| FY 20/21 | 234 |
| FY 19/20 | 5,091 |
| FY 18/19 | 3,669 |

Note: Fitness includes: Movement that Matters and Fitness classes held at the Activity Center.

Adult Sport Leagues

| Adult Sport League Resources | |
|--------------------------------------|---------------|
| FY 21/22 (Current) | 734 |
| FY 21/22 (Budget, current yr) | 14,500 |
| FY 20/21 | 0 |
| FY 19/20 | 5,120 |
| FY 18/19 | 3,962 |

| Adult Sport League Expenses | |
|--------------------------------------|--------------|
| FY 21/22 (Current) | 426 |
| FY 21/22 (Budget, current yr) | 9,450 |
| FY 20/21 | 210 |
| FY 19/20 | 489 |
| FY 18/19 | 1,400 |

Note: Adult Sport Leagues include, Adult Softball and Adult Basketball.

Updated 1/3/2022



Redmond Area Park and Recreation District
P.O. Box 843 • 465 SW Rimrock Dr. • Redmond, OR 97756 • 541/548-7275

January 11, 2022

Oregon Secretary of State, Audits Division
255 Capitol St. NE, Suite #500 Salem, OR 97310

Plan of Action for Redmond Area Park and Recreation District

Redmond Area Park and Recreation District respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2021. The audit was completed by the independent auditing firm Price, Fronk & Co. and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting January 11, 2022, as indicated by signatures below.

The deficiencies are listed below, including the adopted plan of action and timeframe for each.

1. Deficiency #1

a. Limited knowledge of GAAP for financial reporting

Management has the responsibility for ensuring that the District's financial statements are prepared in conformity with accounting principles generally accepted in the United States of America, including adequate disclosures and proper application of new accounting standards. Management currently relies heavily on the auditor to determine proper treatment and presentation of financial information for external financial reporting. Adequate internal control over financial reporting, however, requires that management meets this responsibility through individuals within its organization or, where appropriate, other consultants, excluding its independent auditor. As your auditor, we may provide technical assistance to aid management in the proper application of accounting principles, but management must make its own informed decisions about how and when accounting principles apply to the District and how they should be presented on the District's financial statements. The District's personnel or consultant responsible for ensuring proper financial reporting should have an appropriate level of accounting experience, adequate training, and access to the necessary technical resources.

b. Redmond Area Park and Recreation District staff has access to technical resources and understands basic financial reporting requirements however the district's operating budget prohibits having someone on staff with a greater accounting experience than we currently have. The district will continue to

utilize technical resources to learn about changes in GAAP but will not be actively addressing this deficiency.

2. Deficiency #2

a. Limited Segregation of Accounting Duties

The District has limited segregation of duties (assigning the responsibility for authorizing transactions, recording transactions and maintaining custody of assets to different people within the organization) due to its small size. The District does have compensating controls, such as management’s review of the bank reconciliations, the District’s approval of expenditures, its review of financial statements and the addition of office staff that help mitigate the risk to the District. We recommend that the District continue to perform these compensating controls on a timely basis as well as watch for other opportunities to segregate such duties.

- b. Redmond Area Park and Recreation District currently has one bookkeeper on staff who receives support from a payroll specialist. The district staff will evaluate the segregation of duties annually and continue to segregate duties as opportunities arise.

RAPRD Board Chair, Matt Gilman

Signature

Executive Director, Katie Hammer

Signature

Redmond Area Park & Recreation District
Resolution #2 2021/22

Resolution to Appoint the Budget Officer for Fiscal Year 2022/23.

Be it resolved the Board of Directors of the Redmond Area Park and Recreation District hereby appoints RAPRD Executive Director, Katie Hammer as the budget officer for the fiscal year 2022/2023 budget.

Date this 11th day of January 2022 by the Redmond Area Park and Recreation District Board of Directors.

Matt Gilman, Chairman

Attest:

Vicki Osbon, Recording Secretary