



DIRECTOR INFORMATION for
GENERAL BOARD MEETING
January 9, 2024

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

Lena Berry, Director
Mercedes Bostick-Cook, Director
Matt Gilman, Director
David Rouse, 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

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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 9, 2024

7:30am

This meeting will take place in person at the Cascade Swim Center, 465 SW Rimrock Way, Redmond. Virtual access is available using the following link:

<https://meet.goto.com/647496005>

You can also dial in using your phone.

Toll Free: 877-309-2073

Access Code: 647496005

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 12, 2023

Acknowledgement of Receipt of December Financial Summary

4. Action Agenda Items

Approval of Letter Addressing Deficiencies Noted in FY 2023 Audit

Approval of Resolution #3 – 2023/24 Appoint Budget Officer

Award Contract for Commissioning

5. Discussion Items

Community Recreation Center Update

6. Public Comments

7. Board/Staff Comments

8. 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, Redmond, Oregon, December 12, 2023, at 7:30am.

Attendance:

Directors Present: Matt Gilman
Lena Berry
Mercedes Bostick-Cook
Kevin Scoggin

Directors Absent: David Rouse

Staff: Katie Hammer, Executive Director, Jessica Rowan, Aquatic Director,
Vicki Osbon, Administrative Services Manager, Mike Elam,
Recreation Manager

Media: None

Public Attending: Chad Franke, HMK (virtual), Barry Maroni, AIC Insurance, Heather McMeekin, Price Fronk & CO

GENERAL MEETING MINUTES

1. Call to Order: Matt Gilman called the meeting to order at 7:31am
Adjustments to the Agenda: None

2. Communications: None

3. Consent Agenda:

Approval of the General Board Meeting Minutes from November 14, 2023,
Acknowledgement of Receipt of November Financial Summary:

Lena Berry made a motion to approve the general board meeting minutes of November 14, 2023, and acknowledgement receipt of November financial summary as presented. Kevin Scoggin seconded the motion. Motion passed unanimously.

4. Presentations:

a) FY 2023 Audit

Heather McMeekin introduced herself, CPA, Price, Fronk & Co. She spoke about the draft of the 2023 FY audit they have provided for the board to review. Heather said the auditor's report showed a clean opinion. She said she is still working on a new change with Katie regarding subscription-based IT so based on this there may be a slight adjustment to the draft. She spoke about the two area of noted deficiencies in the audit, which include a lack of GAAP knowledge and segregation of duties. Both of which can be a challenge with an organization of our size. She spoke about the communications letter, the budget law letter to the state. She gave an overview of revenue and expenses, budgetary highlights, capital assets, and PERS. The audit will be finalized in the next week. She thanked Katie for her help. She thanked the board.

b) 2024 General Liability and Property Insurance Renewal

Barry Maroni, ACI Insurance provided an overview of the 2024 insurance renewal. He said there was a change in equipment this year that included the addition of a mower. He included a comparison chart in the packet that explains the increases to the insurance rates. He talked about our best practices credit, and that the district will receive a maximum back of 10% for participation. He talked about a statement of member benefits, a fidelity bond, accident/medical insurance for youth sports, and workers compensation through a program with SAIF. He asked the board if they had any questions and thanked them for their time.

5. Action Agenda Items:

Approval of Annexation Agreement

Katie Hammer said that the city council approved the agreement last Tuesday and that the most updated agreement is included in the board packet. Mercedes Bostick-Cook made a motion to approve the annexation agreement and authorize Katie Hammer, Executive Director, Redmond Area Park and Recreation District to sign the agreement. Kevin Scoggin seconded the motion. Motion passed unanimously.

Acknowledge Receipt of the FY 2023 Audit

Kevin Scoggin made a motion to acknowledge receipt of the FY 2023 Audit. Mercedes Bostick-Cook seconded the motion. Motion passed unanimously.

Approval of Leave of Absence Requested

Katie said that we have a long-term employee that teaches group fitness that has requested a leave. Teresa Brown her direct supervisor feels that it is important to honor this request as she has a good following in her fitness classes. Lena Berry made a motion

to approve the leave of absence request for Diane McIntosh. Kevin Scoggin seconded the motion. Motion passed unanimously.

6. Discussion Items:

Community Recreation Center Update

Chad Franke, HMK, said that the annexation agreement passed. He spoke about the community meeting going very well, with community members asking well informed questions. Katie explained that the largest community concerns were about traffic and user fees. Chad said that the traffic impact study was received, and that the recreation center will not affect current traffic. Chad said there were two design meetings last week that went well also. He talked about the progress of the design process. Katie spoke to the board Chad spoke about weekly check in meetings with KNS and BRS to closely monitor costs. He said there are RFPs for trade partners for Pre-Engineered Metal Building, mechanical, electrical and plumbing. He said there were responses to those RFP's and the team is currently scoring them to bring in the best partner. He talked about the benefits of bringing trade partners in early.

Katie mentioned the first bond oversight meeting was November 20th and it was an educational meeting to bring the committee up to speed on the project. She said there is a good mix of individuals on the committee. Kevin Scoggin said that there is enthusiasm from the committee, and that they will be closely monitor the costs. Matt Gilman thanked Kevin for his involvement with the bond oversight committee.

7. Public Comments:

None

8. Board & Staff Comments:

Jessica Rowan, Aquatic Director, said that high school swimming has started, and she has moved the public swim schedule around to accommodate them. She said there are large changes to the red cross program coming and that will mean training for our staff will change. The changes will take place in May, and it could be a slight budget impact. Katie said that we will have reception staff back in January and we are looking at reopening on Sundays and will be open normally in the evenings again.

Mike Elam, Recreation Manager, said that basketball is getting ready to go again. He said registration is open for the Rock Chuck tournament and the golf tournament. Adult basketball ends soon, and softball registration is open.

Katie Hammer, Executive Director, said she has been doing a variety of outreach with the community and is attending leadership Redmond this week. She said the first bond payment was made yesterday. The next bond payment will be in the spring.

Matt Gilman, board chair, said he attended the design meeting last week.

Mercedes Bostick-Cook, board member, asked if lacrosse registration was open. Mike Elam said that registration is open. She also asked if there would be a strict deadline for

spring soccer this year. Mike responded that we have a registration deadline and after that deadline we add to the waiting list and then take kids as needed to fill out the teams.

Lena Berry, board member, said she has been thinking about funds for this facility and would like to consider speaking with Dr. Klein, the school board and school district about funding this facility, because of the accommodations made for the school district for the high school and classes. Katie responded that it would be beneficial to talk to them about the facility. Katie said that now that she has a design, once she gets the square footage of each room, she will be updating the pro forma and will develop some numbers to show operating costs with a lesser schedule for the Cascade Swim Center over the few months. After she does that she and Jessica will work together and can start a dialogue with the school district.

9. Adjournment

Matt Gilman adjourned the meeting at 9:02am.

Board Chair, Matt Gilman

Recording Secretary, Vicki Osbon

Redmond Area Park and Recreation District
 Financial Summary
 December 31, 2023

Summary

December 31, 2023 is 50% of the 2023/2024 Fiscal year.

Financial Performance By Fund

| General | | | |
|----------------------------------|-----|--------------------------------|------|
| Resources (% of 23/24 Budget) | 95% | Resources change from FY 22/23 | 4% |
| Expenditures (% of 23/24 Budget) | 38% | Expenses change from FY 22/23 | -22% |

| | YTD FY Dec 22/23 | YTD FY Dec 23/24 | 2023/2024 YE Budget | % Current Budget | Target % |
|-------------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 1,760,913 | \$ 1,830,867 | \$ 1,922,000 | 95% | 98.0% |
| Personnel Services | \$ 201,393 | \$ 181,977 | \$ 500,500 | 36% | 45.0% |
| Materials & Services | \$ 110,976 | \$ 36,405 | \$ 225,500 | 16% | 32.0% |
| Debt Service | \$ 94,070 | \$ 97,090 | \$ 99,000 | 98% | 95.0% |
| Capital Outlay | | | | 0% | 0.0% |
| Transfers & Contingency | | | \$ 1,305,000 | 0% | 0.0% |

| Aquatic | | | |
|----------------------------------|-----|--------------------------------|-----|
| Resources (% of 23/24 Budget) | 67% | Resources change from FY 22/23 | 2% |
| Expenditures (% of 23/24 Budget) | 42% | Expenses change from FY 22/23 | 16% |

| | YTD FY Dec 22/23 | YTD FY Dec 23/24 | 2023/2024 YE Budget | % Current Budget | Target % |
|----------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 168,432 | \$ 171,449 | \$ 257,000 | 67% | 60.0% |
| Personnel Services | \$ 287,840 | \$ 337,901 | \$ 808,000 | 42% | 45.0% |
| Materials & Services | \$ 94,203 | \$ 90,301 | \$ 221,000 | 41% | 43.0% |
| Debt Service | \$ 17,899 | \$ 35,797 | \$ 35,800 | 100% | 100.0% |
| Capital Outlay | \$ - | \$ 5,825 | \$ 50,000 | 12% | 15.0% |

| Redmond Aquatic Club Eels (RACE) | | | |
|---|-----|--------------------------------|------|
| Resources (% of 23/24 Budget) | 36% | Resources change from FY 22/23 | -21% |
| Expenditures (% of 23/24 Budget) | 47% | Expenses change from FY 22/23 | 12% |

| | YTD FY Dec 22/23 | YTD FY Dec 23/24 | 2023/2024 YE Budget | % Current Budget | Target % |
|----------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 39,216 | \$ 31,009 | \$ 85,500 | 36% | 45.0% |
| Personnel Services | \$ 30,672 | \$ 41,321 | \$ 79,200 | 52% | 45.0% |
| Materials & Services | \$ 23,969 | \$ 19,632 | \$ 50,700 | 39% | 38.0% |

Financial Performance By Fund

| Programs | | | |
|----------------------------------|-----|--------------------------------|-----|
| Resources (% of 23/24 Budget) | 74% | Resources change from FY 22/23 | 28% |
| Expenditures (% of 23/24 Budget) | 43% | Expenses change from FY 22/23 | 5% |

| | YTD FY Dec 22/23 | YTD FY Dec 23/24 | 2023/2024 YE Budget | % Current Budget | Target % |
|----------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 186,272 | \$ 238,438 | \$ 322,200 | 74% | 58.0% |
| Personnel Services | \$ 139,186 | \$ 148,126 | \$ 427,500 | 35% | 40.0% |
| Materials & Services | \$ 133,824 | \$ 138,633 | \$ 234,000 | 59% | 55.0% |
| Capital Outlay | | | \$ - | 0% | 0.0% |

| Parks | | | |
|----------------------------------|-----|--------------------------------|------|
| Resources (% of 23/24 Budget) | 22% | Resources change from FY 22/23 | 34% |
| Expenditures (% of 23/24 Budget) | 25% | Expenses change from FY 22/23 | -17% |

| | YTD FY Dec 22/23 | YTD FY Dec 23/24 | 2023/2024 YE Budget | % Current Budget | Target % |
|----------------------|---------------------|---------------------|------------------------|------------------|----------|
| Resources (Income) | \$ 973 | \$ 1,306 | \$ 6,000 | 22% | 45.0% |
| Personnel Services | \$ 66,978 | \$ 60,095 | \$ 147,500 | 41% | 43.0% |
| Materials & Services | \$ 24,968 | \$ 16,576 | \$ 61,900 | 27% | 50.0% |
| Capital Outlay | \$ - | | \$ 95,000 | 0% | 0.0% |

Year to Date Comparison by Program Category

YTD Detail

Property Tax Collections

| | |
|--------------------------------------|------------------|
| FY 23/24 (Current) | 1,752,489 |
| FY 23/24 (Budget, current yr) | 1,835,000 |
| FY 22/23 | 1,693,342 |
| FY 21/22 | 1,613,026 |
| FY 20/21 | 1,490,841 |

Resources/Expense Detail

Pool Activities

Pool Activities Resources

| | |
|--------------------------------------|----------------|
| FY 23/24 (Current) | 91,613 |
| FY 23/24 (Budget, current yr) | 105,000 |
| FY 22/23 | 83,928 |
| FY 21/22 | 67,111 |
| FY 20/21 | 20,577 |

Pool Activities Expenses

| | |
|--------------------------------------|---------------|
| FY 23/24 (Current) | 4,083 |
| FY 23/24 (Budget, current yr) | 14,000 |
| FY 22/23 | 3,696 |
| FY 21/22 | 7,002 |
| FY 20/21 | 3,993 |

Youth Sport Leagues

Youth Sports League Resources

| | |
|--------------------------------------|----------------|
| FY 23/24 (Current) | 113,032 |
| FY 23/24 (Budget, current yr) | 137,500 |
| FY 22/23 | 93,589 |
| FY 21/22 | 79,328 |
| FY 20/21 | 7,139 |

Youth Sports League Expenses

| | |
|--------------------------------------|---------------|
| FY 23/24 (Current) | 44,988 |
| FY 23/24 (Budget, current yr) | 89,000 |
| FY 22/23 | 34,998 |
| FY 21/22 | 26,408 |
| FY 20/21 | 2,690 |

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

Enrichment Resources

Enrichment Resources

| | |
|--------------------------------------|---------------|
| FY 23/24 (Current) | 37,542 |
| FY 23/24 (Budget, current yr) | 40,500 |
| FY 22/23 | 26,605 |
| FY 21/22 | 14,783 |
| FY 20/21 | 8,251 |

Enrichment Expenses

| | |
|--------------------------------------|---------------|
| FY 23/24 (Current) | 26,167 |
| FY 23/24 (Budget, current yr) | 25,300 |
| FY 22/23 | 31,218 |
| FY 21/22 | 15,798 |
| FY 20/21 | 10,563 |

Note: Many enrichment programs revenue was received before July 1 and after the audit occurs will be removed from last FY and put into the current year.

Fitness

Fitness Resources

| | |
|--------------------------------------|---------------|
| FY 23/24 (Current) | 5,643 |
| FY 23/24 (Budget, current yr) | 15,000 |
| FY 22/23 | 5,172 |
| FY 21/22 | 5,088 |
| FY 20/21 | 6,378 |

Fitness Expenses

| | |
|--------------------------------------|--------------|
| FY 23/24 (Current) | 6,997 |
| FY 23/24 (Budget, current yr) | 7,500 |
| FY 22/23 | 4,184 |
| FY 21/22 | 234 |
| FY 20/21 | 5,091 |

Note: Fitness classes are held at the Senior Center.

Adult Sport Leagues

Adult Sport League Resources

| | |
|--------------------------------------|---------------|
| FY 23/24 (Current) | 3,300 |
| FY 23/24 (Budget, current yr) | 15,500 |
| FY 22/23 | 0 |
| FY 21/22 | 84 |
| FY 20/21 | 0 |

Adult Sport League Expenses

| | |
|--------------------------------------|--------------|
| FY 23/24 (Current) | 581 |
| FY 23/24 (Budget, current yr) | 9,400 |
| FY 22/23 | 775 |
| FY 21/22 | 426 |
| FY 20/21 | 210 |

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

1/3/2024

RAPRD BOARD AGENDA COMMUNICATION

MEETING DATE: January 9, 2024
SUBJECT: Secretary of State Audit Letter
STAFF RESOURCE: Katie Hammer
ACTION PROPOSED: Approve FY 2023 Audit Letter

BACKGROUND:

There were two items of noted deficiencies in our FY 2023 audit. These are the same two deficiencies that have been noted in previous audits. We are required to send a letter to the secretary of State detailing how we are going to address these deficiencies. This letter is in your packet. This letter needs to be approved by our board prior to being sent to the state.



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

January 9, 2024

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, 2023. 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 9, 2024, as indicated by signatures below.

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

1. Deficiency #1 (Material Weakness)

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. The auditor, 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.

Plan of Action for Deficiency #1

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 (Significant Deficiency)

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.

Plan of Action for Deficiency #1

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

RAPRD Board Chair, Matt Gilman

Executive Director, Katie Hammer

RAPRD BOARD AGENDA COMMUNICATION

MEETING DATE: January 9, 2024

SUBJECT: Resolution #3 2023/24 Appoint Budget Officer

STAFF RESOURCE: Katie Hammer

ACTION PROPOSED: Approve Resolution #3

BACKGROUND:

Each local government must have someone designated as the budget officer. The budget officer is responsible for preparing the budget for the committee. Historically, RAPRD Executive Director, Katie Hammer has been appointed as the Budget Officer. The Accounting Specialist could also serve as the budget officer. We have a new person in this position and this will be their first year working on the budget.

Text from the State of Oregon Local Budget manual regarding the Budget officer:

“Each local government must have a budget officer, either appointed by the governing body or designated by the local government’s charter. The budget officer is under the supervision of either the executive officer or the governing body. The budget officer prepares the proposed budget for the coming fiscal year. As ORS 294.331 states:”

“The governing body of each municipal corporation shall, unless otherwise provided by county or city charter, designate one person to serve as budget officer. The budget officer, or the person or department designated by charter and acting as budget officer, shall prepare or supervise the preparation of the budget document. The budget officer shall act under the direction of the executive officer of the municipal corporation, or where no executive officer exists, under the direction of the governing body.”

“The budget officer does not have to live within the boundaries of the local government, unless required to do so by the local government’s charter or ordinance. The budget officer cannot be an appointed member of the budget committee because appointed members of the budget committee cannot be officers, agents, or employees of the local government [ORS 294.414(4), renumbered from 294.336(4)].”

BUDGETARY IMPACT: None

RECOMMENDED MOTION: Motion to approve Resolution #5 as written.
Alternate motion could be to Appoint Denise Maich as Budget Officer

Redmond Area Park & Recreation District
Resolution #3 2023/24

**Resolution to Appoint the Budget Officer for Fiscal Year 2024/25
Budget.**

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 2023/2024 budget.

Date this 9th day of January 2024 by the Redmond Area Park and Recreation District Board of Directors.

Matt Gilman, Chairman

Attest:

Vicki Osbon, Recording Secretary

RAPRD BOARD AGENDA COMMUNICATION

MEETING DATE: January 9, 2024

SUBJECT: Award Contract for Commissioning Services for the Community Recreation Center

STAFF RESOURCE: Katie Hammer

ACTION PROPOSED: Motion to Award contract for Commissioning Services as recommended by HMK.

BACKGROUND:

The RAPRD Board of Directors is the Contract Review Board for Redmond Area Park and Recreation District.

HMK received three proposals for Commissioning in October 2023. During the October 10, 2023 RAPRD Board meeting Chad Franke, HMK reviewed the proposals and recommended that the board award contract to Systems West for Commissioning in the amount of \$194,200. The RAPRD requested to table this during the October board meeting and asked for a revised proposal due to the decrease in the building square footage.

Systems West revised their proposal. The new proposal amount is \$147,000.

RECOMMENDED MOTION: Motion to award the contract for Commissioning Services for the Community Recreation Center to Systems West for a not to exceed amount of \$147,000 as recommended by HMK.



December 18, 2023

Katie Hammer, Executive Director
Redmond Area Parks and Recreation District
465 SW Rimrock Way
Redmond, OR 97756

Re: Redmond Area Parks and Recreation District
New Community Recreation Center
Commissioning Services
Recommendation to Award

Dear Katie,

After careful review and consideration, HMK Company recommends that you award the contract for Commissioning Services to Systems West Engineers in the amount of \$147,000.00. This is an Informal Selection Procurement.

Systems West Engineers is a firm of good reputation. The District is in compliance in awarding to Systems West Engineers.

If you agree with our recommendation, please send us an email affirming acceptance. If you have any questions, please do not hesitate to contact me to discuss.

Sincerely,

Chad Franke
Regional Director
HMK Company