



**Hood River Valley Parks and Recreation District
Board of Director's Meeting Regular Meeting
Wednesday, March 15, 2017 6:00 pm
Minutes**

Call Regular Meeting to Order

Mahurin called the meeting to order. In attendance: Board Members Greg Davis, Art Carroll, Matt Rutledge; District Director Mark Hickok, Interim Assistant Director Marcie Wily, Contract Accountant Monica Morris; Members from the Public, Anna Cavaleri, Susan Crowley, Jim Klaas

Comments from the General Public

Jim Klaas thanked the Board for letting him speak and relax the three minute rule. He talked about saving Morrison Park. Klaas spoke about the value of Morrison Park due to its topography, old growth trees, as well as being a major junction point for current and future connectivity of west Hood River with east Hood River. He argued that Morrison Park would be a major connection point for the Westside Trail, the Columbia River Highway, and a possible thoroughfare for connectivity to the waterfront via a tunnel under the railway system. In addition, he talked about the impact of the Westside Concept Plan and stated the future growth would have a dramatic impact on the infrastructure of Hood River. He cited that one of the objectives of the Parks District's Master Plan was to build trail connectivity, particularly from the Skate Park to the Waterfront park. Klaas ended with the question: "What more information do you need as a Parks board to oppose this rezone and save Morrison Park for future generations?"

Anna Cavaleri wanted to follow up regarding an email that she sent after the last Parks District Board Meeting on February 15th. She stated that she wanted the Parks District to have communication strategy so that the community could have the opportunity to know what's happening with the District, as well as have an opportunity to be proactive. Cavaleri expressed disappointment in some board members' responses at the February 15th meeting as how to address the messaging around the aging pool and its facilities. She also indicated that she put her name in for the Parks District board seat and that she would volunteer to be a budget committee member if that would not conflict with her intention to run for board. Lastly, she said that she would love to help out in any way possible.

Susan Crowley came to talk about the Westside Project Citizen Advisory group, of which she is member. As part of the proposed plan, there are a few parcels indicated for open space and that the planning group indicated that parks would be left to the Parks District. She stated that she sees that the District's main priority is the pool, its operation, and possible expansion and how that would have a major impact on the Parks District resources. She states that she would like the board to talk sometime soon about how to interface with the whole Westside Plan and the acquisition of open space, and she questioned whether or not the West Side Plan fits with the where the Parks District needs to allocate its resources: the pool.

Review Minutes

February 15, 2017 Board Meeting Minutes

Carroll made the motion to accept the February 15th Minutes with the two minor changes: changing the word board to budget in number one of Unfinished Business regarding an open budget position, as well as adding in the word "Parks" to the 'multi-agency master plan' under the Director's Report.

Rutledge seconded the motion. The board approved the minutes with the amended minor changes.

Consent Agenda

None

Unfinished Business

None

New Business

1. Audit Report

Ken Onstott reviewed the audit for the fiscal year ending June 30, 2016. Some of the topics discussed included reorganizing the chart of accounts and numbering system, increasing the frequency of bank deposits, completing year end journal entries, as well as updating personnel files every two year. Onstott sited improvement with bank reconciliations and the frequency of bank deposits He suggested completing year end journal entries, updating personnel W-4 files every couple of years, as well as exploring other accounting programs that would allow the Parks District to work with fund accounting. Discussion was had on the various topics and ways in which to improve moving forward. Morris stated that many of the improvements would be made on July 1st, the first day of the next fiscal year, and Onstott concurred that the beginning of the fiscal year is the best date to institute such changes. McCarthy expressed that he felt like a lot of progress has been made and feels like next fiscal year's audit will look different from previous years. McCarthy moved that we accept the audit, and Rutlege seconded the motion to accept the audit. The audit was approved unanimously.

2. Appoint Budget Committee Member

Action: Consider a motion to appoint a budget committee member for a three year term.

McCarthy moved to accept Anna Cavaleri as a budget committee member. Carroll seconded the motion. Motion passed unanimously.

3. Resolution – Recreation Immunity

Action: Consider a motion to accept the Recreation Immunity Resolution

Hickok explained the concept of Recreation Immunity. It is the law that makes the District immune from the liability from someone getting hurt in one of our parks that is outdoor, open, and free, and there is no inherent wrongdoing or negligence on the Parks District. Hickok reported that a loophole in the law has recently been exposed when some attorneys have sued the individual employee and then the District has to defend the employee. The resolution, compiled by SDAO, reflects that all Special Districts are in support of amending the law to address the loophole.

McCarthy moved to pass Resolution 16-17/# Recommending Restoring Recreation Immunity Rights. Rutledge seconded provided that the District's be added in the appropriate insertion spot at the top of the second page. Resolution 16-17# passed unanimously.

Reports (informational, no action needed)

4. Financial Report

Hickok presented the financial report, reporting a possibility of having to make a budget adjustment. Staff will keep an eye on the numbers and decide if it is necessary closer to the end of the fiscal year.

5. Directors Report

Hickok presented the Directors Report. Hickok met with Community Education Director John Rust to discuss some ways in which Community Education and the Parks District can cohabitate together. Possibilities include working together to integrate registrations at first, while keeping programs and funds separate. Discussion was had about the possible move, about the possibility of taking over programming in the future, and some of the details needed to make such a merge work.

Hickok met with Zed Ruhlen about a Radio Control Track Proposal at the Skate Park. Hickok said that the proposed site was the only grassy, sunny spot in the skate park, which made him hesitant, and that another location might be more appropriate.

Hickok cited one of staffs' priorities in the near future is to organize old storage boxes and create an organized filing system in the District offices.

Hickok reported that staff will be meeting with regular Aquatic Center Users in early April to discuss the Aquatic Center rate schedule and get feedback.

Hickok and Morris reviewed the Pauly Rodgers audit. Hickok started by giving a brief history. The Parks District hired Pauly Rodgers to give an independent assessment of the city and county SDC balances. The bookkeeper, at the time, sent the auditors various reports they needed for the audit. The auditors were unable to reconcile the balances with the reports they were given, so they asked for the work behind the numbers. The bookkeeper was unable to reproduce the reports she sent them originally. Hickok pulled the former bookkeeper off the project and asked Morris to start over. The information Morris sent to Pauly Rodgers was used in the SDC audit. Hickok invited comment and questions.

McCarthy asked how the reconciliation in point one was created. Morris went through and explained the interactions she had with the auditors, their questions, and the eventual method she used to get the numbers she did. The auditors had questions on both the expenditures and revenues, and Morris realized the auditors were looking for defensible numbers. She decided to go outside of Quickbooks to get those numbers. She went to two different entities for data. One entity was through the Park District's audits done by Onstott's back to 2000. Through the audit, she was able to validate what the true revenue. To determine the difference between county and city SDCs, Morris went to the county and asked what they collected for SDCs. The county collects the SDCs and deposits them on the Parks District behalf. She collected those numbers since 2005, (the year the Parks District started collecting SDCs from the county). That difference since 2005 revealed the SDC numbers from the city. She took the interest earned and allocated it to the appropriate SDC balance.

McCarthy questioned how to reconcile Quickbooks amount with the numbers from Pauly Rodgers. He asked if adjustments were made in Quickbooks. Morris said that she had not made adjustments, but that she would work with the auditors to make the appropriate changes, as well as reorganize the chart of accounts, as suggested by Onstott. She also indicated that she is tracking SDCs appropriately in our currently fiscal year, and that the cash truly reconciles. Morris reported that the balances came in higher in the all the categories, with the exception of the bond funds.

Carroll stated he thought that the SDCs collected in the city should be put the county bank account to earn interest. Morris affirmed that the SDC funds would be held with the county so that it can collect interest.

Davis questioned how the Parks District reconciled between the two audits. Morris stated that the Parks District hired Pauly Rogers to determine the amount for city and county SDCs, but it wasn't their scope of work to do a complete audit, like Onstott.

Davis asked the board to acknowledge that since the numbers from the audited 2015-16 financials and the audited SDC numbers tie off cleanly that it means that there is healthy reset on Parks District finances. McCarthy asked that the minutes reflect that the questions regarding the Park District finances and SDCs have been answered. He also asked that the minutes reflect that at the beginning of this fiscal year are consistent with the audited reconciliation.

Hickok reported on the pool enclosure study. The architects are finished with the first phase of analysis. Architectures will meet with the steering committee in the next week to review reports from the first phase and present some initial concept drawings.

Hickok reported that there will be another route for the south side of the Indian Creek trail so that the trail can be opened. There is no set day for finishing the trail.

