



DIRECTOR INFORMATION for
GENERAL BOARD MEETING
January 21, 2025

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 (revised 1/16/2025)

January 21, 2025
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 of December 17, 2024
 - Acknowledgement of Receipt of December 2024 Financial Summary
4. **Community Recreation Center Update**
5. **Action Agenda Items**
 - Community Recreation Center Name
 - Appoint Bond Oversight Committee Members
 - Appoint Budget Committee Members
 - Approval of Letter Addressing Deficiencies Noted in FY 2024 Audit
6. **Discussion Items**
 - Community Center Operating Budget
 - Policy Review – Financial Management policies
7. **Public 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.

The board will meet in Executive Session pursuant to ORS 192.660 (2) (b) for the purpose of considering the dismissal or disciplining of, or hear complaints or charges brought against a public officer, employee, staff member or individual agent who does not request an open hearing.

Reconvene Regular Session;

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

10. Board/Staff Comments

11. 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 17, 2024, at 7:30am.

Attendance:

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

Directors Absent: David Rouse

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

Media: None

Public Attending: Chad Franke, HMK, Heather McMeekin, CPA, Price, Fronk & Co, Barry Maroni, AIC Insurance

GENERAL MEETING MINUTES

1. Call to Order: Matt Gilman called the meeting to order at 7:30am.

Adjustments to the Agenda

None

2. Communications

None

3. Consent Agenda

Approval of the General Board Meeting Minutes from November 12, 2024,
Acknowledgement of Receipt of November 2024 Financial Summary:

Lena Berry made a motion to approve the general board meeting minutes of November 10, 2024 and acknowledge receipt of the November 2024 financial summary as presented. Kevin Scoggin seconded the motion. Motion passed unanimously.

4. F/Y 2024 Audit Presentation

Heather McMeekin, CPA, Price, Fronk & Co. introduced herself. She spoke about the draft of the F/Y 2024 audit they provided for the board to review. Heather said that the independent auditor's report showed a clean opinion. Heather spoke about two areas of deficiencies that include a limited knowledge of GAAP for financial reporting and segregation of duties because of the size of our organization. She gave an overview of revenue and expenses, the budget, capital assets, PERS and OPED. Heather thanked the board for their time.

5. 2025 General Liability and Property Insurance Renewal

Barry Maroni, AIC Insurance, introduced himself. Barry gave an overview of the 2025 insurance. He spoke about a 3% increase across the board for all districts. He noted the increase in auto coverage due to the addition of a new truck. He spoke about machinery and earthquake coverage. He said that the premium overall increased just over 11%, mostly related to general liability rates. Barry said he included a comparison report to show where insurance costs have increased. Matt Gilman thanked Barry.

6. Community Recreation Center Update

Chad Franke, HMK, talked about delays caused early on by permitting. He said that they met with KNCC, and they made the decision to change the project superintendent. He said this change will enable them to catch up on the project timeline. He said they met with the project scheduler, and they were able to revamp the schedule. Chad said the metal building will arrive this week and will start going up in late January. He said that footings and walls are being poured and that everything is looking good now. Katie said that a board workshop could be scheduled so the board members could visit the site, or they could individually contact Katie or Chad to go onsite for a tour.

7. Action Agenda Items

Acknowledge Receipt of FY 2024 Audit

Katie Hammer said that this is formally acknowledging receipt of the audit. She said next month they will vote on the letter to the Secretary of State noting our deficiencies. Kevin Scoggin made a motion to acknowledge receipt of the F/Y 2024 audit. Lena Berry seconded the motion. Motion passed unanimously.

Community Recreation Center Name

Katie said this was tabled from last month. She said we will need to vote in January. She asked the board if they needed anything from her to help them decide. The board members didn't indicate that they needed anything further at this time. Kevin Scoggin

made a motion to table the community recreation center name until next month. Lena Berry seconded the motion. Motion passed unanimously.

Behavior Policy for Participants, Parent/Guardians and Spectators

Katie Hammer said that the sports official policy will be reviewed next month. She said that a youth behavioral specialist reviewed the policy for us and suggested some language changes. Katie and the board reviewed the changes and suggested additional edits. Lena Berry moved to approve the behavior policy for participants, parent/guardians and spectators with the changes outlined in the policy and adding in when to contact law enforcement/911, and if participant makes a direct threat of hurting themselves or others and a bulletin point of calling 911 for active threat and send to special districts for review. Kevin Scoggin seconded. Motion passed unanimously.

8. Discussion Items

None

9. Public Comments

None

10. Board/Staff Comments

Mike Elam, Recreation Manager, said that this is the last weekend for the first season of basketball. He said the second season will begin soon. He mentioned that the times for adult basketball league are late, and he would like to explore other gym spaces. He said that fitness classes at the Senior Center and PRCH are going well. He also said that spring soccer registration is beginning.

Jessica Rowan, Aquatic Director said that this is a slower season for swim lessons. She said she is using this as an opportunity to do ARC certification for staff for the 2024 protocols. She also said she is running a lifeguard course in early January. She also mentioned that she has added a Scuba course.

Matt Gilman, board chair, said that he was in attendance for the swim meet last weekend. He said that for the amount of teams in attendance our facility is small.

11. Executive Session

The board entered into executive Session pursuant to 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.

Executive Session Convened at 8:52am

Reconvene Regular Session at 9:38am

12. Action (s) as a result of Executive Session: None

13. Adjournment

Matt Gilman adjourned the meeting at 9:39am

Board Chair, Matt Gilman

Recording Secretary, Vicki Osbon

Redmond Area Park and Recreation District
 Financial Summary
 December 31, 2024

Summary

Dec 31, 2024 is 51% of the 2024/2025 Fiscal year.

Financial Performance By Fund

General			
Resources (% of 23/24 Budget)	92%	Resources change from FY 22/23	1%
Expenditures (% of 23/24 Budget)	33%	Expenses change from FY 22/23	-20%

	YTD FY Dec 23/24	YTD FY Dec 24/25	2024/2025 YE Budget	% Current Budget	Target %
Resources (Income)	\$ 1,873,955	\$ 1,895,923	\$ 2,052,000	92%	98.0%
Personnel Services	\$ 182,895	\$ 178,247	\$ 528,500	34%	39.0%
Materials & Services	\$ 51,424	\$ 87,500	\$ 286,000	31%	36.0%
Debt Service	\$ 97,090		\$ -	#DIV/0!	0.0%
Capital Outlay			\$ -	0%	0.0%
Transfers & Contingency			\$ 1,655,000	0%	0.0%

Aquatic			
Resources (% of 23/24 Budget)	54%	Resources change from FY 22/23	-21%
Expenditures (% of 23/24 Budget)	48%	Expenses change from FY 22/23	16%

	YTD FY Dec 23/24	YTD FY Dec 24/25	2024/2025 YE Budget	% Current Budget	Target %
Resources (Income)	\$ 179,175	\$ 141,001	\$ 261,000	54%	53.0%
Personnel Services	\$ 338,819	\$ 393,661	\$ 825,500	48%	48.0%
Materials & Services	\$ 91,911	\$ 130,100	\$ 241,000	54%	50.0%
Debt Service	\$ 35,797	\$ 17,899	\$ 18,000	99%	100.0%
Capital Outlay	\$ 5,825		\$ 50,000	0%	0.0%

Redmond Aquatic Club Eels (RACE)			
Resources (% of 23/24 Budget)	37%	Resources change from FY 22/23	10%
Expenditures (% of 23/24 Budget)	41%	Expenses change from FY 22/23	5%

	YTD FY Dec 23/24	YTD FY Dec 24/25	2024/2025 YE Budget	% Current Budget	Target %
Resources (Income)	\$ 36,834	\$ 40,416	\$ 110,000	37%	47.0%
Personnel Services	\$ 41,321	\$ 41,610	\$ 86,400	48%	46.0%
Materials & Services	\$ 20,694	\$ 23,746	\$ 72,000	33%	43.0%

Financial Performance By Fund

Programs			
Resources (% of 23/24 Budget)	35%	Resources change from FY 22/23	-39%
Expenditures (% of 23/24 Budget)	39%	Expenses change from FY 22/23	3%

	YTD FY Dec 23/24	YTD FY Dec 24/25	2024/2025 YE Budget	% Current Budget	Target %
Resources (Income)	\$ 247,925	\$ 151,754	\$ 436,200	35%	49.0%
Personnel Services	\$ 148,735	\$ 158,778	\$ 468,000	34%	47.0%
Materials & Services	\$ 137,991	\$ 137,864	\$ 289,200	48%	49.0%
Capital Outlay			\$ -	0%	0.0%

Parks			
Resources (% of 23/24 Budget)	25%	Resources change from FY 22/23	15%
Expenditures (% of 23/24 Budget)	17%	Expenses change from FY 22/23	19%

	YTD FY Dec 23/24	YTD FY Dec 24/25	2024/2025 YE Budget	% Current Budget	Target %
Resources (Income)	\$ 1,306	\$ 1,505	\$ 6,000	25%	34.0%
Personnel Services	\$ 60,095	\$ 69,621	\$ 159,500	44%	46.0%
Materials & Services	\$ 16,841	\$ 21,999	\$ 71,250	31%	44.0%
Capital Outlay			\$ 305,000	0%	0.0%

Year to Date Comparison by Program Category

YTD Detail

Property Tax Collections

FY 24/25 (Current)	1,844,848
FY 24/25 (Budget, current yr)	1,950,000
FY 23/24	1,774,184
FY 22/23	1,693,342
FY 21/22	1,613,026

Resources/Expense Detail

Pool Activities

Pool Activities Resources

FY 24/25 (Current)	48,341
FY 24/25 (Budget, current yr)	120,000
FY 23/24	91,613
FY 22/23	83,928
FY 21/22	67,111

Pool Activities Expenses

FY 24/25 (Current)	4,714
FY 24/25 (Budget, current yr)	20,000
FY 23/24	4,803
FY 22/23	3,696
FY 21/22	7,002

Youth Sport Leagues

Youth Sports League Resources

FY 24/25 (Current)	87,970
FY 24/25 (Budget, current yr)	186,000
FY 23/24	112,962
FY 22/23	93,589
FY 21/22	79,328

Youth Sports League Expenses

FY 24/25 (Current)	45,484
FY 24/25 (Budget, current yr)	98,000
FY 23/24	45,559
FY 22/23	34,998
FY 21/22	26,408

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

Enrichment Resources

Enrichment Resources

FY 24/25 (Current)	13,865
FY 24/25 (Budget, current yr)	73,000
FY 23/24	40,042
FY 22/23	26,605
FY 21/22	14,783

Enrichment Expenses

FY 24/25 (Current)	36,790
FY 24/25 (Budget, current yr)	45,100
FY 23/24	26,167
FY 22/23	31,218
FY 21/22	15,798

Fitness

Fitness Resources

FY 24/25 (Current)	7,237
FY 24/25 (Budget, current yr)	20,000
FY 23/24	12,673
FY 22/23	5,172
FY 21/22	5,088

Fitness Expenses

FY 24/25 (Current)	5,556
FY 24/25 (Budget, current yr)	12,500
FY 23/24	7,030
FY 22/23	4,184
FY 21/22	234

Note: Fitness classes are held at the Senior Center.

Adult Sport Leagues

Adult Sport League Resources

FY 24/25 (Current)	106
FY 24/25 (Budget, current yr)	16,700
FY 23/24	3,300
FY 22/23	0
FY 21/22	84

Adult Sport League Expenses

FY 24/25 (Current)	299
FY 24/25 (Budget, current yr)	10,600
FY 23/24	581
FY 22/23	775
FY 21/22	426

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

Updated 1/7/25



END OF MONTH REPORT – DECEMBER 2024



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GENERAL PROGRAM UPDATE

In the month of December, the focus of construction remained on getting all footings and foundations poured for the perimeter of the building, along with the mechanical well. The design and management team have focused on reviewing and returning submittals, responding to RFIs, reviewing schedule updates and performing necessary site visits based on the construction schedule.

PROJECT ADMINISTRATION

Project administration and accounting support are two key areas critical to Program success. This is a combined effort of HMK Company and RAPRD's Accounting Department. In the month of December, we processed 8 invoices.

Contract Type	Number of Contracts	Value
Professional Service Agreements / Design Contracts	9	\$4,788,212
Construction Contracts	1	\$ 42,793,003

LOCAL VENDORS AND CONTRACTORS

Currently, 93% of the contracts awarded have been awarded to local contractors, this amounts to \$44,250,529 of the \$47,581,215 awarded.

The following list of local vendors who are currently working on the projects.

CENTRAL OREGON VENDORS

HMK Company
HWA, Inc.
The Wallace Group
Systems West Engineers

CENTRAL OREGON CONTRACTORS

Kirby Nagelhout Construction Co.

CONTRACTORS WORKING ON RAPRD RECREATION CENTER

Kirby Nagelhout Construction Co.

Tomco Electric Inc.

Apollo Mechanical Contractors

Columbia River Steel & Construction Inc.

REDMOND AREA PARK & RECREATION DISTRICT PROGRAM SOCIAL MEDIA



RAPRD Recreation Center

PROJECT Construction of a new Recreation Center

PROJECT DESCRIPTION

- Construct a new ~56,000 sq. ft Recreation Center
- Competition Lap Pool, Recreation Pool with Lazy River, Water Slide
- Fitness Amenities, Locker Rooms, Gym, Public Spaces

SCHEDULE & KEY MILESTONES	START	COMPLETION	% CPL	COMMENT
Pre-Design & Schematics	01/01/23	09/01/23	100%	
Design Development	09/25/23	02/02/24	100%	
Construction Documents	02/03/23	05/31/24	100%	
Bid and Award	04/27/24	07/29/24	100%	
Construction	06/01/24	1/15/26	35%	
Building Commissioning	10/01/25	11/01/25	0%	
Owner Occupancy	02/01/26	03/01/26	0%	
Post Occupancy Evaluation	03/01/26	03/01/26	0%	
Warranty Period	02/01/26	02/01/27	0%	
Other			0%	

DECEMBER ACTIVITIES

In December, a lot of the construction continued to center around the process of getting ready to pour and the pouring of concrete. KNCC spent some time re-organizing their pour schedule for production and efficiency, then followed that scheduled. This meant several crews working at once, doing different phases of concrete – rebar, forms, pouring, removing forms – as they work around the perimeter of the building. This is a major step in preparing for the delivery of the metal building which occurred in mid-December. Along with the concrete, KNCC and HMK continued to meet with the project team – designers, subcontractors, etc. – to make sure that submittals were coming in, RFIs were being responded to, and the sub-contractors were ready for their work for building arrival. The whole project team also sat in on a natatorium pre-construction meeting to remind everyone of some important considerations throughout construction and gave the team an opportunity to flush out any questions regarding process.

ACTIVITIES SCHEDULED FOR JANUARY

In January, concrete will continue to be poured for footings around the building while stem walls are poured for the east side in preparation for building delivery mid-month. Once the building arrives, additional focus will be on making sure the inventory is correct and the building parts have a lay down yard where they can be organized in preparation of erection, which will start in February. The design team will continue to review submittals and respond to any RFIs that have come up, while HMK will continue to review schedules, manage consultants, and maintain budgets.

HIGHLIGHTS, CHALLENGES, SOLUTIONS

HIGHLIGHTS:

Natatorium Pre-Construction!

CHALLENGE AND SOLUTIONS:

Winter Weather! The first snow occurred in December which didn't hold up any work but served as a reminder that winter weather is coming. The contractor has utilized blankets to keep concrete warm, building a tent above the pump pit to maintain temperatures, and other various tools to make sure production can still occur while the weather worsens.

ADDITIONAL INFORMATION

For questions, comments, or additional information, please contact:

Chad Franke, Program Manager
chad.franke@hmkco.org
541.531.9958



HMK

COMPANY

1345 NW WALL ST., SUITE 200
BEND, OR 97701

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RAPRD BOARD AGENDA COMMUNICATION

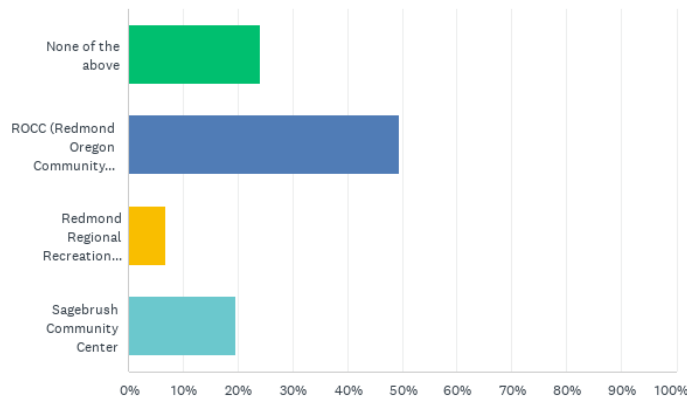
MEETING DATE: January 21, 2025
SUBJECT: Community Recreation Center Name
STAFF RESOURCE: Katie Hammer
ACTION PROPOSED:
BACKGROUND:

This agenda Item was tabled during the November and December board meetings.

RAPRD conducted a community survey for potential community recreation center names during the month of September. We received 231 responses. We asked for people to vote on one of three name options or type another idea.

Of the three names we asked to vote on Redmond Oregon Community Center (ROCC) received the most votes (101) with Sagebrush Community Center (40) next and Redmond Regional Recreation Center (14) third. None of the above received 49 votes.

Q1 Please indicate your favorite name of these options



91 individuals suggested names and ones that were received which had more than one entry are:

- Mike Scheil Community Center (30)
- Redmond Recreation Center (9)
- Redmond Community Center (7)
- High Dessert Recreation Center (3)
- Jay Rowan Aquatic Center (3)
- The Hub community Center (3)

REDMOND OREGON RECREATION CENTER (RORC) (2)
Redmond Recreation Hub (RRHUB) (2)

During the October Board meeting the board requested to see the list of all the names that were submitted. This list was provided to the board via email on October 8, 2024. Staff asked if there was any more information the board needed to decide on a name during the December board meeting and there was not a request for additional information.

In addition to these options, Sagebrush Community Center was mentioned during a previous board meeting.

BRS and KNCC have requested that the name is finalized by January so they can incorporate the design and electrical needs to signage into the building design.

Potential Actions:

1. Approve a Name
2. Table the approval

RAPRD BOARD AGENDA COMMUNICATION

MEETING DATE: January 21, 2025

SUBJECT: Bond Oversight Committee Applications

STAFF RESOURCE: Katie Hammer

ACTION PROPOSED: Appoint Members to the Bond Oversight Committee

BACKGROUND:

The RAPRD Board of Directors appointed the initial Bond Oversight Committee members in fall 2024. The members have staggered terms. There are currently five positions open on this committee; three from terms that expired in December and two from vacated positions due to resignations.

Advertisement for these positions occurred in November, December and January with two press releases, social media post and a flier posted at the Cascade Swim Center. District staff has received one formal application for the committee from a committee member whose term expired Dec. 31, 2024. This committee member is Karen Danielson.

The committee shall be comprised of five to seven members and an ex-officio representative from the RAPRD Board of Directors. District staff are still accepting applications and will provide any additional applications received prior to the January board meeting for consideration during the meeting.

Continued recruitment will occur until the committee is full.

RECOMMENDED MOTION: Staff are recommending the appointment of Karen Danielson to the Bond Oversight Committee.

RAPRD BOARD AGENDA COMMUNICATION

MEETING DATE: January 21, 2025

SUBJECT: Appoint Budget Committee Members

STAFF RESOURCE: Katie Hammer

ACTION PROPOSED: Motion to Appoint Budget Committee Members

BACKGROUND:

RAPRD currently has two openings on its budget committee. These are both for positions that end June 30, 2027. We have received three applications for these positions.

The applicants are:

- Shawna Hicks, who is employed by a Special District in Central Oregon and understands Oregon Local Budget laws.
- Jackson Harbolt, who is a CPA and is familiar with parks and recreation programs in general.
- Travis Van Dyke, who is a financial advisor and is familiar with parks and recreation programs.

The applications are following this page with personal contact information redacted.

BUDGETARY IMPACT: None



Budget Committee Application

Thank you for your interest in volunteering for the Redmond Area Park and Recreation District.

Name: Shawna Hicks

Street Addr [REDACTED]

City: Redmond State: OR

Email Add [REDACTED]

Phone: [REDACTED]

I am requesting an appointment on the Budget Committee for a position with a term ending: June 30, 2027 (2 available)

Profession: Recreation Director

Please state why you are interested in serving on the RAPRD Budget Committee:

Please see attached document

List any special training, education, background or experience that you may have that is relevant to service on the budget committee:

Please see attached document

List committees, commissions, civic service, or other volunteer activities for which you participate:

Please see attached document

Is there anything else you would like to share with the Board of Directors of RAPRD?

Please see attached document

I certify that I am a resident of Deschutes County and a qualified voter within the boundaries of Redmond Area Park & Recreation District

Please return completed application to denise.deleone@raprd.org.

Please state why you are interested in serving on the RAPRD Budget Committee:

I've been a silent watcher and supporter of RAPRD since moving to the community in 2021, and I've admired the impact the district has on our local residents. Serving on the Budget Committee is an opportunity for me to take a more active role in supporting the district's mission. With my background in budget oversight and public service, I believe I can help ensure that resources are allocated effectively to continue providing valuable programs and services. I'm passionate about being involved in the community, and this role feels like a meaningful way to contribute.

List any special training, education, background or experience that you may have that is relevant to service on the budget committee:

I am currently the Recreation Director for a Central Oregon special district, where I have assisted in the development of the district's budget over the last few years. In this role, I am directly responsible for overseeing the recreation budget, ensuring financial accountability and alignment with program goals. I am familiar with Oregon's state budget law and have hands-on experience managing budgets in the public sector. Additionally, I hold a master's degree in Sport Management with a focus on recreation management, which included coursework in finance, budgeting, and related topics. This combination of professional experience and education has given me a strong foundation in budget development and management, especially within a public agency setting

List committees, commissions, civic service, or other volunteer activities for which you participate:

I am a current board member for ORPA's Aquatic and SPRINT/RSS sections.

Is there anything else you would like to share with the Board of Directors of RAPRD?

I would like to express my enthusiasm for the opportunity to support RAPRD in a more formal capacity. Having been a quiet supporter of the district since 2021, I have a deep appreciation for the work RAPRD does to enhance the community. With my experience in recreation leadership, budget oversight, and my passion for public service, I am eager to bring my skills and perspective to help further the district's goals.



Budget Committee Application

Thank you for your interest in volunteering for the Redmond Area Park and Recreation District.

Name: Jackson Harbolt

Street Address: [REDACTED]

City: Redmond State: OR

Email Address: [REDACTED]

Phone: [REDACTED]

I am requesting an appointment on the Budget Committee for a position with a term ending: June 30, 2027 (2 available)

Profession: CPA [REDACTED]

Please state why you are interested in serving on the RAPRD Budget Committee:

I grew up utilizing my local parks and rec department, and always loved the services it provided to myself, my siblings, and my friends. Now that I am working as a CPA in Redmond, I am wanting to get involved in something I care about. I want to help RAPRD be financially successful with the new building as well as

List any special training, education, background or experience that you may have that is relevant to service on the budget committee:

My background as a CPA has allowed me to work with a variety of different clients in many different industries. I work with financial statements on a regular basis. I have also worked as a controller/cfo for a family of companies where I created and maintained their budgets

List committees, commissions, civic service, or other volunteer activities for which you participate:

I am currently involved in Leadership Redmond class of 2025.

Is there anything else you would like to share with the Board of Directors of RAPRD?

I think Redmond is the absolute best place to live. I want to get involved in my community to help it continue to flourish. RAPRD is a staple to the community that benefits so many citizens as well as visitors, and I want to see it thrive financially.

I certify that I am a resident of Deschutes County and a qualified voter within the boundaries of Redmond Area Park & Recreation District

Please return completed application to denise.deleone@raprd.org.



Budget Committee Application

Thank you for your interest in volunteering for the Redmond Area Park and Recreation District.

Name: Travis Van Dyke

Street Address: [REDACTED]

City: Redmond State: OR

Email Address: [REDACTED]

Phone: [REDACTED]

I am requesting an appointment on the Budget Committee for a position with a term ending: June 30, 2027 (2 available)

Profession: Financial Advisor

Please state why you are interested in serving on the RAPRD Budget Committee:

Knowing what RAPRD is involved in and my previous experiences with THPRD while living in Portland metro has shown me the importance of these programs and facilities. My family has enjoyed having access to programs like this in the past and I want to see RAPRD continue to serve the community while hopefully expanding

List any special training, education, background or experience that you may have that is relevant to service on the budget committee:

I'm a financial advisor who has earned my CFP® designation (focus on financial planning). I also have a degree in both finance and accounting.

List committees, commissions, civic service, or other volunteer activities for which you participate:

Leadership Redmond

Is there anything else you would like to share with the Board of Directors of RAPRD?

I'm excited for the opportunity to have an impact on the continued development of RAPRD.

I certify that I am a resident of Deschutes County and a qualified voter within the boundaries of Redmond Area Park & Recreation District

Please return completed application to denise.deleone@raprd.org.

RAPRD BOARD AGENDA COMMUNICATION

MEETING DATE: January 21, 2025
SUBJECT: Secretary of State Audit Letter
STAFF RESOURCE: Katie Hammer
ACTION PROPOSED: Approve FY 2024 Audit Letter

BACKGROUND:

There were two items of noted deficiencies in our FY 2024 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 21, 2025

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, 2024. 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 21, 2025, 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 21, 2025
SUBJECT: Financial Management Policy Discussion Item
STAFF RESOURCE: Katie Hammer
ACTION PROPOSED: None

BACKGROUND:

The district's financial management policy was adopted in 2019. Following this page in your packet is a draft of suggested changes to the policy. This is a discussion item for the meeting and scheduled to be voted on at a future meeting so you all have the opportunity to review the changes and let staff know if additional changes are needed.

Redmond Area Park and Recreation District Financial Management Policy

Objectives

- To ensure that all financial systems, functions, and controls meet generally accepted auditing standards.
- Preserve capital through prudent banking and cash management activities.
- To achieve the most productive use of cash, minimize operating costs, and to control receipts and disbursements.
- To maintain competitive and good working relations with financial institutions.
- To provide safety to employees.

Banking Services

- Banking services shall be solicited at least every five years on a competitive basis, and banks submitting proposals must meet the following minimum criteria:
 - Be able to provide collateral pool certificates.
 - Be insured by the Federal Deposit Insurance Corporation.
 - Be able to facilitate transfers to and from the Local Government Investment Pool managed by the Oregon State Treasurer, if the district has an account with the LGIP.
 - Provide annual audited financial statements.
- All district bank accounts must be authorized and approved by the Board of Directors.

Billing and Receipts

- The district will invoice all vendors for amounts due on a current basis. An accounts receivable age schedule will be prepared and monitored to ensure amounts due to the district. Invoices are due within 30 days of billing date.
- The district will charge a fee of \$20 on all checks that are returned for insufficient funds.
- The district will send accounts that are 90 days past due and over \$500 to collections, with board approval.

Accounts Payable

- The district will maintain a system to age accounts payable. Invoices will be analyzed to take advantage of any discounts available.
- All obligations paid to the district will be reviewed to ensure proper documentation is attached and that all district requirements are met.

Cash forecasting

- Each fiscal year, the budget officer will prepare an annual general fund cash flow budget for the district for approval by the board of directors.

Debt

- If feasible, the district may enter into long-term lease obligations or issue bonds to finance capital acquisitions upon approval of the board of directors.
- Before issuing any debt, the district will consult with appropriate internal and/ or external financial advisors.
- All leases, as reported in the district's annual financial report, will be limited as follows.
 - Annual leases will be limited to the economic life of the equipment or facilities to be purchased, and in no case, shall be extended beyond 20 years or as otherwise authorized by Oregon Revised Statutes.
 - Lease purchases of equipment and facilities will be limited to fit within the district's stated mission, goal or government role.
 - All lease-purchase payments must be included in the originating department's budget.
 - The Executive Director or Board Chairman shall respond in writing to all external audit reports stating what actions have been taken to address the findings contained in the audit.

Internal Controls

- Duties will be assigned to individuals in such a manner that no one individual can control all phases of collecting cash, recording cash, and processing transactions in a way that permits errors or omissions to go undetected.
- The Executive Director is authorized to request departments within the district to provide financial reconciliation when deemed appropriate by the Executive Director.

- Deposits should be received by a person other than the depositor of the funds to ensure that funds are placed in the proper district accounts.
- All accounting computer records must be kept secure. Persons authorized to edit or review the records must be given passwords which only enable them to access the system. More than one person should be trained on the system. Accounting records should be backed-up on a regular basis.
- The person that does the reconciliation of district accounts should not be the same person that writes the checks. If it is not possible to have separate functions, then the books must at least be reviewed regularly by the board of directors or someone who does not write the checks.
- Receipts should always be verified prior to paying an invoice. Procedures should be developed for checking receipts or packing slips to determine the merchandise or services have been received before payment.

~~• A procedure should be developed for writing off bad debts. The policy should specify the persons responsible for writing off the bad debt and their level of authority.~~

Example: Authorization for writing off bad debt shall be given to accounts receivable officer, Executive Director, and board of directors at the following levels:

\$0 to 50	Accounts Receivable Officer
\$51 to 200	District Manager
\$201 and above	Board of Directors

- Petty cash funds should require full documentation, including the purpose of the expenditure and who received the petty cash funds.
- More than one district employee or board member should be required to sign checks or authorize ACH payments that are over \$(need to determine amount). ORS 198.220 requires that any officer or employee who is charged with the possession or control of district funds and properties be bonded or have an irrevocable letter of credit issued by a commercial bank.
- Any vendor change requests regarding account information including changes to bank account information, invoice changes, address and contact information will be verified by a call to the vendor only using the phone number provided by the vendor before the change request was received.
- Require individuals in high-fidelity risk areas to take mandatory annual vacations of at least 5 consecutive working days. Job rotation or independent audit of function should be implemented when week vacations are not practical.

Authorized Personnel/ Security

- The Executive Director is authorized to open demand deposit accounts as may be required by the district, after board approval.
- Checking accounts require two manual signatures.
- Checkbooks are to be in a secure place at all times during business hours and locked in a filing cabinet during non-business hours.
- The Executive Director is responsible for maintaining a current signature card with the appropriate financial institution.

Audits/ Auditors

- The district will conduct an annual audit in September of each year.
- District employees are to cooperate with all auditors, external and internal, regarding any records maintained for or by the district.
- All external and internal audit reports are to be sent to the board of directors, district auditor, and the district manager.

PURCHASE APPROVAL POLICY

Purpose

To provide a process for documenting approval guidelines and authorization levels for staff in making purchases. This procedure will provide an accurate method of tracking individual purchases, provide purchase approval documentation, assign accountability to individual employees, and improve staff's awareness of the district's financial position in relation to budgeted line items.

Procedure

- Analyze product availability, competitive pricing, product quality, delivery, and installation and/or service factors when considering available vendor sources.
- Review district's operating budgets to determine if item is budgeted and to determine remaining budget availability for related expense account(s).
- If item under consideration is not specifically budgeted, or if insufficient account budget funds remain unavailable; employee will obtain prior approval from the executive director in concurrence with board of directors before implementing the purchase process Capital equipment purchases over \$500 will require prior approval. In addition, some unbudgeted items may require board approval prior to purchase. In such cases, employee should make a request using the purchase approval document. The document requires the signature of executive director and board chair.

Documentation

- When a purchase decision is initiated, employee will retain ordering and/or shipping information. Employee will also fill out a purchase order. This documentation will be provided to accounting for reconciliation to the item's invoice.
- Employee responsible for the purchase will approve the invoice prior to issuance of a vendor's payment. Approving employee will date and initial the invoice and confirm the correct expenditure account number(s) for the charge.
- The executive director or and appropriate staff member will review and approve normal on-going budgeted operating invoices such as utility, postage, or storage bills.

- Employees will follow prudent purchasing practices when utilizing procurement cards such as Visa Or MasterCard. In addition to ensuring budget authorization and availability, card users will provide accounting with all receipts and/ or shipping statements associated with card charges. When ordering by telephone and internet, employee will provide accounting with accompanying credit card ordering documentation. This documentation is required by the bookkeeper to reconcile the monthly bankcard statements and to allocate charges to the appropriate expense account(s). In addition, credit card users will note the purpose of the expenditure on the receipt submitted to accounting.

Security Policy

Purpose: The purpose of this policy is to safeguard the District’s checks, facsimile stamps, financial records, payroll records, petty cash, change funds and other District assets.

Check Stock: All general, payroll and other checks will be locked in filing cabinet. This includes both signed and unsigned checks. Checks and cash will be locked in a drawer at all times. The keys are to be kept in the possession of the assigned personnel and not left on the premises.

Outgoing payroll and accounts payable checks are not to be left in the mailroom unattended, but will be held until entrusted to the mail carrier. Payees, not personally known to District employees, who pick up checks, must show identification.

Facsimile Signature Plates and Stamps: All facsimile signature plates and stamps are to be locked in filing cabinet during non- business hours. During business hours they are to be kept in a secure location.

Petty Cash/ Change Funds: During business hours, petty cash/ change funds entrusted with the authorized staff will be monitored at all times, and will not be left unattended. During non-business hours, the petty cash/ change funds will be locked in a filing cabinet. Authorized staff are:

Cash Register: Receptionists, Administrative Services Manager and Executive Director

Petty Cash Executive Director

Bank Deposits: The accounting staff will not collect or deposit cash/checks. Personnel making deposits and deposit times will be varied so as not to create a routine pattern.

General Security: The District office will be locked at the end of the business day by the district manager, or appointed designee.

Changes to this policy will be approved by a majority vote of the district board of directors.

Policies Adopted: November 12, 2019