



BOARD OF DIRECTORS BUSINESS MEETING MINUTES

1750 W. McKinney Butte- PO Box 2215 - Sisters, OR 97759 | ph: 541-549-2091 | sistersrecreation.com

November 24, 2020- 4:30-6:30 p.m.

SPRD Board of Directors meetings are open to the public via Zoom by following this link: <https://us02web.zoom.us/j/4594870728>

Members of the public that are not able to call in to the meeting may submit a written question or comment by emailing SPRD@sistersrecreation.com or mailing a letter to SPRD c/o Jennifer Holland, PO Box 2215, Sisters, OR 97759. All written submissions must be received by end of business the day prior to the scheduled meeting. Written submissions will be read out loud during designated public comment period.

1. Call meeting to order – Bob Keefer, Board President.....5 min.
 - a. Adjustments and approval of agenda

President Keefer called the meeting to order at 4:30 p.m.

Attendees via Zoom: Bob Keefer, Board President, Jeff Tryens, Board Vice President, Peggy Tehan, Board Treasurer, Heath Foott, Board Member, Jennifer Holland, Executive Director, Sarah Hyatt, Business Operations Manager, Kelsi Erickson, Recording Secretary

Rosemary Vasquez, Board Secretary called in at 4:35 p.m.

Absent Board Members: None

Visitors: None

2. Welcome visitors- Bob Keefer, Board President.....5 min.

No Visitors.

3. Review and consider approval of consent calendar - Jennifer Holland, Executive Director.....5 min.

This month's consent calendar includes minutes from the past two board meetings as well as the August financials.

The October 27, 2020 minutes have been reviewed by Secretary Vasquez. Final review of the November 10, 2020 minutes are anticipated to be received prior to the November 24, 2020 board meeting.

Draft August financials were presented to the board at the October 27, 2020 business meeting. At that time, the August financials had not yet been thoroughly reviewed by Treasurer Tehan per district internal control policy. This internal review was completed on November 10, 2020.

Vice President Tryens made a few additional corrections in the minutes that Recording Secretary Erickson will correct.

Secretary Tehan moved to approve the consent calendar as presented. Vice President Tryens seconded the motion. Motion carried unanimously.



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4. Consider approving resolution 2021-05, approving Sisters Park & Recreation District cost recovery methodology - Jennifer Holland, Executive Director.....45 min.

In February 2020, staff proposed a new cost recovery methodology, which is used to determine the appropriate fees for programs, to the board of directors that accomplished the following:

- Clearly defined direct and indirect program expenses
- Created categories of service for programs
- Determined the appropriate subsidy level for programs based on a community benefit analysis.

With board approval, the proposed cost recovery methodology was used in the creation of the FY20/21 budget. The board requested a review of the proposed cost recovery methodology prior to final adoption.

Staff presented a cost recovery review of summer programs highlighting outcomes, lessons learned and next steps.

Treasurer Tehan commented that board directed activities and inclusion services are not listed in the cost recovery model. Director Holland explained that typically these two programs are in the 0% cost recovery but confirmed she would add them to the final pyramid.

President Keefer questioned what the difference between community events and specialty events were. Director Holland described a community event as an education-based service reaching families and kids within the community (i.e., the senior health fair) versus an entertainment-based value that may attract people from beyond Sisters (i.e., the annual luau and car show). President Keefer felt it would be helpful to add some clarity to the community events definition.

Discussing Summer review, Treasurer Tehan asked about the Asterix utilized in the summer program review chart. She felt it would be helpful to include the total revenue and reimbursement amount, clarifying what amount of the revenue came from reimbursements.

Vice President Tryens asked that if SPRD had not received a COVID-19 grant, would the organization be in a financial deficit? Director Holland explained that SPRD would have subsidized the programs at the approved cost recovery level.

Treasurer Tehan commented with cost recovery, the main goal should be to recover some of the indirect fees that the district has. Director Holland expressed cost recovery is not necessarily about recovering indirect costs but covering defined direct costs. It is also utilized to acquire a clear understanding of how methodology defines the fee setting process so district employees can break down costs of programs to participants if asked.

President Keefer clarified that expenses are not limited to direct expenses but also those required by the COVID-19 grant which allows SPRD to have it.

Vice President Tryens pointed out that this is an excellent model but 2020 is not a typical year so the data will not be as useful as the organization would like it to be.

Treasurer Tehan mentioned it may be helpful to add a reconciliation with total expense category to ensure costs are being correctly captured.



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Board Member Foott questioned if there is any automation aspect to finances or if SPRD is manually inputting data. Director Holland explained that revenue numbers are generated automatically but other aspects are manually inputted. However, she and Operations Manager Hyatt will review the process to make it more efficient where they can.

Vice President Tryens questioned what the expectation for cost recovery of a coordinator will be in the future. Director Holland explained that 75% is still the goal. She anticipates SPRD will not meet this goal for Fall or Spring, but it will be very close.

Board Member Foott asked how the board is to know what cost recovery numbers on programs are 'good' or 'bad' and if SPRD is comparing its numbers with other districts. Director Holland explained that the numbers SPRD currently has were produced from completed needs assessments by the community as well as the strategic planning process. She expressed that SPRD's numbers are very tailored to the community and comparing them to those of Bend or another district would not be representative of the town's values.

Vice President Tryens recommended we adopt the mindset that this cost recovery model is a value-based performance framework because SPRD is establishing its targets based on values and not on comparison of other districts.

Vice President Tryens moved to adopt resolution 2021 – 05, approving the district's cost recovery methodology. Treasurer Tehan seconded. Motion carried unanimously.

5. Executive Director report

The district continues to stay in a healthy financial position due in part to the district staff restructuring, tax disbursements, grant dollars, and allowable care and recreation programs.

Staff are working with auditors to complete additional requests that have come in since an on-sight visit this past September. It is likely that the audit will not be completed in time for the December 15 board meeting.

The OSHA workplace rules for COVID were released on Nov. 6 and go into effect Nov. 16 through May 4. While the district has already implemented most of the requirements outlined in this rule, there are a few larger items that are required with a fast-approaching deadline. The two main items are an exposure risk assessment that needs to be completed for all positions as well as an infection control plan. Staff will be working on these items which must be completed by Dec. 7. The rules also clarified some language around previous OSHA expectations.

No further questioning or comments were made by the board.

6. Board Member updates

Secretary Vasquez left the meeting at 5:24 p.m.

No other updates by the board.

7. Board President updates

President Keefer reminded the board that they have a meeting on Dec. 15 which Board Member Foott will not be able to attend.



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8. Other business
 - a. Board member seats up for re-election
 - i. President Keefer, Vice President Tryens, and Secretary Vasquez are up for re-election.
 - ii. Deadline is March 10 to send applications in.
 - b. Discuss if future board meetings should be in person or virtual
 - i. Board members are not opposed to holding meetings virtually, in fact they would prefer it this way as COVID continues to impact the community.
 - o Board Member Foott recommended that under the Governor's order, the board should revisit this topic in the first January board meeting.
 - o President Keefer commented that the board may want to continue Zoom meetings and if decided they want to be together, those who want to meet in person can come to the Coffield Center and those who do not can remain at home and call in via Zoom.
 - ii. Work Session will be held January 12, 2021
9. Adjourn meeting

President Keefer adjourned the meeting at 5:32 p.m.

Upcoming meetings/important dates:

December 15, 2020	Board Business Meeting
December 25, 2020	District closed- Holiday
January 1, 2021	District closed- Holiday

Respectfully submitted,

Kelsi Erickson, Recording Secretary

Approved by the Board of Directors on December 15, 2020