



BOARD OF DIRECTORS BUSINESS MEETING MINUTES

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

February 23, 2021- 4:30-6:30 p.m.

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 into 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 before the scheduled meeting. Written submissions will be read out loud during the 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 4:33 p.m.

Board Member Attendees via Zoom: Bob Keefer, Board President, Jeff Tryens, Board Vice President, Peggy Tehan, Board Treasurer, Rosemary Vasquez, Board Secretary, Heath Foott, Board Member

SPRD Staff Attendees via Zoom: Jennifer Holland, Executive Director, Sarah Hyatt, Business Operations Manager, Kelsi Erickson, Recording Secretary

Visitors via Zoom: None

No adjustments were presented.

2. Welcome visitors - Bob Keefer, Board President.....5 min.
 - a. Public comment period (read any public comments submitted via email or mail)

No visitors present.

3. Review and consider approval of consent calendar - Jennifer Holland, Executive Director.....5 min.
 - a. Meeting minutes: January 26, 2021
 - b. December financials

The January 26, 2021 business meeting minutes have been reviewed and edited by Board Secretary Vasquez.

Draft December financials were presented to the board at the January 26, 2021 business meeting. At that time, the December financials had not yet been thoroughly reviewed by Board Treasurer Tehan per district internal control policy. This internal review was completed on February 19, 2021.

Treasurer Tehan commented that she had not heard back about a question regarding holiday pay. Operations Manager Hyatt said she was still working on the issue and would have an answer for her by the end of the week.

Board Member Foott Motioned to approve the consent calendar. Vice President Tryens Seconded the motion. Motion carried unanimously.

4. Receive draft January financials - Sarah Hyatt, Business Operations Manager.....10 min.
 - a. Cover memo and supporting documents



BOARD OF DIRECTORS BUSINESS MEETING MINUTES

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

The items presented in the supporting documents are in draft form and have not been reviewed or discussed with Treasurer Tehan and staff. Presenting the January draft financials allows for the board to have up-to-date financial situational awareness. Numbers in the packet include all income, expenses, payroll, and merchant fees.

Regarding care program expenses, Treasurer Tehan asked if the district typically gets billed for expenses directly after camps end or if there is a delay with the state. Director Holland confirmed that SPRD is billed monthly and receives them about three weeks after the month’s end.

Vice President Tryens commented that the documents may be easier to read if categorized by an “Actual YTD” versus “Budget YTD”. Operations Manager Hyatt asked Vice President Tryens if it would be helpful to put in both percentages. Vice President Tryens explained it would be easier for him. President Keefer expressed he understood what Vice President Tryens was saying but believed the bigger issue was knowing the ups and downs of when the budget figures come in. Treasurer Tehan commented that the district has been improving on dropping the budget into the monthly figures more accurately as historical records have allowed them to. President Keefer clarified that it would take some time to improve the budget but Operations Manager Hyatt and Director Holland should continue to take a look at the budget and define more clearly where the district is and how they can judge this on a more consistent basis. This is how the district will be able to see what shape they are in.

- 5. 2nd quarter financial and operations review – Sarah Hyatt, Business Operations Manager & Jennifer Holland, Executive Director.....30 min.
 - a. Cover memo and supporting documents

The FY20/21 2nd quarter financial report recaps numbers presented in the October, November, and December financials. 2nd quarter numbers have been reviewed by Treasurer Tehan and staff. In addition to presenting the 2nd quarter financials, staff also updated the board on year-to-date scholarship allocation and utilization as well as progress on strategic plan action items.

Treasurer Tehan clarified that COVID grants were based on items that were already purchased and wanted to ensure that there is no further reporting to do on those grants for the fulfillment of money received. Manager Hyatt explained that the COVID grant reimbursement analysis displays what the district has already put COVID grant money towards and what has been reimbursed by the grants.

Board Member Foott asked if the analysis chart was broken down in the same categories for which reimbursements were being submitted. Operations Manager Hyatt confirmed this was accurate and explained that the analysis was a snapshot that mirrored what the SDAO grant portal looks like.

President Keefer asked what the total amount of COVID dollars the district was reimbursed for. Operations Manager Hyatt stated \$153,000 was reimbursed.

Treasurer Tehan asked about the payroll expenses listed on the reimbursement analysis. Operations Manager Hyatt explained that at the end of each month, she and Director Holland sat down and reviewed every employee to pick out what duties were COVID-centered and gauged a percentage of their payroll that was utilized for COVID activities. She went on to explain that two new positions at the Preschool were also established to be able to comply with COVID guidelines. These employees’ paychecks were claimed and covered 100% by COVID reimbursement costs.



BOARD OF DIRECTORS BUSINESS MEETING MINUTES

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

Vice President Tryens asked if these COVID expenses would be audited. Operations Manager Hyatt confirmed that these expenses are all eligible to be audited and clarified the district has kept all receipts and requests for each month.

Vice President Tryens asked if the timeline for completed, pending, and incomplete items roll over into the following fiscal year. Director Holland confirmed this was correct. Vice President Tryens then asked if Director Holland would be updating the board on performance measures after she is done tracking them. Director Holland said she would.

Secretary Vasquez asked where an individual could locate the personnel manual. Director Holland answered that this document can be found on the district's website under the 'current employees' tab.

6. Consider approval of Resolution 2021-07, authorizing an increase in appropriations to recognize unanticipated revenue and expenditures in the general fund for FY20/21- Sarah Hyatt, Business Operations Manager & Jennifer Holland, Executive Director.....15 min.
 - a. Cover memo and supporting documents

Operations Manager Hyatt and Executive Director Holland met with the Financial Oversight Committee on February 10, 2021, to review the proposed FY20/21 budget adjustment. After that meeting, there were further updates made to the adjusted budget. The Financial Oversight Committee received the updated version of the FY20/21 adjusted budget for additional review.

Treasurer Tehan commented that she took the budget adjustment forms and reviewed all statements to ensure they accurately depicted where the district currently was and where the projected numbers for the year were going.

President Keefer commented that marketing dollars have been cut back on but the district needs to continue to tell the community their story.

Treasurer Tehan mentioned that the pandemic brought with it grants which the district utilized to purchase more equipment and it would be smart to have programs ready to go once the risk level declined in the community.

Vice President Tryens asked for further explanation on the combined rodeo and quilt show event. Director Holland explained that for the district to kick the summer off in a fun way, an invitation to partner with the city for their 75th anniversary was extended to come together and celebrate a new season of positive changes. There is no set definition to this event but some sort of celebration is desired to bring the community together.

Vice President Tryens would like to see more stories about the great things SPRD is doing versus just ads in *The Nugget*. Director Holland explained that the district does have a meeting with *The Nugget* coming up to ensure the district is sharing its story as much as it should be.

Secretary Vasquez Motioned to Approve Resolution 2021-07 authorizing an increase in appropriations to recognize unanticipated revenue and expenditures in the General Fund for FY20/21. Board Member Foot seconded the motion. Motion carried unanimously.



BOARD OF DIRECTORS BUSINESS MEETING MINUTES

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

7. Consider approval of Resolution 2021-08, authorizing the creation of the Capital Improvement Reserve Fund as budgeted for in the FY21/22 budget. Jennifer Holland, Executive Director.....5 min.
 - a. Cover memo and supporting documents

The FY20/21 budget included a new fund titled Capital Improvement Reserve Fund. The purpose of this fund is to be able to set aside money, year over year, to save up for larger capital improvements as outlined in the 5-year capital improvement schedule for the district. Identified capital improvement projects for the current fiscal year will be expensed directly out of the reserve fund as allowed by local budget law.

Oregon Budget Law requires a stand-alone resolution that outlines the purpose of the fund to be approved by the board of directors to create a new budget fund.

Treasurer Tehan asked what Director Holland's timeline is on opening the new fund and filling it with dollars. Director Holland explained that she would work with Treasurer Tehan to get an additional account set up at First Interstate Bank and then she would be able to make a transfer into the fund. Director Holland went on to state that this fund was budgeted to have \$35,000 in it and \$10,000 was budgeted to be spent this year. This year, those two items would be utilized to replace the carpets at the Coffield Center and pay to strip and seal the floors. Director Holland informed the board that they would continue to see an updated 5-year capital improvement plan in the budget process outlining how the district intends to spend dollars in the capital improvement reserve fund for the fiscal year.

Treasurer Tehan commented that it sounded as though the district would need to have at least \$10,000 in this new account soon. She then questioned if the district would fund the remaining portion of it at the same time or wait to see if the district would be in a financial position to manifest the \$35,000. She wanted to clarify that once these dollars were put into a restricted account, they would be restricted in what they can be utilized for. Director Holland explained that, if the board is comfortable, she would prefer to move the funds into this new account sooner rather than later. She expressed that the board would need to discuss long-term practices when looking at this type of reserve and what time of year the district should make transfers into this account.

President Keefer asked if it was necessary to open a separate account. Treasurer Tehan confirmed she believed it would be necessary. Director Holland expressed it would be 'cleaner' for the district to have a separate account. President Keefer mentioned that what the district may want to do, rather than waiting until the end of the fiscal year to have a discussion, would be to have it after the first half of the year when property taxes have been collected. Director Holland agreed.

Vice President Tryens asked how much authority the board has to find what a capital improvement is. Director Holland directed him to the resolution where she has the definition of a capital improvement listed. She said it is any item over \$3,000. Per the district's financial management policy, that is either a service that is over \$3,000 or an item that is over \$3,000.

Treasurer Tehan motioned to approve Resolution 2021-08 authorizing the creation of a Capital Improvement Reserve Fund as budgeted in FY20/21. Secretary Vasquez seconded the motion. Motion carried unanimously.



BOARD OF DIRECTORS BUSINESS MEETING MINUTES

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

- 8. Consider approval of the FY22 budget calendar – Jennifer Holland, Executive Director.....5 min.
 - a. Cover memo and supporting documents

The board of directors has been given the opportunity to review the draft FY22 budget calendar which was sent out electronically in January. No concerns or adjustments have been requested by members of the board.

Treasurer Tehan asked Director Holland if she had heard back from all the budget committee members. Director Holland responded she had heard back from all except one who is traveling. Once the budget calendar gets adopted, Director Holland stated she would be circling back with the committee members and would begin putting meetings on the calendar.

Vice President Tryens motioned to approve the budget calendar for FY22. Board Member Foott seconded the motion. Motion carried unanimously.

- 9. Receive update on FY22 budget assumptions – Jennifer Holland, Executive Director.....15 min.
 - a. Cover memo

To gain board input early in the budgeting process, staff have developed budget assumptions that will be utilized to craft the proposed FY22 budget revenues and expenditures.

Vice President Tryens asked if the local option gets turned down, will the district still have enough money to transition? And what will this transition look like? Director Holland asked the board if the ending of funding would be the following fiscal year. Treasurer Tehan expressed that the local option levy began being collected in November of 2018. President Keefer explained that the levy would be up in 2023. He went on to express that the district needs to start brainstorming the next fiscal year and update its strategic plan. Vice President Tryens agreed.

Secretary Vasquez asked Director Holland if she knew about Oregon Paid Family Medical Leave or if she would be starting from scratch. Director Holland explained she would be having Operations Manager Hyatt working on the plan with her.

Board Member Foott commented that the cost of doing business appears to be going up across the board. He recommended the district ensure the budget is adjusted accordingly.

President Keefer wanted to review the district's contingency and how much they should be setting aside. He encouraged Director Holland to look at the gap between the revenues that the district brings in outside of property taxes during the JASON months. President Keefer wants to get the district away from short-term loans with the bank.

Treasurer Tehan commented that she did not see anything in the budget about the continued rental with the Annex. Director Holland explained she did not put this on the agenda, but it is assumed the higher lease agreement would be taken on in the next fiscal year.

- 10. Executive Director report
 - a. SCC Student Center phase 2 timeline update

Director Holland recommends the district remain in phase 1 at this time due to the county being considered high risk.

Vice President Tryens asked about the new staff the district hired. Director Holland explained that David Wilson is the district's new custodian. Recording Secretary Erickson who was a current employee, increased her hours to help cover the loss of Recreation Coordinator Huber. Lastly, Hattie Tehan is the district's new Spanish teacher, Angelena Bosco is the new cooking instructor, Ivy Davis is the new art instructor, and Gary Thorson is the Mat Club coach.

11. Board Member updates

a. SOAR Foundation

Secretary Vasquez announced that \$6,500 was received from the Autzen Foundation, The Chambers Family Foundation denied SOAR, The Juan Young Trust donated \$5,000, and SOAR is still working on Hayden Homes, Laird Superfoods, First Interstate, and the Roundhouse Foundation. A mission statement is being worked on and has been sent out for feedback. With input from the committee, a SOAR acronym was chosen, and logos were sent out for feedback as well.

President Keefer asked if SOAR would be accepting any solicitations for donations from the general public. Secretary Vasquez said SPRD would be giving SOAR a page on their website and public solicitations would be asked of the public there.

Vice President Tryens asked for action items in the minutes to be highlighted or identified with an asterix to ensure they are seen and circled back on. President Keefer told Director Holland they could discuss this in their upcoming meeting.

Treasurer Tehan mentioned that she had heard the Cold Weather Center would be opening back up in Sisters and asked Director Holland if SPRD would be offering shower facilities again. Director Holland explained that she had heard conversations from a few different groups who advocate for the Cold Weather Center, but she has not been contacted by the group who facilitates it.

12. Board President updates

a. Meeting format

President Keefer wanted to remind the board that his position, as well as Vice President Tryens and Secretary Vasquez's positions, are up for election and they need to get their paperwork into the County Clerk by March 8th.

Secretary Vasquez expressed that she is still mulling the decision of whether she will run again to serve on the Board.

It was decided that the first in-person meeting will be projected for the start of April and anyone who feels safer to remain at home can do so. Board Member Foott requested that public individuals still call in via zoom so there is not an alarming amount of people in the room. President Keefer thought this was a good idea.

Vice President Tryens commented that President Keefer and Director Holland might want to figure out what the district's other public partners plan on doing with their budget committee meetings so there is



BOARD OF DIRECTORS BUSINESS MEETING MINUTES

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

uniformity. President Keefe asked Director Holland to reach out to the district's public partners to see what they are planning to do.

Action Item: Director Holland will be meeting with the district's public partners in the upcoming week and will ask what their plans are for upcoming budget committee meetings.

13. Other business

None.

14. Adjourn meeting.

President Keefe Adjourned the meeting at 6:17 PM

Upcoming meetings/important dates:

March 9, 2021	Board Work Session
March 23, 2021	Board Business Meeting

Respectfully submitted,

Kelsi Erickson, Recording Secretary

Approved by the Board of Directors on March 23, 2021