

Western Ada Recreation District
Meeting Minutes

February 27, 2019 Regular Business Meeting

In Attendance:

Shaun Wardle, Director
Tyler Rountree, Director
Colin Moss, Director
Ema Brenneman, Secretary-Treasurer
Laura Urias, Pool Manager

Other Attendees:

Cassie Zattiero, Bailey & Co., CPA's
Rachelle Bird, Killer Whales Swim Team

The meeting was called to order by Director Wardle at 12:04pm.

Item 1: Approve the Agenda

Director Moss moved that the board approve the agenda as presented; Director Moss seconded. The agenda was approved unanimously.

Item 2: Consent Agenda

Director Moss moved that the board approve the consent agenda as presented; Director Rountree seconded. The consent agenda was approved unanimously.

Item 3: Presentation of FY2018 Audit from Cassie Zattiero of Bailey & Company

Cassie presented the highlights of the audit report and audited financial statements for FY2018. The current year opinion is an unmodified opinion, which is good. Cassie reviewed what the audit reported on and what is required for government audits. Cash decreased approximately \$100,000 due to projects at the park and pool improvements. Receivables have increased due to timing issues of swim team receivables and interest. Capital assets have increased about \$570,000 due to the park restroom project. Accounts payable also increased as part of the park restroom project. Salaries decreased about \$13,000 from bonuses that were issued last year but not this year. Pool revenue increased about \$24,000 over the prior year. There was not grant revenue in FY2018. Repairs and maintenance increased about \$18,000. Overall capital outlay for FY2018 was less than FY2017. Director Wardle clarified the General and Administrative salaries category. Cassie said that this is because of the way the budget is and that this included additional items. Cassie and Ema said they had discussed that in the beginning FY2020 WARD could remap the chart of accounts to that it flowed better with the budget. Overall WARD is not over budget for FY2018. Cassie reviewed the investment accounts and mentioned a disclosure item regarding the LGIP balance at the end of FY2018. Director Wardle noted the custodial credit risk and that the board had previously decided there was a need to have funds available to pay construction draw requests on the Fuller Park restroom project. Cassie reviewed the notes to the financial statements and noted that the Maintenance Agreement with the City of Meridian was included as a note item. Cassie reviewed items that should be noted for the future. The secretary-treasurer should be cognizant

of prior year entries going forward. Utilizing a password can help to eliminate this. Cassie mentioned that the credit card policy requiring employee reimbursements for missing receipts should be enforced. Director Wardle asked which credit card the missing receipts belonged to and which department. Cassie said she was guessing they were park expenses. Ema said that this issue should have resolved itself. Cassie said that the budget was amended during the year and that the anticipated property tax was increased. This should not be done in the future. The anticipated tax revenue line item should stay the same. Director Wardle asked if the additional received were past due taxes received above the original budget and levy amount. Cassie said yes and this should go to a carryover for future years. Director Wardle asked if an adjustment was needed. Cassie said no that WARD cannot change it now. Director Wardle said that to recap WARD had received a clean opinion from the auditor and had a couple of internal controls that would be addressed. Director Wardle thanked Cassie.

Item 4: Action Item

a) Approval of Auditors Report & FY2018 Audited Financial Statements

Director Moss moved that the board approve the Auditor's Report for FY2018; Director Rountree seconded. The motion passed unanimously.

Director Wardle asked Ema how the audit went. Ema said it went well and that the most work was pulling and reorganizing documents. Director Wardle asked about going electronic for records storage. Ema said that it could be done and that WARD would need to invest in a good scanner. Director Wardle said WARD should attempt to move financial documents to the cloud. Ema will work with Cassie and get some information back to the board.

Item 5: Discussion of Drainage issues at Fuller Park Restroom with Mike Barton from the City of Meridian

Mike said that the engineering and survey work to see where the grades were and what the water accumulation cause was at the back of the building. Mike got a couple of bids to correct the issues. One of the bids is \$1,000 less but this vendor is much slower. In addition, the city is requesting a \$6,000 allowance to repair the landscaping as part of the correction process. In total the city is requesting financial consideration for \$14,200 to repair the drainage issues and finalize the landscaping. Director Wardle said that the low bid is the preference. Today the board will approve a not to exceed amount and Mike can work with the bidder best suited for the project. Director Wardle said that the board knew this was coming. Mike said the amount was less than expected.

Item 6: Action Item

a) Approval of Proposal for Drainage Correction at Fuller Park Restroom

Director Wardle moved that the board approve the expenditure in the amount not to exceed \$14,200, and for the parks department to contract for the work pursuant to comments the board made today; Director Rountree seconded. The motion passed unanimously.

Mike mentioned that the price is less than originally anticipated. The Fuller Park championship diamond will be renamed the Charlie Rountree field.

Item 7: Discussion of West Ada School District interest in Pool Expansion

Director Moss said he met with Jason Warr and that West Ada School District has no interest in partnering with WARD to build a lap pool. Director Wardle said that this will be a budget discussion item for the future. Director Rountree asked if this is something that was in writing. Director Moss said it was a verbal conversation. Director Wardle said he was comfortable with Director Moss' conversation with West Ada School District, and that the School Board should be inquired of on the subject.

Item 8: Pool Manager's Report

Laura said that she had met with Frank again regarding the shade structure at the pool. Laura believes option #2 would be a better option than option #1. The shade structure would run between the two gates and provide shade while keeping pathways open. Frank has sent another bid for option #2, but is still saying that the plans need to be reviewed by an engineer. Director Wardle said that WARD would like a turn key product and that KB Fabrication will need to get the district a bottom line number. Director Wardle said that having more shade is appropriate with the number of children at the pool. Director Rountree clarified what is included and not included in the bid. The board discussed and this should be a product that is delivered turn key from the vendor. The staff will not be assembling, painting, or putting the shade on the structure. Laura asked if she was good to start advertising for staff. Director Wardle said that this was already authorized as part of the budget. Laura said that all of the lifeguards that were sent to the train-the-trainer program for lifeguard certifications at Ellis. Director Wardle asked about the software used for swim lesson registrations. Laura said that Classbug is used and that it is OK but it does have some cumbersome features. Director Wardle said that it would be appropriate to look at other software options for future years. Laura asked about having a dryer for staff to be able to dry their towels or swim suits. Director Moss and Director Wardle said that this had been discussed previously and there is a room where gas and exhaust is stubbed. A swimsuit spinner is another option.

Item 9: Action Item

a) Approval of Proposal for Drainage Correction at Fuller Park Restroom

Laura discussed options for having a cell phone for the pool manager and acting pool managers during any vacations. Laura would like to have a phone number that employees can contact if they need. Ema said that WARD could reimburse employees or get a phone for employee use. Director Rountree said that if calls are forwarded that employee phone records become public record. Director Wardle clarified that the phone use would mostly be during busy season. Director Rountree asked if there would be any additional accounts or apps needed with the phone. Laura discussed what accounts would be needed for the phone and what account we currently have. Director Wardle said this would be a good time to audit the account.

Item 10: Secretary/Treasurer Report

Ema said Deb Pence has been contacting the district regarding the Tammy Street property. Ema has been working with Breckon Land Design but the wheels are turning very slowly. Director Wardle said that there were two bids to do the estimate and to go with the other bidder if Breckon does not provide a solution. Ema said that the first payment for Fuller Park maintenance has been made to the City of Meridian. WARD may need to do a categorical budget adjustment later in FY2018 to move funds to repair and maintenance. Ema said that all of the accounts for Fuller Park should be transferred over to the City of Meridian now and that the district will be doing a bill back that should be reflected in the budget in the next couple of months. Ema said that the concessions counter door seems to be

completely fixed. The re-key for the pool building is still in the works and should be happening the first week of April. Ema said that the district has been gearing up to hire approximately 70 new hires. There are some updates to the employee manual that the board will be seeing in the next couple of months. Ema asked about a drug policy for the manual. Director Wardle said the district has a no drug abuse policy, or should. The previous discussion was the enforcement of the policy and pre-employment screening. Pre-screening 70 employees would be very challenging. Director Wardle asked if there has ever been an issue in the past with drug or alcohol use. Laura said no. Director Wardle said that there needed to be a sexual misconduct prevention policy and a molestation awareness policy. Director Wardle said that appropriate workplace behavior is an expectation that should be discussed. Director Moss said that the city has some resources that he will send to us. Director Wardle said that the staff should have proper training and awareness. Ema asked the board about breaks. Director Wardle said that swim instructors take a break in between classes. Lifeguards need to take breaks from being in the sun to hydrate and apply sunscreen. Ema asked about staff members working long shifts without any breaks. Director Wardle asked if this ever actually happened. Laura said that it could if an employee went from working lessons to guarding to front desk in a day. Laura said that front desk employees take breaks while working and the environment is relaxed. Ema said that both the auditors and HR representative suggested pre-paid debit cards for the temporary summer staff. Director Wardle said that ADP can provide these cards for the district. Director Wardle said that payroll efficiencies should be looked at for the district. Ema said that the current payroll system has a lot of manual data entry. Ema will look into the different types of services available and touch base with the board at a future meeting. Ema will be attending the State of Idaho Division of Purchasing Introduction to Public Procurement training on March 20th, 2019. On April 17th Ema will be attend the next course on RFQ.

Item 11: Miscellaneous

Director Rountree asked if WARD should have legal put a demand letter on the architects for the issues at the Fuller Park Restroom. Director Wardle said that WARD needed a letter from the attorney to the architect saying there was a material cost to the district for design issues. Rachelle Bird said that parents aren't allowed on the deck during swim meets per swim meet rules. She asked if they could put bleachers in the grassy area behind the fence. The board discussed the property line. Director Wardle said that the board would look into housing the bleachers if the swim team purchased them.

Hearing no other business, Director Wardle adjourned the meeting at 1:24pm

Respectfully submitted,

Ema Brenneman
Secretary Treasurer, Western Ada Recreation District.