

**Board of Directors**  
**Regular Meeting**  
**Wednesday, September 14, 2011, 7:00 p.m.**  
**Willamalane Community Recreation Center**  
**250 S. 32<sup>nd</sup> Street, Springfield, Oregon**

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## **Call to Order**

President Pro Tempore Anne Ballew called the meeting to order at 7:02 p.m.

## **Roll Call**

Superintendent Bob Keefer called the roll. Present were President Pro Tempore Ballew, Directors Lee Beyer Greg James, and Danelle Ralston. Director Gary Ross was absent (excused).

Staff present included Mr. Keefer, Jason Genck, Pam Caples, Joel Miller, Greg Hyde, Quentin Hogan, and Rita Grimes

Others present: Joe Hammerton

## **Flag Salute**

President Ballew led the Board and audience in the flag salute and Pledge of Allegiance.

## **Adjustments to the Agenda**

None

## **Oral Requests and Communications from the Audience/Staff**

None

## **Consent Calendar**

### **Minutes**

Regular Board Meeting of June 8, 2011

Special Board Meeting of June 22, 2011

### **Claims**

07/08/11 through 09/08/11 Disbursements for Approval

Checks #87231 through 87904

### **Financial Summary Report**

July 1, 2011 through July 31, 2011

### **Other**

Appoint Whilamut Natural Area Citizen Planning Committee Member

Name Willamalane Center Hardwood and Multi-purpose Courts

Director Beyer moved, seconded by Director Ralston, to approve the Consent Calendar as presented. The motion passed unanimously 4:0.

## **Unfinished Business**

### **1. Fiscal Year '11 4th Quarter Financial Report**

Administrative Services Director Pam Caples presented the pre-audit financial summary dated June 30, 2011 noting that the data reported is before audit adjustments are made. A final audit report will be presented at the December 14, 2011 Board meeting.

Tax collections (both current and prior years combined) were approximately \$140,000 under the budgeted amount. Interest income was \$16,000 under budget. Overall, revenue nonspecific to one of the divisions was under budget by \$156,000. This amount has been estimated to be under budget since December 2010 when tax revenue projections were known to be under the budgeted amount.

#### **Administrative Services Division**

Total subsidy for the Administrative Services Division was approximately \$54,000 below budget.

#### **Recreation Services Division**

The Aquatics department's total revenue was approximately \$22,000 over the budgeted goal and expenses were approximately \$68,000 under budget. Net subsidy used was approximately \$90,000 under the budgeted amount.

Mr. Beyer asked if this was a trend that could be duplicated. Mr. Genck laid it to the Cost Recovery Model and that staff is working very hard to keep expenses down in addition to an increase in usage. The Lively Park picnic shelters are bringing in a great deal of revenue. Splash! commercials and cross-promotions are working well, also.

All other recreation departments (excluding Aquatics programs) ended the year \$215,000 under budgeted revenue and \$213,000 under budgeted expenses resulting in an over expenditure of subsidy of \$2,000. This is a positive turn from last year when subsidy was over spent by \$26,000.

#### **Park Services Division**

Park Services' total subsidy was approximately \$112,000 under budget. Approximately \$95,000 of the variance is in Personal Services and is partially a result of one staff member being deployed in the military during the fiscal year.

Ms. Ralston complimented PSD on the quality of Willamalane Park.

#### **Other Funds**

The Wildish Theater Fund completed the year with a deficit of \$7,799 – a much better result than last year's deficit of \$20,695. Wildish Community Theater Board will cover the deficit per the management agreement.

#### **Operation/Policy Impacts**

The pre-audit cash carryover at June 30, 2010, is \$1,595,000 compared to the adopted budget of \$1,457,000 (a positive difference of \$138,000). Any final adjusting journal entries will affect this amount. Ms. Caples will keep the Board updated on the District's assessed value amount for the current fiscal year and how all of this will affect the District's five-year financial plan at the Board Meeting in December.

Ms. Ballew asked where she could find the expenses for improvements made at Willamalane Center. Ms. Caples replied that Fund 30 expenses were not printed on the summary but that she will print it and send it to Board members after the meeting.

Director Ralston moved, seconded by Director James, to accept the FY '11 Quarter Financial Report as presented. The motion passed unanimously 4:0.

## **2. Governmental Accounting Standards Board #54 Requirements**

Ms. Caples explained that GASB Statement 54, a ruling by the Government Accounting and Standards Board effective for the fiscal year ending June 30, 2011, requires fund balances to be reported in classifications that “comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.” The objective of the statement is to improve the usefulness, including the understandability, of governmental fund balance information. It provides more clearly defined categories to make the nature and extent of the constraints placed on a government’s fund balance more transparent. She went on to say that staff had revised the Financial Management Policy to the Financial Management and Fund Balance Policy to better define and document the district’s financial practices, and to ensure that the district is in compliance with the new reporting standard. The District’s auditor, Pauly Rogers and Co., has reviewed the policy and resolution and has indicated it meets the requirements of the GASB statement.

Director Beyer moved, seconded by Director James, to adopt Resolution #11-12-05 to Create Financial Reporting Funds, Committing Revenues and Committing and Delegating Authority to Assign Ending Fund Balances. The motion passed unanimously 4:0.

Director Ralston moved, seconded by Director Beyer, to approve revisions to the Financial Management and Fund Balance Policy as presented. The motion passed unanimously 4:0.

## **Business from Legal Counsel**

None

## **Standing and Special Committee Reports**

Mr. Beyer said that the Wildish Community Theater Board is putting out an RFP to manage the Theater with proposals due by mid-October.

Mr. James reported that LCOG Executive Director George Kloeppe will retire in November but will continue until June, on a contract basis, to get the agency through the search process for a new executive director. Chris Pryor will continue as Executive Board president for a third year to get through the search process. Mr. James said he is also throwing his own hat in the ring to be back on the Executive Board. LCOG will meet at Willamalane Center next week and he is planning to take members on a tour of the new facility.

Ms. Ralston talked about much how fun the Friends of Willamalane BroilerFest was and what a great event it was in spite of the rain.

## **Superintendent’s Business**

### **1. Superintendent’s Report #127 dated August 31, 2011**

Mr. James said he had done a walkthrough of the Adult Activity Center where the new lighting is amazing and people love the results of the air conditioning project. Staff and patrons are glad to be back in their own space. He also mentioned that the new grass growth outside Willamalane Center is amazing and that the Lively picnic shelters are a wonderful asset.

Mr. Beyer said the annual union Labor Day party held at Lively was terrific and he thought they’d had the best turnout ever.

## 2. Staff Updates

None

## 3. Upcoming Meetings/Work Sessions/Events – Board President (5 min)

- September 14 Willamalane Center Ribbon Cutting, Willamalane Center, 5:15 p.m.
- September 14 Springfield Chamber After Hours, Willamalane Center, 5:30 p.m.
- September 14 Regular Board Meeting, Heron Room, 7 p.m.
- September 23 Burger and Brews 50's Style, WAAC, 6 p.m.
- September 24 Family Fishing Day, Willamalane Center/Leaburg Dam, 11:30 a.m.
- October 1 Family Fishing Day, Willamalane Center/Leaburg Dam, 11:30 a.m.
- October 8 Middle Fork Path Family Bike Ride, Clearwater Park, 11 a.m.-1 p.m.
- October 12 Regular Board Meeting, Heron Room, 6:30 p.m.
- October 14-15 Radio Redux presents "Treasure Island", Wildish Theater, 7:30 p.m.
- October 16 Radio Redux presents "Treasure Island", Wildish Theater, 2 p.m.
- October 24-26 Haunted Hayride, Dorris Ranch, 5:30 p.m.

## Written Communications

None

## Remarks from the Directors

Mr. James announced that he is serving on the Bicycle/Pedestrian Advisory Committee directed by Springfield City Council. Fifteen members held their first meeting recently and he thinks some really good things will come out of the group.

Mr. Beyer will not be in attendance at the October 12 regular board meeting.

## Messages and Papers from the President

None

## Executive Session

Director Beyer moved, seconded by Director James, to move into executive session under authority of Oregon Revised Statutes 192.660; SECTION (2), SUBSECTION (d): to conduct deliberations with persons designated by the governing body to carry on labor negotiations. The motion passed unanimously 4:0.

## Adjournment

The meeting was adjourned at 8:16 p.m.