

RECORD OF PROCEEDINGS

MINUTES OF SPECIAL BOARD MEETING OF THE BOARD OF DIRECTORS OF ESTES VALLEY RECREATION AND PARK DISTRICT

*Friday, June 1, 2018 – 12:00 p.m.
Estes Valley Community Center – Conference Room
Estes Park, CO 80517*

Present: Ron Duell, Stan Gengler, Scott Dorman, Jack Holmquist
Absent: Dave Kiser (excused absence)
Staff: Tom Carosello, Mary Davis, Heather Drees, Jeanne Bauer
Guests: Matt Beerbower (RubinBrown LLP Auditor), JoAnn Batey (SAC, EVPR Foundation)

Prior notice of this meeting was given by posting a notice at the Town of Estes Park's Municipal Building, the Estes Park Public Library, Estes Valley Recreation and Park District's Administration Office, the Larimer County Clerk's Office in Estes Park, and the Boulder County Clerk's Office in Boulder.

The meeting was called to order at 12:00 p.m.

Board President Duell began the meeting with the Pledge of Allegiance. Mr. Duell asked if any Board members had conflict of interests related to the agenda. No conflicts of interest were disclosed.

Approval of Agenda

Moved by Stan Gengler, seconded by Scott Dorman, to approve the agenda, as presented.

No discussion. Ayes – 4. Motion carried unanimously.

2017 Audit Report and Financial Statements

Matt Beerbower, RubinBrown, LLP presented the 2017 Audit Report, Financial Statements and ViewPoints Report to Governance.

Financial Statements

Mr. Beerbower called the Board members' attention to the Independent Auditor's Report beginning on page 1, noting the unmodified ("clean") opinion. Mr. Beerbower then walked the Board through the financial statements and accompanying note disclosures, focusing on the notable changes in the District's net position, revenues and expenses and capital assets. He commented that the Community Center had a significant impact on District investments, capital assets, accounts payable and long-term liabilities.

Discussion: Members of the Board asked questions regarding the possible impact the Gallagher Amendment could have on the District. Mr. Beerbower explained Gallagher to the best of his ability and how it could affect the District in the future. Mr. Beerbower recommended contacting the Special District Association (SDA) with any additional questions or concerns.

ViewPoints

Mr. Beerbower discussed the "ViewPoints" Report to Governance, which included the status of prior-year observations, and analysis of changes in assets, net position, operating revenues and expenses. He also described some of the data analytics used in the audit and outlined the required auditor communications contained in the report.

Discussion: Board Members along with staff and Mr. Beerbower discussed *the Information Technology Policy-Observation* which noted "there is not a formal information technology policy in place that documents network use requirements, access to systems, disaster recovery procedures, information security guidelines and hardware replacement cycles. A policy of this nature adds to the control environment, is a resource guide for employees and demonstrates good faith in protecting personal information against theft". The response was "The District has engaged a new IT services provider, Connecting Point, which is assisting them in improving security and overall IT practices. Connecting Point has already put several security measures in place to protect the District's data and protect against misuse of the network and equipment. The District plans to document related policies and procedures during 2018". Board Member Dorman stated he was pleased that the District selected Connecting Point, as he had used their services previously and had a positive experience. Board members discussed the importance of IT security and support for the District actively working on creating these policies and procedures.

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Board members thanked Jeanne Bauer and Mary Davis for their financial management service to the District.

Moved by Scott Dorman, seconded by Stanley C. Gengler to approve the 2017 Audit Report and Financial Statements, as presented.

No further discussion. Ayes – 4. Motion carried unanimously.

Resolution 2018-02 – To Appoint Bank Signatories

Mary Davis, Finance Director introduced the action item.

Board members are authorized signers on all District bank and investment accounts. Resolution 2018-02 removes outgoing Board members and adds new Board members as authorized signers.

Moved by Stanley C. Gengler, seconded by Jack Holmquist to approve Resolution 2018-02 appointing Scott Dorman and Jack Holmquist as additional signatories on, and the removal of Kenneth Czarnowski and Marie Cenac from, all District bank and investment accounts.

No discussion. Ayes – 4. Motion carried unanimously.

Senior Lunch Program

JoAnn Batey, EVRPD Senior Advisory Committee and EVPR Foundation member, gave an overview of the Senior Lunch program. Ms. Batey explained the lunch program is a weekly senior service offering for seniors to enjoy a nutritious meal and socialization opportunity at the Estes Valley Community Center. Fresh and healthy lunches are catered by Jubilations Catering and included a hot main dish, salad and dessert. The pilot program, available through a generous grant from Supply Works, was offered each Thursday from March 8 through May 31 at 12 noon. With the pilot program ending, Ms. Batey has formed a smaller committee to find ways to continue the program without using EVCC staff and District funds. The committee has proposed recruiting and using volunteers in lieu of staff to prepare, serve, and clean up for the lunch, and would like to seek funding from the community and increase the price for lunch from \$5.00 to \$7.00 for seniors with a limit of 25 subsidized lunches. Ms. Batey also stated the committee would like to try a “brown bag” lunch in the future to see if the program is more of a social or food need.

Ms. Batey asked to continue the weekly lunch program with modifications, noting that June has been funded by an anonymous donor and they are presently seeking donations for July and August.

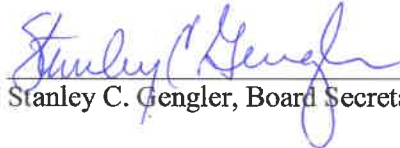
Discussion: Board Member Holmquist asked how many volunteers are needed to run the lunch program. Ms. Batey replied 6 volunteers would be needed. Board Member Dorman stated he believes this is a great program.

The consensus of the Board of Directors was to move forward with the modified senior lunch program.

Meeting adjourned at 1:24 p.m.



Ron Duell, Board President



Stanley C. Gengler, Board Secretary

Recorded by Heather Drees, EVRPD Senior Administrative Assistant