

Meeting Minutes

June 14, 2012

Orcas Island Park and Recreation District Commission
Regular Public Meeting, Thursday June 14, 2012
Orcas Island Fire District Station #1, Eastsound WA
4:00 - 7:00 P.M.

I. CALL TO ORDER (4:00)

Martha Farish, Chairman

Roll call:

Seat 1: Vicki Vandermay - present
Seat 2: Bob Eagan - present
Seat 3: Martha Farish - present
Seat 4: Jim Bredouw - present
Seat 5: Ian Lister - present

A quorum was established and the meeting was called to order. Also attending were Krista Bouchey & Pete Moe, the Funhouse Commons; Cara Cohn and Ken Brown, Orcas Issues; Scott Miller, LaCrosse advocate, Lindsay Smith and Brad Harlow.

II. PUBLIC COMMENT (4:05)

>None<

III. MONTHLY BUSINESS (4:10)

PREVIOUS MINUTES

It was determined to postpone approval of our last meetings' minutes until a future meeting, due to the volume of information necessary to get through today.

TREASURER'S REPORT

The Annual Report required by the State was completed timely by Ian and Jim and was sent by Ian successfully. Ian reported that he is also halfway through a non-time sensitive audit questionnaire rec'd also from the State Auditor.

[OIPRD Cover Letter 2011.doc](#)

[OIPRD Notes to Financials 2011.doc](#)

[OIPRD Certification Page 2011-signed.pdf](#)

[OIPRD Cash Statements 2011.xls](#)

[OIPRD Schedule 04_05_2011.xls](#)

PAYMENT OF CLAIMS

Motion: to pay the June 14 payment of claims as drafted by Jim.

- Ian, Vicki
- Deliberations: *none*
- Vote: unanimously aye

IV. UNFINISHED BUSINESS

ENDURIS

We are postponing making decisions about a systems change proposed by Enduris until our August regular meeting.

ACTIVENET

Krista pointed out that she doesn't yet have waivers nor BARS codes necessary to use ActiveNet as instructed. She says she isn't comfortable handling program fees until these are done. Martha says she is finalizing waivers with our lawyer; Jim gave her the germane BARS coding. The option was also discussed to postpone collecting checks until procedures are in place.

SCHOOL ATHLETICS

There was a discussion last night in an adhoc committee (called "Athletic Solutions") consisting of Kevin O' Brien, Chris Sutton, Tony Ghazel, Vicki and Ian. Vicki suggested that the onus be on the school board to make recommendations to OIPRD that may or may not then be brought to the public.

MOTION: to send two reps from OIPRD to the ongoing discussions to attend and report about the OISD athletic program shortfalls and recommended solutions. Seconded by Bob. Passed unanimously.

SLIDE DONATION

It was discussed whether or not the generous offer of the slide owner to donate the unit with a possible option of also helping to modify and/or install it was a more viable offer to consider. It was determined that there is not currently adequate time to make an informed decision, but that the intuition is that it is not in any form to be up to a viable code and that it may be significantly less expensive to simply build a slide/playground unit than to modify the existing unit. Bob, with Ian's help, agreed to take over the process and may offer to store it temporarily until enough time is available to assess it properly.

MOTION: to authorize Bob to discuss this issue with the owner.

- Jim, Martha
- Deliberations: *none*
- Vote: unanimously aye

LACROSSE

Scott Miller, co-coordinator of Lacrosse asked about the status of the funds request for this program. Ian and Vicki worked with Merrick Parnell who originally brought the request to OIPRD. There has been no decision yet, but Ian suggests that we postpone discussion until closer to Spring, 2013 when there is a Director and a better idea about future funding. Scott thanked the Board for considering the fund request and explained that the season doesn't really start until mid-Feb and goes to

mid-May that doesn't overlap many other sports. He says it will be aimed primarily for 5-8th graders and involves constant sprinting, coordination and is far safer than, say, football and is important as that group is a high need age. The primary need is for equipment – durable goals more urgently now (roughly \$400 per pr.) with sticks, gloves and shoulder pads (add'l \$1,000-\$1,500) perhaps later.

Ian asked the impact of Lacrosse on, e.g. college applications. Scott replied that it is a huge sport on the East Coast and is gaining popularity rapidly on the West Coast. Martha pointed out that travel expenses will likely be a major factor going forward with all team sports; i.e. inter-island sports may be easier to fund than out of county sports.

FUNHOUSE COMMONS AGREEMENTS

Pete suggested that the Lease Agreement be changed to begin July 15 rather than June 1 – all agreed. The proposed changes to the Service Agreement it was determined will be discussed by Pete, Jim and counsel next week to be presented at a future, probably Special, meeting.

TENNIS

Martha requested roughly \$350-400 to co-support the Tennis programs, partly in stipends and partly in rackets/water/snacks which is anticipated to serve roughly 125+ kids, adults and seniors. It was concluded that the stipend part of roughly \$200 was a poor precedent to establish, but that rackets for Juniors and water/snacks was justifiable.

MOTION by Jim to authorize up to \$250 for tennis equipment to be determined by Martha. Seconded by Bob. Passed by all except voted nay by Martha.

BUCK PARK REPORT

Ron Griffin of Griffin Yard Works spent over twice as much time as charged to mow the BP fields. As well, Bob's son, Eric, mowed Field 1 for free, per coach Elliot's request. Bob requests \$3,000 authorization to continue mowing per Bob's direction on a time and materials basis until he has time to receive multiple bids in order to pick a more semi-permanent sub. Bob will work with Terry and Gregg to put out an RFP for a mowing and maintenance service to the public including a group walkabout of BP and subsequent proposals for OIPRD consideration (at our next regular mtg.) roughly over the next 2-3 weeks.

Motion: to authorize up to \$3,000 @ a rate of \$50/hr. for temporary mowing services to Griffin Yard Works to be determined and supervised by Bob for roughly the next 60-90 days PLUS approval Orcas Septic to continue Sani-Can service monthly as requested by Bob.

- Bob, Martha
- Deliberations: *none*
- Vote: unanimously aye

Bob asked about signage and Martha asked if we could postpone discussion and put the issue of ALL signs into a more comprehensive conversation in August or September. Bob is advocating moving earlier, as is Vicki, on the sign issue. It was compromised that the old sign will be put back up soon and new signage will be discussed in the Fall.

V. PRIVILEGED BUSINESS (6:30)

Motion: to go into Executive Session until 8:30 P.M. for the purpose of discussing applicants for the Director's position.

- Martha, Jim
- Deliberations: *none*
- Vote: unanimously aye

Executive Session per 42.30 RCW (Open Public Meetings Act)
Funhouse Commons agreements
Director Search - Resumes

Motion: to adjourn the Executive Session

- Martha, Ian
- Deliberations: *none*
- Vote: unanimously aye

VI. NEW BUSINESS

None

VII. ADJOURNMENT (8:30)

Motion: To adjourn

- Jim, Vicki
- Deliberations: *none*
- Vote: unanimously aye

Addenda:

OIPRD Cover Letter 2011.doc
OIPRD Notes to Financials 2011.doc
OIPRD Certification Page 2011-signed.pdf
OIPRD Cash Statements 2011.xls
OIPRD Schedule 04 05 2011.xls

Regular Public Meeting minutes for June 14, 2012

Approved by motion on this 12th day of July, 2012

Signed and attested this 27th day of October, 2012

A handwritten signature in black ink, appearing to read "Ian Lister", written over a horizontal line.

Ian Lister, Commissioner #5,
Secretary

A handwritten signature in black ink, appearing to read "Martha Farish", written over a horizontal line.

Martha Farish, Commissioner #3,
Chair

OIPRD

POB 575
Eastsound, WA 98245

October 25, 2012

Washington State Auditor's Office
POB 40021
Olympia, WA 98504

To whom it may concern,

I hereby submit to the Washington State Auditor's Office the Annual Financial Report of the Orcas Island Park and Recreation District for 2011. I was unable to utilize the online filing system as your office is apparently over burdened recently. I am following the hot-line instructions and submitting both by e-mail, and by US post in order to make the May 29 deadline. As 2011 was our first year with any financial activity, this is our first filing. We were assigned an MCAG number last May and instructed to file only once activity began in 2011.

Sincerely,

Ian Lister
as OIPRD Secretary

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Orcas Island Park and Recreation District reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budgeting, Accounting and Reporting System (BARS)* manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The Orcas Island Park and Recreation District was incorporated on December 8, 2009 and operates under the laws of the state of Washington applicable to a Park and Recreation Tax District. The OIPRD is a general purpose government and provides park and leisure activities. The OIPRD uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

a. Fund Accounting

The accounts of the OIPRD are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The OIPRD resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the OIPRD:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the OIPRD. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the OIPRD.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the OIPRD on a cost-reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the OIPRD in a trustee capacity or as an agent on behalf of others.

Private-Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

Agency Funds

These funds are used to account assets that OIPRD holds for others in an agency capacity.

b. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

c. Budgets

The OIPRD adopts annual appropriated budgets for 1 general fund. These budgets are appropriated at the fund level (except the general (current expense) fund, where budget is adopted at the department level). The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Total General Fund	\$ 76,750.00	\$ 29,588.01	\$ 47,161.99

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the OIPRD legislative body.

d. Cash

It is the OIPRD policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

e. Deposits

The OIPRD deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation.

f. Investments

g. Derivatives and Similar Transactions

h. Capital Assets

Capital assets are long-lived assets of the OIPRD and are recorded as expenditures when purchased.

i. Compensated Absences

j. Long-Term Debt

k. Other Financing Sources or Uses

l. Risk Management

m. Reserved Fund Balance

NOTE 2. - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

There have been no expenditures exceeding legal appropriations in any of the funds of the OIPRD.

NOTE 3. - PROPERTY TAX

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

Property tax revenues are recognized when cash is received by OIPRD. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The OIPRD regular levy for the year 2011 was \$0 per \$1,000 on an assessed valuation of \$ n/a for a total regular levy of \$ 0.

NOTE 4. - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2011:

Borrowing Fund	Lending Fund	Balance 1/1/2011	New Loans	Repayments	Balance 12/31/2011
381.10.00	Port of Orcas	\$ 0	\$ 65,000	\$ 0	\$ 65,000
	Totals	\$ 0	\$ 65,000	\$ 0	\$ 65,000

NOTE 5. - OTHER DISCLOSURES

See attached schedules

ANNUAL REPORT

Orcas Island Park and Recreation District

MCAG No. 2986

Submitted pursuant to RCW 43.09.230
to the
STATE AUDITORS OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER , 2011

Certified correct this 28 day of May, 2012, to the best of my knowledge and belief:

GOVERNMENT INFORMATION:

Official Mailing Address POB 575 Eastsound, WA 98245

Official Web Site Address www.oiprd.org

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title Ian Lister, Secretary

Contact Phone Number 360 376 5031

Contact Fax Number none

Contact E-mail Address oiprd@oiprd.org

Signature



A handwritten signature in black ink, appearing to read 'Ian Lister', is written over a horizontal line.

Orcas Island Park and Recreation District

FUND RESOURCES AND USES

ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2011

BARS CODE		Total for All Funds	001 General Fund
Beginning Cash and Investments			
308.10	Reserved	\$0	
308.80	Unreserved	0	
	Prior Period Adjustments (388.80 and 588.80)	0	
Revenues and Other Sources			
310	Taxes	0	
320	Licenses and Permits	0	
330	Intergovernmental	0	
340	Charges for Goods and Services	0	
350	Fines and Penalties	0	
360	Miscellaneous	12,607	12,607
370	Capital Contributions	0	
390	Other Financing Sources	0	
Total Revenues and Other Financing Sources		12,607	12,607
Total Resources		12,607	12,607
Operating Expenditures:			
510	General Government	0	
520	Public Safety	0	
530	Physical Environment	0	
540	Transportation	0	
550	Economic Environment	0	
560	Mental and Physical Health	0	
570	Culture and Recreational	29,588	29,588
Total Operating Expenditures		29,588	29,588
591-593	Debt Service	0	
594-595	Capital Expenditures	0	
598	Other Expenditures	0	
Total Expenditures		29,588	29,588
596-599	Other Financing Uses	0	
Total Expenditures and Other Financing Uses		29,588	29,588
Excess (Deficit) of Resources Over Uses		(16,981)	(16,981)
380	Nonrevenues (Except 384)	0	
580	Nonexpenditures (Except 584)	0	
Ending Cash and Investments:			
508.10	Reserved	0	
508.80	Unreserved	0	

<u>MCAG</u>	<u>Fund Number</u>	<u>Fund Name</u>	<u>BARS Account</u>	<u>Description</u>	<u>Amount</u>
2986	001	General Fund	3670000	GIFTS, PLEDGES, GRANTS, PRIVAT	\$12,607.25
2986	001	General Fund	5769030	OTHER PARK FACILITIES-SUPPLIES	\$1,201.45
2986	001	General Fund	5769040	OTHER PARK FACILITIES-SERVICES	\$28,386.56