



RECORD OF PROCEEDINGS

EVERGREEN PARK & RECREATION DISTRICT REGULAR MEETING

July 28, 2020

1 **1. CALL TO ORDER / ROLL CALL**

2 President Peter Lindquist called the regular meeting of the Board of Directors (Board) of the
3 Evergreen Park & Recreation District (EPRD/District) to order at 5:00 p.m. The meeting was conducted
4 remotely via Zoom. Present for the Board were President Peter Lindquist, First Vice President Monty Estis,
5 Second Vice President Peg Linn, Treasurer Don Rosenthal, and Secretary John Ellis. A quorum was present.
6 Staff in attendance included Executive Director (ED) Ellen O'Connor, Recreation Manager (RM) Brian Tucker,
7 Human Resources (HR) Heather Facer, MarCom Supervisor (MS) Kelly Green, Financial Controller (FC) Karen
8 Pawlak, Facility Specialist, Jarred Lilyhorn, Grants and Development Coordinator, Liz Cohen, Recreation
9 Supervisor-Special Events, Adam Gamache, and Recreation Supervisor- Athletics, Jeff Sweet. Public in
10 attendance was Deb Probst, Jim Chiddix, Kathy Fassol, and Dan Cudahy. Prior notice of the meeting was
11 given.

12 **2. ANNOUNCEMENTS & CHANGES TO THE AGENDA & CONFLICT OF INTEREST DISCLOSURE**

13 There were no changes or conflicts of interest disclosed. ED O'Connor read two proclamations recently
14 signed by Governor Polis recognizing July 28 as Parks and Recreation Professionals Day and also July as Park
15 and Recreation month. Governor Polis recognized Parks and Recreation Professionals had worked tirelessly
16 throughout the COVID-19 crisis to ensure local parks, trails, and open spaces remained accessible to all
17 Coloradans. Parks and Recreation Professionals have adapted to the changing public health guidelines, always
18 prioritizing the safety and well-being of all. Governor Polis recognized July as Park and Recreation month in
19 celebrating the achievements of Parks and Recreation agencies across the country. Parks and Recreation
20 agencies support the physical and mental health of Coloradans by maintaining parks and providing activities
21 for all people. 83% of adults in the U.S. consider visiting local parks, trails and open spaces during the COVID-
22 19 pandemic to be essential for their mental and physical health.

23 **3. JUNE 23, 2020 REGULAR MEETING MINUTES**

24 **MOTION**

25 I, (Director Ellis) move to accept the June 23, 2020 regular meeting minutes. Director Linn seconded
26 the motion and it passed unanimously.

27 **4. GENERAL PUBLIC COMMENT**

28 Mr. Jim Chiddix of the Evergreen Boating Association addressed the board to thank them for the new
29 hours that had begun for private boaters, but asked for the boating hours to be extended even more and they
30 would like to have season passes. He stated his association is now approximately 100 boaters. Mr. Chiddix
31 said members are willing to take ANS training and be volunteers as they would like unlimited access. It was
32 discussed Evergreen Metropolitan District (EMD) may not be in favor of letting volunteers do ANS inspections
33 as there is not any way to hold them accountable. EPRD employees have gone through ANS training and
34 several other employees will be taking the same training soon to help at Evergreen Lake.

35 **5. 2019 EPRD AUDIT PRESENTATION BY MCMAHAN AND ASSOCIATES**

36 Mr. Dan Cudahy presented the 2019 audit results for EPRD. Audit went well, no difficulties performing
37 audit and no audit adjustments. Internal controls are generally good with adequate segregation of duties.
38 They did note an inadequate support for \$13K in the ActiveNet clearing account. Management will get a
39 report from ActiveNet to ensure proper clearing of transactions in the future. FC Pawlak explained how the
40 clearing account worked to the board. Mr. Cudahy suspects it is a timing issue like most reconciling
41 transactions. FC Pawlak is looking at this account month by month to determine what happened. Director
42 Lindquist suggested adding this to the quarterly update to keep tabs on this account. Mr. Cudahy mentioned
43 this account should be reconciled down to zero every month.

44 Mr. Cudahy mentioned the District has about \$902K of unrestricted funds on a budget of \$8 million
45 which amounts to about 11% of annual budget. Auditors would like this to be closer to 20%. The District had
46 a net position increase of \$1.5 million, about \$600K was due to contributive park land and \$900K payment of
47 long-term debt. Director Ellis asked the effects if EPRD had to use some reserves to get through the COVID
48 crisis. Mr. Cudahy replied EPRD would need to look at expenses to keep cash flow adequate during COVID.

49 Director Rosenthal asked how land is valued. Mr. Cudahy replied it is fair market value at time of
50 donation.



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1 **MOTION**

2 I, Director Ellis, move to accept the 2019 audit report and management letter as final and allow those
3 to be reported to the state. Director Rosenthal seconded and it passed unanimously.

4 **6. DOLA GRANT UPDATE**

5 ED O'Connor updated the board regarding the DOLA grant and EPRD's submittal for \$500K. ED
6 O'Connor hopes to hear a decision next week and mentioned the board may need to keep eyes on the reserve
7 account to help with expenses through the end of the year due to COVID-19.

8 ED O'Connor mentioned Great Outdoors Colorado (GOCO) is diverting \$15 million to help
9 communities. EPRD will apply for \$250K for future expenses at Evergreen Lake House such as ice skating and
10 over usage of the trail around Evergreen Lake. Ms. Liz Cohen mentioned GOCO is being flexible and not
11 necessarily requiring it to be a reimbursement grant, but could allocate money prior to the project starting.

12 **7. Q2 2020 FINANCIALS AND CASH FLOW UPDATE**

13 FC Pawlak presented the Q2 financials for 2020. Revenues are down significantly due to COVID, but
14 employees have done a great job of reducing expenses as appropriate. Aquatics is becoming popular with the
15 family swim time and lessons. The majority of athletics were postponed, but hoping EPRD can do fall sports.
16 Children's Programs – child care was the first activity EPRD was able to offer during the shutdown and has
17 been averaging 50 kids a week. There was a discussion by the board as to how the property tax money was
18 shown on the spreadsheet as they wanted to ensure money is there to pay the bond debt payment of \$1.2
19 million at the end of the year. FC Pawlak explained there is money set aside to pay the bond debt as it was in
20 a different bucket. Restricted funds such as Conservation Trust Funds, Park Land Escrow Funds, etc. are also
21 put in different buckets. There is \$2.3 million in property taxes that goes to operating and maintenance
22 expense. The board wants to see different scenarios with certain assumptions to project out through the end
23 of the year regarding EPRD's cash flow in this current health crisis. Director Rosenthal offered to help FC
24 Pawlak with this task.

25 **8. OPERATIONAL REPORT**

26 ED O'Connor mentioned a few highlights from the operational report. Boating is averaging 200 people
27 a day. Family swim time and lessons are going well. JeffCo schools will likely have an impact on Children's
28 Programs and other recreational offerings so we are waiting for their plans. Staff is meeting on Aug 5 to
29 brainstorm some different revenue streams for EPRD. There have been a lot of discussions around the face
30 mask policy, but it does not appear EPRD is losing any patrons due to the required facial coverings in public
31 spaces.

32 **9. CONTINUATION OF DECLARATION OF LOCAL EMERGENCY**

33 **MOTION**

34 I, Director Ellis, move to approve the continuation of EPRD Resolution 2020-003 Amended until the
35 next regular board meeting in August. Director Rosenthal seconded and it passed unanimously.

36 **10. BOARD OF DIRECTORS COMMENTS**

37 Director Ellis along with other board members thanked the staff for their dedication and hard work
38 during the health crisis.

39 Director Rosenthal suggested EPRD look at refinancing the \$5 million left for the bond debt. ED
40 O'Connor replied she would look into it as the last time EPRD refinanced in 2015, it saved taxpayers
41 approximately \$1 million dollars.

42 Director Lindquist commented the athletic fields looked great.

43 **11. INITIAL DRAFT OF THE AUGUST 2020 BOARD MEETING AGENDA**

44 August 25 will be the next board meeting. Add to agenda the DR/NDR policy, cash flow, and possibly
45 a City and County of Denver Agreement update. The board also needs to plan a work session at the end of
46 August to kick-off the budget process.

47 *The Executive Session was cancelled.*

48 **12. ADJOURNMENT**

49 **MOTION**

50 I, (Director Ellis), motion to adjourn the meeting. Director Linn seconded, and it passed unanimously
51 at 7:34 p.m.



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Respectfully Submitted,
Kelly Green, MarCom Supervisor

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