

**KANAWHA COUNTY PARKS & RECREATION COMMISSION
COMMISSION MEETING
December 15, 2021
MINUTES**

CALL TO ORDER

The regular meeting of the Kanawha County Parks and Recreation Commission was held on Wednesday; December 15, 2021 at Coonskin Park in the Oak Room. This is the monthly meeting of the Kanawha County Parks and Recreation Commission and President Tackett called the meeting to order at 1:00 p.m.

ROLL CALL

PRESENT:

Allen Tackett, Dave Pope, Janet Drumheller, John Robertson, Stuart Smith, Chris Hamilton, Karen Haddad,

ABSENT: Doug Tench, John Huddleston, Pat Donahoe, Andrew Jordon,

OTHERS

Commissioner Wheeler, Leslie Koepsel

Jeff Hutchinson, Director

Brad Maschari, Chief Amburgey, Sarah Menefee

Jordan Herrick

Lori (Charleston Gazette Mail)

Anthony Carpenter (Brown and Edwards)

APPROVAL OF MINUTES

Commissioner Haddad made a motion to approve minutes from November and Commissioner Hamilton seconded the motion. All were in favor.

PERSONNEL COMMITTEE

Commissioner Wheeler report that the Kanawha County Commission had granted parks employees and 4% raise and a onetime salary adjustment, which is all well deserved.

LONG RANGE PLANNING

Commissioner Smith reported that she has been hearing positive comments on the Holiday Lights and we started working on the displays in the spring and had a delay with getting the light bulbs. She thanked the Kanawha County Board of Education for allowing Carver Career Center to work with us on constructing new displays. They will continue helping us next year with the lights. Commissioner Haddad reported about ZMM doing improvements at the clubhouse at Coonskin. She said she had some preliminary numbers and requested additional information to put into categories. She said that we may have to edit what we want and what we can afford. She suggested contacting a grant writer with the county to help get funds and we had been working hard trying to figure out our budget.

FINANCIAL REPORT

Anthony Carpenter with Brown and Edwards was introduced to give the board the audit report. He said there are two packets and thanked Jeff and Sarah for their cooperation. The first report is the financial report along with the audit report and the table of contents. There was stated the expressed opinion and a clean unmodified (presented fairly) report which is the best you can get. That is required supplementary applied with limited procedures and since its limited there is no supplementary. New is the cart lease that jumps out on page 4 and the increase in assets and liabilities related to golf carts and leases payable. Other unusual money is from the CARES Act in non-operating income. The next report is on page 34 is about auditing standards and it is not expressing on internal control and if there were any, it would be reported here. Non-significant deficiency, non-identifying, non-complaint finding would be on the last page. There was a material weakness related to a few journal entries concerning the golf cart leases but nothing to do with cash. Their recommendation was when something significant or unusual comes up, is to reach out for guidance and Sarah could contact them while they are still our auditors. He said we can't make a decision, but we can pull research to provide help with the decision.

Commissioner Pope asked about the foundation and The Coonskin Park Foundation is a separate entity not related to this audit. Commissioner Roberson noted three bank deposits and would advise to have the bank deposits insured and Sarah commented that we use United Bank. Anthony said the cash may be higher due to the CARES Act. He continued with the communication of governance which is a standard letter required at the end of an audit. The first letter is required here with accounting and we had no difficulties thanks to Sarah and had one potential mistake that was not significant enough to report. It was corrected. The lack of supporting documentation for recognition of revenue did not have enough support and need that in writing. There was no disagreement with management and nothing was altered. There are no second opinions. The second letter goes back to revenue from coal severance for Pioneer Park of \$25,000. It should not have verbal support for approval and should get that in writing. Anthony said the audit went smoothly and they have a two-year contract with this being their second year. Sarah is seeing if we can extend to a three-year contract. Commissioner Smith made a motion to approve the audit and Commissioner Hamilton seconded the motion. All were in favor.

Sarah reported the finances from July-November all facilities had a total income of \$992,285 with a gross profit of \$966,988. The total expenses were \$854,332 with a net income of \$112,656. Add in the ARP and the total income comes to \$398,053. Coonskin All Facilities had a total income of \$89,168 with a gross profit of \$83,150. The total expenses were \$216,246 with a net loss of \$(133,096). Coonskin Golf had a total income of \$25,165 with a gross profit of \$22,911. The total expenses were \$114,152 with a net loss of \$(91,240). Big Bend had a total income of \$261,168 with a gross profit of \$242,407. The total expenses were \$172,286 with a net income of \$70,120. November alone had a total income of \$158,689 with a gross profit of \$156,360. The total expenses were \$148,400 with a net income of \$7,960. Coonskin Golf had a total income of \$2,424 with a gross profit of \$2,237. The total expenses were \$17,685 with a net loss of

\$(15,447). Big Bend had a total income of \$18,872 with a gross profit of \$17,804. The total expenses were \$27,234 with a net loss of \$(9,429). Commissioner Robertson made a motion to accept the financials and Commissioner Hamilton seconded the motion. All were in favor.

GOLF COMMITTEE

Commissioner Pope reported that we talked last month about the bidding on the new course at Coonskin starting in January. He said rounds at Big Bend this time of year are a bonus and it's been good for December. The only thing slowing us down this time of year is frost in the mornings which gives us less time to play golf. He said the money that was down in November was made up in December. Jeff reported that the crew is working on equipment and doing winter maintenance. He said we are getting a new tractor next month on a DNR bid and we will buy it off there. This tractor will run the new aerifier and there will be some shuffling of equipment between parks to get mowing done faster. Commissioner Pope added that any money investment at Big Bend, we will get back in the long run and any time we can make Big Bend better is a bonus for us.

COONSKIN FOUNDATION

Commissioner Haddad reported that the first meeting will be on January 12th.

PUBLIC SAFTEY

Chief Amburgey thanked the County Commission for the salary adjustment for the officers. He reported the traffic count from November 26th the start of the Holiday Lights, until today was at 29,880. He reported that he got the last piece he needs to move forward on charges from the break in at Big Bend.

DIRECTORS REPORT

Jeff reported that he went to Carver Career Center last week and met with some of the kids. They did a police car display for the park and they have three other displays ready. He got pictures with the kids and displays and they are using different classes to work on these fixtures. Jeff said that $\frac{3}{4}$ of them seem interested and we have a sign thanking them. Jeff said that we were lucky to get three female DOC workers to help with the lights and the females have different rules than the males. They did a great job getting the lights worked on and they also cleaned the bleachers. He said that next year we may do different things with the lighting of the county tree. We ran the train in two different parades and everyone loved it. Jeff thanked the commission for the funds to redo Hoppy's Little Express and it has turned out into a showpiece. Jeff thanked the board for 19 years and appreciates everything the board and county commission has done for him and the park. He thanked the Kanawha County Commission for the salary adjustment and it really means a lot to our employees.

PUBLIC HEARINGS

LEGAL REPORT

PUBLIC COMMENT

ADJOURNMENT

Commissioner Smith made a motion to adjourn the meeting and Commissioner Jordon seconded the motion. All were in favor.

President Tackett called the meeting adjourned at 2:48 p.m.

The next meeting will be Wednesday, January 19, 2022 at 2:00 p.m.

Respectfully Submitted: Jeffrey K. Hutchinson, Director