

**AGENDA
RAYTOWN PARKS & RECREATION BOARD**

Monday, December 21, 2020

<https://zoom.us/j/93413307323?pwd=WlArNnNCTVp0eG9Ga3RSd0hxaU9yUT09>

**Meeting ID: 934 1330 7323
Password: 026865**

7:00 PM

I. Call to Order

II. Public Participation

Approval of Minutes –November 16th meeting.

III. Reports of Officers

President – Dave Thurman

Vice President – Robbie Tubbs

IV. Reports of Standing & Special Committees

Personnel – Jenny Perkins

Finance – Robbie Tubbs

Program – Loretha Hayden

Buildings & Grounds – Brent Hugh

Rice-Tremonti – Brian Morris

BMX- George Mitchell

V. Staff Reports

Director – Dave Turner

Superintendent of Parks - Ron Fowler

Recreation- Mike Conrad

VI. New Business

1. Mowing Bid 2021
2. Rank order Maintenance projects
3. State Auditors final report
4. Next meeting January 11th, or 25th

VII. Other Business

VIII. Announcements

IX. Adjourn

- Next Meeting: Monday, January 11, or 25 2021 7 PM TBD

**Raytown Park Board
Minutes
November 16, 2020**

Attendance:

Park Board: Dave Thurman, Jenny Perkins, Robbie Tubbs, Brian Morris, William McClendon and Loretha Hayden.

Staff: Dave Turner, Ron Fowler, Mike Conrad, and Mary Ann McCormick

A quorum was declared present and the meeting was called to order at 7:00 pm. Loretha Hayden made a motion to approve the minutes from October 19, 2020.

Reports of Officers:

President: Dave Thurman reported that he, Robbie Tubbs, and Dave Turner attended the visitation for Terry Copeland. The City has done a proclamation for Terry and it will be delivered to the family.

Vice President: Robbie thanked Mike Conrad for keeping Facebook up to date.

Reports of Standing & Special Committees:

Personnel – no report

Finance – no report

Program – no report

Buildings & Grounds – no report

Rice Tremonti – Brian reported alarm was installed by Ward Technology. Accepting bids for window replacement and wiring in garage complete.

BMX – no report

Staff Reports:

Director – a written report was distributed

Superintendent of Parks – a written report was distributed

Recreation Report – a written report was distributed.

New Business:

1. Brian Morris made a motion to participate in the Sculpture on the Move for 2021 through Creative Communities Alliance. Loretha Hayden seconded and the motion passed.
2. Brian Morris made a motion to have the Program Committee chose the location of the art and the committee persons to choose the Art for the Parks Dept. William McClendon seconded and the motion passed.
3. Loretha Hayden made a motion to purchase a Ford F-150 Trash Truck not to exceed \$40,000. Jenny Perkins seconded and passed.
4. Buildings & Grounds will need to meet soon to discuss park projects. Dave Turner will contact Brent Hugh to set up the meeting.
5. The park board meeting in December will be December 21st through Zoom.
6. Robbie Tubbs made a motion to adjourn at 8:10 pm. Brian Morris seconded and the motion passed.

Raytown Parks & Recreation Department
Director's Report
December 21, 2020

Park Lighting I have met with the on-call engineering company Lamp Rynearson to discuss lighting options in the parks, but I have not had a response back from them since our November meeting.

USTA Grant I will be applying for a grant through the USTA for covering some of the costs of surfacing our courts at Kenagy Park. The grant could pay out as much as \$30,000 for the inclusion of the 10 and under tennis court lines, and for providing youth tennis programs on the courts.

City Hall Entrance reconstruction Jose Leon has shared the plans to reconfigure the entrance to City Hall. The construction will be from the existing entrance south toward the parking lot, adding a vestibule. This will affect the landscaping in front of the building and will damage some of the plants that are in place. Parks will replant and replace the beds after the construction work is completed.

Bicentennial 2021 is the Missouri and Santa Fe Trail Bicentennial and I have met with a group to plan a community event to commemorate the historical benchmark. We have secured a date with the Santa Fe Trail Association for September 11 to host an event in Raytown along the original trail route, spreading from the Green Space, to Rice-Tremonti, to Cave Springs. Al Maddox, Mike and I will meet with Ralph Monaco in January to firm up our plans for the event.

Southwood Park Trail I am writing bid specs for a 3" asphalt application to the existing rock trail at Southwood Park to increase the durability and safety of the trail.

BMX The BMX board will end their season after Thanksgiving weekend and will begin the next season in April 2021. They have also just been awarded the 2021 National on July 23rd-25th.

We Tip Police Chief Kuehl has made contact with the organization We Tip, which will provide signs for our Parks and offer regards for useful information on information leading to convictions of up to \$1,000. This is at no charge and will be covered under our insurance carrier MPR.

Sculpture on the Move I did contact the Raytown Artists Association and Dawn Thomas agreed to participate in our selection committee for the Creative Communities Alliance program. I have also met with the Main ST Association and they have agreed to have a representative as well, Robert Atkins. We will have a meeting after January 25th.

Mowing Bid 2021 Our bid opening was on December 9th and we had six companies turn in bids. I have called the references of the lowest bidder and he seems to be a good choice and a solid contractor.

International 4700 Dump Truck This piece of equipment went on auction on the website Purple Wave in November, with November 19th being the deadline for bidders. The truck sold for \$16,000, and we were more than a bit unsatisfied with the final price. Heck has been deposited from Purple Wave, and the winners of the auction did pick up the truck on December 1st.

Open positions At this time we are down three positions, Horticulturalist, Maintenance II, and Landscape Tech. we are advertising to fill these positions.

Sales Tax Revenue November Sales Tax was \$19,759.12, December will be \$34,454.06.

Raytown Parks & Recreation

Park Board Recreation Report

Submitted by: Mike Conrad

December 2020

A. Field Reservations

All field reservations for the 2020 year have ended. There is 1 key that has not yet been returned. I have contacted the renter and they said with the holidays and pandemic they have been busy but will return it as soon as they can. I agreed to honor the key deposit return until the end of the year.

We have been telling renter of the Little Blue Trace fields that we will not be renting them next season. All of them have been disappointed stating that it is very difficult to find field with lights for renting in the area.

B. Missouri & Santa Fe Trail Bicentennials (Raytown's Festival of Trails)

The Missouri & Santa Fe Trail Bicentennials celebration has been named "**Raytown's Festival of Trails**". I will be setting up a Facebook page for the event as soon as we get all the permissions to use any trademarks from the entities involved. We look to have those permissions some time in the next week. I have still not heard from the Missouri School of Blacksmithing but with the pandemic and restrictions it could take some time to hear back. I did try to send a letter, but it was returned due to an address issue, so I found an updated address and sent another letter. The letter gave information about us wanting them to participate and our contact information. Blade & Timber got back to me with their quote on mobile axe throwing lanes, they quoted us \$1950+tax for our time range. That price is almost twice what Wood Chux KC quoted (\$1,000 for the day and willing to work with us). I am still waiting to hear from Bury the Hatchet. Gathering information from businesses has been little coming and I believe it is due the uncertainty surrounding the pandemic.

C. Program Guide

The City's program guide information will need to be turned in soon. If anyone has information for the Parks they feel should be included or pictures of the parks they would like to submit to possibly be included in the program guide, please send that information/photos to me through email: mikec@raytownparks.com. Please send any photos as .jpg.



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 201 - PARKS & RECREATION							
Revenue							
<u>201-00-00-001-41206</u>	TIF - EATS	-31,900.00	-31,900.00	0.00	0.00	31,900.00	0.00 %
<u>201-00-00-100-41205</u>	Parks/Storm Water Capital Sales Ta	315,000.00	315,000.00	0.00	19,759.12	-295,240.88	93.73 %
<u>201-00-00-100-46102</u>	Investment Income	3,760.00	3,760.00	0.00	0.00	-3,760.00	100.00 %
<u>201-92-00-100-41101</u>	Real Estate Tax	470,884.00	470,884.00	0.00	0.00	-470,884.00	100.00 %
<u>201-92-00-100-41102</u>	Personal Property Tax	101,000.00	101,000.00	0.00	0.00	-101,000.00	100.00 %
<u>201-92-00-100-41104</u>	Delinquent Real Estate Taxes	12,900.00	12,900.00	0.00	0.00	-12,900.00	100.00 %
<u>201-92-00-100-41105</u>	Penalties	8,000.00	8,000.00	0.00	0.00	-8,000.00	100.00 %
<u>201-92-00-100-41107</u>	Railroad & Utilities Tax	20,500.00	20,500.00	0.00	0.00	-20,500.00	100.00 %
<u>201-92-00-100-41108</u>	Replacement Tax	20,000.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
<u>201-92-00-100-41110</u>	Circuit Breaker Refund	-2,050.00	-2,050.00	0.00	-40.80	2,009.20	1.99 %
<u>201-92-00-100-41111</u>	Delinquent Property Tax Revenue	10,000.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
<u>201-92-00-100-46101</u>	Interest Earnings	3,760.00	3,760.00	0.00	0.00	-3,760.00	100.00 %
<u>201-92-00-100-46303</u>	Gain on sale of Fixed Asset	11,000.00	11,000.00	0.00	0.00	-11,000.00	100.00 %
<u>201-92-00-100-47101</u>	Ballfield Lights Fees	6,500.00	6,500.00	178.75	278.75	-6,221.25	95.71 %
<u>201-92-00-100-47105</u>	Shelter House Rental Fees	19,000.00	19,000.00	0.00	0.00	-19,000.00	100.00 %
<u>201-92-00-100-47110</u>	Sports Field Rental Fees	1,400.00	1,400.00	0.00	0.00	-1,400.00	100.00 %
<u>201-92-00-100-47116</u>	Vending Machine-Kenagy	1,100.00	1,100.00	0.00	40.00	-1,060.00	96.36 %
<u>201-92-00-100-47204</u>	Team Sports League	39,600.00	39,600.00	0.00	0.00	-39,600.00	100.00 %
<u>201-92-00-100-47220</u>	Donations	16,000.00	16,000.00	0.00	0.00	-16,000.00	100.00 %
<u>201-92-00-100-47425</u>	Other Income	1,000.00	1,000.00	0.00	0.00	-1,000.00	100.00 %
<u>201-92-00-200-47401</u>	Participant Fees - BMX	20,000.00	20,000.00	0.00	3,834.51	-16,165.49	80.83 %
<u>201-92-00-200-47405</u>	Concession Sales - BMX	6,500.00	6,500.00	0.00	14.03	-6,485.97	99.78 %
<u>201-92-00-200-47415</u>	ABA Memberships - BMX	5,400.00	5,400.00	0.00	0.00	-5,400.00	100.00 %
<u>201-92-00-718-43101</u>	Federal Grants - Parks	187,500.00	187,500.00	0.00	0.00	-187,500.00	100.00 %
	Revenue Total:	1,246,854.00	1,246,854.00	178.75	23,885.61	-1,222,968.39	98.08 %
Expense							
<u>201-92-00-100-51102</u>	Civilian Employees	424,849.00	424,849.00	0.00	28,488.44	396,360.56	93.29 %
<u>201-92-00-100-51106</u>	Part Time Employees	48,820.00	48,820.00	0.00	0.00	48,820.00	100.00 %
<u>201-92-00-100-51111</u>	Civilian Employees Overtime	3,640.00	3,640.00	0.00	204.38	3,435.62	94.39 %
<u>201-92-00-100-51206</u>	Life Ins	1,222.00	1,222.00	0.00	90.06	1,131.94	92.63 %
<u>201-92-00-100-51212</u>	Deferred Compensation - 401 A	6,398.00	6,398.00	0.00	360.25	6,037.75	94.37 %
<u>201-92-00-100-51214</u>	Civilian Pension - LAGERS	65,483.00	65,483.00	0.00	3,666.56	61,816.44	94.40 %
<u>201-92-00-100-51215</u>	Health Insurance	57,903.00	57,903.00	0.00	4,059.84	53,843.16	92.99 %
<u>201-92-00-100-51218</u>	Med Exp - HSA contribution	7,500.00	7,500.00	0.00	500.00	7,000.00	93.33 %
<u>201-92-00-100-51220</u>	Dental	4,231.00	4,231.00	0.00	315.48	3,915.52	92.54 %
<u>201-92-00-100-51221</u>	Vision	905.00	905.00	0.00	69.16	835.84	92.36 %
<u>201-92-00-100-51225</u>	FICA	36,930.00	36,930.00	0.00	2,121.63	34,808.37	94.25 %
<u>201-92-00-100-51231</u>	Auto Allowance	5,436.00	5,436.00	0.00	453.00	4,983.00	91.67 %
<u>201-92-00-100-51236</u>	Ins Opt Out Incentive	9,000.00	9,000.00	0.00	500.00	8,500.00	94.44 %
<u>201-92-00-100-51238</u>	Phone Allowance	4,800.00	4,800.00	0.00	240.00	4,560.00	95.00 %
<u>201-92-00-100-51240</u>	Workers Compensation Insurance	16,175.00	16,175.00	0.00	0.00	16,175.00	100.00 %
<u>201-92-00-100-52101</u>	Office Supplies	550.00	550.00	0.00	0.00	550.00	100.00 %
<u>201-92-00-100-52200</u>	Operating Supplies	3,450.00	3,450.00	0.00	0.00	3,450.00	100.00 %
<u>201-92-00-100-52233</u>	Uniforms	3,100.00	3,100.00	0.00	0.00	3,100.00	100.00 %
<u>201-92-00-100-52250</u>	Professional Services	1,400.00	1,400.00	0.00	0.00	1,400.00	100.00 %
<u>201-92-00-100-52300</u>	Repair & Maintenance Supplies	59,500.00	59,500.00	0.00	0.00	59,500.00	100.00 %
<u>201-92-00-100-52301</u>	Fuel	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
<u>201-92-00-100-53101</u>	Postage	500.00	500.00	0.00	0.00	500.00	100.00 %
<u>201-92-00-100-53241</u>	Printing & Promotions	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
<u>201-92-00-100-53301</u>	Dues & Memberships	2,600.00	2,600.00	0.00	0.00	2,600.00	100.00 %

Budget Report

For Fiscal: 2020-2021 Period Ending: 12/31/2020

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
201-92-00-100-53401 Electricity	33,000.00	33,000.00	0.00	0.00	33,000.00	100.00 %
201-92-00-100-53411 Gas	3,200.00	3,200.00	0.00	0.00	3,200.00	100.00 %
201-92-00-100-53421 Water	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
201-92-00-100-53431 Telephone	8,000.00	8,000.00	0.00	450.00	7,550.00	94.38 %
201-92-00-100-53500 Equipment Expense	1,700.00	1,700.00	0.00	0.00	1,700.00	100.00 %
201-92-00-100-53600 Repair & Maintenance Services	1,500.00	1,500.00	0.00	0.00	1,500.00	100.00 %
201-92-00-100-53644 Computer Services	7,500.00	7,500.00	0.00	0.00	7,500.00	100.00 %
201-92-00-100-53701 Education and Training	2,750.00	2,750.00	0.00	0.00	2,750.00	100.00 %
201-92-00-100-53711 Meals & Travel	1,350.00	1,350.00	0.00	0.00	1,350.00	100.00 %
201-92-00-100-53913 General Liability Insurance	39,555.00	39,555.00	0.00	0.00	39,555.00	100.00 %
201-92-00-100-53961 Bank Charges	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00 %
201-92-00-100-53999 Miscellaneous Contractual	105,400.00	105,400.00	0.00	2,981.54	102,418.46	97.17 %
201-92-00-100-54500 Recreational Programming	51,797.00	51,797.00	0.00	70.00	51,727.00	99.86 %
201-92-00-100-55000 Vehicle Expense	9,500.00	9,500.00	0.00	113.33	9,386.67	98.81 %
201-92-00-100-57000 Capital Expenditures	474,000.00	474,000.00	0.00	0.00	474,000.00	100.00 %
201-92-00-200-52101 Office Supplies - BMX	500.00	500.00	0.00	0.00	500.00	100.00 %
201-92-00-200-52200 Operating Supplies - BMX	15,000.00	15,000.00	0.00	261.50	14,738.50	98.26 %
201-92-00-200-52250 Professional Services - BMX	10,000.00	10,000.00	0.00	0.00	10,000.00	100.00 %
201-92-00-200-52300 Repair & Maintenance Supplies - B	8,000.00	8,000.00	0.00	0.00	8,000.00	100.00 %
201-92-00-200-52301 Fuel - BMX	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
201-92-00-200-53241 Printing & Promotions - BMX	1,000.00	1,000.00	0.00	0.00	1,000.00	100.00 %
201-92-00-200-53401 Electricity - BMX	3,000.00	3,000.00	0.00	0.00	3,000.00	100.00 %
201-92-00-200-53421 Water - BMX	700.00	700.00	0.00	0.00	700.00	100.00 %
201-92-00-200-53431 Telephone - BMX	900.00	900.00	0.00	0.00	900.00	100.00 %
201-92-00-200-53999 Miscellaneous Contractual - BMX	7,120.00	7,120.00	0.00	210.00	6,910.00	97.05 %
Expense Total:	1,570,864.00	1,570,864.00	0.00	45,155.17	1,525,708.83	97.13%
Fund: 201 - PARKS & RECREATION Surplus (Deficit):	-324,010.00	-324,010.00	178.75	-21,269.56	302,740.44	93.44%
Report Surplus (Deficit):	-324,010.00	-324,010.00	178.75	-21,269.56	302,740.44	93.44%

Budget Report

For Fiscal: 2020-2021 Period Ending: 12/31/2020

Group Summary

Account Type	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 201 - PARKS & RECREATION						
Revenue	1,246,854.00	1,246,854.00	178.75	23,885.61	-1,222,968.39	98.08%
Expense	1,570,864.00	1,570,864.00	0.00	45,155.17	1,525,708.83	97.13%
Fund: 201 - PARKS & RECREATION Surplus (Deficit):	-324,010.00	-324,010.00	178.75	-21,269.56	302,740.44	93.44%
Report Surplus (Deficit):	-324,010.00	-324,010.00	178.75	-21,269.56	302,740.44	93.44%

Budget Report

For Fiscal: 2020-2021 Period Ending: 12/31/2020

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
201 - PARKS & RECREATION	-324,010.00	-324,010.00	178.75	-21,269.56	302,740.44
Report Surplus (Deficit):	-324,010.00	-324,010.00	178.75	-21,269.56	302,740.44

Raytown Parks Mowing Bid Tab 2021
12/9/2020

		Bid for 16 mows	renewal %
1	Stirling Lawn & Landscape (\$1,148.40 per)	\$18,347.40	3% renewal
2	Starke Lawn & Landscape	\$26,448	1.5% renewal
3	Zamelli Lawn Care	\$27,285.92	5% renewal
4	Lawn Force (\$1,870 per)	\$29,928	4% renewal
5	DG Lawnsaping	\$44,720	2% renewal
6	Herritage Landscape	\$57,716	3% renewal
7			
8			
9			
10			
11			
12			
13			
14			
15			

Building & Grounds Committee Project Ranking Oct 2020

Tier 1 projects

Tier 2 projects

Tier 3 projects

1-A* Super Splash
\$800,000

2-A Minor Smith Tennis courts
\$140,000

3-A Kritser shelter roof
\$16,000

1-B Kenagy Pond wall/dredging
\$240,000 +

2-B Kritser Playgrounds
\$95,000

3-B Colman Basketball court
\$25,000

1-C Colman Shelter & Playground
\$250,000

2-C Kenagy tennis retaining wall
\$160,000

3-B BMX concession
\$25,000

1-D Kenagy brick restroom
\$200,000 +

2-D Kenagy tennis retaining wall
\$160,000

3-C Minor Smith multi-purpose courts
\$60,000

Koop property
\$250,000 +

2-D Southwood Tennis & m-p court
\$50,000 possible pickle ball

3-D Southwood parking lot
\$25,000

Total Tier 1
\$1,740,000

Total Tier 2
\$615,000

3-E Trail resurface Minor
\$45,000

\$2,641,000

Total Tier 2
\$615,000

3-F Bridge surface Minor Smith
\$25,000

Total project budgetary expenses for Tier 1, 2 & 3

3-G Colman Ballfield fencing
\$25,000

Other projects
Kenagy Space Net
Office roof & gutters
Dog Park
Splash Pad
Zipline/Nature Park
Land acquisition and development

* Skate Park possible phase in
\$170,000

3-H Minor Shelter house
\$30,000

* Bike and mtn bike trails
\$10,000 to \$15,000

Total Tier 3
\$286,000

Total Tier 3
\$286,000

Future projects

Right of way projects

Vehicle & equipment replacement

1-A* May not start this project first, but should take priority when we do have the accepted plan and means to address the issue. This will be a multi-year project, both in seeking funds, approvals and in developing plans, actual construction and labor.



CITIZENS SUMMARY

Findings in the audit of the City of Raytown

Restricted Monies	The city can improve its monitoring of the use of restricted city sales taxes used to subsidize the Tax Increment Financing (TIF) debt associated with the Raytown Live Redevelopment Area (Raytown Live). The city has not determined and does not monitor the restricted portions of the TIF debt to ensure the non-captured (city) portion of the restricted sales taxes contributed by the city to pay the TIF debt are used only for allowable purposes. The city is not monitoring the outstanding TIF debt related to transportation or stormwater projects and has not determined the outstanding portion of TIF debt related to capital improvements projects. The city provides accounting services for the Highway 350 Transportation Development District (TDD), but since the city is not tracking the balance of the TIF debt, the TDD sales tax could be improperly collected after the transportation portion of the TIF debt is retired. The contributions of the city portion of the Economic Activity Taxes collected within the Raytown Live TIF is not reported transparently in the budgets or financial statements. The city is not properly tracking the expenditures and balance of state motor-vehicle related monies. The city has no documentation to justify the allocation of salaries and fringe benefits of several city employees.
Disbursements	The city did not solicit bids or proposals for some goods and services purchased in accordance with the city's purchasing policy. The city made severance payments totaling \$70,161 to 9 Police department employees during the year ended October 31, 2017, that were not necessary and reasonable. One of these agreements was not formally approved by the Board of Aldermen (Board). The city rehired 4 of these employees by December 1, 2017. The city did not have affidavits from some vendors certifying no conflicts of interest existed with any city officer or employee, appointed or elected, as required by the city purchasing policy.
Budgets and Receipting Procedures	City budgets do not include all statutorily required elements. City personnel do not account for the numerical sequence of receipt slips issued from the financial accounting system.
Sunshine Law	The city did not ensure compliance with the Sunshine Law for closed meetings held by the Board, the Park Board, or the BMX Advisory Board. The Board and Park Board did not maintain meeting minutes for all closed meetings, and discussed some items in closed meeting that were either not allowed by state law or were not cited as the reason for closing the meeting. The Board cited the same reasons for closing many of its meeting, but either did not discuss, or did not adequately document discussion related to some topics cited as the reason for closing the meeting. Park Board minutes did not contain all information required by state law. The BMX Advisory Board does not hold Board meetings consistently.
Police Department Volunteers	The city does not have a contract or formal agreement with a local not-for-profit (NFP) organization that documents the duties and responsibilities of each party. The Police department did not have a method to ensure all expenses eligible for reimbursement from the NFP were requested as applicable. The department did not follow, or did not properly document,

the screening procedures for citizens applying to work in the department's Volunteer Corp as established by department policy.

Parks and Recreation
Department Policies and
Procedures

Receipt slips are not issued for any payments received or amounts transmitted to the Parks and Recreation department and the composition (cash, check, or credit card) of payments received is not compared to the composition of deposits by an independent person. The Park Board has not adopted specific policies and procedures to provide oversight of the BMX Advisory Board.

In the areas audited, the overall performance of this entity was **Fair**.*

*The rating(s) cover only audited areas and do not reflect an opinion on the overall operation of the entity. Within that context, the rating scale indicates the following:

- Excellent:** The audit results indicate this entity is very well managed. The report contains no findings. In addition, if applicable, prior recommendations have been implemented.
- Good:** The audit results indicate this entity is well managed. The report contains few findings, and the entity has indicated most or all recommendations have already been, or will be, implemented. In addition, if applicable, many of the prior recommendations have been implemented.
- Fair:** The audit results indicate this entity needs to improve operations in several areas. The report contains several findings, or one or more findings that require management's immediate attention, and/or the entity has indicated several recommendations will not be implemented. In addition, if applicable, several prior recommendations have not been implemented.
- Poor:** The audit results indicate this entity needs to significantly improve operations. The report contains numerous findings that require management's immediate attention, and/or the entity has indicated most recommendations will not be implemented. In addition, if applicable, most prior recommendations have not been implemented.



establishing specific financial expectations for each area of city operations. It also assists in setting tax levies and informing the public about city operations and current finances.

3.2 Receipt slips

City personnel do not account for the numerical sequence of receipt slips issued from the financial accounting system. The city's financial accounting system assigns one numerical receipt slip sequence, even though receipt slips are issued by various personnel for different functions, such as utility payments, court payments, and Police department reports.

To ensure all payments received are accounted for properly, personnel should account for the numerical sequence of receipt slips issued through the accounting system.

Recommendations

The Board of Aldermen:

- 3.1 Prepare annual budgets that contain all information required by state law.
- 3.2 Account for the numerical sequence of receipt slips issued.

Auditee's Response

- 3.1 *(In Progress) The city began its revisions to the budget based on this common recommendation provided to us in 2019. We will include historical data on individual expense accounts in our next published budget. As shown by our receipt of the distinguished budget award recently from Government Finance Officers Association, we have made a continued effort of providing a transparent and clear budget document.*
- 3.2 *(In Progress) The Board agrees with this recommendation. We currently track and reconcile all funds received by the city but will further enhance our procedures and controls to account for and reconcile the receipts by receipt number.*

4. Sunshine Law

The city did not ensure compliance with the Sunshine Law for closed meetings held by the Board, the Park Board, or the BMX Advisory Board. In addition, minutes were not maintained for work sessions held by the Board.

- The Board and the Park Board did not maintain meeting minutes for all closed meetings held during the 2 years ended October 31, 2019. Meeting minutes were only maintained for 16 of the 30 closed meetings held by the Board and for 9 of the 12 closed meetings held by the Park Board.
- The Board and the Park Board discussed some items in closed meetings that were either not allowed by state law or were not cited as the reason for closing the meeting. For example, the Board discussed a



City of Raytown
Management Advisory Report - State Auditor's Findings

memorandum of understanding (MOU) with a national charitable organization in closed session after the MOU was approved by the Board in open session, and discussed refinancing TIF debt in closed session. The Park Board discussed procedures for hiring a director in closed session.

- The Board cited the same reasons for closing many of its meeting, but either did not discuss, or did not adequately document discussion related to some topics cited as the reason for closing the meeting. From May to November 2018, the Board held 16 closed sessions and each one cited the same 4 reasons for closing the meeting; legal, real estate, personnel, or individually identifiable personnel information/applicants for employment. But for meetings where minutes were kept, the Board did not discuss all those topics. For example, in one closed meeting the Board discussed a potential lawsuit and voted to authorize a suit be filed, but no discussion of real estate transactions, personnel, or applications for employment were discussed.
- Park Board minutes for several meetings, both open and closed, did not contain all information required by state law. Open and closed minutes did not always contain the time or place of the meeting or the members present or absent, and for several closed meetings, the vote to close the meeting was not documented and the reason for closing the meeting was not documented in open session.
- The BMX Advisory Board does not hold Board meetings consistently. BMX Board members indicated if issues arise they discuss those issues while working at the BMX track since all Board members are also volunteers at the track. The Board did not hold formal public meetings during the year ended October 31, 2018, and only held 3 public meetings during the year ended October 31, 2019. It is unclear how many informal Board meetings occurred during the 2 years ended October 31, 2019.

Section 610.020.7, RSMo, requires meeting minutes be maintained as a record of business conducted and to provide an official record of Board actions and decisions. Meeting minutes shall include the date, time, place, members present, members absent, and a record of any votes taken. Section 610.021, RSMo, lists the topics that may be discussed in closed meetings and requires discussion in closed meetings be restricted to the allowable topics listed. Section 610.022, RSMo, requires a closed meeting, record, or vote be held only after the vote of each member on the question of closing the meeting and the specific reason for closing the meeting or vote by making specific reference to the specific section of law is to be announced publicly at an open session and entered into the minutes. This section also provides that public governmental bodies shall not discuss any other business during the meeting that differs from the specific reasons used to justify closing such meeting, record, or vote.



Recommendation

The Board of Aldermen work with the Park Board and the BMX Advisory Board to ensure complete and accurate minutes are kept for all closed meetings and only allowable topics are discussed in closed meetings. In addition, ensure the specific section of law allowing the closure is announced publicly and recorded in the minutes, and ensure discussions in closed meetings are limited to only those specific reasons cited for closing the meeting. Also, ensure minutes are maintained for any work sessions.

Auditee's Response

(Completed) Board of Aldermen Response: We agree with this recommendation. Since legal counsel for the city changed in January 2019, the City Clerk has attended all closed sessions and appropriate minutes are taken and approved by the Board.

(In Progress) Park Board Response: We agree with this recommendation. The Park Board has implemented a process to include a liaison from the Park Board to attend BMX Advisory Board meetings. The BMX Advisory Board will have regularly scheduled meetings quarterly, at a minimum, and will submit those meeting minutes to the Parks office in a timely manner for record keeping. In addition, the city's legal counsel will provide the Park Board and BMX Advisory Board with Sunshine Law training. Lastly, the new Park Board and BMX Advisory Board member informational packets will be updated with Sunshine Law requirements for open and closed meetings.

5. Police Department Volunteers

Police department policies and procedures regarding volunteer groups assisting the department need improvement.

5.1 Community events

The city does not have a contract or formal agreement with a local not-for-profit (NFP) organization which documents the duties and responsibilities of each party. In addition, the police department did not have a method to ensure all expenses eligible for reimbursement from the NFP were requested as applicable.

This NFP was formed in October 2017 with the purpose to communicate and interact with the Police department to promote public interaction and public safety. The NFP indicated publicly its formation was necessitated by department budget cuts, which caused the cancellation of all community events funded by the department, and the department not being allowed to accept cash donations. The events canceled included the Citizen's Police Academy, Safety Fairs, Coffee-With-A-Cop, community forums, and community requests for public speaking events by members of the department. However, a review of the department's website indicates the Community Services Division coordinates these events and activities. With the majority of the leadership of this NFP being city personnel, many of the organization's meetings conducted at city hall, and the city hall's address



Police department policy 4.320 states the application and screening requirements for all members of the Volunteer Corp and states volunteers may have access to confidential department files. Without ensuring all application and screening requirements are met sensitive data or resources may not be adequately protected from unauthorized access and improper disclosure.

Recommendations

The Board of Aldermen:

- 5.1 Work with Police department personnel to establish a formal agreement with the NFP that documents the duties and responsibilities of both parties. In addition, ensure applications for any future funding are maintained and grant agreements exist to specify requirements for reimbursement of costs.
- 5.2 Ensure screening procedures for applicants for the Volunteer Corp are performed and documented in accordance with existing policies.

Auditee's Response

- 5.1 *(In Progress) We agree with this recommendation: The Police department is working on the creation of a memorandum of understanding with the not-for-profit that will outline the duties and responsibilities of both parties. Additionally, the memorandum of understanding will have language that ensures that compliance is maintained with regard to all grant agreements including, but not limited to, requirements for reimbursement as well as any other aspects associated with grant processes, acceptance and assessment of compliance with said grants.*
- 5.2 *(Completed) We agree with this recommendation: The Police department has implemented quality assurance and quality control protocols to ensure that all members of the Volunteer Corps are appropriately vetted; this includes, but is not limited to applications, interviews, background checks, employment checks, confidentiality agreements, and any other applicable existing or future policies associated with that program.*

6. Parks and Recreation Department Policies and Procedures

Improvements are needed in the operations of the Parks and Recreation department.

The Parks and Recreation department is governed by a 9-member Park Board appointed by the Mayor with the consent of the Board. As authorized by state law, the Park Board has exclusive control over expenditures of parks funding and supervision of the department, city parks activities, and improvements to parks facilities. The Park Board oversees a variety of city parks and facilities and provides both youth and adult recreational sports programs. The department received approximately \$1 million during the year ended October



City of Raytown
Management Advisory Report - State Auditor's Findings

31, 2018, consisting of approximately \$580,000 in property taxes; \$280,000 in sales taxes; and approximately \$140,000 from activity fees, rentals, and donations.

6.1 Receipting and depositing

Receipt slips are not issued for any payments received or amounts transmitted to the Parks and Recreation department and the composition (cash, check, or credit card) of payments received is not compared to the composition of deposits by an independent person.

While receipts slips are not issued, payments received by the Parks and Recreation department are posted to a daily receipt report that lists the composition of the payment, the payee, and the date. Cash and checks received are posted and deposited by the Administrative Service Coordinator. We reviewed amounts received in September 2018, which included transmittals of funds collected by the BMX Advisory Board operating the BMX track for the Park Board. While the city's daily receipts report for September 27, 2018, indicated cash receipts of \$11,366, the deposit slip indicated \$8,286 in cash and 2 checks totaling \$3,080. From a review of the bank records, the Parks and Recreation department staff did not enter the correct method of payment for the checks. No one identified this error because an independent comparison of the composition of amounts received to the composition of amounts deposited is not performed.

Failure to implement adequate receipting, recording, and transmitting procedures increases the risk that loss, theft, or misuse of money received will occur and go undetected.

6.2 BMX Accounting Controls and Procedures

The Park Board has not adopted specific policies and procedures to provide oversight of the BMX Advisory Board, which is responsible for operating and maintaining the city's bicycle motocross track. The Park Board appoints members to the BMX Advisory Board, although during the year ended October 31, 2018, none were Raytown residents. The BMX Advisory Board does not give notice of or always hold public meetings in compliance with state law and members of that Board indicated decisions are typically made when enough of them are at the BMX track to have a meeting.

Accounting records

The BMX Advisory Board, with assistance from volunteers, collects registration fees for events and operates concessions at the track. Most funds collected are transmitted to the Parks and Recreation department for deposit to a city bank account. The BMX Advisory Board retains some money to operate and replenish concession items, but the amount kept is not set at a certain amount. Records are not maintained of all registration fees collected or to support amounts collected or profits earned from concessions. The amounts transmitted by the BMX Advisory Board to the city are tracked separately within the Parks Fund, but expenditures for the track are not tracked separately. The City Finance Director provided us a summary of total



City of Raytown
Management Advisory Report - State Auditor's Findings

expenditures from the Parks Fund related to the track. During the year ended October 31, 2018, expenditures related to the track were \$61,236, while revenues generated by the track were \$37,764.

Due to the lack of accounting records maintained by the BMX Advisory Board we could not determine if all money received was properly transmitted to the Park Board for deposit. Accurate accounting transactions and financial information are necessary for the Park Board to make informed decisions and to provide the Parks and Recreation department with reliable information of the track's finances. The lack of financial records makes it more difficult to detect loss, theft, or misuse of funds.

Recommendations

The Board of Aldermen work with the Park Board to:

- 6.1 Ensure prenumbered receipt slips are issued for all monies received and account for the numerical sequence of receipt slips issued. In addition, the composition of receipts should be reconciled to the composition of transmittals by an independent person.
- 6.2 Establish policies and procedures for accounting records to be maintained by the BMX Advisory Board and provide adequate oversight to ensure all money received is transmitted to the Parks and Recreation department.

Auditee's Response

- 6.1 *(In Progress) We agree with this recommendation: Receipts will be written for cash received on sales or rentals at the Parks and Recreation department office and kept on file for the year which they pertain to. These receipts will be able to be reconciled with the registrations and rentals entered in the Parks and Recreation department's finance software and additional reconciliation by the Finance department.*
- 6.2 *(In Progress) We agree with this recommendation. We shared this recommendation with the Parks and Recreation department and BMX Advisory Board, along with recommendations from the Finance department, and they have instituted multiple measures of reconciliation to provide adequate oversight. Those changes include continual annual review of the established policies and procedures for accounting records.*