

# **Irmo Chapin Recreation Commission WORK SESSION MINUTES**

May 28, 2025  
Seven Oaks Park  
6:00pm

Members Attending: Michael Cromer, Dr. Gerrick Hampton, Dr. Akil Ross, Laura Huggins

Members Absent: Bill Harmon

Non-Members Attending: Mark Smyers, Eve Mittendorf

Mark Smyers presented the FY25/26 General Fund, Special Revenue Fund and the capital list; the budget includes a new payroll clerk position and the elevation of the current receptionist to a new position as the HR and administrative assistant; additionally, the IT and planning/development departments will be moving to the new administrative east office and the market development director will transition to a district wide athletic director position. Mr. Smyers stated that staff are pivoting to broaden and invest in the quality of the athletic programs, invest in coaches and partner with the Lexington Richland School District V athletic department. Vice Chairman Cromer inquired on the age of the children in the new program. Mark Smyers replied that the program focuses on the middle school students. Discussion occurred regarding school ambassadors and how they will support the new athletic program. Commissioner Hampton asked if this change had been communicated internally and/or externally. Mark Smyers stated that the SICs at the schools are aware; the current school district athletic director is working with Jason White on an Memorandum of Understanding (MOU). Mark Smyers communicated that ICRC will be in control of the leagues.

Mark Smyers shared that a \$100,000 donation came from Leo's Pride. Discussion occurred regarding a reasonable variance in cost for approved line items in the capital budget; the capital list is approved as a bundled allocation. Mr. Smyers inquired if it is acceptable to make adjustments within that bundle provided the total remains and the original line items stay within a defined percentage of the original approved cost. Commissioner Huggins inquired if the capital items currently include a 4% variance. Vice Chairman Cromer inquired if the 4% is by project or in total. Mark Smyers stated that construction projects have a percent built into the budget amount; the direct asset purchases do not.

Mr. Smyers communicated that staff will be kicking off a salary study with the goal of presenting the results in the fall. Mark Smyers shared an update regarding the riverwalk phase I and II as well as three add alts; the add alts are for conduit, electricity and fiber, and paving of the parking lot; the funds available to cover the add alts are approximately 9%. Mr. Smyers communicated that paving the trailhead parking lot is a priority for safety and space. Discussion occurred regarding phase II, the driveway, entry gates, the orientation of the roadway, conduit for electrical and communication, and the lower parking lot. Commissioner Huggins inquired on the lower parking lot size. Mark Smyers communicated that the parking lot near the lake will have 100 spaces and the lower parking lot will have approximately 20 spaces. Discussion occurred regarding eliminating the conduit in order to save money for possible overages throughout the development. Mr. Smyers shared additional future goals including the rail spur, a connection to Mungo Park, and trail expansions.

Mark Smyers shared that the agenda includes a staff action memo regarding an 80' x 40' Mungo Park building; the funds to build include the money saved from the wood pole project; the agenda also includes an FY25/26 budget adoption and an FY24/25 budget amendment. Mr. Smyers stated that this year the contingency fund covered several unexpected expenses for HVAC units,

fall protection for the playground at CCP and the removal of one of the smaller playgrounds as well as replacement of a bus engine.

Mark Smyers shared that the auditors will be presenting the FY23/24 audit in General Session; ICRC has a clean opinion with two findings; one is a re-statement of prior years and the second is the Finance Director holds too much control, which increases risk. Mark Smyers shared that the recent re-organization that includes an accountant and new payroll position better aligns the distribution of duties in the finance department. Commissioner Huggins asked if the auditors feel the re-organization resolves the problem. Mark Smyers stated yes. Mr. Smyers shared that the audit will go to the Secretary of State, bonding attorney, and financial planner.

There being no further discussion, the Commission moved into General Session.

Respectfully submitted,  
Eve Mittendorf  
Recording Secretary  
IRMO CHAPIN RECREATION COMMISSION

**Irmo Chapin Recreation Commission**  
**GENERAL SESSION**

May 28, 2025  
Seven Oaks Park  
7:00pm

Members Attending: Michael Cromer, Dr. Gerrick Hampton, Dr. Akil Ross, Laura Huggins

Members Absent: Bill Harmon

Non-Members Attending: Mark Smyers, Eve Mittendorf, Jay Downs, Alfred Comfort, Adrian Wright, Ally Rivers, Christina Kelly

Michael Cromer called the meeting to order at 7:00pm. Michael Cromer delivered the invocation. Guests were welcomed.

**I. REQUIREMENTS OF THE FREEDOM OF INFORMATION ACT**

The news media was notified of the meeting; it was posted on the website, and a notice and agenda were posted at the park sites one week prior to the meeting.

**II. APPROVAL OF THE MINUTES**

A MOTION WAS MADE BY DR. AKIL ROSS TO ACCEPT THE APRIL 23, 2025 MINUTES AS PRESENTED. SECONDED BY DR. GERRICK HAMPTON. VOTE TAKEN. MOTION PASSED.

**III. PUBLIC PRESENTATION**

**A. FY 23/24 Audit – Ally Rivers and Christina Kelly with The Hobbs Group**

Ms. Ally Rivers summarized the results of the FY23/24 audit which is currently in draft form; in order to finalize the auditors will send a management representation letter to sign including the 990 form by next week. Ms. Rivers summarized the audit; this is a first year audit with the Hobbs Group and new procedures are required; Irmo Chapin Recreation Commission received a clean opinion which is referred to as an unmodified opinion and the highest form of opinion the agency can receive. Ms. Rivers stated there was a re-statement of the prior year, which resulted in a material weakness finding; the re-statement was due to errors in the beginning year's balances, which were corrected. Ms. Rivers recommended reading the management analysis discussion; it is a good way to compare 2024 to 2023; the statement of net position was reviewed and pointed out that the agency's cash position is extremely fair; ICRC had a great year and the total cash as of June 30<sup>th</sup> is \$18M; this shows that if there was a catastrophic event and ICRC had no more revenues the agency would still be able to cover expenses. Ms. Rivers stated that the balance sheet includes OPEB liability at \$5.7M and net pension liability at \$9M; the net position is \$30M in the black. Ms. Rivers stated that OPEB and pension liability brings that total to \$14M; the unrestricted net position is \$4.9M in the black, which is an extremely good looking financial position. Ms. Rivers reviewed the allocations between the program revenues representing 30% and property taxes at 50% of revenues. Ms. Rivers also shared personnel and operating expenses at each location; personnel make up 62% and the employer retirement contributions are 18%; this shows that the people who work at this agency are very important and are a large part of the budget. Ms. Rivers pointed out that the capital projects budget has a deficit of \$931K for 2024; that number will continue to show a deficit mainly due to the large projects that the agency has already received funding in previous years and will not be recognized as revenue during this period, but the spending will be reflected; the important part is the fund balance is at \$10.5M at the end of the year. Ms. Rivers stated that the budget looks good and spending in the

general fund shows a deficit of \$867K but compared to the special revenue fund the total is similar; the change in the fund balance is \$1.3 in the black; overall the net change is very positive. Ms. Rivers stated in the governmental report, there is the finding due to the re-statement in 2024, and management has already responded; additionally, there was a finding in the segregation of duties due to a lack of personnel to review; it is understood that personnel have already been assigned and hired to assist in the segregation of duties. Ms. Rivers asked if there were any questions and thanked the Commission for allowing Hobbs Group to prepare and present the audit. Vice Chairman Cromer shared appreciation for the time and effort put into the audit and for presenting the results to the Commission.

**IV. STAFF REPORTS** – were accepted as presented.

**V. NEW BUSINESS**

**A. FY 23/24 Audit**

Vice Chairman Cromer asked if the audit would be mailed in draft form. Mark Smyers stated no; the audit will be finalized next week; the Commission will be approving the audit and mailing list as presented. Mr. Comfort stated that no numbers will be changed.

A MOTION WAS MADE BY DR. AKIL ROSS TO ACCEPT THE FY 23/24 AUDIT AS PRESENTED. SECONDED BY LAURA HUGGINS. VOTE TAKEN. MOTION PASSED.

A MOTION WAS MADE BY LAURA HUGGINS THAT ONCE THE AUDIT HAS BEEN FINALIZED STAFF WILL MAIL THE AUDIT TO THE INDIVIDUALS IDENTIFIED IN THE MAILING LIST. SECONDED BY DR. AKIL ROSS. VOTE TAKEN. MOTION PASSED.

**B. FY 24/25 Budget Amendment**

Vice Chairman Cromer communicated that staff are requesting to re-allocate \$100K contingency to cover HVAC systems and heavy vehicle repairs; the general fund will increase by \$89,765 and the special revenue fund will increase by \$10,235.

A MOTION WAS MADE BY DR. AKIL ROSS TO APPROVE STAFF'S RECOMMENDATION TO AMEND THE FY24/25 GENERAL AND SPECIAL REVENUE FUND BUDGETS. SECONDED BY DR. GERRICK HAMPTON. VOTE TAKEN. MOTION PASSED.

**C. FY 25/26 Budget Approval**

A MOTION WAS MADE BY DR. AKIL ROSS TO APPROVE THE FY25/26 OPERATIONS AND CAPITAL BUDGETS AS PRESENTED. SECONDED BY DR. GERRICK HAMPTON. VOTE TAKEN. MOTION PASSED.

**D. Mungo Park Maintenance Building**

Vice Chairman Cromer shared that staff presented a recommendation to award the bid for the Mungo storage building renovation to Walden Works in the amount of \$63,358; the budgeted amount for this project was \$60,000. Vice Chairman Cromer stated that staff also request utilizing the available balance from the wood pole project to supplement the \$3,358 shortage.

A MOTION WAS MADE BY DR. AKIL ROSS TO ACCEPT STAFF'S RECOMMENDATION AS PRESENTED. SECONDED BY DR. GERRICK HAMPTON. VOTE TAKEN. LAURA HUGGINS ABSTAINED. MICHAEL CROMER, DR. AKIL ROSS, AND DR. GERRICK HAMPTON VOTED TO APPROVE. MOTION PASSED.

## **VI. EXECUTIVE DIRECTOR'S REPORT**

Mr. Smyers thanked the Hobbs Group for working through the FY23/24 audit; staff feel the agency is in a much better position; the deep dive was a great help in ensuring the information is as accurate as possible. Mark Smyers commended staff on all the hard work. Mr. Smyers thanked the board for all their support and for approving the proposed budget; as shared previously, the staff put in a lot of work developing this plan, and staff are excited about what it represents for the agency and the community.

Mark Smyers thanked Commissioner Huggins for her support at the Saluda Shoals Riverwalk Groundbreaking last month; staff have received a lot of high praise for that event; it was shared that some in attendance have attended Fortune 500 groundbreaking events that were as nice as ICRC's. Mr. Smyers thanked Eve Mittendorf, Jason White, and staff for all their hard work; it has been several years since staff have tackled something like a groundbreaking, and it was good to teach a lot of new staff how the agency successfully organizes a groundbreaking event.

Mr. Smyers shared that the agency will go through a significant transition into a summer mode of operation; the community centers will soon be packed with kids participating in summer camps and Summer Safari, while Saluda Shoals is gearing up for tube and kayak rentals, busy weekends, and even more camps. Mark Smyers stated that staff have put in a lot of work planning and preparing and there will be a lot of great memories made.

## **VII. COMMISSION RESPONSE**

Commissioner Huggins thanked the staff and especially Alfred Comfort for their commitment and energy into the audit; the Commission recognizes and appreciates the effort to ensure everything moving forward is accurate. Commissioner Huggins also commended staff and the finance team on the budget. Commissioner Gerrick echoed Commissioner Huggins' comments; excellent work on the audit and also addressing the findings. Commissioner Ross shared appreciation to the team on the audit and commended staff on the fiscal position of the agency. Vice Chairman Cromer commended Alfred Comfort and his team on the audit; it is refreshing to have a new company providing the auditing services and confirming that things are being done correctly. Vice Chairman Cromer also commended staff on the Chase Loveless Memorial Golf tournament; Ashley Smith did a great job.

A MOTION WAS MADE BY DR. AKIL ROSS TO ADJOURN. SECONDED BY DR. GERRICK HAMPTON. VOTE TAKEN. MOTION PASSED.

There being no further business, the meeting was adjourned at 8:00 P.M.

Respectfully submitted,  
Eve Mittendorf  
Recording Secretary  
IRMO CHAPIN RECREATION COMMISSION