

DeKalb Park District
August 16, 2012
Study Session

BOARD MEMBERS PRESENT: President Joan Berkes Hanson, Commissioners Mario Fontana, Dave Mason, and Phil Young. Commissioner Mike Teboda was absent.

STAFF MEMBERS PRESENT: Director Cindy Capek, Asst. Directors Brad Garrison and Lisa Small, and Josephine Knoble.

OTHERS PRESENT: Brian LeFevre, Partner, Sikich.

President Joan Berkes Hanson called the August 16, 2012 study session to order at 6:01 p.m.

Presentation of the FY2012 Audit: Brian LeFevre, Partner, Sikich

Asst. Director Small welcomed Brian LeFevre, Partner with Sikich to review the Comprehensive Annual Financial Report (CAFR) for the year ended February 29, 2012.

LeFevre thanked the Board for the opportunity to review portions of the report and noted that in the introductory section of the CAFR, the Board would find a copy of the Certificate of Achievement for Excellence in Financial Accounting. This award, received for seventeen consecutive years, is the highest level of reporting within government agencies. Also, located in the financial section, the Independent Auditors Report is an unqualified opinion and the highest level of opinion the District can receive on its' financial statements.

LeFevre encouraged the board to review the Management's Discussion and Analysis section, designed to provide an overview of the District's financial position, along with any financial changes. He then continued by highlighting the District's financial statements, balance sheets, and reserves in numerous fund balances.

LeFevre reported that both the golf course enterprise fund and Hopkins enterprise fund were in a negative working capital position requiring them to borrow money from other funds. These deficits, he noted, could affect the wellness of other funds. He suggested reducing expenses and increasing user fees.

LeFevre also reviewed the Illinois Municipal Retirement Fund (IMRF) schedule of funding progress and stated that this fund was the most stable retirement system in the State of Illinois.

Commissioner Mason inquired about reserve funds. LeFevre replied that the District's fund balance policy provides for 3 to 6 months of reserves. Typically a reserve should be 25% to 50% of a district's budget.

Commissioner Fontana inquired if there were any recommendations the Board needed to be aware of. LeFevre explained that the auditor's communication document serves to inform the Board if there were any difficulties with the audit, how to improve upon deficiencies, and the status of prior year recommendations. LeFevre recommended better management of the golf courses' deficit.

President Hanson thanked Asst. Director Small and the finance staff for a job well done and the Board thanked LeFevre for his presentation.

Review Environmental Report Card

Director Capek reported that the completion of an Environmental Report Card is required when applying for the IPRA's Distinguished Park & Recreation Accreditation. An environmental committee has been developed and staff will utilize the Environmental Report Card to evaluate current practices and find new avenues to improve the environmental practices of the district.

Board Open Meetings Training-by January 2013

Director Capek stated that not all Board members had completed the online Board Open Meetings training and reminded them that the training needed to be completed by January 2013. She provided the Board with step by step procedures on how to complete the training.

**DeKalb Park District
August 16, 2012
Public Meeting**

BOARD MEMBERS PRESENT: President Joan Berkes Hanson, Commissioners Mario Fontana, Dave Mason, and Phil Young. Commissioner Mike Teboda was absent.

STAFF MEMBERS PRESENT: Director Cindy Capek, Asst. Directors Brad Garrison and Lisa Small, and Josephine Knoble.

OTHERS PRESENT: Doug Dag, DeKalb resident.

I. Meeting Called to Order

President Hanson called the August 16, 2012 public meeting to order at 7:00 p.m.

II. Approval of Agenda

Commissioner Mason made a motion to approve the August 16, 2012 agenda. Commissioner Young seconded the motion and all members voted unanimously in favor.

III. Approve Minutes from Previous Meeting

A. Study Session and Public Meeting of July 12, 2012

Commissioner Mason made a motion to approve the study session and public board meeting minutes of July 12, 2012. Commissioner Fontana seconded the motion and all members voted unanimously in favor.

B. Executive Session of July 12, 2012

Commissioner Mason made a motion to approve the executive session board meeting minutes of July 12, 2012. Commissioner Fontana seconded the motion and all members voted unanimously in favor.

C. Golf Committee Meeting of July 3, 2012

Commissioner Mason made a motion to approve the July 3, 2012 golf committee minutes. Commissioner Fontana seconded the motion and all members voted unanimously in favor.

IV. Employee Service Award: Autumn Kelly, 5 years

Asst. Director Small stated that Autumn Kelly was not able to attend the meeting. President Hanson noted that Autumn Kelly was the recipient on an Employee Service Award for her 5-year service to the district.

V. Correspondence

Director Capek noted receiving a letter from Eddie Wood inquiring about the Rosenow Park sign that was to be erected on a piece of land located within the Garden of Eden subdivision. Capek explained that she researched the matter and discovered that even though the District had purchased a sign for the park, the Board did not have title to the land. The area was adjacent to a retention pond and was deemed unusable park space.

Capek stated that she received a letter from Lisa Angel, Corn Fest chair, requesting numerous picnic tables, 6ft tables, bleachers, plastic tables, chairs, and golf carts to be utilized during Corn Fest from August 24-26. In exchange, the district would be recognized as a Platinum Sponsor.

Capek noted that the district is added as an additional insured to the festival's Certificate of Insurance and an Equipment User Agreement would also be signed.

The Board was in agreement.

VI. Business from the Floor

Mr. Doug Dag, a DeKalb resident, asked that the Board take into consideration expanding the Disc Golf Course at Prairie Park. He also felt that the 4 disc golf holes at Welsh Park were not being utilized properly and that children were using the basket as playground equipment. Mr. Dag also stated that he was not in favor of the plans to develop a disc golf course at Annie's Woods Park due to the close proximity of neighbors' backyards.

The Board and Staff stated that they would take into consideration his requests and thanked him for his thoughts.

VII. Old Business

There was none.

VIII. New Business

A. Approve Resolution #12-08: Resolution calling a Public Hearing Concerning the Intent to sell \$1,175,000 Limited Tax Park Bonds

Asst. Director Small stated that a portion of the bond proceeds pay for the SRC debt while the remaining proceeds are utilized to fund capital improvements.

Commissioner Mason made a motion to approve Resolution #12-08: a Resolution calling a Public Hearing Concerning the intent to sell \$1,175,000 Limited tax bonds. Commissioner Young seconded the motion and all members voted unanimously in favor.

B. Board and Executive Director Responsibilities: Discussion Item

Director Capek stated that she provided a chart outlining the responsibilities of the Board and the Executive Director. The chart was developed by former IAPD Director Dr. Ted Flickinger to utilize as a tool and clarify the responsibilities of the Board versus those of the Executive Director.

C. Grant Collaboration with DeKalb County Health Department

Director Capek explained that she was contacted by Jane Lux, Director of the DeKalb County Health Department and member of the Healthy Communities Partnership Initiative. She explained that the health department was interested in applying for a grant that would be utilized to educate the youth on the impact of smoking on health and the environment and ultimately in developing plans to create smoke free public environments, such as golf courses, playground, soccer fields, etc.

Capek explained that it would be difficult to enforce a tobacco free park district, but could enforce it in areas such as playgrounds, ball fields, and soccer fields. The program is designed to promote a change in behavior and to make the community aware that the District is a supporter of a non-smoking environment.

Commissioner Young made a motion to approve the DeKalb Park District's support of the DeKalb County Health Department grant application focusing on youth engagement in the development of policies to support smoke free environments in public spaces. Commissioner Mason seconded the motion and all members voted unanimously in favor.

D. Designation of Staff to Complete Open Meetings Training

Commissioner Mason made a motion to designate Cindy Capek and Lisa Small to complete the OMA electronic training as developed and administered by the Attorney General's Public Office.

Commissioner Fontana seconded the motion and all members voted unanimously in favor.

E. Revision to Personnel Policy 1-5

Director Capek recommended approval of the language changes made to Personnel Policy 1-5: Policy on Employment and Vacant Positions. The changes reinforce the district's intentions to hire staff who are either certified or professionally trained and who meet the qualifications of the position. The language is also recommended in the criteria for distinguished agency status.

Commissioner Young made a motion to approve the revisions to Personnel Policy 1-5. Commissioner Fontana seconded the motion and all members voted unanimously in favor.

F. Approve the FY2012 Audit Report

Commissioner Fontana made a motion to approve the FY2012 Audit Report. Commissioner Mason seconded the motion and all members voted unanimously in favor.

G. Budget Planning Schedule: Discussion Item

Director Capek reviewed the budget planning schedule with the Board.

IX. Financial Reports

A. Cash & Investment

Asst. Director Small noted that at the July Board meeting Commissioner Fontana had inquired about the CD investment. Small stated that she provided information of the CD at the bottom of the Cash & Investment Report. There were no questions.

B. Purchase Orders

There were no questions.

C. Invoices

The Board reviewed and approved the total list of bills totaling \$256,867.28.

D. Budget/Actual Report

There were no questions.

X. Committee and Staff Report

A. IAPD-Dave Mason

No report.

B. Ellwood House-Cindy Capek

Director Capek reported that the Ellwood House Ice Cream social was held from 2-4 pm on August 5 and that it was well attended.

C. Plan Commission

Director Capek reported that the Planning Commission items were unrelated to the District.

D. Staff Reports

Capek provided the Board with a clean copy of the Board Policy Manual and with a 6-month written review of her goals and objectives.

XI. Adjourn Public Meeting

Commissioner Young made a motion to adjourn the August 16, 2012 public meeting at 7:38 p.m. Commissioner Fontana seconded the motion and all members voted unanimously in favor.