

**DeKalb Park District  
September 8, 2011  
Study Session**

**BOARD MEMBERS PRESENT:** President Mike Teboda, Commissioners Joan Berkes Hanson, Dave Mason and Phil Young.

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

**OTHERS PRESENT:** None

President Teboda called the September 8, 2011 study session to order at 6:00 p.m.

**District Technology Discussion**

Director Capek stated that Commissioner Young requested that the Board and staff have a discussion regarding the District's IT services and cost.

Asst. Director Small distributed a report with a month to month break down of the cost and services provided by TBC, Inc. to the District for FY2011 and for the first six months of the current fiscal year.

Asst. Director Small stated that last year she established different account numbers in the general ledger system to better differentiate between tech services, DSL, fiber, software, computer supplies and capital investment cost. The report also provided a breakdown per location.

Small noted that the District spent \$42,180 last fiscal year and \$30,093 so far this year.

Small also noted that the District does not have an IT department and that the District could not hire an IT employee for less than what is currently being spent.

President Teboda asked why the District had spent \$30,093 in the first six months of the current year. Small replied that all locations were upgraded to Fiber connections and all Sonic Wall firewalls were replaced.

Commissioner Mason inquired how quickly the system updated data. Asst. Director Small stated that information was available immediately.

Commissioner Young inquired about the cost to obtain fiber. Small replied that it cost the District \$1,200 to provide fiber to the Administration Office and that it was provided at no cost to the other District locations due to a previous easement agreement with DeKalb Fiber Optic (DFO).

President Teboda inquired about RecTrac and if it was utilized by other agencies. Small replied that RecTrac was probably the number one software utilized by park districts in Illinois. President Teboda also inquired if other park districts were experiencing problems with the

software. Small replied that some were experiencing issues. Small clarified that the issues are mainly at point of sale and many of the problems have occurred at River Heights.

Commissioner Hanson inquired about the point of sale process. Small stated that it is not a one step process and that at times the user has to access several screens in order to complete a transaction.

Commissioner Hanson stated that the process at point of sale should be simple and only take a couple of steps. President Teboda was in agreement.

Commissioner Young noted that he has customized software for his department versus a general software system and that the District could look at other options.

Small explained that the District utilizes a separate software system for financials and that it is not currently interfaced with RecTrac. Each month the financials are reconciled and booked into the general ledger. The systems could be integrated, but due to the numerous input errors, staff has decided not to activate the feature.

Director Capek noted that financial information is available and accessible to all managers at all times.

Small stated that when a computer problem occurs, there is a specific process staff has to follow. If the problem cannot be resolved in-house then TBC is contacted and a ticket is opened. All the work performed to resolve that issue is documented on that ticket until the problem is resolved and the ticket closed.

Commissioner Hanson inquired if the District takes advantage of upgrades. Small replied that that upgrades are completed yearly, but that RecTrac has not done a complete overhaul. Small also noted that according to TBC Inc. many of the issues were caused by user errors.

Commissioner Young stated that he wants to make sure that the District is getting the best service and the best deal possible and expressed that that in his opinion the District was not getting what it needed. He also suggested that in the future the District hire people that are proficient in computers and that additional training be provided in order to decrease the number of user errors.

Director Capek asked if Commissioner Young would be interested in assisting staff with the replacement of services and equipment with specifications from RecTrac and MSI. Commissioner Young replied that he was willing to help and also noted that the District could hire an intern to help with the customization of software.

Commissioner Hanson stated that there are other ways to provide the District with the proper software and equipment without spending a lot of money.

Asst. Director Small stated that she struggles with the thought of purchasing software pieces a la carte. Small also added that the District has not purchased new computers in the last 3 1/2 years and when the replacement of equipment is necessary staff researches the best deal while meeting the specifications.

Asst. Director Small stated that she would like to stagger the replacement and purchase of new equipment. Commissioner Hanson stated that the District will need to make improvements in the next five years to help with efficiency.

Lastly, Commissioner Young commended staff for being efficient and saving money on IT services and equipment by researching for the best prices and services.

**Kishwaukee Special Recreation Association-Suzie Zeeh, Director**

Director Zeeh was not present.

**Budget Meeting Schedule**

The Board reviewed the Budget Meeting Schedule. Commissioner Mason reported that he will not be able to attend the December 8, 2011 Board meeting.

The Board agreed to reschedule the meeting for Tuesday, December 6 at 5:30 p.m.

**DeKalb Park District  
September 8, 2011  
Public Meeting**

**BOARD MEMBERS PRESENT:** President Mike Teboda and Commissioners Joan Berkes Hanson, Dave Mason, and Phil Young.

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

**OTHERS PRESENT:** Brian LeFevre, Partner, Sikich LLC.

**I. Meeting Called to Order**

President Teboda called the September 8, 2011 public meeting to order at 7:08 p.m.

**II. Approval of Agenda**

Commissioner Mason requested that discussion of personnel be added under the Executive Session portion of the agenda.

Commissioner Young also requested that the Board discuss the possibility of building a sledding hill. This was added as item G under the New Business portion of the agenda.

Commissioner Young made a motion to approve the September 8, 2011 amended agenda. Commissioner Hanson seconded the motion and all members voted unanimously in favor.

**III. Approve Minutes from Previous Meetings**

Commissioner Hanson made a motion to approve the August 11, 2011 study session, public meeting, and executive session board minutes. Commissioner Young seconded the motion and all members voted unanimously in favor.

**IV. Correspondence**

Commissioner Young acknowledge the comment card for River Heights and letter from Barb Pearson.

**V. Business from the Floor**

President Teboda recognized Cindy Capek and Mike Mascal for their 5 years of service to the District and Wendy Hayes and Josephine Knoble for their 15 years of service to the District.

**VI. Old Business**

There was none.

## **VII. New Business**

### **A. Audit Presentation: Brian LeFevre, Partner Sikich LLP**

Asst. Director Small introduced Brian LeFevre, partner of Sikich.

LeFevre stated that the Comprehensive Financial Report (CAFR) is divided into three sections; Introductory, Financial and Statistical. LeFevre then explained that CPA firms follow procedural standards when auditing reports and that those standards are then utilized when creating the CAFR.

LeFevre noted that in the introductory section of the FY2011 Comprehensive Financial Report (CAFR), the Board would find a copy of the Certificate of Achievement for Excellence in Financial Accounting. This achievement presented by the Government Finance Officers Association to the District is the highest level of reporting within government agencies. LeFevre noted that this was the sixteenth consecutive year the District has received this honor.

Commissioner Mason congratulated Assistant Director Small for this achievement.

LeFevre then explained that the Independent Auditors Report, at the beginning of the financial section of the CAFR, reflected that the District had received an unqualified opinion, the highest level of opinion 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.

LeFevre reported that both the District Golf Course enterprise fund and the Hopkins enterprise fund were in a negative working capital position requiring them to borrow cash from other District funds. These deficits, he noted, could affect the wellness of other funds.

President Teboda stated that Sikich's advice is to increase user fees to increase revenue. LeFevre stated that it is their job as a firm to offer recommendations, but that ultimately it is the Board's decision in regards to the operation of the enterprise funds.

President Teboda stated that depreciation changes the figures drastically and that if the District did not subsidize the golf courses, user fees would be too high.

LeFevre highlighted the District's financial statements, balance sheets, and reserves in numerous fund balances.

LeFevre highlighted the schedule showing the funding progress of the Illinois Municipal Retirement Fund.

President Teboda thanked LeFevre for his presentation. LeFevre thanked Asst. Director Small and the Board. Small stated that working with LeFevre and the staff from Sikich was a pleasure.

Commissioner Young made a motion to accept the DeKalb Park District Comprehensive Annual Financial Report for the Year Ending February 28, 2011. Commissioner Hanson seconded the motion and all members voted unanimously in favor.

Asst. Director Small noted that the CAFR would be available on the District's website.

**B. Approve Resolution #11-06: Calling a Public Hearing Concerning the Intent of the Board of Park Commissioners to sell \$1,090,000 Limited Tax Park Bonds**

Asst. Director Small explained that she spoke to the District's bond counsel, Chapman and Cutler, and they advised that the District could issue up to \$1,100,000 in bonds. Small explained that by borrowing \$1,100,000, the District would incur approximately \$49,000 in interest. She is expecting local banks to give the District a good interest rate as they have in the past.

Small further stated that the bond is utilized to pay the debt on the Sports and Recreation Center and that the remainder is utilized for capital outlay expenses. This Resolution sets the bond hearing date for October 13, 2011 at 7:15 p.m.

Commissioner Hanson made a motion to approve Resolution #11-06, a Resolution calling a Public Hearing on October 13, 2011 at 7:15 p.m., concerning the intent of the Board of Commissioners of the DeKalb Park District, DeKalb Co., IL to sell \$1,100,000 Limited Tax Park Bonds. Commissioner Mason seconded the motion and all members voted unanimously in favor.

**C. Approve Identity-Protection Policy**

Asst. Director Small stated that the District is required to pass this policy and that all personnel will be trained to further protect personnel files, social security numbers and all identity information.

Commissioner Mason made a motion to approve the DeKalb Park District's Identity Protection Policy. Commissioner Hanson seconded the motion and all members voted unanimously in favor.

**D. Approval to Accept Bids for River Heights Pump Replacement**

Director Capek stated that the Board had previously discussed the need to address the pump station for the irrigation of River Heights Golf Course and directed staff to pursue the project. Asst. Director Small had researched options for funding the project in the next fiscal year.

Director Capek requested permission to solicit bids for the replacement of the irrigation system.

Commissioner Mason made a motion to approve the solicitation of bids for replacing the River Heights irrigation pumps. Commissioner Young seconded the motion and all members voted unanimously in favor.

#### **E. Request for use of DeKalb Square**

Director Capek summarized the request submitted by Dan Kenney for the use of DeKalb Square Park from 4-6 p.m. on September 11 for a special commemorative memorial public event in connection with the 10<sup>th</sup> anniversary of 9/11.

Commissioner Hanson made a motion to approve the use of DeKalb Square Park on September 11, 2011, from 4-6 p.m. for the purpose of a commemorative memorial of the 10<sup>th</sup> Anniversary of 9/11. Commissioner Mason seconded the motion and all members voted unanimously in favor.

#### **F. Open Meeting Act Training (Informational)**

Director Capek summarized a new law regarding the open meeting act requirements. This law requires local elected or appointed officials to complete electronic training on the Open Meetings Act by January 1, 2013. Each elected official is only required to complete the training once and must submit a certificate of completion for file to the Park District's Administrative Office.

Director Capek informed the Board that the training website will be available for training of elected officials as of January 2012.

#### **G. Sledding Hill**

Commissioner Young asked that staff take into consideration finding an appropriate area within the District for a sledding hill. He inquired as to the possibility of using the area along Dresser Road where the proposed dog park will be located.

### **VIII. Financial Reports**

#### **A. Cash & Investment**

There were no questions.

#### **B. Purchase Orders**

There were no questions.

#### **C. Invoices**

The Board reviewed and approved the list of bills totaling \$119,738.60.

#### **D. Budget/Actual Report**

There were no questions.

**IX. Committee and Staff Report**

**A. IAPD-Dave Mason**

No report.

**B. Ellwood House-Brad Garrison**

Assistant Director Garrison stated that he attended the August 23 Ellwood House Association meeting and reported that the Ellwood Board discussed acquiring the Nehring property adjacent to the mansion. Garrison also reported that the Ellwood Board has established an endowment fund to pay for repairs and remodeling of the Nehring house and property. A total of \$400,000 of their \$1,000,000 goal has been raised to date.

Commissioner Young asked if the Nehring House was the property located to the left of the Ellwood mansion. Asst. Director Garrison stated that he was correct and that the house and property were in need of numerous repairs.

Commissioner Young inquired about the operating cost of the property. Garrison stated that the annual operating cost could be approximately \$25,000 to \$40,000.

Director Capek reminded the Board that the District currently pays approximately \$30,000 for the utility expenses of the Ellwood House and Visitors Center.

**C. Plan Commission- Mike Teboda**

No report.

**D. Staff Reports**

Director Capek stated that the Dresser Road bike path dedication was scheduled for Saturday, September 17 at 10 a.m. at Katz Park. Capek reported that the Kishwaukee Kiwanis Club had donated \$20,000 towards this project, and a check presentation will be made at the dedication ceremony.

**X. Move to Closed Session for the Purpose of the Board discussing matters pursuant to the Illinois Open Meetings Act**

At 8:07 p.m. Commissioner Hanson made a motion to adjourn into closed session for the purpose of the Board to discuss matters pursuant to the Illinois Open Meeting Act: A filling of a vacancy on the Board, pursuant to Section 2(c)(3) and for the purpose of discussing Personnel, pursuant to Section 2(c)(1). Commissioner Mason seconded the motion and all members voted unanimously in favor.

**XI. Reconvene Public Meeting**

At 9:00 p.m. Commissioner Young made a motion to return to the regular meeting. Commissioner Hanson seconded the motion and all members voted unanimously in favor.

President Teboda stated that the Board met in Executive Session to discuss matters pursuant to the Illinois Open Meetings Section 2(c) (3), filling a vacancy on the Board and Section 2(c) (1), personnel. No action was recommended.

**XII. Adjourn Public Meeting**

Commissioner Young moved to adjourn the September 8, 2011 public meeting at 9:02 p.m. Commissioner Hanson seconded the motion and all members voted unanimously in favor.