

**Kankakee Valley Park District
Board Meeting
February 27, 2017**

The Board Meeting was called to order at 5:01 pm by President Hollis. Those present for roll call were Commissioner A. Hollis, D. Tucker, M. Mullady, and D. Skelly. Staff present: Director Heitz, Superintendent of Building & Grounds Collins, Attorney Coghlan. Public present: Mayor Fowler and Jess Gathing.

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

Mayor Fowler of Aroma Park introduced herself to the board. She asked the board while working on the budget and reorganizing, to remember aroma Park still exists. They are looking for improvements. Wants to meet with the new director.

Mr. Jess Gathing, community member and former Commissioner of the Park Board. The park has been a big part of his life. Stated he wished it had worked out with the school district for the bond. Mr. Gathing discussed the board working together to move forward for the district.

COMMUNICATIONS

N/A

CONSENT AGENDA

Consent agenda for Monday February 27, 2017 is board minutes, committee minutes, special meeting minutes/public hearings, bills payable, financial statements and personnel policy HR13. Commissioner Mullady made a motion to accept the consent agenda, seconded by Commissioner Cooper. Upon roll call vote the following Commissioners voted aye: D. Skelly, D. Tucker, M. Mullady, L. Cooper and A. Hollis. With 5 ayes, 0 nays, motion carried.

A motion to approve the board minutes with amendments on the consent agenda was made by Commissioner Mullady, seconded by Commissioner Cooper. Upon roll call vote the following commissioners voted aye: D. Tucker, M. Mullady, A. Hollis and L. Cooper. With 4 ayes, 1 nay (Commissioner Skelly), motion carried.

After discussion requested amendments and necessary corrections to the board minutes are as follows: June 27, 2016 (page 1 and 2), September 26, 2016, October 24, 2016, December 19, 2016 (page 2).

A motion to approve the committee minutes with amendments on the consent agenda was made by Commissioner Mullady, seconded by Commissioner Cooper. Upon roll call vote the following commissioners voted aye: M. Mullady, A. Hollis and L. Cooper. With 3 ayes, 2 nays (Commissioner D. Skelly, D. Tucker), motion carried.

After discussion requested amendments and necessary corrections to the committee minutes are as follows: October 11, 2016, November 14, 2016 (page 3), February 13, 2017 (page 2, 3, 4).

A motion to approve the special meeting/public hearing minutes with amendments on the consent agenda was made by Commissioner Hollis, seconded by Commissioner Cooper. Upon roll call vote the following commissioners voted aye: M. Mullady, A. Hollis and L. Cooper. With 3 ayes, 2 nays (Commissioner D. Skelly, D. Tucker), motion carried.

After discussion requested amendments and necessary corrections to the special meeting/public hearing minutes are as follows: December 12, 2016.

A motion to approve the bills payable on the consent agenda was made by Commissioner Skelly, seconded by Commissioner Mullady. Upon roll call vote the following commissioners voted aye: M. Mullady, A. Hollis, L. Cooper, D. Skelly, D. Tucker.

Director Heitz stated you have the financial statements through January 31st along with check registers and bills payable. This information has been for your review since the committee meeting this month. We have added financial through February 23rd to bring you as up to date as possible. One not on the bills payable is the check for the auditing fees. This item is a separate action item due to the amount of the check.

A motion to approve the financial statements on the consent agenda was made by Commissioner Tucker, seconded by Commissioner Cooper. Upon roll call vote the following commissioners voted aye: D. Skelly, D. Tucker, M. Mullady, L. Cooper and A. Hollis. With 5 ayes, 0 nays, motion carried.

No discussion due to having discussion on bills payable.

A motion to approve Personnel Policy HR-13 on the consent agenda was made by Commissioner Mullady, seconded by Commissioner Cooper. Upon roll call vote the following commissioners voted aye: D. Skelly, M. Mullady, L. Cooper and A. Hollis. With 4 ayes, 1 nays (D. Tucker), motion carried.

Commissioner Tucker asked if board members policy is the same as staff members. Director Heitz replied no, staff pay 50% for the first two calendar year rentals at an unmanned site. Board members will receive two free rentals per calendar year at unmanned sites. All staff may rent additional sites throughout the calendar year at current public rates. Board members will be subject to the not for profit rate. Current policy is; staff and board members are to receive a 50% discount on programs, boat harbor, and free memberships to splash valley, free public skate, and free participation to special events. All has been removed with exception of the two free unmanned sites. Being unmanned it does not cost the district staff wages. In addition, we will require the renter to be present during the full rental. This is protection for the district.

OLD BUSINESS

N/A

NEW BUSINESS

Acceptance of Audit Fiscal Year 15

A motion to accept the Audit for Fiscal Year 2015 was made by Commissioner Skelly, seconded by Commissioner Mullady. Upon roll call vote the following Commissioners voted aye: D. Skelly, D. Tucker, M. Mullady, L. Cooper, A. Hollis. With 5 ayes, 0 nays, motion carried.

The audit is accurate. Appropriate qualified opinion and management deficiencies and weaknesses were rendered. We struggled for records in payables and on credit cards. Recall this is the 2015 audit. Our internal controls are in place for current fiscal and moving forward.

Approval of Audit Fees for Fiscal Year 2015 \$36,605.00

A motion to accept the Audit for Fiscal Year 2015 was made by Commissioner Skelly, seconded by Commissioner Mullady. Upon roll call vote the following Commissioners voted aye: D. Skelly, D. Tucker, M. Mullady, L. Cooper, A. Hollis. With 5 ayes, 0 nays, motion carried.

Director Heitz stated the fees for the 2015 audit total is \$36,605.00. Incremental billing for services was \$10,395.00 paid in January. Balance due is \$26,210.00. Commissioner Hollis asked if we were comfortable with the fees going forward. Director Heitz explained the fees are higher than usual due to the manner in which the auditors received financial information. It is in the best interest to have the current auditors conduct the 2016 audit. GAEG knows the funds

and the manner in which we can provide the past information. Director Heitz stated that considering the 2017 financial information being entered into an accounting program, there should not be as much work for the auditors. Director Heitz explained the district was not prepared financially for this excessive expense when new figures were presented. Commissioner Tucker asked Director Heitz for her opinion on what a usual audit would cost. Director Heitz stated for the size budget, it should cost \$10-12,000.00. Director Heitz repeatedly asked GAEG what the audit would cost or an approximate. The auditors would not commit to a dollar amount or hourly rate. Director Heitz has asked GAEG for approximate audit fees for conducting the 2016 audit. GAEG feels that 2016 fees will be lower but will not commit. They will not commit because they do not know how many man hours it will take to do the audit and does not know which staffing levels will assist in conducting the audit. Director Heitz would like to send out RFP's for 2017, 18, 19 audit services. Commissioner Skelly stated that he believes as things become more uniform within the financials it should be less. Commissioner Skelly feels it can't hurt to go out and look at other auditors but is also very important to make a relationship with one firm. By changing auditors he does not want to appear as if we are hiding something or that it appears as if we don't like the information in the audit. Director Heitz stated this should be done every few years. It does not mean we have to change auditors but it is good to have a difference of opinion from different auditors. The state comptroller called and requested the engagement letter for 2016.

Appointment of IMRF Authorized Agent

A motion to appoint Dayna Heitz as the IMRF Authorized Agent was made by Commissioner Mullady, seconded by Commissioner Tucker. Upon roll call vote the following Commissioners voted aye: D. Skelly, D. Tucker, M. Mullady, L. Cooper, A. Hollis. With 5 ayes, 0 nays, motion carried.

Director Heitz stated with changes in staffing we need to assign a new authorized agent for communications and account management.

STAFF REPORTS

Executive Director

Director Heitz updated the board since the committee report. She has met with the forest preserve officials at Heiland Park. The forest preserve owns the property but we provide a playground. We discussed their risk management teams' commentary about the playground. Our sign needs to be removed as it is almost not readable. Edging needs to be replaced. Our maintenance team currently cuts majority of the grounds. We have asked if they are interested in maintaining the grounds. It will be discussed at their meeting in March.

The website will be updated but we are still learning how to use the software. We have spoken to a local company and they will assist us in rebuilding of the website.

We have asked for leniency in our audit fines for 2014 and 2015. This has been denied. We have not received the billing for 2014. We are projecting based on the information from the state approximately \$16,600.00 in fines for 2014. We do not know about 2015 or 2016. Our records show 2016 as 65 days late. We are charged per day separately for the AFR and audit. Commissioner Skelly asked when audits are due. Director Heitz stated they need to be submitted within 6 months of the end of Fiscal. Our Fiscal year is June 1 which means the audit must be in December 1. Commissioner Skelly asked how we will get back on track for 2017. Director Heitz stated that the staff will be entering the full fiscal year June 1, 2016 to May 31, 2017 in order to present to auditors by July 1. This gives an auditor three (3) months. Commissioner Skelly stated he realizes the 2014 wasn't Director Heitz issue yet has worked very quickly at getting the 2015 and 2016 cleaning up. By meeting the audit requirement with 2017 this will go a long way with our accountability with the public. Obviously we still have a long way to go but it is a lot more work than anyone here thought it was.

COMMITTEE REPORTS

KCCVB Report

No report, Commissioner Cooper was not able to attend.

Historical Society Report

Commissioner Skelly stated the museum has Lincoln's hands statue. They are very happy with receiving their tax money. The museum is happy with maintenance as well.

SRA Report

Commissioner Hollis and Tucker reported the SRA is moving forward with starting a foundation. They are more engaged with the community, a new staff member has created a parent support group. SRA has concerns of the district leaving their association. Commissioner Tucker stated that this has been brought up before at a prior meeting. Director Heitz stated she has received the participant numbers from the SRA. KVPD has the most participants.

COMMISSIONERS FORUM

Commissioner Tucker stated that he attended the MMA. The event was functioning well. We were operating in the public, staff was working hard, it was a good event, well managed. You could tell it was a long day for the staff but they did well. It was reminiscent of the park doing well. Commissioner Tucker would like to see it well. Director Heitz stated that we recruited volunteers from our families. We will need volunteers for the next event.

Mullady – Commissioner Mujllady attended and assisted with the hockey day. His wife also volunteered for the day. It was very well organized. There were girls and boys. It went very well.

Commissioner Hollis hoped everyone had a chance to look over his presentation for splash valley. There are some things he would like see happen with splash valley and hopes the suggestions are taken into consideration.

Commissioner Hollis wanted to thank the staff and has received kudos for the staff through it all has kept their professionalism it's very hard when being attacked. Commissioner Hollis stated Commissioner Tucker brought up a good point about the MMA fight. Commissioner Hollis has heard many great things from the participants of the MMA fight. They stated how smooth it ran. He appreciates how much the staff is doing.

EXECUTIVE SESSION

NA

ADJOURN MEETING

A motion to adjourn the meeting was made at 6:25 pm by Commissioner Tucker, seconded by Commissioner Mullady. Upon voice vote, all ayes, motion carried.

OFFICIAL REPORTS:

1. Board Meeting Minutes,
2. Committee Meeting Minutes
3. Special Meeting/Public Hearing Minutes
4. Bills Payable
5. Financial Statement
6. Personnel Policy HR-13
7. Audit for Fiscal Year 2015
8. Executive Director Report

Respectfully submitted: Melissa Woodard