

**Kankakee Valley Park District
Board Meeting
December 18, 2017**

The Board Meeting was called to order at 5 pm by President Hollis. Those present for roll call were Commissioners D. Tucker, B. Spriggs, M. Mullady, A. Hollis, and D. Skelly. Staff present: Executive Director, Dayna Heitz, Superintendent of Recreation, Melissa Woodard; Superintendent of Buildings & Grounds, Rick Collins, and Attorney John Coghlan.

Public Present: Dondi Maricle, Helen DuFour, Shirley St. Germaine, Juanita Kloska, and Abdullah Khan.

PLEDGE OF ALLEGIANCE

PUBLIC COMMENT

NA

COMMUNICATIONS

NA

CONSENT AGENDA

Consent agenda for Monday, December 18, 2017 consists of board, committee, special and public hearing meeting minutes, bills payable, financial statements, Governors Tribute, Ordinance 1.79 Tax Levy, Resolution to close Municipal Bank Account, and Resolution to abolish funds.

A motion to receive consent agenda was made by Commissioner Skelly, seconded by Commissioner Mullady. Upon roll call vote the following Commissioners voted aye: M. Mullady, D. Skelly, D. Tucker, B. Spriggs, and A. Hollis. With 5 ayes, 0 nays, motion carried.

A motion to approve the (A) Special Meeting Minutes (November 9, 2017), (B) Committee Meeting Minutes (November 13, 2017), (C) Public Hearing Minutes (November 20, 2017), and (D) Board Meeting Minutes (November 20, 2017) was made by Commissioner Mullady, seconded by Commissioner Spriggs. Upon roll call vote the following Commissioners voted aye: M. Mullady, D. Skelly, D. Tucker, B. Spriggs, and A. Hollis. With 5 ayes, 0 nays, motion carried.

A motion to approve the (E) Bills Payable and (F) Financial Statements was made by Commissioner Tucker, seconded by Commissioner Skelly. Upon roll call vote the following Commissioners voted aye: M. Mullady, D. Skelly, D. Tucker, B. Spriggs, and A. Hollis. With 5 ayes, 0 nays, motion carried.

A motion to approve the (G) Governors Tribute was made by Commissioner Skelly, seconded by Commissioner Tucker. Discussion: Commissioner Spriggs asked if we are voting tonight? Yes. Commissioner Hollis said we discussed the matter at Committee Meeting. Depends on what the board wants to do. Commissioner Tucker said we talked to the ladies last meeting and requested some information. Did anything happen? Commissioner Hollis read the information that the Women's Club presented. Commissioner Skelly said that's what we were looking for. We wanted to know if the membership was in support. Commissioner Hollis said we asked for an actual vote that would take place in a meeting. Commissioner Tucker said this isn't dated and expected something different. More like minutes or a document that requires record keeping. Helen DuFour: We had everyone together at the Christmas Party. The bylaws says it couldn't be an actual meeting because of the legal notice. Commissioner Hollis said we want everything done correctly and need the paperwork. Helen DuFour said it can happen in January. If you wanted something before January, this would be something. Commissioner Tucker said we don't want to rush things and want to make a good calculated decision. Uncomfortable with how it was presented tonight. Commissioner Skelly said this shows that the Women's Club board is in support but how many members are at a meeting? About 20. The vote was 2 years old. It wasn't a meeting so it's not official minutes. Commissioner Tucker say they did make an effort. He thinks it should be tabled. Dondi Miracle: We do have other areas that are interested. They want to move forward with the project. She understands the controversy. We understand if you don't want to approve it. The 3 governors are from Kankakee and a new location wouldn't be in Kankakee. Commissioner Spriggs wants to vote on it tonight. Commissioner Tucker asked if Helen agrees with Dondi. Helen said you have gone through an awful lot. We do need to move forward. The Park would be perfect but if you don't want it, we understand. We will figure it out. Another lady from the women's club stated they would take it to Bourbonnais. Upon roll call vote the following Commissioners voted aye: D. Tucker. Nay: B. Spriggs, M. Mullady, A. Hollis. Abstain: D. Skelly. With 1 aye, 3 nays, 1 abstain, motion fails.

A motion to approve (H) Ordinance 1. 79 Tax Levy FY 2017 was made by Commissioner Spriggs, seconded by Commissioner Mullady. Upon roll call vote the following Commissioners voted aye: M. Mullady, D. Skelly, D. Tucker, B. Spriggs, and A. Hollis. With 5 ayes, 0 nays, motion carried.

A motion to approve the (I) Resolution to close the Municipal Bank Account was made by Commissioner Spriggs, seconded by Commissioner Mullady. Upon roll call vote the following Commissioners voted aye: M. Mullady, D. Skelly, D. Tucker, B. Spriggs, and A. Hollis. With 5 ayes, 0 nays, motion carried. Discussion: Director Heitz: This account has been dormant since 2015. Not sure what the District used it for prior to 2015. Once the account was discovered, we have wanted to close. Closing it is also a recommendation from the auditors. It will be a wire transfer direct to the operating account. Only person left on the account is Commissioner Hollis. The actual file was found a few weeks ago so not even sure the district recalled they had the account.

A motion to approve the (J) Resolution to abolish funds was made by Commissioner Skelly, seconded by Commissioner Spriggs. Upon roll call vote the following Commissioners voted aye: M. Mullady, D. Skelly, D. Tucker, B. Spriggs, and A. Hollis. With 5 ayes, 0 nays, motion carried. Discussion: Director Heitz: This goes hand in hand with the changes in the levy. Making the changes for the audit.

OLD BUSINESS

Knuttee & Associates-Audit Fiscal Year 17

Director Heitz: We have Abdullah Khan here to present our Audit FY 2017. It was on time and all deadlines have been met. Abdullah Khan: We worked with Dayna a long time ago and we do a lot of municipal audits. This was the first year we have done this audit. It went ok. There were a lot of issues here. As auditors we research the happenings. We bring our expected fraud risk in. We knew we needed to be more aware. The point of an audit is financial. They help adjust them to what they are supposed to be. We aren't looking for fraud but when we find it, we have to let you know. All in all, it was a very smooth audit given the circumstances. Looking at the audit fee from previous years, is ridiculously insane. We could tell right away it was a tough audit.

The management letter shows the deficiencies. Abdullah went through that list. Issue with payroll rates not being documented. The bank allowed 2 checks to be cleared. The bank had no idea how it happened. They suggest reconciling every month. Before the meeting Dayna explained how someone put the routing number and account number to pay their own bill. She caught it on a monthly basis which is what is supposed to happen. Bank reconciliation is super important. It is also reviewed by the board. If you don't see a bill behind something, there is an issue. Inadequate segregation of duty over cash. Executive Director should not be reconciling the bank statement. As much as Dayna can remove herself from those duties, the better. The Municipal account needs to be closed. The Zion bank is not recorded and that's the bond escrow account. It needs to be on your books so you can see the bond payments

coming in and out. The budget vs actual report needs to be printed. Over the months you see how much you have spent to date and how much is budgeted. A lot of the budget and actual made no sense to them. They need to make sense and expenditures and line items and things need to go to the right location. Only spend more if needed. These financial statements are public. Abdullah went over the financial statements. From a financial standpoint, you need to be very careful of your expenditures. You have debt and a terrible balance sheet. It's more expensive to have a bad balance sheet. You have a deficit in the Recreation fund. It will change based on the consolidation of funds. IMRF is your pension. You are the only district he's seen have a positive asset and liabilities. Commissioner Skelly asked if we could slow contributions. Director Heitz said we could slow down the levy. We wouldn't levy as much and we eat up that fund. We could levy that to the operating fund. Abdullah said your IMRF is being paid per payroll based on a percentage. Director Heitz said you always want to keep something in that fund in case something happens. It could become a deficit and you don't want that to happen. Abdullah said the only thing you don't want is the big deficits because it makes a district look bad. Things are on the up and up. You have been through a lot. Very impressed by Dayna. Done a good job from audit and financial standpoint.

Commissioner Skelly asked if in some districts, does the board hires someone to look at the books. If we would have had that in place in the past, all this stuff wouldn't have happened.

Renaming Criteria & Policy Discussion

Director Heitz: Sent out an email blast to all districts in Illinois. We are looking for criteria and policy for naming parks. Melissa sorted through and found the most common policies and criteria. Some districts policy includes the criteria. The spreadsheet shows the most common. Wanted the board to take a look and get back to Dayna or Melissa. Let us know what's important to you. We will put together a policy with criteria. Then we will bring it to the committee meeting in January. We can discuss and make changes and have it ready for the January board meeting.

Director's Vehicle Discussion

Director Heitz: We are going to stick to her contract and the district provides a vehicle for the Director. Been in touch with a couple dealerships. We don't need to go out for bid. We will just be asking for proposals from the dealerships. Been asking for lease or purchase. A lease would be new, Director Heitz recommends purchasing something that's a couple years old. Would like direction from the board. Commissioner Mullady is comfortable with something certified. Inclement weather comes into play too. Commissioner Skelly said then we have an asset for the money we are spending. Commissioner Hollis asked for some quotes at the next meeting.

NEW BUSINESS

STAFF REPORTS

Executive Director

Dayna Heitz: Melissa is working on the request for proposal for the bank change. That was a recommendation from the auditors to change banks. Melissa will have that done by the end of the week and it will be mailed out before the holiday and due back by January 15 so we can make a decision at the January meeting. Been in touch with Dave at Speer. Preliminary sheets are completed. We are going to do \$200,000 taxable for A and \$304,000 for the B series. Should have pricing for the January meeting.

Commissioner Spriggs thanked Dayna and Melissa for their hard work on the audit. Know it was tough.

Director Heitz was in touch with Piggish Engineering to see if they would be interested in working with us on the River Road project. We need to get a quote. Director Heitz wants to explore options. Do we have to connect to the city? Should we tear down and start over? Commissioner Spriggs thinks getting another opinion is a good idea. We will start researching the Civic Heating Systems. When we sell the bond, we will get those proposals or call for engineers depending on what research shows.

COMMITTEE REPORTS

KCCVB Report

Director Heitz: Do not meet until Wednesday.

Historical Society Report

Commissioner Skelly: Everything is good.

SRA

Commissioner Hollis: Meeting tomorrow. At the last meeting they went over some things about the foundation. Talked about how the mouse race went and some new programs. Talked about getting another vehicle for the residents. They got to get on a bus and see if that was something they wanted.

COMMISSIONERS FORUM

Commissioner Spriggs: Has anyone seen Cobb Park the berm? Someone buzzed it. It's been taken care of.

Commissioner Mullady: Lately it has been advertised about the Comed had the free program to come in and asses our energy efficiency.

Commissioner Skelly: When Abdullah was talking about the account and Commissioner Hollis is the only one on the account. Let's look at the account and make sure all is well. Did John bring a copy of his contract? When did it expire? Attorney Coghlan: It is rolling contract. It can be terminated by any party with 60 days' notice. New nets are need at Washington Park again. Commissioner Spriggs: The fencing is gone at Washington. Excellent job Rick. Props to Eric Gray, he works really hard.

Commissioner Tucker: Any more calls from Aroma Park about our park services? No. Anything from Kensington Park? No. Commissioner Mullady said he and Director Heitz took a tour last spring, lots of those issues have been taken care of.

Commissioner Hollis asked where we are at with a newsletter or taking charge on our branding and PR. Director Heitz said next week over her Christmas break she will be writing the letter. Commissioner Hollis wishes everyone chest happy holidays and again the board be proud because of what Abdullah said because we know where we were. For someone, like our auditors to say were are on the right track and that we picked the right person is a compliment. Everyone is not going to like everything we do. The decisions we have been making lately, have been good. Keep up the hard work and things are looking good. Rick, are we in the process of painting some of the buildings? Rick replied, no, we haven't started but will be.

EXECUTIVE SESSION

A motion to go into executive session for the purposes of 5 ILCS 12/0/2 (c)(11) Pending or Imminent Litigation was made at 6:10 pm by Commissioner Tucker, seconded by Commissioner Spriggs. Upon voice vote, all ayes, motion carried.

RECONVENE MEETING

Regular Board meeting reconvened at 7:00 pm. All commissioners were present. A. Hollis, D. Tucker, B. Spriggs, M. Mullady, and D. Skelly. Staff Present: Director Heitz; Attorney Coghlan.

ADJOURN MEETING

A motion to adjourn the meeting was made at 7:00 pm Commissioner Spriggs, seconded by Commissioner Mullady. Upon voice vote, all ayes, motion carried.

OFFICIAL REPORTS:

1. Special Meeting Minutes (November 9, 2017)
2. Committee Meeting Minutes (November 13, 2017)
3. Public Hearing Meeting Minutes (November 20, 2017)
4. Board Meeting Minutes (November 20, 2017)
5. Bills Payable
6. Financial Statement
7. Governors Tribute
8. Ordinance 1.79 Tax Levy 2017
9. Resolution to close Municipal Bank Account
10. Resolution to Abolish Funds

Respectfully submitted: Melissa Woodard