

The October 21, 2009 meeting of the Dundee Township Park District Board of Commissioners held at the Randall Oaks Golf Course Clubhouse was called to order at 7:00 p.m. by President Frank Scarpelli. Commissioners responding to roll call were: John Meschewski, Erin O’Leary, and Frank Scarpelli. Jim Bonkoski was absent. Craig Rakow was absent for roll call but he arrived at 7:02 p.m.

Change in Agenda Order

Meschewski made a motion with a second by O’Leary to move agenda item #5, Audit Report-Rich Rosenbaum, to the next item of business. The motion passed 3 to 0.

Commissioner Craig Rakow arrived at 7:02 p.m.

2008-09 Fiscal Year Audit Presentation – Rich Rosenbaum

Executive Director Tom Mammoser introduced Rich Rosenbaum of Rosetree and Company, Ltd. Rosenbaum stated that he conducted the audit in accordance with auditing standards generally accepted in the United States. He explained that he gave a clean opinion on the financials of the Park District. Rosenbaum reviewed The Statement of Net Assets. Overall, the Park District has approximately \$45 million in assets and approximately \$20 million in liabilities. Rosenbaum reviewed the Statement of Activities. The Statement reveals that Golf had a loss of \$377,000. Rosenbaum reviewed each page of the audit report with the Board. Page 6 of the audit shows that the Corporate Fund has an ending balance of \$445,166. That is slightly less than 25% of the total expenditures and Rosenbaum likes to have a carryover of around 25%, therefore, the District is very close to that desired percentage. The Recreation Fund has a 10% carryover, but there is enough other carryover in other funds to compensate for that. Rosenbaum reviewed the District’s enterprise funds. Bonnie Dundee Golf Course had a loss from operations of \$68,000 but because of depreciation/amortization, realized a cash generation of \$12,000. Randall Oaks had a net loss of approximately \$60,000. Rosenbaum reviewed several pages of Notes that provide commentary and give information on decisions that have been made and provide more detail. He highlighted a summary of the District’s pension obligations through IMRF. Currently, the IMRF account is 78% funded, whereas in past years the account was 96% funded. Rosenbaum stated that the District should not worry about this because the markets are coming back quickly. Rosenbaum reviewed Notes regarding fixed assets and long term debt.

Mammoser stated that the monthly operating budgets have shown that the golf operation has been losing money over the last several years. In the 2008/09 fiscal year, Randall Oaks had an operating loss of \$135,000 and Bonnie Dundee had an \$80,000 operating loss. He asked Rosenbaum to explain why his figures seem to reflect less of a loss in the golf operation. Rosenbaum stated that it has to with accrual of deferred revenues and expenses at the end of the year. The monthly budget reports are reporting figures on a cash basis, and Rosenbaum’s report reflects an accrual basis.

Rosenbaum discussed Note #6 about Bonnie Dundee Golf Course. During 2009 the Bonnie Dundee Corporation conveyed all of its assets to the Park District and the corporation was liquidated. The gain was offset by net operating loss carryforwards. The final tax return of the corporation was filed.

Rosenbaum summarized that the District's financials look good. He stated that the transition from the methods of former Superintendent of Finance Judy Ingold to current Superintendent of Finance Greg Gannon went smoothly. The new computer system also played a part in some changes that occurred this year. Rosenbaum reviewed different business accounting practices.

Scarpelli asked Rosenbaum a number of questions and discussion ensued. The Commissioners thanked Rosenbaum for his presentation.

Meschewski made a motion with a second by O'Leary to accept the Audit Report for the Fiscal Year ended April 30, 2009 as presented. The motion passed 4 to 0.

Consent Agenda

1. Approval of Items to be Considered for Consent Agenda – Meschewski made a motion with a second by Rakow to approve the Items to be Considered for Consent Agenda to include: Approval of October 7, 2009 Board Meeting Minutes, Budget Report, Payment of Bills, and October Personnel List. The motion passed 4 to 0.
2. Approval of Consent Agenda – Rakow made a motion with a second by Meschewski to approve the October 21, 2009 Consent Agenda. The motion passed 4 to 0.

Staff Reports

Superintendent of Finance Greg Gannon reviewed the September financial report with the Board. He reported that interest rates have stabilized somewhat. Scarpelli inquired about investing some funds locally. Mammoser explained that the Illinois Liquid Asset Fund has always been more advantageous. Discussion followed regarding what reports the Board would like to see showing total fund balances.

Deputy Director Jim Miller explained that the flag football league finished last Saturday. Fall soccer has two more weeks left. Next week the Haunted Hayride event will be held on two nights, Thursday and Friday, for the first time. Staff decided to expand the event to two nights this year mainly because it entails a lot of effort to set up the scenes for only a one night event. Last year the event was basically rained out. There will be a final walkthrough at the skate plaza with the contractor this week. The joints were caulked yesterday. The landscaping has been installed and it looks very nice. Three roof top units will be replaced at the Recreation and Fitness Center in November. There will be some closures of parts of the building during the work when the units are lifted and removed. The Winter/Spring brochure is in the second proof process and will go to the post office before Thanksgiving. A fashion show was held at the senior center with clothes supplied by a store at Springhill Mall. It turned out to be a good event and over 100 people attended. The senior art show was held last Saturday and Sunday. The arts and crafts room was dedicated to the memory of Roger Friewer. Scarpelli suggested the District may want to re-evaluate the Haunted Hayride event over the next few years.

In the absence of Superintendent of Park Services Mark Simon, Deputy Director Don Kappel gave the Park Services report. Kappel stated that staff completed the landscaping work at the new skate plaza at Huffman Park. Staff renovated the turf at Grand Pointe, White Oaks and Silverstone Parks. A concrete pad was poured and a pergola will be built adjacent to tennis

courts at Huffman Park. Staff met with Hitchcock Design last week to discuss the final process for the new playground at Huffman Park. Operations at Randall Oaks Park are finishing up for the year. Despite the economy, the park did very well this year. Picnic reservations were up 14 percent and revenue totaled \$32,000. Zoo admissions were up 3 percent. There were 38,195 paid admissions to the zoo. Hayrides are about even with last year. Hayrides will end November 8th. Staff has been working on the monthly educational schedule for workshops for next year. A weekly stretching program for staff will be held on Wednesdays. A pumpkin festival was held on October 10th. A Raceway Woods cleanup day was also held on October 10th. Preventative maintenance has taken place on all District HVAC equipment. The irrigation systems and water sources have been winterized. Staff helped renovate the starter shed at the golf course. Vehicles and plows are being prepped for the winter season.

For the Administrative Services Department, Kappel stated that the PDRMA audit is being finalized. All the meetings have been held and most departments have submitted their information. In general, the departments have made good improvements. Next week he will give his annual policy and procedure presentation where he reviews standard items and goes over areas that need to be highlighted. He will review a summary of new laws that will affect staff. He is working on an unneeded property ordinance that will be presented to the Board at the next meeting. The conference registrations and hotel reservations have been secured. All requirements for the health insurance renewal have been submitted. Cobra rates have been revised.

Citizens to be Heard

None.

Director's Report

1. Boys and Girls Club Annual Dinner November 6, 2009 – Mammoser stated that the annual dinner will be held on Friday, November 6th at the Randall Oaks Clubhouse. A reverse raffle with a \$5000 prize and live auction are planned. The Youth of the Year award will be presented. The raffle tickets are \$100 each. Mammoser asked the Board to let him know by November 2nd if they are interested in attending.
2. H1N1 Flu Procedures – Mammoser explained that staff has been working on developing strategies to deal with the H1N1 flu. A meeting was held yesterday with the recreation department regarding the matter. Staff has identified three programming areas for which the District needs to be responsive to the public: preschool, day care and afterschool care. These are programs where the District has the care of children on a regular basis. Deputy Director Jim Miller will send a letter to the parents of participants in these three programs next week. The letter will give basic information on symptoms of the H1N1 flu. The letter will instruct parents to call the District when there is an illness. Staff will keep a daily log on the nature of the illness. The District also wants to be informed when there is a confirmed case of H1N1 flu. Staff will create email lists of each class program in the three defined areas so that staff can contact parents if there is a confirmed case reported. The procedure will be put in place by November 2nd. Staff reviewed the disinfectant procedures and will do extra cleaning as the situation dictates. Additional disinfectant will be put in portable containers in the fitness center and the lobby of the

Recreation Center. Supervisors will be asked to monitor employee illnesses and make sure that employees do not return to work for 24 hours after they are fever free. Contingency plans are in place to determine who is in charge if key staff are out sick. The District will watch what the School District does and monitor information from the Kane County Health Department and the Center for Disease Control.

3. Raceway Woods – Mammoser reported that the Kane County Forest Preserve District sent an Intergovernmental Agreement to the District regarding the Forest Preserve taking over management of the District’s 50 acres at Raceway Woods. This would eliminate some staffing costs for the District. The Forest Preserve is asking the District to deed the property to them once the District is done paying for it which is approximately four years from now. The District has committed to contribute \$50,000 towards the installation of a pedestrian bridge over the ravine in the District’s section of the property. The Forest Preserve District is ready to enter into an engineering contract to determine the cost for the bridge, but they do not want to sign that contract until the Intergovernmental Agreement has been executed. The agreement is contingent upon the bridge being placed on the property. If something were to happen and the bridge was not put in place, the Intergovernmental Agreement would be null and void. The Agreement will be presented to the Board for approval at the next Board Meeting. Staff is in favor of accepting the agreement but would like to include a reverter clause stating if the Forest Preserve ever divests itself of the property, the District would want ownership back. Staff would also like to add language to the agreement to ensure the Forest Preserve will abide by the master concept plan for the property.

Mammoser discussed an email that he received on Monday relative to the paving that the Forest Preserve District did on its property at Raceway Woods. There may be a very small portion of paving that overlaps onto District property. Mammoser and Scarpelli both responded to the person who sent the email. He had a misunderstanding as to who owned the property in question. The Forest Preserve put in a ten foot wide asphalt path. In some areas it may not have been necessary. It looks much different from how it did. Some people are upset at how the Forest Preserve paved the area. Scarpelli stated that he spoke to the person who sent the email and they admitted they had sent it to the wrong agency by mistake.

President’s Report

None.

Old Business

None.

New Business

Conveyance of Eickstaedt/Salow Property Resolution #09-03 – Mammoser presented Resolution #09-03 for approval. He stated this is the resolution to convey the property. There is a separate agreement that states the conveyance of the property is contingent on Par Development fulfilling their requirements.

Meschewski made a motion with a second by Rakow to approve Resolution #09-03, a Resolution Finding that a Certain Parcel of Land Not Exceeding Three Acres in Area is No Longer Needed or Deemed Necessary or Useful for Park Purposes and Authorizing its Sale and Conveyance. The motion passed 4 to 0.

Executive Session

At 8:38 p.m., Meschewski made a motion with a second by Rakow to move that the Board convene into Executive Session under sections 2(c)(1), 2(c)(5), 2(c)(11), and 2(c)(21) of the Open Meeting Act for the purpose of discussing personnel, land acquisition, litigation, and reviewing prior meeting minutes. The motion passed 4 to 0.

At 9:20 p.m., Meschewski made a motion with a second by Rakow to move that the Board reconvene into regular session. The motion passed 4 to 0.

Approval of Executive Session Minutes

Meschewski made a motion with a second by O'Leary to approve the Executive Session Minutes from October 7, 2009. The motion passed 4 to 0.

Additional New Business

None.

Adjourn Meeting

Rakow made a motion with a second by Meschewski to adjourn the meeting. The motion passed 4 to 0. The meeting adjourned at 9:22 p.m.