



PLEASANT DALE PARK DISTRICT
Regular Meeting
Tuesday, January 8, 2008 at 6:30 PM
at the Walker Park Recreation Center
7425 S. Wolf Road
Burr Ridge

1. Pledge of Allegiance
2. Call to order/Roll Call: Meeting brought to order at 6:31 PM. Present: Commissioner Durham, Commissioner Moon, Commissioner McMurray, Commissioner Pettrone, & Commissioner Tertell. Also present were Director Wendt-Epting, Attorney Anderson, and representatives of Virchow, Krause & Co.
3. Board Member Comments: Basketball court wall coverings are partially installed. It is a slow process because some special sizes need to be special orders. The Park District staff is doing the installation.
4. Additions and Corrections: Remove Heritage Society from Old Business.
5. Open Forum: none
6. Consent Agenda:
 - A. Minutes:
 - i. December 11, 2007, Public Hearing
 - ii. December 11, 2007, Regular Meeting
 - iii. December 11, 2007, Executive SessionItems i and ii: Commissioner Tertell moved to accept the minutes. 2nd: Commissioner Moon. Aye ó U. Item iii was discussed in closed session.
 - B. Financial Statements: vouchers numbered 0121201, 0121701, 0122601, 0010201 & 0010301 and Chalet vouchers 0121203, 0121903, & 0010203. There was a question about page 30, steam room maintenance. The park district paid the bill, but it was coded to the Chalet. On page 33 thru 49, there were questions about Inland Mechanical Services. There was necessary heating work done. . Commissioner Tertell made a motion to accept the financial statements. 2nd: Commissioner Moon. Aye - U
7. Old Business:
 - A. Chalet/Chalet renovations: Director Wendt-Epting has been working with Steve Molagousis on the Chalet. He has a copy of the budget and blueprints and is working with his lawyer and will bring his proposal to the board next month. He wants one and a half sheets of ice. He is also interested in other athletics. He wants to lease the premise. Director Wendt-Epting will suggest his lawyer examine the park district codes to make

- sure what he wants to do will comply. Citizen Joe Perry has called Commissioner McMurray showing interest in the Chalet. He is to call Director Wendt-Epting.
- B. Dixon and Company: Jeff from Dixon called Commissioner Durham with the news that the capitol bill may not come to fruition soon. They would like more money for retainer up front. They will not work on a commission basis.
 - C. 4th of July fireworks: Director Wendt-Epting did a comparison of the sizes and number of shells. Melrose's quote shows more shells, whereas Premier has a greater quantity of larger shells plus a P.A. system. There was a concern expressed regarding the fire commissioner. Premier is to talk to the fire chief. Melrose is to be contacted, and this item will be on the February 8th agenda.
 - D. Approval of Golf Course Distribution: Commissioner Tertell made a motion to approve the distribution of \$29,871.50 per entity. 2nd: Commissioner McMurray. Aye - U
 - E. Golf Course Board Appointments. Commissioners Durham and Tertell are interested in remaining on the board. Citizen Bob Lively expressed an interest in serving on the board. Mr. Lively is employed by the Flossmoor Country Club. The discussion was moved to closed session.
 - F. Savoy Club Playground: Director Wendt-Epting is working with the Village of Burr Ridge. There will be an update for the February meeting.
 - G. Other: none
8. New Business:
- A. Audit Presentation. Page 3 is the management discussion and analysis of financial highlights. Overview of the financial statements: Page 12 begins the financial statements. Page 13 and 14 shows the statement of account. \$800,000.00 of expenses were covered by charges for services, but the remainder is covered by general revenue (taxes). It was noted that the fund balance should have an excess of about 2-3 months worth of expenses. It was noted that the levy could be examined by the accountant with respect to fund levies versus fund balances. Attorney Anderson stated that the park district already has formulas in place that cover this issue. Page 21/22 covered the operation of the Chalet. The non-major funds were discussed as there was not enough budgeted for PDRMA due to the fact that there was a significant increase in insurance rates. There are three letters. The first one discussed audit adjustments, summarizes the significant adjustments including splitting the property taxes. It discusses adjustments between funds. The second letter is addressed to the board of directors: an internal control letter that specifies significant deficiencies the auditor found, most of which are applicable to most park district. The third letter discusses the safeguarding of assets. This included the handling of the blank check stock. It also discussed the external financial reporting and noted that there is a weakness in internal controls because the park district does not have the staff to do all the reporting in house. It was acknowledged that the cost of adding staff for this function would outweigh the benefit. This is not uncommon in park districts of this size. It was noted that a procedure manual was needed. Another comment was regarding management use of houses. Policy has to be added to the policy manual stating that the director is required to reside on the premises. It was also noted that at certain times there was more than \$100,000.00 in one bank account, while the Federal Deposit Insurance Corporation insures only up to \$100,000. This is an issue of payment of

expenses and deposits, and the time period of being over \$100,000 is small. The Director will work with the accountants to implement new internal controls.

Golf course: the report follows the same format. The external financial report showed the same issue: the HR and accounting is the same as for the park district. The Internal Control letter reported some issues. The cash collection procedures have improved. It was noted that this is an evolving process. Petty cash system needs improvement. The manager's petty cash was being used to balance overages and shortfalls. The Director has acted to remedy this. The petty cash system is now run like it is run at the other facilities. There is a new system. All money goes to the bank even if it is over or under what is supposed to be in the cash drawer. There is another system being implemented where the person working the shift fills out the deposit slip and the deposit is sealed in an envelope. They go into the safe and the envelopes are opened by the bank. No one touches the money. There were also some comments on access to the cash drawer, inventory in the pro shop and donations.

- B. Ordinance 2008-01: Abatement of General Obligation Park Bonds, Series 1991 (Alternate Revenue Source) Commissioner Tertell moved to approve. 2nd: Commissioner McMurray. Aye - U
- C. Ordinance 2008-01: Abatement of General Obligation Park Bonds, Series 1991 (Alternate Revenue Source) Commissioner Tertell moved to approve. 2nd: Commissioner McMurray. Aye - U
- D. Ordinance 2008-01: Abatement of General Obligation Park Bonds, Series 1991 (Alternate Revenue Source) Commissioner Tertell moved to approve. 2nd: Commissioner McMurray. Aye - U
- E. Ordinance 2008-01: Abatement of General Obligation Park Bonds, Series 1991 (Alternate Revenue Source) Commissioner Tertell moved to approve. 2nd: Commissioner McMurray. Aye - U
- F. Approval of new sign at Golf Course: Approval is needed for the hardware only, quoted amount is \$34,550.00. No base. The Base will be added later. This is for an internally illuminated sign with two lines. The board discussed the possibility of a sign on Joliet Road, inside the fence on the golf course property. Doug will have to be consulted for locations not obstructed by trees. This is to be presented to the city and the zoning board as well. This item will be raised next month.
- G. Authorization to open an additional fund for the golf course. The Illinois Fund prime fund offers a greater return. This will be a trial to see how it works before trying it with other larger funds. Commissioner Tertell moved to approve using the Illinois Fund. 2nd: Commissioner Moon. Aye - U
- H. Next golf course meeting Tuesday, January 15, 2008, at the Pleasant Dale Park District at 6:30 p.m.

Regular Meeting
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I. Other: none

9. Director's Report: none

10. Additional Items: none

11. Open Forum : A citizen asked how long the Chalet will be open, before closing. There has been no decision to close the Chalet. The citizen noted that they do not see the Chalet manager.

12. Executive Session: Commissioner Moon moved that the board go into Executive Session at 8:05 PM for purposes of personnel and to appoint a representative to the golf course board. 5 ILCS 120/2 (c) (1) & (3). 2nd: Commissioner McMurray. Aye - U

13. Adjournment. The Board returned to open session and Commissioner McMurray immediately moved to adjourn at 9:13 PM 2nd: Commissioner Moon. Aye - U

Recording Secretary,
Nancy McKenna

