

MINUTES
Mundelein Park & Recreation District
Committee of the Whole
May 11, 2020

The Committee of the Whole meeting of the Board of Park Commissioners of the Mundelein Park and Recreation District was called to order at 7:00 pm by President ORTEGA. Because of the COVID-19 crisis, this meeting was being held via a publicly available conference call site.

Present were Commissioners DOLAN, FRASIER, KNUDSON, McGRATH and ORTEGA. Staff present included Executive Director RESNICK, Executive Director SALSKI, Superintendent of Business Services & Technology MCINERNEY Superintendent of Recreation LaPORTE.

President ORTEGA introduced Jamie Wilkey, Lauterbach and Amen. Auditor WILKEY stated the Park District's Audit was a clean audit, thanked Executive Director RESNICK and Superintendent MCINERNEY for all their efforts during a difficult environment, audit opinion was an unmodified opinion which is the highest opinion and materially correct. The firm is required to bring any concerns forward via verbally and written. There were no such findings. There are no management letter or future cleanup issues or practices to address and nothing from audit perspective to be addressed in the next 12 months. The disclosures tie into the rest of the audit and document. There were no new long-term general obligations debt that was issued during the year. coupled with \$400,000 of existing debt being paid off resulting in increased equity. The General Fund exceeded budget by 49% of expenditures or six-month reserves which meets the fund balance policy. The Recreation Fund exceeded budget and the revenues were over budget as result of charges for programs and services revenues. The operating areas did exceed budgetary expectations and were positive. The IMRF Fund reports on a calendar year and figures as same as fiscal year-end. The IMRF Fund is 92% funded which meets the current statutory requirements. The Statistical Section is an important section is it a 10-year financial trend and find historical information on property collections, tax rates, long-term debt and more. It is a wealth of information. There are no recommendations. Commissioner DOLAN congratulated Executive Director RESNICK and Superintendent MCINERNEY as the audit is very clean. He had a question about economic factors section knowing the challenges as of the meeting and potentially change. Auditor WILKEY recommends keeping language as it is technically accurate based on the time of the fiscal year. She agreed it will be an impact but difficult to measure. Commissioner DOLAN wanted to be clear that we are not misleading the community. Executive Director RESNICK stated that it is recognized as a challenge in the note section of the audit. Commissioner KNUDSON asked about the reserves and six-month policy related to tax objections. Auditor WILKEY stated the six months policy is specifically for Corporate/General Fund and believes in the appropriate range.

Executive Director RESNICK outlined Phase Three and Four and staff is looking into possibility of essential day care and opening and/or closing aquatics i.e. Barefoot Bay. She outlined other aquatic facilities closing. She asked how comfortable the board was to authorize staff to make decisions. Commissioners ORTEGA had questions about the phases. Commissioner FRASIER was comfortable with keeping spray park and beach open. Commissioner MCGRATH was comfortable with staff making decision as it is based on Governor's decision. Board Members had questions about the ability portions of Barefoot Bay to be open. Executive Director RESNICK stated the concerns with limited revenue and large expenses. The Board had a consensus to informally poll the Board based on staff recommendations related to the guidelines.

The Committee Meeting adjourned at 7:30 p.m.


Secretary

**MUNDELEIN PARK AND RECREATION DISTRICT BOARD OF
PARK COMMISSIONERS, MUNDELEIN, LAKE COUNTY, ILLINOIS
HELD MONDAY, MAY 11, 2020 AT 7:30 P.M. AT THE
MUNDELEIN COMMUNITY CENTER ADMINISTRATION OFFICES,
1401 NORTH MIDLOTHIAN ROAD, MUNDELEIN, ILLINOIS**

The regular scheduled meeting of the Board of Park Commissioners of the Mundelein Park and Recreation District, Mundelein, Lake County, Illinois, was called to order at 7:30 p.m. by President ORTEGA and he asked the assemblage to rise and recite the Pledge of Allegiance. Because of the COVID-19 crisis, this meeting was being held via a publicly available Zoom conference.

He then directed the secretary to call the roll. Commissioners DOLAN, FRASIER, KNUDSON, McGRATH and ORTEGA were present. Staff present included Executive Director RESNICK. There were six community or staff members also on the conference call.

Commissioner McGRATH moved to approve the minutes of the Committee Meeting and Regular Board Meeting from April 27, 2020, second by Commissioner DOLAN. A voice vote was taken with all voting yes.

Commissioner FRASIER moved to approve Warrants 050120, 050420, 051120 in the amount of \$362,393.26 second by Commissioner KNUDSON. President ORTEGA repeated the motion and asked if there were any questions and none were raised. A roll call vote was taken with Commissioners, FRASIER, KNUDSON, DOLAN, McGRATH, and ORTEGA voting yes.

The Board asked if the Mayor received its letter. Executive Director RESNICK stated the letter was received.

President ORTEGA stated that the Auditor presented the 2019 CAFR in the Committee meeting. Commissioner KNUDSON moved to accept the 2019 Comprehensive Annual Financial Report (Audit), second by Commissioner McGRATH. A roll call vote was taken with Commissioners KNUDSON, McGRATH, DOLAN, FRASIER, and ORTEGA voting yes.

Executive Director RESNICK outlined Phase Three and Four of the Illinois Restore Plan and staff is looking into possibility of essential day care and opening and/or closing aquatics i.e. Barefoot Bay. She outlined other aquatic facilities closing. She asked how comfortable the board was to authorize staff to make decisions. Commissioners ORTEGA had questions about the phases. Commissioner FRASIER was comfortable with keeping spray park and beach open. Commissioner McGRATH was comfortable with staff making decision as it is based on Governor's decision. Board Members had questions about the ability portions of Barefoot Bay to be open.

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Executive Director RESNICK stated the concerns with limited revenue and large expenses. The Board had a consensus to informally poll the Board based on staff recommendations.

President Ortega stated it is the annual meeting to approve board office positions. Commissioner FRASIER moved to maintain the same board officer positions with second by McGRATH. The motion was unanimously approved.

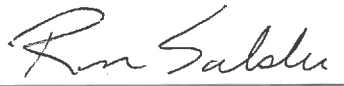
President ORTEGA introduced combing items #2, 4, 5 under New Business. Commissioner McGRATH moved to approve items #2, 4 and 5 authorizing Executive Director SALSki as the FOIA Officer, Signator on Banking Documents and SRACLC Representative second by Commissioner KNUDSON. A roll call vote was taken with Commissioners McGRATH, KNUDSON, DOLAN, FRASIER and ORTEGA voting yes.

President ORTEGA introduced Resolution 20-05-01. Executive Director Resnick stated a resolution is required to approve a new Authorized Agent. Commissioner FRASIER moved to approve Executive Director SALSki as the IMRF Authorized Agent by Commissioner McGrath. A roll call vote was taken with Commissioners FRASIER, McGRATH, DOLAN, KNUDSON, and ORTEGA voting yes.

President Ortega stated a copier lease requires approval. Commissioner McGRATH had questions about the Executive Director's authority to approve without board approval. Commissioner KNUDSON moved to approve the three-year copier lease with second by Commissioner McGRATH. A roll call vote was taken with Commissioners KNUDSON, McGRATH, DOLAN, FRASIER and ORTEGA voting yes.

Executive Director Resnick stated these trucks provide that each parks employee has a truck, doesn't require doubling up and replacing a truck requiring major repairs. Commissioner McGRATH moved to approve the bid for the two trucks with second by Commissioner KNUDSON. A roll vote call vote was taken with Commissioners McGRATH, KNUDSON, DOLAN, FRASIER and ORTEGA voting yes.

There being no further business, Commissioner McGRATH moved to adjourn at 7:45 p.m. second by Commissioner KNUDSON. The motion was unanimously approved.



Secretary