

MINUTES
Mundelein Park & Recreation District
Committee of the Whole
May 10, 2021

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 p.m.

President ORTEGA directed the Secretary to call the roll. Present were Commissioners DOLAN, FRASIER, KNUDSON and ORTEGA. Commissioner McGRATH was absent with prior notice.

Staff present included Executive Director SALSKI, Superintendent McINERNEY and Manager OUIMET.

Superintendent McINERNEY introduced Jamie Wilkey, Lauterbach and Amena, LLP, and stated her appreciation of their firm's communication and detail. Ms. Wilkey discussed the process and stated it was almost a perfect audit as there were no adjusting entries or management discussion comments. She complimented the staff. Next, Ms. Wilkey presented various pages. On page 7, she stated the district received the Certificate of Achievement for 2019. It was the district's ninth year and was the highest level of achievement. She anticipated the district receiving in 2020. For page 10-11, she mentioned that the audit firm looked for two components which was focused on corrections and concerns. There were none. For page 13, she stated it is an executive summary for the entire document and one of the most important pages to review. The General Fund was 42% of the balance. The district reduced debt and increased equity. IMRF had a 97% funded ratio as it is good due to equity. For page 73, she presented the change in General fund balances. For page 74, she discussed the Recreation fund balance and stating it was a healthy fund balance. For page 89, she mentioned the Certification process always required additional information such as data and statistics. Staff provided the necessary information and the particular page focused on equity or net position. For page 97, she mentioned there was an increase in EAV or an estimated 6% increase. She stated it was positive. Commissioner DOLAN asked the percentage of districts receiving the Certificate of Achievement. Ms. Wilkey estimated less than half of agencies. President ORTEGA asked if Illinois has the highest number of Certificate of Achievements than other states due to government structure. Ms. Wilkey stated special districts are a main reason but requires more transparency due to taxes being a portion of the special district budgets. Commissioner DOLAN stated the importance of transparency and district wins with data. He thanked Lauterbach and Amen, LLP. Ms. Wilkey thanked the Board. Commissioner DOLAN and Board Members complimented the staff.

Executive Director SALSKI mentioned staff decided to forgo instituting reservations at Barefoot Bay due to the significant technology needs, costs associated with processing refunds and challenging communication. He stated the district will focus specifically on attendance communication through using the Rain Out App to receive up to date information.

Visitor present included Jamie Wilkey.

There being no further business, Commissioner DOLAN moved to adjourn at 7:29 p.m. second by Commissioner FRASIER. A voice vote was taken with all voting yes.


Secretary

MINUTES
Mundelein Park and Recreation District
Regular Board Meeting
May 10, 2021

The Regular Board 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.

He then directed the secretary to call the roll. Present were Commissioners DOLAN, FRASIER, KNUDSON, and ORTEGA. Commissioner McGRATH was absent with prior notice.

Staff present included Executive Director SALSKI, Superintendent McINERNEY and Manager OUMET.

Commissioner DOLAN moved to approve the minutes of the Committee Meeting, Regular Meeting and Executive Session from April 26, 2021, second by Commissioner KNUDSON. President ORTEGA repeated the motion and asked if there were any additional corrections or additions and none were made. A voice vote was taken with all voting yes.

President ORTEGA read the Warrants needed to be approved. Commissioner FRASIER moved to approve Warrants 043021, 050221, 050421 and 051021 in the amount of \$301, 117.06 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 and ORTEGA voting yes.

Commissioner DOLAN asked about the year when the property was annexed into the Park & Recreation District. Executive Director stated he will research.

President ORTEGA stated as President of the Mundelein Park & Recreation District Board of Park Commissioners, he declared the 2020-2021 Board was now complete.

Secretary SALSKI asked Commissioners DOLAN and FRASIER to raise right hand and read the Oath. Both Commissioners read the Oath. Secretary SALSKI acknowledged both were sworn in.

Secretary SALSKI declared the first meeting of the 2021-2022 Business of the Board called to order. He completed a roll call and present were Commissioners DOLAN, FRASIER, KNUDSON, and ORTEGA. Commissioner McGRATH was absent with prior notice.

Secretary SALSKI requested a motion for President, Vice-President and Treasurer. Commissioner DOLAN moved to nominate Commissioner FRASIER for President, Commissioner McGRATH for Vice-President and Commissioner KNUDSON for Treasurer, second by Commissioner ORTEGA. A roll call vote was taken with Commissioners FRASIER, KNUDSON, DOLAN and ORTEGA voting yes. Secretary SALSKI asked for any other

nominations. No motions were given. A roll call vote was taken to close the nominations with Commissioners DOLAN, FRASIER, KNUDSON and ORTEGA voting yes. A roll call vote was taken of the votes with Commissioners DOLAN, FRASIER, KNUDSON and ORTEGA voting yes for the three nominations.

President FRASIER assumed the duty of first in command.

Commissioner DOLAN moved to approve the appointments as stated, second by Commissioner ORTEGA. President FRASIER repeated the motion and asked if there were any questions and none were raised. A roll call vote was taken with Commissioners DOLAN, ORTEGA, KNUDSON and FRASIER voting yes.

Executive Director SALSKI recognized Commissioner ORTEGA on behalf of the board and staff for his leadership during one of the most difficult times in its history. He was presented with a plaque.

Commissioner DOLAN moved to accept the Comprehensive Annual Financial Report for the Fiscal Year Ending December 31, 2020, second by Commissioner KNUDSON. President FRASIER repeated the motion and asked if there were any questions and Board Members congratulated staff. A voice vote was taken with all voting yes.

Commissioner ORTEGA moved to approve the Executive Director's compensation as proposed and posted six days prior to the meeting, second by Commissioner KNUDSON. President FRASIER repeated the motion and asked if there were any questions and none were raised. A roll call vote was taken with Commissioners, ORTEGA, KNUDSON, DOLAN and FRASIER voting yes.

Visitors: None

There being no further business, Commissioner DOLAN moved to adjourn at 7:47 p.m. second by Commissioner ORTEGA. A voice vote was taken with all voting yes.



Secretary