

**MINUTES**  
**Mundelein Park & Recreation District**  
**Committee of the Whole**  
**May 8, 2023**

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The Committee of the Whole meeting of the Board of Park Commissioners of the Mundelein Park & Recreation District, Mundelein, Lake County, Illinois, was called to order at 7:00 p.m.

Present were Commissioners DOLAN, KNUDSON, McGRATH, ORTEGA, and President FRASIER.

Staff present was Executive Director SALSKI and Superintendent McINERNEY.

Superintendent McINERNEY introduced Jamie Wilke, Lauterbach and Amen. Jamie stated the District's Audit was one of the cleanest Audits she has done. She mentioned it was a six month process with various phases. She thanked staff. She explained her meeting goal was to go through a few page number references. On page 7, she explained the District received a Certificate of Achievement for the 2021 Audit. She stated it was a review and program for CAFR (Comprehensive Annual Financial Report) and highest distinction for an agency.

On page 10, she explained two goals. The first goal was to ensure financial statements were correct and no material adjusting entries. She mentioned it was an unmodified or clean audit with no material adjusting entries. She said it was prepared at highest level and very rare to have no adjusting entries.

She stated the second goal was assessing Internal Controls through testing transactions and workflows. She explained there were no management disclosures. She explained best practices for internal controls included any installation of software and/or technology. She provided an example that Steeple Chase Golf Club was installing a new tee time reservation software and it would be important to demonstrate an open discussion, best workflow, export to Business Services & Technology Department. She explained GASB will be looking at these types of practices.

On page 14, she stated the page included discussion and analysis by management with an Executive Summary. She mentioned there were nine pages of high-level results. She explained the net position decreased, on par from last fiscal year, general fund performed well even after transferring to Capital Fund and retirement of long-term debt of slightly more than \$500,000.

She encouraged Board Members to review pages 14-20, 33-34 and especially page 34 as there was an overall increase to the fund balance. She encouraged Board to review. She stated page 86 was a required section for certification which included statistics, 10-year trends and operating indicators.

Ms. Wilke said there were positive comments and uptick in fund balance. President FRASIER told staff, "nice job." Commissioner DOLAN said it was nice to have the award and an agency could be sinking even with an award. He said no adjustments was good.

Ms. Wilke explained it has been a challenge trying to keep up with GASB. She stated GASB 96 will focus on Technology and Contracts.

The Board thanked Ms. Wilke.

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President FRASIER mentioned all the agenda items and asked Executive Director SALSKI to go through the items. Executive Director SALSKI mentioned District 75 potential agreement for the May 22 meeting was a result of staff coming together through the Financial Sustainability Strategy. He said the savings was significant. Superintendent McINERNEY stated Executive Director SALSKI and she researched and evaluated the potential for more interest investments as PFM provided a cash flow analysis. She explained the last investment was in 2019. Commissioner DOLAN suggested to be cautious due to the District's finances. Commissioner Ortega said he reviewed and made suggestions to the District Rules and Regulations and Personnel Policy Manual. He said most suggestions stayed with the Attorney's opinions. He said legally the District was in good shape.

Visitor: Ron Greenberg, Jamie Wilke.

There being no further business, Commissioner DOLAN moved to adjourn at 7:25 p.m. second by Commissioner ORTEGA. A voice vote was taken with all voting yes.

  
Secretary

**MINUTES**  
**Mundelein Park & Recreation District**  
**Regular Board Meeting**  
**May 8, 2023**

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The Regular Board meeting of the Board of Park Commissioners of the Mundelein Park & Recreation District, Mundelein, Lake County, Illinois, was called to order at 7:30 p.m. by President FRASIER 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, KNUDSON, McGRATH, ORTEGA and President FRASIER.

President FRASIER requested a motion to approve the minutes of April 24, 2023. Commissioner McGRATH moved to approve the minutes of the Committee Meeting, Regular Meeting and Executive Session from April 24, 2023, second by Commissioner KNUDSON. President FRASIER repeated the motion, asked if there were any additional corrections or additions. None were raised. A voice vote was taken with all voting yes.

President FRASIER read the Warrants needed to be approved. Commissioner DOLAN moved to approve Warrants 042823, 050123, 050423 and 050823 = \$418,797.30 second by Commissioner ORTEGA. President FRASIER repeated the motion, asked if there were any questions. None were raised. A roll call vote was taken with Commissioners DOLAN, ORTEGA, McGRATH, KNUDSON and FRASIER voting yes.

President FRASIER stated there was no Correspondence.

President FRASIER stated as President of the Mundelein Park & Recreation District Board of Park Commissioners, he declared the 2022-2023 Board was now complete.

Secretary SALSKI asked Commissioner KNUDSON to raise his right hand and read the Oath. Commissioner KNUDSON read the Oath. Secretary SALSKI acknowledged he was sworn in.

Secretary SALSKI declared the first meeting of the 2023-2024 Business of the Board called to order. He completed a roll call and present were Commissioners DOLAN, FRASIER, KNUDSON, McGRATH, and ORTEGA.

Secretary SALSKI requested a motion for President, Vice-President and Treasurer.

Commissioner ORTEGA nominated Commissioner McGRATH for President and Commissioner DOLAN seconded. Commissioner McGRATH stated he did not want to be President. Commissioner DOLAN mentioned it has been protocol over many years for the Vice-President to become President. Secretary SALSKI asked for any other nominations. Commissioner DOLAN moved to nominate Commissioner FRASIER for President, Commissioner McGRATH for Vice-President and Commissioner KNUDSON for Treasurer, second by Commissioner McGRATH. Secretary SALSKI asked for any other nominations. No motions were given. Secretary SALSKI held a roll call to close the nominations with Commissioners DOLAN, McGRATH, KNUDSON, ORTEGA and FRASIER voting yes to close the nominations. Secretary SALSKI called for a roll call vote for Commissioner FRASIER for President, Commissioner McGRATH for Vice-President and Commissioner KNUDSON for Treasurer. Commissioners DOLAN, KNUDSON, McGRATH, ORTEGA and FRASIER, voting yes.

President FRASIER assumed the duty of first in command.

Commissioner ORTEGA moved to approve the appointments as stated, 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, McGRATH and FRASIER voting yes.

Commissioner KNUDSON moved to accept the Comprehensive Annual Financial Report for the Fiscal Year Ending December 31, 2022, second by Commissioner McGRATH. President FRASIER repeated the motion and asked if there were any questions and there were none. A roll call vote was taken with Commissioners KNUDSON, McGRATH, DOLAN, ORTEGA and FRASIER voting yes.

President FRASIER requested a motion to approve the Personnel Policy Manual. Commissioner McGRATH moved to approve Personnel Policy Manual, second by Commissioner KNUDSON. President FRASIER repeated the motion and asked if there were any questions and there were none. A roll call vote was taken with Commissioners McGRATH, KNUDSON, DOLAN, ORTEGA and FRASIER voting yes.

President FRASIER requested a motion to approve the Ordinance No. 23-05-01-O – Ordinance Code Providing for the Rules, Regulations and Restrictions Governing the Use of the District-Wide Park System. Commissioner ORTEGA moved to approve Ordinance No. 23-05-01-O, second by Commissioner McGRATH. President FRASIER repeated the motion and asked if there were any questions and there were none. A roll call vote was taken with Commissioners ORTEGA, McGRATH, DOLAN, KNUDSON and FRASIER voting yes.

President FRASIER requested a motion to approve the Job Description – Superintendent of Recreation & Facility Services. Commissioner McGRATH moved to approve Job Description – Superintendent of Recreation and Facility Services, second by Commissioner ORTEGA. President FRASIER repeated the motion and asked if there were any questions and there were none. A roll call vote was taken with Commissioners McGRATH, ORTEGA, DOLAN, KNUDSON and FRASIER voting yes.

President FRASIER asked if there was any Board Business. Commissioner DOLAN mentioned he received a phone call about the All-Inclusive playground. He explained his frustration with the 2023 Budget, future finances and All Inclusive and how can District afford. He said it was a very bad idea to promote if it doesn't work out. Executive Director SALSKI explained the Board at the prior meeting agreed to decrease the Special Recreation Fund Balance by \$200,000 through approval of the ADA Transition Plan and \$100,000 would come out of Capital Fund. He said the Capital Fund would normally incur \$300,000 as a typical replacement playground would cost an estimated \$300,000. Commissioner DOLAN asked if it was in the original forecast and Executive Director SALSKI said yes. Commissioner DOLAN mentioned he did not agree with approving one off projects.

President FRASIER asked if there were any staff reports. Executive Director SALSKI stated there were none.

Visitors: Ron Greenberg

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President FRASIER requested a motion to move into Executive Session at 7:50 p.m. for personnel reasons. Commissioner ORTEGA moved to go into Executive Session per Personnel 5 ILCS 120/2 (c)(1), second by Commissioner KNUDSON. A roll call vote was taken with Commissioners ORTEGA, KNUDSON, DOLAN, McGRATH and FRASIER voting yes.

President FRASIER requested a motion to approve Executive Director's Compensation. Commissioner ORTEGA moved to approve the Executive Director's Compensation or Increase as discussed in Executive Session, second by President 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, McGRATH and FRASIER voting yes.

President FRASIER requested a motion to approve Executive Director's Contract for three more years. Commissioner ORTEGA moved to approve the Executive Director's Contract as discussed in Executive Session, 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, FRASIER and McGRATH voting yes.

There being no further business, Commissioner DOLAN moved to adjourn at 8:15 p.m. seconded by Commissioner ORTEGA. A voice vote was taken with all voting yes.



Secretary