



**Park District of Oak Park
Committee of the Whole
Oak Park Conservatory
615 Garfield Street
Oak Park, Illinois
Thursday, June 3, 2010**

Minutes

The meeting was called to order at 7:34pm.

I. Roll Call

Present: Commissioners Valentine, Bracco, Bullock, Graves and President Gartland.

Park District Staff present: Gary Balling, Executive Director; Karin Schindel, Superintendent of Business Operations; Mike Grandy, Superintendent Buildings and Grounds; Matt Ellmann, Superintendent Recreation; Neil Adams, Project Manager; Meredith Schwartz, Active Adult/Special Interest Supervisor; Linda Peterson, Manager of Cheney Mansion; Kyle Cratty Accounting Supervisor; and Karen Gruszka, Executive Assistant.

Others Present: Ron Amen, Lauterbach & Amen

II. Administration and Finance Committee

A. 2009 Audit Report

The Board was informed that the 2009 audit is complete. The next step will be for the Illinois Comptroller to post it to their website. Ron Amen of Lauterbach & Amen explained the audit procedure to the Board and let them know that the audit went very well and that the Park District had no deficiencies found in the qualitative aspect of accounting. This will come before the Board on the Consent Agenda at the Regular Board Meeting.

B. 2009 Financial Report Management Letter

The District received the Management Letter from Lauterbach & Amen discussing their recommendations that came out of the 2009 audit. New accounting standards require Park Districts to report the liability of post employment benefits starting December 31, 2009. An actuarial report outlaying the District's post employment benefits was performed to comply with this recommendation. Attempts will be made to partner with the Village or Township to reduce the fees for this report. Park Districts will also be required to follow new classifications of governmental fund types, especially special revenue funds. Staff will continue to monitor these issues and act on Lauterbach & Amen's recommendations. No action by the Board is necessary for this item.

C. 2009 Auditing Standards Report

The Park District of Oak Park has received auditing letters from our auditors, Lauterbach & Amen commenting on internal control efficiencies and significant audit findings. Auditors are now required to submit letters due to Statements on Auditing Standards, issued by the Governmental Accounting Standards Board. The first letter deals with SAS 114 which outlines their responsibility to report significant auditor findings. The second letter is a result of SAS 115 dealing with the auditor's responsibility to report internal control deficiencies. The Board questioned the SAS 115 internal control deficiency. Mr. Amen explained that the deficiency was due to financial reporting resulting from an

auditor generated adjusting journal entry. The Board questioned the need for this and was told the cost and time to do the adjustment ourselves would be inefficient. Mr. Amen let the Board know that 98% of the Park Districts they audit also require them to do the adjustment; it is very common. No action by the Board is necessary for this item.

D. Fund Balance Review

Karin Schindel, Superintendent of Business Operations discussed the 2009 Year End Fund Balance. Karin reported for 2009, the operating funds increased fund balance by \$26,875 to \$2,412,910 or 25.62% of the operating budget. She reported that the District is continuing to increase fund balance and the current retention amount demonstrates that the district is still in an improving financial position as we continue to work in these uncertain economic times. No action by the Board is necessary for this item.

E. Fund Transfer

Karin Schindel, Business Operations Superintendent, discussed the proposed unbudgeted fund transfers to the Board. Karin proposed a transfer to the capital improvement fund in the amount of \$141,380 from the Corporate Fund; and a transfer in the amount of \$168,619 from the Recreation Fund for a total transfer of \$309,999. This will come before the Board on the Regular Agenda during the July Regular Board Meeting.

F. 2011 Budget Timeline

The 2010 Proposed Budget Timeline was distributed to the Board. The Board Strategic Initiatives and Budget Planning Retreat is scheduled for Tuesday, July 13. This will come before the Board on the Consent Agenda at the Regular Board Meeting.

G. Prevailing Wage Ordinance

The Board of Commissioners of the Park District of Oak Park is required to ascertain the prevailing rate of wages as defined in the State of Illinois "Prevailing Wage Act". It was recommended that the Administration and Finance Committee recommend that the Board approve Ordinance Number 2010-06-01. This will come to the Board on the Consent Agenda during the July Regular Board Meeting.

H. Draft of 2011-2015 CIP

A first reading of the Draft 2011-2015 CIP was discussed by Board and recommendations were given to the staff on how to proceed in accordance with issues regarding the upcoming Survey in the fall of 2010 and Ridgeland Common. No action by the Board is necessary for this item.

I. Austin Trust Status

The Board was reminded that the Austin Gardens Trust has been set up to provide for extraordinary park maintenance of the grounds or improvements, recreational activities, or to assist in the erection of future improvements. The Board was shown the increase in the market value of the trust from the January, 2010 through the end of the quarter in March, 2010. The Board will be kept appraised of the trust as needed and on a yearly basis. No action by the Board is necessary for this item.

III. Buildings and Grounds/Facility Maintenance Committee

A. Cheney Mansion Green House Report

Garapolo Maynard presented his report on the Cheney Mansion Green House report and answered questions by the Board. He advised the Board that the rough estimate for

stabilizing the structure and closing it off rendering it unusable would be \$95,000.00. The rough estimate for a historic preservation and upgrading would be \$175,000.00 - \$200,000.00. And finally, the rough estimate for a demolition and replacement of existing structure would be \$350,000.00. The Board questioned how or if the green house was being used now and was told that Cheney Mansion had closed all but the center section and only the head gardener was allowed to enter it, using it for the growing of their plants for the Plant Sale which earned \$6,000 this year. The possibility of using the Conservatory for the growing of these plants was discussed. The difference between upgrading vs. replacement was discussed. The Board thanked Garapolo Maynard for their report. The acceptance of the Cheney Mansion Green House Report will be put on the Consent Agenda at the July Regular Board Meeting.

B. Euclid Square Park Phase 1 Bid

The Board was given the bids for Euclid Square Park Phase 1 with Fuerte Systems of Plainfield, IL being the lowest. The Board was told that the Park District had met with Fuerte Systems to go through their bid and are comfortable with the numbers and expectations. The references are checking out well. This will come before the Board on the Regular Agenda at the July Regular Board Meeting.

C. Maple Park Phase 1 Bid

The Board was given the bids for Maple Park Phase 1 with Copenhaver Construction of Gilberts, IL being the lowest. The Board was told that the Park District had met with Copenhaver Construction to go through their bid. Copenhaver Construction had listed the cost of Alternate #3 incorrectly and it was explained to the Board that their number for Alternate #3 was much lower than shown which made it clear they were the lowest base bidder. The Park District is comfortable with the numbers and expectations for Copenhaver Construction. Their references are checking out well. This will come before the Board on the Regular Agenda at the July Regular Board Meeting.

D. Scoville Park Master Plan

Altamanu, Inc. was at the Committee of the Whole meeting to go through the final plans derived from the 4th Community Meeting and to bring to the Board's attention details that were not yet agreed upon. The tennis courts were discussed and the consensus was that three would remain and be brought up to standard size. The playground will be moved slightly to the west and enlarged to accommodate current standards with a more pleasing n/s walk to be configured. Two different scenarios will be provided regarding the placement of the fountain; one view on Lake St. and the other leaving the fountain at its current location. And option 4 was chosen along with the Community Meetings choice for the monument plaza. These plans and final options will be completed by Altamanu, Inc. and brought to the Board on the Regular Agenda at the July Regular Board Meeting.

IV. Recreation and Facility Program Committee

A. Prospective Appointee to Senior Advisory Committee

The Board was reminded of the Senior Advisory Committee (SAC) position that we had appointed during the May Regular Board Meeting which left two positions open per the SAC by-laws. At this time, the Senior Advisory Committee would like to nominate Patricia Poskitt for one of the Board appointed positions. She was a Certified Nursing Assistant and has maintained an active adult membership for the past three years and has been a lifelong resident of Oak Park. Patricia looks forward to contributing to the programs offered to seniors and hopes to give back to the community in a capacity that

allows her to work with the senior population. This will come before the Board on the Consent Agenda at the July Regular Board Meeting.

V. New Business

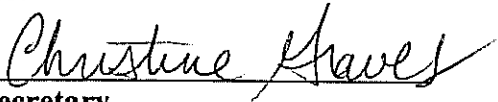
VII. Adjournment to Executive Session

At 9:58pm a motion was made by Commissioner Bracco and seconded by Commissioner Graves to adjourn to the Executive Session for the discussion of the purchase or lease of real property for the use of the District in accordance with section 2 (C) (5) which is an exception to the open meetings act. Motion carried in a roll call vote of 5:0.

At 10:35pm a motion was made by Commissioner Bracco and seconded by Commissioner Valentine to re-adjourn back to the Committee of the Whole meeting. Motion carried in a roll call vote of 5:0.

VIII. Adjournment

At 10:36pm a motion was made by Commissioner Graves and seconded by Commissioner Valentine to adjourn the Committee of the Whole meeting. Motion carried in a voice vote of 5:0.



Secretary
Board of Park Commissioners

July 15, 2010

Date



President
Board of Park Commissioners

July 15, 2010