

**MINUTES OF A REGULAR MEETING OF THE
KENILWORTH PARK DISTRICT BOARD HELD AT THE VILLAGE HALL,
419 RICHMOND ROAD, AT 5:00 P.M. ON THURSDAY, JANUARY 10, 2008.**

Park District President Thomas Feeney called the meeting to order at 5:06 p.m. and the Secretary called the roll as follows:

Present:	Thomas Feeney	President
	Chip Kenyon	Commissioner
	Richard Peterson	Commissioner
	Jason Hanold	Commissioner
Absent:	Heidi Higgins	Commissioner
Others Present:	Brad Burke	Secretary
	Lou Maggi	Superintendent
	Mary Cole	Secretary to Mr. Burke
	Maryann Van Dyke	Finance Administrator
	Lou Karrison	Sikich Auditors

Secretary Burke introduced Lou Karrison of the Sickich Auditing Firm. He was in attendance to answer any questions about the annual Park District audit which was being placed before the Park Board at this meeting. Mr. Karrison pointed out different aspects of the audit, including the Material Weaknesses reported in the Management Letter. A discussion of the material weakness identified pertaining to the Park District having the staff to prepare the annual financial report followed.

Finance Administrator Van Dyke explained Prior Period Adjustments in the amount of \$24,854 which was from a previous accounting practice for payroll which is no longer used. Secretary Burke clarified the issue, and said this procedure should never have been started.

Mr. Karrison said Sikich has given the Kenilworth Park District the highest level of assurance that can be given by an accounting firm.

Mr. Karrison went on explaining the audit and budget compliance issues. Mr. Karrison reiterated one of the weaknesses was the District's inability to produce certain financial reports. Mr. Karrison said he would not recommend hiring a CPA on staff because it would not be financially feasible for a small entity like the Kenilworth Park District. Commissioner Peterson commented that this would just add an additional layer of government. Secretary Burke added that it would be an extra layer of expense.

Commissioner Peterson asked who receives the management letter. Lou Karrison said it does not go to anyone else other than the Park District Board. Secretary Burke noted the bond rating agencies typically do not request a management letter to determine their ratings. Commissioner Peterson said so the weaknesses won't raise alarms. Secretary Burke said he had asked Crowe Norene, the Village's financial advisor, and they told him this was not a significant issue.

Lou Karrison said the debt community was very aware of the different types of reports and what is pertinent. He said the Weaknesses section looks worse than it is.

There was some discussion of the Investment Policy. Secretary Burke said he would bring the Policy to the Board. It is something that should be approved by the Board members.

Commissioner Peterson asked what the consequence of non-compliance year after year is. Secretary Burke said it could affect future grant applications.

Secretary Burke said one of the important issues is not having an employee handbook because of possible legal exposure.

There being no other questions, Lou Karrison left the meeting at 5:30 p.m.

There was more general discussion of the audit. Commissioner Peterson said if Moody's understands, then he sees no problem with any of the issues. He then asked about the status of an employee handbook. Secretary Burke said staff is working on it.

Commissioner Peterson asked about the expense and necessity of having an audit every year. Finance Administrator Van Dyke said she thought State law required an audit. Secretary Burke said that was a good question, but he thought it was a necessity and good control on the Park District's procedures.

The minutes of the December 6, 2007 meeting were placed before the Board. President Feeney made a motion to approve the minutes as presented. Commissioner Kenyon seconded the motion, which was unanimously carried, and the minutes were approved as presented.

Next, Secretary Burke discussed the December payables. He noted the member contribution to the NSSRA. Secretary Burke also noted payment for the audit to Sickich, LLP.

President Feeney made a motion to approve the payables. Commissioner Hanold seconded the motion, which was unanimously carried.

Secretary Burke introduced the Resolution Relating to 457 Plan. Commissioner Peterson asked why there would be any resistance to this. Secretary Burke said it is a formality. Commissioner Peterson said he had never seen anything like this before.

Commissioner Peterson made a motion to approve the Resolution. Commissioner Hanold seconded the motion, which was unanimously carried.

In the absence of Commissioner Higgins, Secretary Burke read her report. She reported 33 first grade boys and 13 girls which is 6 teams. She said there are 22 second and third grade girls which is 4 teams, and 45 second and third grade boys which is 6 teams. Commissioner Higgins said her son, Tyler, is in charge of the referees and will have six referees at each game. Commissioner Higgins reported that she had to redo the first grade teams due to the increase in enrollees. She also reported she had received the T-shirts which looked great.

In her email, Commissioner Higgins said a resident, Katie Nahrwald, had asked about the Park District conducting a tree/park amenity donation program. The Board was in agreement that they would not want plaques on every park tree and bench. The Board decided to wait until the next meeting that Commissioner Higgins attends to pursue this idea.

Finally, Commissioner Higgins asked when the Little Springs applications would be online. The Board has to hire a new co-director this year to replace Amy Kinsella. Secretary Burke said he had received a resume from a new kindergarten teacher at Sears School which he would email to all the Commissioners. Board members will get the word out at Sears School that a co-director is needed. Secretary Burke will set up interviews.

Commissioner Peterson asked about a formal hiring procedure. Secretary Burke said the procedure is interviews and background checks.

President Feeney asked if the program fees need to go up. Commissioner Peterson asked if program costs had gone up. Secretary Burke said salaries for returning counselors go up.

Commissioner Kenyon reported on Field Turf. He met with a landscape architect and a field installer and they covered all the details of what would be involved for installation. He said they cannot tie into the existing sewers so they would actually lift the field which they have done in other cases. Commissioner Kenyon felt the estimates he received at this meeting were too high, so he is negotiating to lower the fees. He said the next step would be to create an investor's book and do a mass mailing inviting everyone to a meeting at the auditorium at Sears School hopefully in February. Commissioner Kenyon said he cannot collect a dime from investors until the Park District receives the MWRD permit. There was general discussion among Board members.

Secretary Burke said the Park District would not have to go through the bid process for selection of a landscape architect to complete professional services, and the Park District should hold the contract for any work to be completed pertaining to the field.

Commissioner Peterson asked if the Park District would be liable for any problems. Secretary Burke said yes because it is Park District property. The Park Board needs to be comfortable with the contractor hired to install Field Turf.

Commissioner Peterson said he had been to only one meeting about the Comprehensive Plan, but thought they talked about reconfiguration of park properties. Secretary Burke said the only thing suggested in the Comprehensive Plan contemplated straightening the bike path.

Superintendent Maggi thanked the Board for staff Christmas bonuses. He reported that the Park District staff had tried to make ice for skating when the weather was colder. He said the field slopes to the east so at the low spot, there is 5 inches of water before the whole rink is covered. It did freeze at the low end and kids went out on it and tore the new liner. Superintendent Maggi reported that he and his crew repaired the tear. He reported that they had trouble with the snow that covered the ice. He said they are taking advantage of the warm weather and trimming trees. Superintendent Maggi requested a meeting with Commissioner Kenyon to discuss moving the trophy case.

Commissioner Kenyon made a motion to adjourn. President Feeney seconded the motion, which was unanimously carried, and the meeting adjourned at 6:10 p.m.

Respectfully submitted,

Mary Cole