

KISHWAUKEE SPECIAL RECREATION ASSOCIATION

BOARD MEETING MINUTES

Tuesday, June 12, 2018 – 1:30 PM

Meeting held at DeKalb Park District

1403 Sycamore Road, DeKalb, IL—basement level

1. **Meeting called to order**- The meeting was called to order at 1:35 PM.
Attendance – Board Members: Amy Doll-Executive Director of DeKalb Park District, Maureen Stevens-Office/Program Manager Flagg/Rochelle Park District, Heather Collins-Superintendent of Finance-DeKalb Park District, Paul Bafia-Executive Director Genoa Park District

Staff present: Julie Eggleston-Executive Director Kishwaukee SRA
2. **Approval of Agenda** - P. Bafia made a motion to approve the agenda. H. Collins seconded the motion. All agreed.
3. **Approval of Minutes from April 10, 2018 meeting**— H. Collins made a motion to approve the minutes from the April 10, 2018 meeting. M. Stevens seconded the motion. All agreed.
4. **Financial Report**— J. Eggleston created a snapshot was created of programs from this year compared to last year. This includes the tax revenue, inclusion, Camp Maple Leaf and the General programs. Last year, the Kishwaukee SRA received half tax levy from the 3 different park districts in this period. Last year, the Kishwaukee SRA operated on the \$103,630 and this current year the Kishwaukee SRA is running off the \$30,000. Through all the numbers the Kishwaukee SRA is currently ahead by around \$60,000.00. Currently, Inclusion is up in revenue already and Camp Maple Leaf is up as well. J. Eggleston stated Camp Maple Leaf revenue being upward this year because the KSRA started a new option for parents to pay on a payment plan. Parents could start paying their child’s camp registration fee as early as March 1 and many families took advantages of that. Payment deadline is July 1 has helped the cash flow for the Kishwaukee SRA. P. Bafia approved the financial report. H. Collins seconded the motion. All agreed.
5. **Old Business-**
 - a. **Review of Standards of Procedure for Fraud and Corruption Policy**—
J. Eggleston detailed the policy to ensure that all the wording is correct and discussed with H. Collins who will be the person to be collaborating with the KSRA. Together J. Eggleston and H. Collins created a control policy, risk assessment and the fraud prevention score card. The score card will be completed yearly to make sure that there are no red flags that could come up. The Board revised some language on the policy to state the period for reviews and the responsible parties.
 - b. **Action of approval of Standards of Procedure for Fraud and Corruption Policy**
J. Eggleston agreed to the review and to submit the revised policy for approval at the July 16, 2018 meeting. Approval on hold until July meeting until the corrections are made to this policy and is emailed to each board member.
 - c. **Review of Standards of procedure for Petty Cash Policy**—
H. Collins is concerned about the responsibilities of the monetary monies. J. Eggleston discussed that the receipts will be shown to the board members to show the responsibility of the monetary monies.
 - d. **Action of approval of Standards of Procedure for Petty Cash Policy**—

A. Doll made a motion to approve the standards of procedure for petty cash. M. Stevens seconded the motion. All approved the Standards of Procedure for Petty Cash. M. McCann and T. Tevsh not present for the vote.

e. Review Imprest Checking Account Policy—

These monetary would go toward outstanding bills that need to be pay. The max balance is \$5,000 in one account and the rest is in a reserve account just in case one of the debit card gets used and the max that they will be allowed to take out is \$5,000.00. This account is also what the checks are made out to. The main agenda of having an Imprest account is to have an account to minimize the risk of loss. There was discussion of the real need for the account.

f. Action of approval of Imprest Checking Account Policy

The approval of the Imprest Checking Account Policy was declined.

g. Review Credit Card Standards Policy—

On items 1-8, replace the word “should” with the word “will.”

h. Action of approval of Credit Card Standards Policy

P. Bafia made a motion to approve the Credit Card Standards Policy. H. Collins seconded the motion. All approved the motion of the Credit Card Standards Policy. M. McCann and T. Tevsh not present for the vote.

i. Update on utilizing Open Meeting Act policy for meetings—requesting Board of Directors OMA certifications for file. – There was a discussion of whether the KSRA Board meetings fall within the Open Meetings Act and it was discussed that other SRA organization do operate their meetings under the OMA because they are an extension of the park districts. Therefore, A. Doll requested all Board members to submit their OMA training certificates to Julie for records.

6. New Business:

a. FY 2017 Audit by Presentation by Dennis Hildebrandt—

Dennis Hildebrandt from Siepert and Co. performed the 2017 audit and reported. The internal report brought up 3 comments and these were: the lack of risk assessment, segregation of duties and the lack of documented internal controls. There are 2 main parts of the risk assessment and those are how are you going to perform a risk assessment and how often will you be completing them. The recommendation is for the report to be completed every 2 years. The other part is documenting what needs to happen if someone expects fraud.

The documented internal controls have been more entities of documenting the controls for the companies receiving grants and with money tight and whomever is supply the grants, will look and see who has documented their internal controls documented and those who do not. They will most likely give the grant to the company that has documented their controls.

Management level has 3 points and only the organization structure carried over. An active board team is the best organization structure an organization could have. Checks from 2016 and some of 2017 were backdated. Instead of backdated, using the accounts payable and the accounts receivable and you can still record the transaction instead of backdating checks.

Last year the park district had a negative fund balance and this year the district was in the positive funds. The district had a deficit fund of \$11,000. There was a positive income of \$77,000.00 which took care of the deficit. The Board thanked Dennis for his assistance.

- b. **Review of KSRA and DeKalb Park District lease agreement**— J. Eggleston explained that this has been a lengthy process, but it is now official. There was discussion on the lease payment structure note and J. Eggleston and H. Collins explained that the lease payment structure was set that way to bring the lease up to what was agreed upon and what is thought of as fair to have the organization pay for the facility and accommodations that it utilizes.
- c. **Action on approval of KSRA and DeKalb Park District lease agreement** - P. Bafia made a motion to approve the KSRA and DeKalb Park District lease agreement. M. Stevens seconded the motion. All approved the KSRA and DeKalb Park District lease agreement. M. McCann and T. Tevsh not present for the vote.
- d. **General Program—Summer 2018 program report, Camp Maple Leaf, staffing/volunteers, trainings, internships provided**— J. Eggleston reported on the programing and noted that there was a lot of growth throughout all areas of programming.
- e. **Inclusion Services—for April and May 2018**—J. Eggleston reported that there was an increase in Inclusion services already for Summer. She also reported that there was a goal to advertise Inclusion services provided to the 5 park district agencies through the Mail Chimp newsletters, KSRA Facebook and website pages, as well as through the program guide and the park district program guides.
- f. **SWOT Analysis discussion and timeline**—J. Eggleston reported that through the review discussion with A. Doll, the next organization step should be to review the organization and to create a SWOT Analysis for the organization to then stem the Strategic Plan from. J. Eggleston started with the SWOT Analysis that she completed when she was first hired in 2013 and recommended others to review it and to send her the additions to the document for her to create a new SWOT Analysis for the organization to work off for future success. The Board agreed to responding to the request by July 10, 2018.
- g. **Acceptance of Resignation of Executive Director**—The Board agreed to accept J. Eggleston’s resignation and succession plan. P. Bafia made a motion to accept the resignation and H. Collins seconded the motion.
- h. **Discussion of Executive Director search and succession plan**— There was discussion as to how the job posting will be posted, where, and the time frame for the transition. The job description was reviewed, and the salary range was discussed. J. Eggleston agreed to review the applicants that come in and to rank them. It was agreed have the job search run from June 13 through July 13. It was agreed to meet in a special meeting after the July 13th deadline to review the candidates and to confirm the interviewing schedule which will be the second to last week of July. J. Eggleston agreed to assist the KSRA Board in the interviewing process and to assist in the transition of the new Executive Director after she has left as an independent contractor for a period.

7. **Announcements** – none currently.

8. **Adjournment**- H Collins made a motion to adjourn the meeting and M. Stevens seconded that motion. All agreed, and the meeting was adjourned at 3:21 PM.

2018 Approved KSRA Board Meeting dates and times:

August 14, 2018—1:30pm—Flagg-Rochelle Park District—Marina

October 9, 2018—1:30pm—Sandwich Park District—Multi-purpose Room

December 11, 2018—1:30pm—Genoa Township Park District—Fitness Center—333 E. 1st St., Genoa, IL

Minutes Respectfully Submitted,

Julie A. Eggleston, CTRS, MS

Executive Director