

BOARD MINUTES

August 13, 2018

The regular monthly Board Meeting of the Board of Commissioners was called at 7:01 p.m. on August 13, 2018 at the Cynthia Neal Center, 8047 W. 91ST Place, Hickory Hills, Illinois.

The following commissioners were present: Jerantowski, Kosnick, Morgan, Peterson.

Also present were: Jennifer Fullerton, Executive Director, Jim Murphy, Maintenance Director and Angel Sanchez, Recreation Assistant.

APPROVAL OF MINUTES

Commissioner Kosnick moved, seconded by Commissioner Jerantowski, to approve minutes of July 9, 2018.

Ayes: Jerantowski, Kosnick, Morgan, Peterson.

SECRETARY'S REPORT

Commissioners received a July PDRMA Health in Action newsletter, personnel directory, the giveaway for National Night Out and a letter from Rima Abudayyeh regarding the May incident and the response letter from Director Fullerton.

PUBLIC COMMENT

Nothing to report.

MAINTENANCE REPORT

The maintenance department is in the process of preparing the buildings for the upcoming fall programs. Kasey Meadow and Martin Park's soccer fields will be laid out in mid August. The soccer goals at Krueger Park will be moved to Kasey Meadow. Burbank Auto and Truck Repair replaced the fuel pump and the van is working fine now. The cost for this repair was \$618.11. All the parks were cut weekly last month and shrubs trimmed and mulched. A non selective weed killer was sprayed throughout the parks where needed. Several bushes and trees were trimmed at City Hall. The maintenance department will be installing the new park sign for Memorial Park during the month of August. A larger lid for Martin Park's drinking fountain meter vault was installed before the cement sidewalk was poured last month. The old one was 13 inches and the new lid and structure is now 22 inches. Cedar Valley topped off the fall surfaces at Kasey Meadow, Krueger Park, Woodland Park, Marty Ptacek Park. The cost to spread this was \$2,975.00. After the fall fest, maintenance, we will be adding top soil to the low spots (40 yards) on the south side of this area from the carnival area. We will then slit seed the entire site and install straw blankets where the top soil was added. This area will be watered throughout the fall. The two summer staff employees will be leaving this Friday. A new sidewalk edger was purchased from Russo Power Equipment (Cost \$489.00). Martin Park's waterfall has been running fine after the electrical work was done earlier this season. Director Fullerton said there was vandalism to the Cylex sign at Kasey Meadow Park. The front of the sign was cracked, the paint was chipped and some writings on the back side which has been removed. The sign is 250 pounds and is made of concrete. Additional support brackets were put on the sign and will be put on all Cylex signs. Commissioner Kosnick asked what non-selective weed kill is. Mr. Murphy said it is Round Up so it will kill anything. A selective weed killer is when I just want to kill dandelions.

RECREATION REPORT

Mr. Sanchez said the third session of camp began on Monday, July 23rd with 92 children which were a little lower than last year. It was a good summer overall for camp and the staff. We had the PDRMA Recreation

Review on Friday, July 13th and the Recreation Department was at 98.94% but we still have some items to submit. The Heartbreak Hotel had 24 people. Grand Bingo was July 14th with 40 people and had a net of \$46. We had 30 people for Progressive Rummy with a net of \$99 and \$56 on the other. The next extended trip through Diamond Tours will be the Ark Encounter and Creation Museum in April. It will only be a four day, three night trip. The Sox and Cardinals was a Coop with Oak Lawn and Burbank Park District. The new demo piece for the fitness center was an Octane Elliptical Cardio Piece and they really have liked it so we would like to purchase it. The purchase price is \$3,975 (pictures shown of old and new one). The piece it will be replacing is the old Sci-Fi piece which is 19 years old and we will receive \$50 for this trade in. The Four Winds Casino trip was very nice in South Bend which opened last January and is smaller. They like the one in New Buffalo better because it is larger and more to offer. The trip had a net of \$390. Our next trip is scheduled for Friday, August 31st. The third concert had some light rain throughout the concert but no one left. The last concert, National Night Out, had rain before the event began but everything went well. We had two balloon artists, a face painter, free chips, free pop, Yo Yos that lights up as a giveaway item and the band. Fairplay donated 400 bags of chips for free. We only gave out 400 chips and purchased more but it was a lighter crowd. Usually we give out at least 600 giveaway items to the kids but we were able to give them to the adults too for a total of 400. Director Fullerton said the chips were so much easier than making popcorn. Before the event began, the band said they were not going to play because it rained recently. She told them we are having the event with or without you. They asked to wipe down the stage and if it rained one drop they would stop playing but it didn't rain after 4:30pm. Maintenance put up a tent behind the stage because the band shell was not set up due to the rain. The total event was \$2,248 but not all the costs are in yet so it will be approximately \$3,500 to \$4,000. We had Dominoes with a net of \$92 and Double Down with 17 people. Left, Right, Center had a net of \$98. Also, three people have refused to sign up for a trip due to the non-resident fee of \$5. They were upset and said they would go somewhere else. A non-resident donated \$500 to Martin Park's pond for 100 pounds of Catfish. We paid an additional \$113 for the fish.

TREASURER'S REPORT

Commissioner Jerantowski moved, second by Commissioner Morgan to approve Claim Ordinance 757. Ayes: Jerantowski, Kosnick, Morgan, Peterson. Motion approved. Commissioner Kosnick asked about check# 35240. Maintenance said they were going to take it down and paint it over the winter and asked why there is a different name on there. Director Fullerton said that she thought maintenance couldn't handle painting the Little Library because it was hand painted originally with artwork on it. Maintenance offered to paint it one color and it wouldn't look as nice. We hired the artist who painted it originally and put extra coats of polyurethane on it. Commissioner Kosnick asked why it says Green Hills Library and Hickory Hills Park District. Isn't it our library? Director Fullerton said it is our library now but when we originally received it, Green Hills Library paid for it. Commissioner Kosnick said they wanted us to have it and we didn't go looking for it. Director Fullerton said she didn't think it was right to take it off even if we were re-painting it again. Do you? Commissioner Kosnick said I don't think it should be there at all because it is our library. Director Fullerton said it was donated to us and we agreed to put it at our location so that is why both of the names are on it. If you want the library's name removed, that is a Board vote and decision. Commissioner Kosnick said their name was not on it originally. Director Fullerton said yes it was and showed a picture of it when it was originally installed and the commissioners and staff were there with the library staff for the dedication of the library. Commissioner Peterson said there is another one across the street from Kasey Meadow Park. Director Fullerton said they asked to put it at Kasey Meadow Park and she said no because we had a lot of vandalism in that corner of the park and at that time we didn't have the walking trail and fitness station. The artist painted it exactly the same as it was and had to match the paint. She discussed having someone else paint it next time that is a father of an employee and also having another one built so we could interchange them out. Commissioner Kosnick said if it was on it,

then leave it. Commissioner Peterson asked if kids open up and look at it. Director Fullerton said the books are changed a lot. Mr. Sanchez said people come in, whether they are going to the park or not, pull up, take a book and leave a book and drive away. At times the After School kids don't have a book to read so Mr. Sanchez tells them to go outside and take a book. The Invoice/Memo report was included in the board packet for a further explanation of the check register. Commissioner Kosnick made note of the Investment Report July 31, 2018. Director Fullerton said the CD report and July investment statement was included in the Board packet. Commissioner Jerantowski moved, seconded by Commissioner Morgan to approve the Operating Statement for April 30, 2018 Final, May 31, 2018, June 30, 2018 and July 31, 2018. Ayes: Jerantowski, Kosnick, Morgan, Peterson.

DIRECTOR'S REPORT

Octane Fitness Equipment:

Commissioner Kosnick moved, seconded by Commissioner Jerantowski to approve the Octane XR 6000 seated elliptical with standard console for \$3,975. Ayes: Jerantowski, Kosnick, Morgan, Peterson. We will also receive \$50 for the Sci-Fit trade-in.

Park Renovations 2018:

The Play Illinois check had to be voided and reissued to the manufacturer of the playground equipment which was BCI Burke for same amount \$46,563.50.

On July 31, Michelle and Liz from Upland Design called me and said the project will be delayed because the playground equipment was ordered as soon as the vendors received their checks and we couldn't preorder it. At times the playground companies will let you pre-order if they know the contractor but Innovation is a new company so that wasn't an option. The playground equipment will be delivered on August 29, the shade September 7 and one of the benches in the middle of September. We have received several phone calls inquiring about what is going on with the playgrounds so all of our marketing was changed to the fall. Upland Design drafted a letter that Director Fullerton sent on behalf of Hickory Hills Park District to the bonding company of notice of preliminary default to let them know about the delay. They have called for updates on the project. There is no monetary fee that would be paid by Innovation because we don't have liquid damages in our contract. Michelle, Jim Murphy and Director Fullerton discussed this when we hired an architect and liquid damages would have added a substantial amount to the project from the contractors bid if we would have had that in. We thought we could wait a month if it was delayed so we didn't put liquid damages in the bid. Mr. Murphy said Innovation was proactive early on and took the playground equipment down so we didn't have to put more money into repairs of the existing equipment and put up the construction fence the next day.

During construction, one of the security camera wirers was cut so Altec had to replace the wire and pvc pipe. The wire originally was buried 6 inches underground which is what Altec normally does. Now it is under the gravel and cement and approximately 3' underground.

Kasey Meadow Renovation to Skate Park, In-Line Skating, Basketball and Tennis Courts Renovation and Public Input Meetings:

We are moving forward with the OSLAD grant submittal for the skate park, in-line skating, basketball and tennis courts and there will be a resolution for the Board to approve next month. If we get the grant it will be in 2019 and construction in 2020. Commissioner Kosnick recommended putting it on the City's marquee. Director

Fullerton will ask them. Residents around the park received a letter about the public input meetings and it was on the website, Facebook, flyers to all the schools, press release in the newspaper and one of the marquees (other marquee is not working). We had the first public input meeting today at 5:30pm and one resident attended. She really likes the skate park and her grandson who is 20 years old still goes to the skate park. She said there are no problems with the skate park. She can hear them from her house but they are good compared to prior to the security cameras. She asked if we could do something about the stairs on the hill. She mentioned Pickle ball but we have tried it indoors and there wasn't much attendance. We discussed replacing in-line skating with soccer or allowing scooters and bikes in that area because you can't bring them in the skate park now. So, it would be one section for skate boards and another for scooters and bikes. She loves the new walking trail and fitness equipment and asked if we could add more pieces to that area. She has lived there a very long time and she was here when we built the skate park 20 years ago. The second meeting will be Wednesday, September 12 from 6:00-6:45pm.

OSLAD Grant Application Cost Approval:

Commissioner Jerantowski moved, seconded by Commissioner Morgan to approve Upland Design for the OSLAD grant in the amount of \$6,600. Ayes: Jerantowski, Kosnick, Morgan, Peterson.

CN Marquee:

The CN Marquee is still off. We put in a service call with Integrity Sign because they installed it but they stopped communicating with us on the repair so we are hiring another company.

Employee Recognition Program:

The employee of the summer is Madison Goulooze and received a \$100 check and Kyle Belluomini was the runner up and was awarded a \$50 check. Both received a letter from Director Fullerton that explains why they won the award.

Preschool 2017-2018 Bottom Line Report:

The Little Learners Preschool Bottom Line Report net revenue was \$17,241 and in 16/17 it was \$27,350 and \$13,385 in 15/16. We had 323 enrollees in 17/18 and 320 enrollees in 16/17 and 130 in 15/16. Enrollees include the half year preschool and morning and aftercare programs.

Spring 2018 Bottom Line Report:

There was a 7% increase Spring 2018 Bottom Line Program Activity Report. The net revenue was \$60,454 in 2018 and in 2017 it was \$56,448. Number of classes was 83 in 2018 and 100 in 2017. The increases were from special events, adult, senior, tot, teen and trips. The carnival increased 13% even though the weather was cold and at times raining. The Fishing Derby had a net of -\$319 and year prior was -\$281. The Garage Sale increased 12%, Pizza Tasting decreased 32%, Basket delivery decreased 12% and Egg Hunt had a net of -\$210 versus -\$310 in 2017. Adults increased by 35%. A new workout class called WOW had a net of \$636 versus Total Workout the previous year which had a net of \$15. Men's Basketball, Zumba and Bunco increased and PIYO was canceled due to low enrollment. Senior programs increased 116% with increases in Yoga, Bingo, Rummy and senior luncheons however Easy Does It and Dominos had decreases. Tot programs increased by 47% with increases in T-ball and Open Gym doubled. Teen programs increased by 5% from Hoops. Decreases were from contractual, trips and youth. Contractual decreased by 12% with a decrease in Gymnastics however guitar

increased 78%. Karate was the same and Piano was new. Trips decreased by 27% mainly from the weeklong trip and Four Winds decreased by 8%. Youth programs decreased by 8% from birthday parties, Holiday Krew, Violin and Volleyball. Commissioner Peterson asked how Pizza decreased 32% because he had more tables this year. Mr. Sanchez said we couldn't take as many this year because of parking is limited. Commissioner Kosnick asked why Four Winds is down. Director Fullerton said it will decrease because it depends on who is enrolled. In 2017, there was a big jump in Four Winds but then we don't see two buses like we used to have. He has people on a wait list but doesn't have enough to fill a second bus.

PDRMA GASB 75 \$2,500 Segal report:

Many park districts have questioned whether or not we needed a GASB 75 Segal Report from PDRMA for a cost of \$2,500. At first we were told we didn't need this report if we didn't offer health insurance to retirees but since we offer COBRA insurance after you retire, at the expense of the former employee, we will need this report. Director Fullerton said she believes all park districts have to offer COBRA when you leave your employer. Originally, Knutte, our auditor, said we didn't need it but then the partners at Knutte changed their minds and said you need it and if you wait it could be more expensive later.

Miscellaneous:

The following is the answer from Lori Kazich from First Midwest Bank regarding taxes on investments if there are any: "The Hickory Hills Park District is a tax exempt organization, the investment account does not pay taxes on the interest/dividends earned in the account." Our auditor sent the following reply to the banks email, "If they are asking about federal taxes, like what you and I would pay on our interest earnings or dividends, the park is exempt from tax."

Channel 5 sent the following FOIA request: "I am requesting all accident reports, injury reports, and return-to-play letters and/or reports, prepared by and/or submitted to the Hickory Hills Park District relating to any park district participant who sustained a concussion any time from August 1, 2016 to the present, including – if available – the sport or activity in which the concussion occurred; the age and gender of the participant; and a narrative of the event which led to the concussion." PDRMA referred us to our attorney. David Freeman reviewed our accident reports and said none of them said concussions and that is what Channel 5 asked for so our response to Channel 5 was as follows: "We do not have any accident reports that refer to concussions." Mr. Sanchez said we don't allow heading in our soccer programs because we are a recreation league and we don't tell them how to use their head during soccer. For all our programs, like in camp if someone runs into a wall, we inform the parents of all heard injuries and then they have to sit out for at least 15 minutes and the employee or counselor is sitting right next to them. We also give counselors and the coaches a handout of how we test to see if it is a concussion like blurred vision, blurred speech, etc. We don't diagnosis concussions because only doctors can diagnosis a concussion but we look for symptoms. Director Fullerton said we had a second FOIA request from Channel 5 for anyone arrested for sexual harassment and court information. We didn't have anything like that.

The June fitness center and walking track report was included in the board packet. Director Fullerton mentioned her vacation in August. Commissioner Peterson asked if we could put the registration form on the front desk and laminate it with what needs to be filled out and highlight it. Director Fullerton said sure we can do that.

Commissioner Morgan asked if everything could be changed to her formal name Sandra Morgan. Director Fullerton said she will change it on everything from now on. Commissioner Jerantowski asked if we could find out the number of seats at the new theatres at Oak Lawn High School and Argo High School.

Annual Financial Report and Receipts and Disbursements:

Director Fullerton gave the commissioners an overview of the financial audit. There were no comments or improvements in the "Other Audit Finding or Issues" section of the audit. Commissioner Jerantowski moved, seconded by Commissioner Morgan, to approve RECEIPTS AND DISBURSEMENTS FOR FISCAL YEAR MAY 1, 2017 THRU APRIL 30, 2018. Ayes: Jerantowski, Kosnick, Morgan, Peterson.

Fiscal year comparison 2016-2017 and 2017-2018. Total taxes received were \$1,367,744 in 17/18 and \$1,139,292 in 16/17.

Corporate Fund

The Corporate fund had a net fund balance of \$22,534 compared to \$36,707 from last year. Total income was \$481,831 in 2017/2018 and \$497,876 in 2016/2017. There was a decrease in property taxes of \$8,236. In 2016/2017, we received \$4,180 for the Wal-Mart TIF however that was the last distribution for that TIF. There was an increase from interest on investments of \$5,016. Rentals had a gross of \$4,313 compared to \$986 the previous year. This was the second year of field and facility rentals. There was a decrease in miscellaneous income however the majority of this line item is used for PDRMA claims which was approximately \$8,000 from the KP damage on the roof. Total expenses decreased by \$1,872. The corporate fund operating expenses minus the transfer of funds was \$401,933 in 17/18 compared to \$403,169 in 16/17. Salaries increased by an average of 6% for all employees but mainly for the part time and seasonal employees because of the minimum wage increase. Some employees are still at \$10 to \$10.50 and Cook County was \$10 in 2017 and \$11 in July 2018 and Chicago is even higher. Maintenance salaries were \$142,267 in 2017/2018, \$132,275 2016/2017 and \$138,457 in 2015/2016. In 2016/2017, two full time employees left the park district (one retirement) and a new person was hired at a lower rate of pay. Employee health insurance increased by 12% due to an employee that was added to health the previous year. PPO increased 4.3% and HMO 3.2% from 2017 to 2018. The actual amount spent for health insurance in the corporate and recreation funds was \$105,769 compared to \$94,769 last fiscal year. Legal expense remained the same however there were a couple of bids that had to be proofed by the attorney and also the policy manual had to be proofed by the attorney. Contractual expenses decreased by 29% due to a vandalism claim of \$8,400 the previous year. Office equipment and computer maintenance was \$800-\$1,000 less due to what was needed during the fiscal year. Janitorial and maintenance supplies increased due to what was needed during the fiscal year however both accounts were under budget. Flowers/Mulch was \$1,200 lower however the previous year we used extra mulch for the new pathway. Misc. Park increased by \$3,300 due to crack filing at the KM tennis courts for \$3,200. Transfer of funds took place once a year however this fiscal year the special funds were budgeted and coded to the corporate and recreation funds. Audit and FICA was \$58,000 in 16/17 and \$57,364 in 17/18 in the corporate fund.

Recreation Fund

There was a 3% increase in the Recreation Fund gross revenue (including taxes). Program number of registrations increased from 17,590 in 16/17 to 17,664 in 17/18. Recreation program revenues for the year increased 9% from the previous fiscal year from \$820,821 to \$834,021 (all revenue except taxes and donations). Next year it is estimated that it will be 1% due to limited space in each building. The number of classes offered

was 1,364 in 2017 and 1,393 in 2018. Program revenue increased from \$280,340 16/17 versus \$295,583 (5.4%). Other recreation services, such as Fitness Center and Splash Pad decreased. The Fitness Center gross revenue was \$62,831 in 16/17 and to \$58,304 in 17/18. Splash Pad revenue was \$11,206 in 2016 and \$10,759 in 2017 and expenses \$6,665 in 2016 and \$30,322 in 2017 and a net of -\$27,614 in 2016 and -\$23,824 in 2017. Splash pad expenses more than doubled due to putting in a security camera system on the pad. Splash pad revenue is generally negative earnings due to depreciation of assets. After School, Preschool, and Dance are tracked separately since they bring in large participant numbers. After School participants increased from 8,329 in 16/17 to 8,747 in 17/18 based on registrations. Preschool decreased from 235 to 194 students. In 16/17 the district introduced a half year option for preschool and new this year was a program called Morning Care in addition to an After Care program. Net revenue 16/17 for preschool was \$37,616 and 17/18 was \$27,049. The dance program participants were 831 in 16/17 and 863 in 17/18. Net revenue for dance programs was \$65,051 in 16/17 and \$72,028 in 17/18. To accommodate long wait lists for dance classes, several classes were moved to the preschool room and there was a growth in private lessons. Also, the costume revenue was \$26,675 in 16/17 and \$28,653 in 17/18 and expenses were \$21,139 in 16/17 and \$21,353 in 17/18. Net profit from costumes will be used for equipment, music, props and supplies. The following is the recap of the bottom line reports for programs. The summer, winter and spring increased and fall programs decreased. The summer programs had an increase of 21%. The largest increase was in special events since the Street Fair did very well with gross revenue at \$2,930 in 2017 versus \$1,638 in 2016. Also, senior programs had a 91% increase, youth programs had a 44% increase and summer dance had a 32% increase. The winter programs had a 20% increase. Trips had a 110% increase because there were six trips versus three trips the year prior. Special events had less of a loss for the VIP Party and the Children's Christmas Party. Spring programs increased by 8%. Senior programs increased by 116% with senior luncheons increasing and card games. Adults increased 35% with some new workout classes. Special events increased by 32% mainly from the carnival. Fall programs had a decrease of 32%. All programs decreased except for special events. The largest decrease (35%) was from the senior program due to some of the exercise classes and senior luncheons had fewer participants. Teen programs had a 19% decrease because not as many teens attended the Friday Night Mixer due to a school function. The District accepted \$8,650 in donations. First Midwest Bank donated \$3,000 for special events and senior luncheons and the fire and police departments donated \$2,200 to National Night Out. The City of Hickory Hills donated \$950 for the Children's Christmas Party. Various vendors donated \$100 to \$500 which offset the deficits of special events and senior programs. Recreation expenses increased from \$1,124,071 in 16/17 to \$1,229,008 in 17/18. After School and camp instructors were added which increased salaries. Conference/Training increased because of additional training for staff and commissioners. Contractual expense decreased by 10% due to lower enrollment in contractual programs such as karate and gymnastics. Utilities decreased by 6% due to the utility broker assisting with obtaining lower utility rates and phone decreased by 15% from Ms. Muth getting better rates. Program Scholarship decreased by 72% because of expenses coded to the new special recreation fund. Program refunds increased by 20% (\$2,500) however \$1,600 was from one preschool refund. Trip revenue and expenses decreased significantly from the weeklong trip the previous year having 81 people versus the weeklong trip in 2018 having 52 people attend. Senior revenue and expenses increased due to additional programs. Skate park expenses increased by \$1,940 because there were three valves in the vault at the skate park that were replaced for \$5,360. Pepsi revenue and expenses decreased \$1,500 because the skate park machine was removed due to the machine being vandalized. In the Recreation Fund, Audit, IMRF, General Liability and Workman's Comp was \$117,000 in 16/17 and \$96,637 in 17/18. Recreation expenses increased from 1,124,071 in 16/17 to \$1,229,008 in 17/18 including the transfer of funds. If you remove the transfer of

funds, the expenses increased by 9% from \$1,007,071 in 2016/2017 to \$1,102,174 in 2017/2018. The Recreation Fund net revenue was \$34,489 (2017/2018), \$101,767 (2016/2017) and \$50,505 (2015/2016). There was a transfer of \$122,000 to pay for the Kasey Meadow Project that finished in 2017. If you add the transfer of \$122,000 to \$34,489, the total net revenue would have been \$156,489 compared to \$101,769 in 16/17.

Special Funds

There was a transfer from Recreation to Capital for \$122,000 for the Kasey Meadow Park Project which was completed in the summer of 2017. There were transfers to the following: the General Fund (\$206.00) to the Audit Fund and the Recreation Fund to the Workers Comp Fund (\$2,175) and Recreation Fund to the Insurance Fund (\$2,659) to zero out these funds. However, the auditor had to make an adjustment from the prior year accounts payable so now there is a balance of \$1,619 in Liability Insurance and \$914 in Workers Comp. The accountant that does our bank reconciliation said to just leave the fund balances because the auditor will make other adjustments and the balances will keep coming back. The Bond fund shows \$21,270 for bond proceeds from the Build America Bond and the previous year was \$23,010. Bond proceeds was reduced by 6.6% (January 2018) 6.9% (July 2017) due to the sequestration reduction rate. On P. 12 of the audit it shows the bond fund of \$286,000 so we can use that when we get our next bond or just leave it. Bond fund revenue and expenses were higher from the issuance of the 2016 Byline Bank bond. The security fund increased by 17% because the auxiliary police increased from \$22 to \$23 per hour. Also, police were hired for the Carnival. IMRF decreased by 2% due to staff leaving and new hiring at a lower rate. FICA increased by 3.5% due to additional camp and afterschool staff. Audit expenses increased per the contract with Knutte and Associates an additional \$250 per year. Liability had a 3% (\$540) increase and Workman's Compensation had a 6% (\$667) decrease from what the district is charged from PDRMA. Unemployment didn't have any expenses since there were no claims. The capital fund shows income of \$390,300 from the OSLAD grant received for the Kasey Meadow Park project and capital expenses were \$288,033. Some of the capital projects were the purchase of a new dump truck, a trailer, the new gym floor and scoreboard at Krueger Park and final payouts for the Kasey Meadow project. The district levied for special recreation and received \$128,489 in taxes and joined SWSRA in January 2017. The rest of the expenses are for ADA capital improvements. Director Fullerton briefly went through some of the audit pages and mentioned the beginning of the audit which was the Management Discussion and Analysis which is written by Director Fullerton and proofed by the auditor. P. 12 is a recap of all of the funds. The general fund balance is \$563,000 and recreation fund has \$1.3 million, debt/bond fund \$286,000 and capital projects have a fund balance of \$627,000 and \$460,000 will be for the park renovations in 2018. The fund balance for all funds is \$2.9 million and last year was \$2.5 million. There is a section of excel spreadsheets that shows fund balances for corporate, recreation and total cash at the end of each fiscal year for all funds since 2005 when she started at the district. This district is growing at a steady pace and doing well financially.

Commissioner Peterson moved, second by Commissioner Jerantowski moved to approve the Audit/Annual Financial Report for May 1, 2017 to April 30, 2018. Ayes: Jerantowski, Kosnick, Morgan, Peterson.

Commissioner Peterson moved, second by Commissioner Morgan moved to adjourn to the next regular board meeting. Ayes: Jerantowski, Kosnick, Morgan, Peterson.

The meeting was adjourned at 8:50p.m.

Secretary

ATTEST:

President