

**Bourbonnais Township Park District
Board of Commissioners Meeting
Exploration Station... a children's museum
1095 W Perry Street, Bourbonnais, IL 60914
June 27, 2016 at 5:30 P.M.**

The June 27, 2016 Board of Commissioners Meeting was called to order by President Delabre at 5:30 pm with the following people present:

Commissioners Present: Kim Bennett, Clark Gregoire, Brian Hebert, Anthony Settle and Wayne Delabre.

Appointees Present: Dan Borschnack, Paula Jacobi and Hollice Clark

Staff Present: Sarah Winkel, Mike Crews, Paula Rogers, Brandi Kaner and Amy DuMontelle

Visitors Present: Mark Steffen

Public Comment: Mark Steffen explained that he was the attorney of record during the time of BTPD's formation and donated a few maps that had been created for the project.

Pride Recognition: N/A

Staff Reports:

Executive Director: – Hollice Clark submitted his monthly Executive Director Report (filed with the June 27, 2016 Board Packet). Along with this report Mr. Clark reported the following:

- The paving project has been completed and the trails and the roadways look outstanding.
- Bears Kick-off Party, we will be sponsoring a table please let me know if you would like to attend.
- New hire Todd Poole will be replacing Brent LeBran as Parks and Grounds Manager. We are very happy to have Todd join us, he will begin work July 15. Until then I will be supervising the Parks and Grounds staff

Finance & Personnel – Paula Rogers gave a Time Pro and B S & A update. The final approval of the budget will take place prior to the July 25, 2016.

The following reports were given to the board:

- a Balance Sheet Prev Year Comparison (as of April 30, 2016)
 - a Profit & Loss Budget vs. Actual, May 2015 through April 2016 report
- All will be filed with these minutes.

Paula Rogers gave a summary of the reports handed out.

Exploration Station – Sarah Winkel submitted her monthly report for the Exploration Station which is included in the June 27, 2016 Board Packet.

Recreation - Sarah Winkel submitted her monthly Recreation Department Report. Reports were also submitted from Recreation Supervisors and included in the Recreation Department Report. This report has been filed with the June 27, 2016 Board Packet. Sarah also mentioned that she is working with Lorrie Gibson on conducting a focus group of the Young Professional Network. They will be meeting in August at Willowhaven to have a feedback gathering session.

Diamond Point – Mike Crews submitted his monthly Diamond Point Park Report. This report has been filed with the June 27, 2016 Board Packet

Parks & Grounds – Brent LeBran submitted a monthly Parks and Grounds Report. This report has been filed with the June 27, 2016 Board Packet.

Ad Hoc Committee Reports:

Special Recreation: May 17, 2016 minutes were submitted and are filed with the June 27, 2016 Board Packet.

Living History: *No Minutes were submitted.*

Consent Agenda:

A motion was made by Settle to approve the consent agenda. Seconded by Bennett
Roll call: Bennett -Aye, Gregoire -Aye, Hebert – Abstained, Settle-Aye; Delabre-Aye. Motion carried.

- Approval of minutes for Regular Board Meeting- May 23, 2016
- Approval of bills
- 2016 Prevailing Wage Ordinance 2016-05
- Finance Committee minutes of June 22, 2016

Unfinished Business: N/A

New Business:

At the request of the Living History Advisory Board, a motion was made by Hebert to appoint Ronald W. Snodgrass to the Living History Advisory Committee. Seconded by Bennett. All In Favor, Motion carried.

The district has been in discussions with the Village of Bourbonnais to construct a multiuse facility that would be utilized for a skate park with concrete structures that can be moved and in the winter time and be used as an ice rink. Currently we have concept plans that are ready to be bid for the project. The estimated cost for the project will not exceed \$260,000.00. The district will be splitting the cost of the project with the Village of Bourbonnais. Our portion of the project will be the remainder of the bonds that the district sold in January.

Gregoire motioned to approve the Skate Park and Ice Rink Concept Project as a partnership between the Village of Bourbonnais and the Bourbonnais Township Park District yet contingent on the Village of Bourbonnais Board approval and with a caveat that our cost will not exceed: \$130,000.00 (one hundred thirty thousand dollars and 00/100).

Bennett seconded. Roll call: Bennett –Aye, Gregoire –Aye, Hebert –Nay, Settle-Aye; Delabre-Aye. Motion carried.

Approval of Disposal Ordinance 2016-06. After going through the park district storage facility the items listed on the disposal ordinance have been sitting around for over two years and are not being used anymore.

A motion was made by Bennett to pass Disposal Ordinance 2016-06. Seconded by Settle. Roll call: Bennett -Aye, Gregoire -Aye, Hebert – Aye, Settle-Aye; Delabre-Aye. All in Favor, Motion carried.

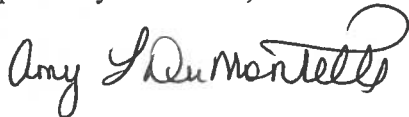
Executive Director, Clark is requesting to amend the current job position of Outreach Coordinator to Group and Reservation Coordinator. Along with additional duties this position with new title will change from an average of 25 hours to an average of 28 to 30 hours.

A motion was made by Hebert to approve the part-time job description of Outreach Coordinator to Group and Reservation Coordinator. Seconded by Gregoire. Roll call: Bennett -Aye, Gregoire -Aye, Hebert – Aye, Settle-Aye; Delabre-Aye. All in Favor, Motion carried.

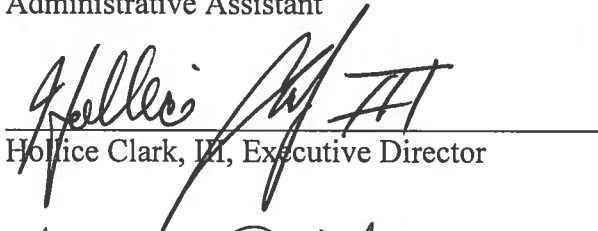
All commissioners were given a copy of closed minutes for review. After all had a few moments to look over and with no questions, A motion was made by Settle to release all closed to session minutes for the time period reviewed, second by Gregoire. Roll call vote: Bennett-Aye; Gregoire-Aye; Hebert-Aye; Settle-Aye; Delabre-Aye All in favor, Motion carried. (This releases Executive Session minutes: December 14, 2015, February 2, 2016 and April 25, 2016)

Motion to adjourn at by Settle, seconded by Bennett. All in favor, Motion carried.

Respectfully submitted,



Amy L. DuMontelle,
Administrative Assistant



Hollie Clark, III, Executive Director

July 25, 2016
Date



Wayne Delabre, President

July 25, 2016
Date

Minutes approved at the board meeting of July 25, 2016.

MEMO

To: Board of Commissioners, Bourbonnais Township Park District
From: Paula Rogers, Superintendent of Finance and Personnel
Date: June 27, 2016
Re: Finance and Personnel Report

Time Pro Installation

The implementation of the interface between BS&A to transfer earned time accruals and balances so employees can use Time Pro to check their Paid Time Off balances is still outstanding but should be completed within the next few weeks.

BS&A Installation

We have are in the process of balancing the BS&A system to Quickbooks. We are currently only entering payroll and accounts payable in BS&A and have started scanning and attaching the invoices in the BS&A system. Once I have finished the year-end balancing and pulled the audit data from Quickbooks, I will prepare a presentation to go over the new reports available in BS&A.

Budget

The final approval of the budget has been delayed until the July board meeting. The budget was placed on display May 24th with the intention of doing a final review and approval at the June Finance Committee meeting before publishing the notice of the public hearing. But with the rescheduling of the June Finance Meeting the approval of the budget ordinance is being delayed until the July 25th board meeting. Notice of the public hearing will be published in the July 19th addition of the Herald.

Financials

Preliminary April financials are attached. I am still in the process of completing the year-end pre-audit review and balancing.

BOURBONNAIS TOWNSHIP PARK DISTRICT

Balance Sheet Prev Year Comparison

As of April 30, 2016

| | Apr 30, 16 | Apr 30, 15 | \$ Change | % Change |
|---|-----------------------------|-----------------------------|----------------------------|--------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1010 · Peoples' Bank - Checking | 1,202,819.93 | 638,402.13 | 564,417.80 | 88.4% |
| 1012 · Peoples Bank-Flex Spending | 6,635.50 | 2,252.76 | 4,382.74 | 194.6% |
| 1013-04 · Homestar Bank - BTPD Foundation | 18,643.25 | 18,692.25 | -49.00 | -0.3% |
| 1025 · Midland Money Market | 293,932.66 | 293,134.53 | 798.13 | 0.3% |
| Total Checking/Savings | <u>1,522,031.34</u> | <u>952,481.67</u> | <u>569,549.67</u> | <u>59.8%</u> |
| Accounts Receivable | | | | |
| 1200 · Accounts Receivable | 1,422.00 | 88.00 | 1,334.00 | 1,515.9% |
| Total Accounts Receivable | <u>1,422.00</u> | <u>88.00</u> | <u>1,334.00</u> | <u>1,515.9%</u> |
| Other Current Assets | | | | |
| 1120-01 · 1120-01 Refunds Receivables | 17.02 | 0.00 | 17.02 | 100.0% |
| 1210 · 1210 A/R Other | 69.44 | 0.00 | 69.44 | 100.0% |
| 1026 · Cash on Hand | 3,271.86 | 2,500.46 | 771.40 | 30.9% |
| 1100 · Property Tax Receivable | 2,604,957.11 | 2,274,260.92 | 330,696.19 | 14.5% |
| 1220 · Prepaid Assets | 0.00 | 2,915.40 | -2,915.40 | -100.0% |
| Total Other Current Assets | <u>2,608,315.43</u> | <u>2,279,676.78</u> | <u>328,638.65</u> | <u>14.4%</u> |
| Total Current Assets | <u>4,131,768.77</u> | <u>3,232,246.45</u> | <u>899,522.32</u> | <u>27.8%</u> |
| Fixed Assets | | | | |
| Assets not being depreciated | | | | |
| 1500 · Fixed Assets - Land | 2,501,804.00 | 2,501,804.00 | 0.00 | 0.0% |
| Total Assets not being depreciated | <u>2,501,804.00</u> | <u>2,501,804.00</u> | <u>0.00</u> | <u>0.0%</u> |
| Depreciable Assets | | | | |
| Total Fixed Assets | 5,138,684.78 | 5,007,432.52 | 131,252.26 | 2.6% |
| | 7,640,488.78 | 7,509,236.52 | 131,252.26 | 1.8% |
| TOTAL ASSETS | <u><u>11,772,257.55</u></u> | <u><u>10,741,482.97</u></u> | <u><u>1,030,774.58</u></u> | <u><u>9.6%</u></u> |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 · Accounts Payable | 26,838.81 | 0.00 | 26,838.81 | 100.0% |
| Total Accounts Payable | <u>26,838.81</u> | <u>0.00</u> | <u>26,838.81</u> | <u>100.0%</u> |
| Other Current Liabilities | | | | |
| 2051 · Cap Lease-Current | 25,701.77 | 25,701.77 | 0.00 | 0.0% |
| 2045 · Bonds-current | 200,000.00 | 200,000.00 | 0.00 | 0.0% |
| 2030 · IMRF Payable | | | | |
| 2031-08 · IMRF Payable - Employer | 6,098.48 | 10,464.00 | -4,365.52 | -41.7% |
| 2030-01 · IMRF Payable - Employee | 3,359.78 | 2,863.84 | 495.94 | 17.3% |

BOURBONNAIS TOWNSHIP PARK DISTRICT
Balance Sheet Prev Year Comparison
As of April 30, 2016

| | Apr 30, 16 | Apr 30, 15 | \$ Change | % Change |
|--|----------------------|----------------------|---------------------|--------------|
| Total 2030 - IMRF Payable | 9,458.26 | 13,327.84 | -3,869.58 | -29.0% |
| 2400-01 - Gift Card Balances Remaining | 1,528.21 | 1,049.51 | 478.70 | 45.6% |
| 2010 - Accts Payable | 19,006.70 | 87,597.22 | -68,590.52 | -78.3% |
| 2011 - Accrued payroll | 0.00 | 47,168.57 | -47,168.57 | -100.0% |
| 2021-09 - FICA Payable | -76.54 | 2,779.79 | -2,856.33 | -102.8% |
| 2022-09 - Medicare Payable | -17.89 | 650.12 | -668.01 | -102.8% |
| 2023 - SIT Payable | -3.96 | 0.00 | -3.96 | -100.0% |
| 2024 - Worker's Comp & SUTA Payable | 5.36 | 0.00 | 5.36 | 100.0% |
| 2032 - Misc. Payroll Deductions | 364.00 | 0.00 | 364.00 | 100.0% |
| 2070 - Accrued interest payable | 35,356.73 | 35,356.73 | 0.00 | 0.0% |
| 2100 - AFLAC Insurance & Fees Payable | 871.08 | 255.66 | 615.42 | 240.7% |
| 2101 - AFLAC FSA Payable | 2,425.39 | 2,148.08 | 277.31 | 12.9% |
| 2300 - Deferred Revenue | 2,604,957.11 | 2,274,260.92 | 330,696.19 | 14.5% |
| 2350-01 - Household Credits Refundable | 6,153.25 | 2,577.41 | 3,575.84 | 138.7% |
| Total Other Current Liabilities | 2,905,729.47 | 2,692,873.62 | 212,855.85 | 7.9% |
| Total Current Liabilities | 2,932,568.28 | 2,692,873.62 | 239,694.66 | 8.9% |
| Long Term Liabilities | | | | |
| 1800 - Unamortized Bond Issue Costs | 2,399.00 | 2,399.00 | 0.00 | 0.0% |
| 2040 - Bond Payable | 2,240,000.00 | 2,240,000.00 | 0.00 | 0.0% |
| 2050 - Capital Lease Obligation | 105,550.49 | 0.00 | 105,550.49 | 100.0% |
| 2080 - Accrued comp absences | 30,788.41 | 30,788.41 | 0.00 | 0.0% |
| Total Long Term Liabilities | 2,378,737.90 | 2,273,187.41 | 105,550.49 | 4.6% |
| Total Liabilities | 5,311,306.18 | 4,966,061.03 | 345,245.15 | 7.0% |
| Equity | | | | |
| 3800 - Intercompany Due To / Due From | 0.00 | 0.00 | 0.00 | 0.0% |
| 3000 - Investment in Fixed Assets | 4,974,990.61 | 4,932,249.09 | 42,741.52 | 0.9% |
| 3010 - Fund Equity | 800,431.33 | 851,836.30 | -51,404.97 | -6.0% |
| Net Income | 685,529.43 | -8,663.45 | 694,192.88 | 8,012.9% |
| Total Equity | 6,460,951.37 | 5,775,421.94 | 685,529.43 | 11.9% |
| TOTAL LIABILITIES & EQUITY | 11,772,257.55 | 10,741,482.97 | 1,030,774.58 | 9.6% |

BOURBONNAIS TOWNSHIP PARK DISTRICT
Profit & Loss Budget vs. Actual
May 2015 through April 2016

| | May '15 - Apr 16 | Budget | \$ Over Budget | % of Budget |
|---|---------------------|---------------------|--------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4101 · Program Fees | 613,226.72 | 524,560.00 | 88,666.72 | 116.9% |
| 4000 · Property Taxes Received | 2,270,056.77 | 2,274,260.92 | -4,204.15 | 99.8% |
| 4020 · Interest Income | 1,981.55 | 2,340.00 | -358.45 | 84.7% |
| 4103 · Special Events | 90,165.37 | 93,600.00 | -3,434.63 | 96.3% |
| 4102 · Birthday Parties | 25,674.15 | 33,586.00 | -7,911.85 | 76.4% |
| 4110 · Admission Fees | 113,994.59 | 112,800.00 | 1,194.59 | 101.1% |
| 4130 · Facility Rentals | 109,162.50 | 111,790.00 | -2,627.50 | 97.6% |
| 4140 · Equipment Rentals | 546.31 | 1,550.00 | -1,003.69 | 35.2% |
| 4150 · Food Concessions | 91,681.54 | 98,150.00 | -6,468.46 | 93.4% |
| 4160 · Non-food Concessions | 6,659.01 | 10,300.00 | -3,640.99 | 64.7% |
| 4200 · Grant Receipts | 7,000.00 | 7,000.00 | 0.00 | 100.0% |
| 4300 · Donations | 30,492.62 | 9,200.00 | 21,292.62 | 331.4% |
| 4500 · Refunds & Reimbursements | 7,648.22 | | | |
| 4700 · Bonds/Install Notes | 861,330.00 | 846,992.00 | 14,338.00 | 101.7% |
| 4900 · Miscellaneous Revenue | 5,950.31 | 5,100.00 | 850.31 | 116.7% |
| Total Income | 4,235,569.66 | 4,131,228.92 | 104,340.74 | 102.5% |
| Gross Profit | 4,235,569.66 | 4,131,228.92 | 104,340.74 | 102.5% |
| Expense | | | | |
| 5000 · Salaries & Benefits | | | | |
| 5003-00 · Salaries Seasonal | 421,759.55 | 479,266.51 | -57,506.96 | 88.0% |
| 5002-00 · Salaries Part Time | 92,363.31 | 136,774.48 | -44,411.17 | 67.5% |
| 5001-00 · Salaries Full Time | 639,417.06 | 677,276.32 | -37,859.26 | 94.4% |
| 5030-00 · Employee Insurance | 216,366.26 | 236,338.03 | -19,971.77 | 91.5% |
| 5050-01 · Employee Discounts | 726.00 | | | |
| 5010-08 · IMRF Expense | 85,816.60 | 85,266.86 | 549.74 | 100.6% |
| 5020-09 · Social Security Tax Expense | 84,595.96 | 74,204.08 | 10,391.88 | 114.0% |
| 5040-11 · Workers Comp & SUTA - Insurance | 10,792.47 | 12,790.91 | -1,998.44 | 84.4% |
| Total 5000 · Salaries & Benefits | 1,551,837.21 | 1,701,917.19 | -150,079.98 | 91.2% |
| 5100 · Supplies Expense | 376,591.79 | 330,271.00 | 46,320.79 | 114.0% |
| 5300 · Services | 569,172.45 | 530,407.22 | 38,765.23 | 107.3% |
| 5400 · Utilities Expense | 136,422.39 | 166,706.80 | -30,284.41 | 81.8% |
| 5500 · Repairs & Maintenance | 70,216.65 | 39,760.00 | 30,456.65 | 176.6% |
| 5700 · Capital Items & Improvements | 681,122.86 | 686,832.00 | -5,709.14 | 99.2% |
| 5900 · Bond & Interest Payments | 295,929.14 | 294,631.26 | 1,297.88 | 100.4% |
| Total Expense | 3,681,292.49 | 3,750,525.47 | -69,232.98 | 98.2% |
| Net Ordinary Income | 554,277.17 | 380,703.45 | 173,573.72 | 145.6% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 4950 · Proceeds from Cap Lease | 131,252.26 | 146,284.00 | -15,031.74 | 89.7% |

BOURBONNAIS TOWNSHIP PARK DISTRICT
Profit & Loss Budget vs. Actual
 May 2015 through April 2016

| | May '15 - Apr 16 | Budget | \$ Over Budget | % of Budget |
|--------------------|-------------------|-------------------|-------------------|---------------|
| Total Other Income | 131,252.26 | 146,284.00 | -15,031.74 | 89.7% |
| Net Other Income | 131,252.26 | 146,284.00 | -15,031.74 | 89.7% |
| Net Income | <u>685,529.43</u> | <u>526,987.45</u> | <u>158,541.98</u> | <u>130.1%</u> |