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NORTHERN SUBURBAN SPECIAL RECREATION ASSOCIATION

Board of Directors Meeting
June 15, 2017 at 10:00 a.m. at the NSSRA Office
Minutes
APPROVED – September 14, 2017

MEMBERS PRESENT

The meeting was called to order at 10:02 a.m. by **Ron Salski**. Those present included **Jeff Nehila**, Deerfield; **Lisa Sheppard**, Glencoe; **Michael McCarty**, Glenview; **Liza McElroy**, Highland Park; **Johnathan Kiwala**, Kenilworth; **Ron Salski**, Lake Bluff; **Sally Swarthout**, Lake Forest; **Ann Ziolkowski**, Northbrook; **George Alexoff**, Northfield; **Kris Ford**, Riverwoods; **Kathy Bingham**, Wilmette; and **John Muno**, Winnetka.

Ziolkowski and **Bingham** attended as representatives of **Molly Hamer** and **Steve Wilson**, respectively.

Those absent included **Jim Hoscoparsky**, Highwood.

STAFF AND OTHERS PRESENT

NSSRA staff present included **Craig Culp**, Executive Director; **Candice Cunningham**, Superintendent; **Flynn Vance**, Executive Assistant; **Meggan Davies**, Recreation Manager; **Dani Kern**, Recreation Manager; **Rebekah Lee**, Manager of Marketing and Communication; **Carrie McHaley**, Foundation Manager; **Becca Zajler**, Recreation Manager; **Catherine Benson**, Recreation Specialist; **Niki Cuttell**, Recreation Specialist; **Sierra Shum**, Recreation Specialist; **Marissa Wayne**, Recreation Specialist; **Lara Batten**, Finance Coordinator; and **George Pappas**, Finance Coordinator.

Staff member absent included **Mel Robson**, Superintendent.

Ed Tracy of Seldon Fox was present at the meeting until 10:21 a.m. **Sara Reilly**, an intern from the Wilmette Park District, was also present.

CALL TO ORDER

The meeting was called to order at 10:02 a.m.

Serving the community since 1970

NSSRA is an extension of the Park Districts of Deerfield, Glencoe, Glenview, Highland Park, Kenilworth, Lake Bluff, Northbrook, Northfield, Wilmette and Winnetka; the Cities of Highwood and Lake Forest; and the Village of Riverwoods.

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APPROVAL OF AGENDA

Sheppard moved and McElroy seconded to approve the agenda of the June 15, 2017 Board of Directors meeting. A voice vote showed unanimous approval.

MATTERS FROM THE PUBLIC

There were no matters from the public at this meeting.

Salski introduced and welcomed **Tracy** of Seldon Fox, **Bingham** of the Wilmette Park District and **Ziolkowski** of the Northbrook Park District.

Culp introduced and welcomed **Sara Reilly**, a student from the University of Illinois, who is interning at the Wilmette Park District this summer.

Culp introduced **Benson** and **Wayne** who started as Recreation Specialists on May 8.

Culp announced that **Batten** has accepted a new position within Lauterbach & Amen. **Pappas** will assume the role of Finance Coordinator, and **Batten** will train **Pappas** over the next few months. **Culp** welcomed **Pappas**, and thanked **Batten** for her service to NSSRA.

Media coverage of the ELA Fun Run and the Special Olympics Summer Games were distributed to the Board.

CONSENT AGENDA

McElroy moved and McCarty seconded to approve the following consent agenda items:

- A. Minutes of April 27, 2017 Board of Directors Meeting
- B. April 2017 NSSRA and ELA Invoices and Reimbursements Paid in the amount of \$49,135.

A voice vote showed unanimous approval.

FINANCE COMMITTEE REPORT

January – April 2017 NSSRA Financial Status

Culp reviewed the Finance Report.

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Through April 30, 2017, NSSRA received \$1,331,568 (38%) of budgeted \$3,501,064. NSSRA expended \$784,354 (22%) of budgeted \$3,589,125 through April 30. As of April 30, NSSRA has a net operating surplus of 547,215.

Culp reported that most line items are tracking according to budget.

Culp noted that IT Consulting (10-51650) is tracking ahead of budget because payment for five months has already been made to Excalibur. Additionally, NSSRA required some extra consulting hours during the first four months.

Computer Supplies (10-61000) is tracking ahead of the budgeted amount due to the purchase of five Adobe licenses. These licenses allow staff to combine multiple documents into a single PDF. Additionally, NSSRA purchased a new firewall, Watchguard, because the previous version was no longer going to be supported after June 1. Two new WiFi access points were also purchased, which have now been connected to Watchguard. **Vance** added that the purchase of Watchguard and the two WiFi access points, totaling approximately \$2,400, has not been reflected in the 2017 year-to-date financials presented at the meeting.

Spending in Safety Supplies (10-62500) has already surpassed the budgeted amount. **Culp** explained that two staffers were recently trained to become certified Crisis Prevention Institute (CPI) trainers to replace two certified employees who left NSSRA. Another employee, who is already certified, required additional training due to changes made by CPI. These training expenses have also not been reflected in the 2017 year-to-date financials presented at the meeting.

NSSRA received \$300 from a recent PDRMA competition. As a result, Wellness (10-79000) is showing negative spending.

January – April 2017 ELA Financial Status

Through April 30, 2017, ELA received \$106,390 (21%) of budgeted \$515,838. ELA expended \$123,458 (24%) of budgeted \$514,679 through April 30. As of April 30, ELA has a net operating deficit of (\$17,069).

The ELA budget is tracking accordingly. **Culp** stated that there is some unbudgeted revenue in Miscellaneous Income (20-10-40020) from two events – the ELA Fun Run and the Valentine’s Day Dance – that ELA hosted.

Culp reported that the audit process with Seldon Fox revealed that wages for an ELA employee was accounted for twice in the 2016 and 2017 budget. When the employment status of this employee changed from part-time to full-time, her wages were added to the Salaries – Full Time line item, and never removed from Salaries – Part Time. This

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resulted in approximately \$60,000 in unused wages budgeted for the two years combined. The higher budget equated to increased program fees. **Culp** stated that staff would present some options to the Finance Committee on how best to compensate families for this error.

Culp noted that a detailed listing of the P-card expenses for NSSRA and ELA that have been paid April 2017 are included in the meeting packet.

2016 NSSRA Audit

Culp introduced **Tracy** of Seldon Fox, and announced that Seldon Fox completed the 2016 audit for NSSRA. **Culp** said that NSSRA staff and associates from Seldon Fox worked well together and that the audit process went smoothly; **Tracy** expressed his mutual feelings toward NSSRA.

Culp stated that NSSRA had a strong financial year, noting that it ended 2016 with a surplus of \$41,383 compared to the budgeted deficit of \$2,912. NSSRA's 2016 audited fund balance is \$564,391 (15.8%) and ELA's fund balance is \$357,836 (84%). **Culp** added that the NSSRA/ELA combined net position is \$1,462,076.

Tracy presented the final draft of the 2016 audit for NSSRA, and stated that NSSRA had a very good financial year. He drew the Board's attention to the Independent Auditor's Report, and noted that NSSRA received an unmodified opinion, the highest form of assurance provided by an auditor.

Tracy explained that the Management Discussion and Analysis section of the audit includes a narrative summary of the fiscal year as well as comparative information from the previous year.

NSSRA's total pension liability is \$3,824,377 and the plan net position is \$3,681,130, bringing the NSSRA's net pension liability to \$143,247. NSSRA's pension is funded at 96%. **Tracy** explained that the impact of recording pensions under GASB 68 regulations has not been significant for NSSRA.

Tracy explained that some adjustments were made in the government-wide financial statements. Fixed assets were put on the balance sheet and were reported as depreciation expense over time. Compensated absences were recorded as a liability as they were earned. Net pension liability was also recorded in the government-wide financial statement.

No adjustments were made to the fund financial statement.

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Swarthout moved and Bingham seconded to accept the 2016 NSSRA Audit. A roll call vote was taken. **AYES**: Deerfield, Glencoe, Glenview, Highland Park, Kenilworth, Lake Bluff, Lake Forest, Northbrook, Northfield, Riverwoods, Wilmette and Winnetka. **NO**: none. **ABSENT**: Highwood.

EXECUTIVE DIRECTOR REPORT

Staff Update

Culp updated the Board of staff changes and additions during the first part of the meeting.

Board of Directors Committee Assignments

Culp called the Board's attention to the updated list of 2017 – 2018 NSSRA Board of Directors Officers and Committee Assignments, included in the meeting packet.

New NSSRA Foundation Board Members

At its June 5 meeting, the NSSRA Foundation Board of Directors discussed potential new board members to be targeted to join. **Culp** asked partner agencies to review contacts and relationships, and refer any prospective Directors to **Culp**. Communities currently not represented on the NSSRA Foundation Board of Directors are Northfield, Highland Park, Highwood, Lake Forest and Riverwoods. Communities without representation on the NSSRA Foundation Board are encouraged to contact **Culp** to discuss further.

SUPERINTENDENTS REPORT

Cunningham presented a report on 2017 spring programs.

The Shining Stars Awards and Recognition Banquet was held on April 21 where nine awards were presented. Those recognized included the Glencoe Park District as Partner Agency of the Year and Gator Powerlifting team as Gator Athlete of the Year.

Twelve ice skaters from the SPICE program performed in the Northbrook on Ice show in May. For the first time, NSSRA participants wore ice skating costumes similar to the other performers.

During the district competitions in powerlifting, bocce, track and field, and swimming, sixteen athletes won gold medals, qualifying them to the state level competitions of Special Olympics.

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The ELA Fun Run, scheduled in May, was cancelled due to rain. The ELA staff, however, did a great job transforming the Center for Enriched Living gym into a track. Participants were able to get a full experience by checking into the run and wearing race shirts and bibs.

Cunningham noted that spring 2017 registration numbers are lower than 2016 primarily due to the decrease in the maximum number of participants allowed in programs based on staff availability and the elimination of some cooperative services. She added that several programs areas were also restructured at the beginning of 2017. For example, Cooperative program area was eliminated, and programs were moved to specific Youth and Adult areas.

Culp thanked partner agencies for passing on names of prospective employees to NSSRA. In particular, the Glenview Park District recently referred 38 prospective employees to NSSRA.

NSSRA FOUNDATION REPORT

At its June meeting, the NSSRA Foundation Board of Directors accepted the 2016 NSSRA Foundation audit. The Foundation had a strong financial year, ending the year with a surplus of \$128,410 when a \$42,190 surplus was budgeted. The Foundation ended 2016 with a net position of over \$500,000, which includes \$250,000 in CDs earmarked for the new building.

The 2017 SWING Golf Outing will be held on September 22 at the Deerfield Golf Club. Registration information was sent recently. Interested partner agencies are encouraged to sign up early as golf spots are expected to fill up quickly.

Culp thanked partner agencies for committing to volunteer at the Nielsen USTA Pro Tennis Tournament in July. He reminded the Board that there are a few volunteer time slots that remain unfilled.

UNFINISHED BUSINESS

There was no unfinished business to discuss at this meeting.

NEW BUSINESS

Northbrook Park District 5-8 Levy Request

Northbrook Park District submitted a request for expenditures of 5-8 levy funds from 2011 - 2016.

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Nehila moved and Sheppard seconded to approve Northbrook Park District's 5-8 Levy Request pursuant to Article IV.D of the Amended Articles of Agreement. A roll call vote was taken. **AYES:** Deerfield, Glencoe, Glenview, Highland Park, Kenilworth, Lake Bluff, Lake Forest, Northbrook, Northfield, Riverwoods, Wilmette and Winnetka. **NO:** none. **ABSENT:** Highwood.

City of Lake Forest 5-8 Levy Request

City of Lake Forest submitted a request for expenditures of 5-8 levy funds in 2017.

McElroy moved and Alexoff seconded to approve City of Lake Forest's 5-8 Levy Request pursuant to Article IV.D of the Amended Articles of Agreement. A roll call vote was taken. **AYES:** Deerfield, Glencoe, Glenview, Highland Park, Kenilworth, Lake Bluff, Lake Forest, Northbrook, Northfield, Riverwoods, Wilmette and Winnetka. **NO:** none. **ABSENT:** Highwood.

BOARD MEMBER COMMENTS

Salski congratulated the Finance Committee for the excellent work with the audit. He also thanked the staff for their contribution. **Salski** also welcomed those employees who have just begun working at NSSRA.

Given the strong possibility of a property tax freeze in the future, **Salski** encouraged partner agencies to consider a special recreation tax levy of 4 cents per \$100 of EAV. **Salski** felt that a property tax freeze might have great negative impact on programs and services for people with disabilities.

ADJOURNMENT

There being no further business, **Kiwala moved and McCarty seconded** to adjourn the meeting at 10:39 am. A voice vote showed unanimous approval.


Submitted by Craig Culp, Secretary