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## NORTHERN SUBURBAN SPECIAL RECREATION ASSOCIATION

### Board of Directors Finance Committee Meeting June 7, 2021 at 9:30 am (Virtual) Minutes (APPROVED September 14, 2021)

#### MEMBERS PRESENT

The meeting was called to order at 9:32 am by Lisa Sheppard. Those present included **Jeff Nehila**, Deerfield; **Jim Hospodarsky**, Highwood (joined 9:39 am); **John Bealer**, Lake Bluff; **Lisa Sheppard**, Glencoe; **Sally Swarthout**, Lake Forest; and **Steve Wilson**, Wilmette (joined 9:37).

Guests included **Ann Scales**, Lauter & Amen (departed 9:43 am).

#### STAFF AND OTHERS PRESENT

NSSRA staff present included **Craig Culp**, Executive Director; **Candice Cunningham**, Superintendent; **George Pappas**, Superintendent; **Mel Robson**, Superintendent; and **Kate Berry**, Executive Assistant.

**Kris Ford**, Village of Riverwoods, was also present at the meeting.

#### CALL TO ORDER AND ROLL CALL (INCLUDING PERMISSION TO RECORD)

The meeting was called to order at 9:32 am. Roll call, including permission to record, was taken. **YES:** Deerfield, Glencoe, Lake Bluff and Lake Forest. **NO:** None. **ABSENT:** Highwood and Wilmette (both indicated verbal agreement upon joining the meeting).

#### APPROVAL OF AGENDA

**Swarthout moved and Bealer seconded** to approve the agenda of the June 7, 2021 Finance Committee meeting. A roll call vote was taken. **YES:** Deerfield, Glencoe, Lake Bluff and Lake Forest. **NO:** None. **ABSENT:** Highwood and Wilmette.

#### MATTERS FROM THE PUBLIC

There were no matters from the public at this meeting.

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**2020 NSSRA AUDIT**

**Culp** introduced **Scales** from Lauterbach & Amen who proceeded to give an overview of the completed 2020 audit for NSSRA. NSSRA ended 2020 with a \$493,366 operating surplus compared to a \$16,761 budgeted deficit. The substantial surplus was due to the COVID-19 pandemic shut down which reduced program and part-time employee salary expenses. NSSRA's 2020 audited unassigned fund balance is \$981,078 and ELA's unassigned fund balance is \$246,343. NSSRA's committed fund balance is \$2,564,287. The NSSRA/ELA/committed combined fund balance is \$3,791,708.

**Wilson moved and Nehila seconded** to recommend that the Board of Directors accept the 2020 NSSRA Annual Financial report at the June 17, 2021 Board of Directors meeting. **YES:** Deerfield, Glencoe, Highwood, Lake Bluff, Lake Forest and Wilmette. **NO:** None. **ABSENT:** None.

**APPROVAL OF OCTOBER 13, 2020 MINUTES AND FEBRUARY 4, 2021 MINUTES**

**Nehila moved and Swarthout seconded** to approve the minutes of the October 13, 2020 and the February 4, 2021 Finance Committee meetings. **YES:** Deerfield, Glencoe, Highwood, Lake Bluff, Lake Forest and Wilmette. **NO:** None. **ABSENT:** None.

**REVIEW OF 2021 YEAR TO DATE FINANCIALS**

Pappas reviewed the 2021 year to date financials for both NSSRA and ELA.

Through **April 30, 2021, NSSRA** received \$972,811 (28%) of budgeted \$3,536,771. NSSRA expended \$559,241 (16%) of budgeted \$3,447,733 through April 30. As of April 30, NSSRA has a net operating surplus of \$413,570.

Through **April 30, 2021, ELA** received \$39,139 (11%) of budgeted \$342,274. ELA expended \$39,944 (10%) of budgeted \$418,981 through April 30. As of April 30, ELA has a net operating deficit of (\$805).

**NSSRA PLOW TRUCK RECOMMENDATION**

**Culp** reported that since purchasing the Highland Park facility in 2019, NSSRA has expended \$13,025 in snow removal and salting of the parking lot and walkways. After **Culp** reached out to a handful of Partner Agencies inquiring about purchasing a plow truck that would soon be retired, Glenview and Deerfield Park Districts presented trucks they are planning to dispose of in the near future. Glenview has a 2008 plow truck that meets all of NSSRA's needs (minus a salt spreading attachment) with a blue

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book value of \$10,568 and has agreed to sell the truck to NSSRA for \$10,568. NSSRA would have to purchase a hitch-mounted salt spreader (estimated cost of \$500) to complete a proper plowing/salting set up. Additionally, Glenview has agreed to install, remove and store the both the plow and salt spreader.

NSSRA will be hiring a full time Facility Coordinator who will be heading up the plowing/salting responsibilities with the assistance of fellow NSSRA staff as needed. In response to a question from **Sheppard, Culp** clarified that snow plow training would be provided to staff interested in assisting with snow removal.

The plow truck and salt spreader is not a budgeted item. In comparing the cost of the plow/truck/salt spreader vs. the approximately \$7,500 annual commercial cost for plowing, acquiring a plow truck would save NSSRA a considerable amount of money. NSSRA's year to date budget is tracking well ahead of the budgeted \$89,039 surplus because of open staff positions due to COVID. If approved, staff will add the plow truck to the capital replacement plan and will monitor the success of purchasing a used truck from a Partner Agency.

**Wilson moved and Nehila seconded** that the Committee recommends to the Board of Directors at the June 17, 2021 meeting to approve the non-budgeted purchase of a 2008 Ford truck and plow for \$10,568 from Glenview Park District. **YES:** Deerfield, Glencoe, Highwood, Lake Bluff, Lake Forest and Wilmette. **NO:** None. **ABSENT:** None.

### **INCLUSION INVOICES**

**Culp** reminded the Committee that NSSRA will be sending out the first inclusion invoices to Partner Agencies in June as usual. Staff will monitor and evaluate as part of the budgeting process, the need for the second inclusion invoice to be sent this year. Last year, because of COVID only one inclusion invoice was issued.

### **COMMITTEE MEMBER COMMENTS**

None.

### **ADJOURNMENT**

There being no further business, **Bealer moved and Hospodarsky seconded** to adjourn the meeting at 9:54 am. A roll call vote was taken. **YES:** Deerfield, Glencoe Highwood, Lake Bluff, Lake Forest and Wilmette. **NO:** None. **ABSENT:** None.

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A handwritten signature in cursive script, appearing to read "Craig Culp". The signature is written in black ink and is positioned above a horizontal line.

Submitted by Craig Culp, Secretary