

**HARVEY PARK DISTRICT (“HPD”)**

**MINUTES OF SPECIAL BOARD MEETING  
OF THE BOARD OF COMMISSIONERS OF  
THE HARVEY PARK DISTRICT HELD IN THE  
CONFERENCE ROOM OF THE HARVEY PARK DISTRICT  
ON THURSDAY, DECEMBER 17, 2015 AT 6:30 P.M.**

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**PRESENT:**

Commissioners: Stafford Owens, Barbara Moore and Anthony McCaskill. Also present: Secretary: Director Kisha McCaskill and Attorney Chris Clark.

**ROLL CALL (Director McCaskill):**

Commissioners: McCaskill – Yes; Moore – Yes; Owens – Yes; Patterson – Absent; Thompson – Absent.

President McCaskill called the meeting to order at 6:41 and Commissioner Moore then led with a Prayer and Pledge of Allegiance was said by all.

President McCaskill announced that the Auditors were present and suggested to the Commissioners to Amend the Agenda and go to Letter H which is Old Business: FY2015 Audit Report.

**MOTION** was made by Commissioner McCaskill to Amend the Agenda, and was seconded by Commissioner Owens.

**ROLL CALL (Director McCaskill):**

Commissioners: McCaskill – Yes; Moore – Yes; Owens – Yes; Patterson – Absent; Thompson – Absent.

Mr. Gregg Kenner took the floor and announced that they had made a preliminary report to the Board and are at the meeting to finalize the audit report for 2015. The highlights of the report – hard copies [he directed the board to review their audit report, pages 1, 2 and 3] which resulted in a disclaimer of opinion. The initial report in October, Commissioner McCaskill submitted additional documents such as time records and other data which were not presented in the previous audit, which has the reflected changes. After further discussion with the President of the Board, we observed improvements to the system. Verbiage was added to reflect the hiring of personnel and changes of policies and procedures. Commissioner McCaskill asked him to point out the pages to view and Mr. Kenner asked the Board to review Page 30 and 31 – Subsequent Events – speaking of the settlement agreement with the contractor; strengthening and implementing of control; the hiring of a bookkeeper to correct some of the things that have caused disclaimer of opinions. It has been a great improvement in keeping the financial records for the Park District.

Commissioner McCaskill stated that back in 2014, the commissioner voted to cancel the debit card that the former director used and he has received an e-mail from Lisa Gallagher of MB Financial informing him that the debit card had been canceled and the e-mail was forwarded to Zach. Commissioner McCaskill stated that commissioners knew it would be a hard, but fair audit and the forensic work that the Park District wanted done could not be done because there were no documentation from the prior auditor as the information was missing or misplaced. Email communications were e-mailed to the Board on Monday, December 14<sup>th</sup>. Also, the internal controls have been improved from February to April of 2015.

Zach then took the floor and reported that they saw improvements in small areas, but there are great improvements in the financial records in that 3 month period and expect to see those improvements in the 2016 Audit.

Kenner then stated that the results of the changes will be reflected in next year's audit – additional financing, maybe issues of bonds. Commissioner Owens announced for people who didn't know, HPD has the worst bond rating ever.

Commissioner McCaskill called the Board's attention to some deficiencies in handling cash; the bank reconciliations. After talking with Mr. Miller over the phone, Commissioner McCaskill reported that prior to February, he does not see bank reconciliations done on a monthly basis.

Commissioner McCaskill also reported that Fun Easy helps you cheat when it comes to reconciliations and does not close out every month. That has been implemented, however, he stated ***For the Record:*** "We did cancel the debit cards and we do not have any debit cards or credit cards." HPD does have Sams Club Card and a Home Depot Card.

Commissioner McCaskill asked about \$147,000 which was upside down. Zach asked the Board to view Page 14 and 15. [The Board reviewed those pages.]

Commissioner McCaskill asked the Board to view page 5 of the Audit which is very scary: for FY2015, our overall budget was \$854,000. He reported that HPD only collected \$589,000 and our tax rate only collected 39% of total taxes so there is a \$300,000 gap on what we are supposed to collect versus what we actually received and the commissioners need to pay attention to the finances because we are not receiving the tax monies as we should. People are leaving Harvey and not paying taxes, or paying taxes late and per Commissioner McCaskill's e-mail, HPD has only collected \$236,000 from the tax levy from the projected \$468,000 as there is a huge discrepancy on how much money we are bringing in. Commissioner McCaskill stated that after speaking with bookkeeper, Mary, HPD is presently running about \$161,000 deficit.

Commissioner McCaskill asked the Board to review "Facility Rentals." It is reported that we collected \$85,797 which is about 5.67%. Please note that on the last audit, it was reported that we collected \$165,000. ***For the Record:*** "There is no way that this could be possible." To date, we are doing approximately \$35,000 for rentals. In prior years, the Park District did not return deposits, however, since May of 2015, we are actually giving people their deposits back. There is a return of deposits. Director McCaskill stated that money is returned within 15 business days.

Commissioner McCaskill also stated that HPD was and still is collecting cash. So whomever stated that HPD was not collecting cash at the front desk is not true. The difference now is that we have a track record with a receipt book versus deposits. Mr. Kenner stated that if the Park District was collecting deposits and they were not being recorded, that could be a reason why your rentals were recorded as high as they were as the deposits and the rental itself was included together and could or may have been overstated in those periods. Some of these issues are also being implemented so that the Park District could have better control of these issues.

Commissioner McCaskill asked the Director if the Park District were still accepting blank money orders because in the past, the Park District was accepting blank money orders as it was hard to justify who were or were not receiving their deposits back. The director stated that they were not accepting blank money orders any more. Every deposit HPD receives is made out the "Harvey Park District" and Commissioner Patterson could attest that we receive calls about this and we have passed a resolution so that people can get their deposits back within a 30 day time frame.

Commissioner Moore stated that her name was called regarding people accepting money at the front desk. ***For the Record:*** "In the past, they were not taking cash money, it was cashier's checks or money orders." What happened down the road, she does not know about and has no idea, but they always collected cashier's checks or money orders. Commissioner McCaskill agreed with Commissioner Moore, but stated that for the last 3 audits, cash was collected and reported within the audits.

Ms. Thomas asked what the policy rules are about collecting cash. Director McCaskill answered: The Policy does state that HPD should not collect cash for rentals and we have streamlined it so when a person comes in to pay a deposit, they immediately receive a receipt for that deposit and it is recorded electronically so that Mary, the accountant, is able check the bank deposit, what is recorded electronically and what is recorded in the receipt book as well. The goal is to not any cash with the exception of small things like the children's programs. Ms. Thomas stated that she has been keeping up with the Policy since 1974 and she knows it is in the policy and HPD was not supposed to accept cash.

Commissioner Owens stated that he wants to know who is or was accepting the cash. Commissioner McCaskill stated that based on the audits, HPD has always accepted cash in the last 2 ½ years. Commissioner Owens wanted to know who they were handing cash to? Who was working the front desk accepting cash? Commissioner McCaskill stated it depended on who was working the front desk on that particular day. Commissioner McCaskill stated that they kept Receipt Books. Commissioner Owens asked whose responsibility was it to keep the Receipt Books. Commissioner McCaskill stated it would be the director and the office manager. Commissioner Owens asked who the office manager was. Commissioner McCaskill stated that the problem has been rectified and they should not go back and forth on this issue and he knows that Hispanics give cash because their language is a problem.

Further discussions were had by Board Members on this issue and also Mr. Kenner joined the discussion regarding cash transactions.

Mr. Kenner asked the Board to review the findings in their packets to get a clue as to what the Board needs to focus on and to make sure that corrective action is taken to make sure that when cash is given, first count wins out. He further stated that HPD needs some structure with the Board to make sure that there is actions for when you look at these areas and corrective action is necessary and mandated.

Further discussion were had by the Board Members and Mr. Kenner on this issue.

**MOTION** was made by Commissioner McCaskill to Accept the Annual Financial Report for 2015, and was seconded by Commissioner Owens.

**ROLL CALL (Director McCaskill):**

Commissioners: McCaskill – Yes; Moore – Yes; Owens – Yes; Patterson – Absent; Thompson – Absent.

Commissioner McCaskill would like to Amend the Agenda to go to Letter “I” as the Tax Levy needs to be filed tomorrow after receiving our treasurer, Commissioner Patterson’s signature. He then stated that he e-mailed the commissioners a report on the Tax Levy a few days ago.

**MOTION** was made by Commissioner McCaskill to Amend the Agenda to the Letter “I” under New Business, the Tax Levy, and was seconded by Commissioner Owens.

**ROLL CALL (Director McCaskill):**

Commissioners: McCaskill – Yes; Moore – Yes; Owens – Yes; Patterson – Absent; Thompson – Absent.

Commissioner McCaskill asked the Board to please look at the levy. First of all we will never receive the money that we are asking for so we must ask for as much as possible. Please look at the following as to what we are asking for:

|                              |            |
|------------------------------|------------|
| Corporate Fund --            | \$ 714,600 |
| Recreation Fund --           | 359,100    |
| Insurance Fund --            | 207,000    |
| Social Security Fund --      | 30,000     |
| Illinois Municipal Retire -- | 19,000     |
| No Debt Service --           | -0-        |
| Unemployment Insurance --    | 25,000     |
| Municipal Audit --           | 25,000     |

Attorney Clark arrived at 7:04 p.m.

The Handicap Fund – We went through a little tug of war with the company. It is believed that Ms. Hall tried to sign HPD up with an agency and they wanted to take 100% of HPD’s handicap fund, but did not want to service Harvey citizens. Director McCaskill stated that is was a company out of South Holland. After Commissioner McCaskill attended one of the meetings,

they stated that they did not have service for Harvey and we never did sign a contract, so they have nothing coming.

Museum Fund – for those who don't know, Holmes Park is considered a museum. Commissioner McCaskill stated that for years he was against the museum fund, but since we are just putting money in the report in the hopes that we will receive it.

Park Security – A contractual service as Commissioner McCaskill spoke with the County and they stated that HPD must past referendum if they wanted State Police. There is not a Police Fund. In order to have police separate from the City, it must past referendum.

The total Audit is for \$1,616,200. We need to get this filed with the County tomorrow as Tuesday is the last day to file as Commissioner McCaskill will get Commissioner Patterson to sign and attest to it as the treasurer. Commissioner asked the public if there were questions regarding the Levy. [There were none.] Although we asked for \$1,616,200, we are never going to collect that as we only previously collected \$539,000.

**MOTION** was made by Commissioner McCaskill to Accept Ordinance No. 17-12-2015, the ordinance providing for a Levy and collecting of the taxes for the fiscal year beginning April 30, 2015 to April 30, 2016 to Cook County, Illinois, and was seconded by Commissioner Owens.

**ROLL CALL (Director McCaskill):**

Commissioners: McCaskill – Yes; Moore – Yes; Owens – Yes; Patterson – Absent; Thompson – Absent.

Commissioner Owens stated that the next on the Agenda was Approval of the Minutes. Commissioner McCaskill stated that Ms. Searcy, Attorney Clark and Director McCaskill will meet to obtain old minutes as the old recorder was damaged and no minutes could be transcribed for last meetings. Attorney Clark will transfer the meetings to new equipment so that the minutes could be retrieved. Director McCaskill stated as a point of clarity, she does have the recordings of all meetings, but will not allow the stenographer to stop, pause or start so it will take much too long to transcribe.

Commissioner McCaskill went to Letter F. “Matters of the Public.” He asked if there was anything anyone wanted to speak about. [There was no comments from the public.]

Commissioner McCaskill went to Letter G. “Treasurer’s Report.” Commissioner Patterson was not present, however, Commissioner McCaskill read the report as follows:

|                        |              |
|------------------------|--------------|
| Account ending 6730 -- | \$ 2,544.68  |
| Account ending 1700 -- | \$ 74,052.98 |
| Account ending 3700 -- | \$ 1,283.16  |
| Account ending 1376 -- | \$ 11,469.76 |
| Account ending 1570 -- | \$ 448.00    |

Commissioner McCaskill went to Letter J. “Administrative Report.”

Director McCaskill stated that she would first comment on the Maintenance Report and that HPD is in compliance with IPARKs and has received the end of the year report from IPARKs. They reviewed each Park and had 4 findings: All were corrected; one was that we need to prepare for winterization; the maintenance team has done a good job – they took the swings down and all the land has been fertilized and is actually ready to go into the winter months; we also had major repairs. There were two furnaces down at Gloria Taylor out of 5 furnaces, 2 were down and have been repaired. Subsequently, the 1 of 3 furnaces is down at Holmes Park and is on the list to be repaired as well. We had no hot water at the King Building and a new hot water tank has been installed so that is repaired as well. We are also doing minor renovations at Gloria Taylor to have better control over the bills with regard to the heating. Because the guests did not know, they would turn up the heat on one of the thermostats, but it would disrupt the others – we had the maintenance guys put cages over the thermostats so no one could disrupt the others.

Director McCaskill announced the Coat Driving is approaching and have received some donations. Received \$150 from Gideon Security; \$100 from Congresswomen Robin Kelly; and \$250 from The Owens Group; and Trustee Owens provided 88 coats, 134 scarves, hats and gloves. Ms. Moore has done an excellent job; she is out shopping at 7:00 and 8:00 in the morning until late in the evening. We should have a very successful Coat Drive. We are partnering with School Districts 152 and 147 to make sure the flyers are out to the children – they went out last week and all the schools are making announcements as well. The event takes place on Saturday, December 19<sup>th</sup> from 10:00 a.m. to 3:00 p.m. at the Gloria Taylor.

Director McCaskill also reported that HPD received 100 turkeys from the UAW and Ford Motor Company and gave 30 of the turkeys away at the Senior Christmas Party on Tuesday. The others will be given the children and families in the community on Friday at Holmes Park.

Commissioner Moore stated ***For the Record:*** “She has been diligently working for the Coat Drive and received unbelievable support.” She enlisted a young lady to cook breakfast for all the children for the Coat Drive. She states that she works very hard for the Coat Drive as it is and always has been her passion. She also states that she will not allow anyone to come in and destroy or attempt to sabotage the Coat Drive because it is her passion. She then thanked Commissioner Owens for reaching out to South Holland. Commissioner Moore also stated that she received new coats from people in Schaumburg and again, ***For the Record:*** “Every dime that she receives for the Coat Drive is spent on the Coat Drive.” She goes beyond the call of duty for the Coat Drive and to be accused of mismanaging funds for the Coat Drive will not be tolerated. Every dime she receives, it goes to the Coat Drive. She then thanked the Mayor for the support he gave for the Coat Drive. She also thanked Ms. Wade, the Senior Advisory Board, Attorney Clark and others for their support.

Commissioner Owens stated that it should have been 100 coats, not 89. Commissioner Moore stated that she will do a recount on Friday.

Commissioner McCaskill commended the Board as they approved \$750 to be given on behalf of the Coat Drive – the initial fee, and also purchased all of the nick nacks so that the event could be successful. The staff has worked very hard with State Representative Davis. He stated, ***For the Record:*** “Accountability. We must be accountable for what we do. Elected officials, paid or unpaid are here to serve the people.” When you see Audit reports like this and it talks about mismanagement, comingling and other suspicious things, it makes me raise my antennas. You can’t blame staff, this comes back to the Board of Commissioners. Also, ***For the Record:*** “We need to give Dr. McCaskill a round of applause because she has been moving forward with all the events and working with School Districts 152 and 147.”

Ms. Thomas also commended Ms. Moore on the Coat Drive for many years whether it’s 50 coats or 100 and none of the commissioners helped her with 18 years of struggling. If anyone accuses her of stealing, they need to check themselves. Commissioner McCaskill stated that every dime has been rectified since August, 2014.

Further discussions were had by Board Members on this issue.

Commissioner Moore asked if Mr. Jackson, the superintendent had anything to say.

Superintendent Jackson took the floor and stated he had concerns that he would like to address the Board about. [Superintendent Jackson passed out a memo to the Board Members.] He stated that he has talked to Dr. McCaskill and to Attorney Clark regarding his concerns. Dr. McCaskill stated that they needed to take Mr. Jackson’s memo to Executive Session to discuss. The Board agreed.

Director McCaskill then reported: In conclusion of the Administrative Report, the Commissioners have been working diligently to make sure that the programs are being expanded even though they are not working with a lot of money. City Hall, Police Department, and others have been collaborating with HPD, State Representative has provided HPD with an event as well as the State Senator. She again commended the Board of Commissioners. We are going in the right direction and our audit will show the same so that hopefully next year, we will see significant improvements.

Director McCaskill thanked the commissioners for giving her an opportunity to work with HPD and then presented them with Christmas Jackets. [Director McCaskill handed out HPD Christmas Jackets to all of the commissioners and also had jackets for Commissioners Thompson and Patterson.]

The staff will have a Christmas Celebration at the Dolton Bowling Alley on Tuesday, December 22<sup>nd</sup>. She also stated she would be working with the commissioners to give a small token of appreciation to the staff.

Commissioner McCaskill went to Letter K. “Next Meeting.” The next Regular Meeting will be Thursday, January 21, 2015 at 6:30 p.m.

**MOTION** was made by Commissioner McCaskill to Break for Executive Session, and was seconded by Commissioner Owens.

**ROLL CALL (Director McCaskill):**

Commissioners: McCaskill – Yes; Moore – Yes; Owens – Yes; Patterson – Absent; Thompson – Absent.

*[Break for Executive Session – 7:30 p.m.]* **Attorney Privileged Info**

Return from Executive Session at 7:55 p.m.

**ROLL CALL (Director McCaskill):**

Commissioners: McCaskill – Yes; Moore – Yes; Owens – Yes; Patterson – Absent; Thompson – Absent.

**Motion to Adjourn:**

**MOTION** was made by Commissioner McCaskill, and seconded by Commissioner Owens.

**ROLL CALL (Director McCaskill):**

Commissioners: McCaskill – Yes; Moore – Yes; Owens – Yes; Patterson – Absent; Thompson – Absent.

Meeting was adjourned at 8:00 p.m.