

REGULAR MEETING OF THE BOARD OF PARK COMMISSIONERS

ANDERSON PARK DISTRICT

June 20, 2007

Dale Bartholomew, President, called the regular meeting of the Board of Park Commissioners of the Anderson Park District to order at 6:50 pm at the Park District Headquarters, 8249 Clough Pike. Present were Board Members: Duffy Beischel, Dale Bartholomew, Gail Wright, Nadine Gelter. Also present were: Molly McClure, Executive Director; Bailey Martella, Business Director; Ken Kushner, Operations Director; Emily Armstrong, Recreation Director.

PLEDGE OF ALLEGIANCE

GUESTS: Harry Fermann, CPA, Fermann & Company

AGENDA: Mrs. Gelter moved for the Board to approve the agenda. Mr. Beischel seconded the motion. Voting: Yes: Mr. Beischel, Mr. Bartholomew, Mr. Bissinger, Ms. Wright, Mrs. Gelter. (5); No: None. The motion carried unanimously.

HERITAGE CENTER: The Board asked Ms. McClure to follow-up with Dr. Henry Dolive, Township Administrator on the request for repairs to the Heritage Center.

BEECH ACRES PLAYGROUND RIBBON CUTTING: Ms. McClure advised the Board that the program was set for the June 23, 2007 Phase II - Beech Acres Playground Ribbon Cutting. The invitations were not sent until it was definite that we would have the project to a point where we can actually open. The "community- build" project staffed with volunteers from "Starbucks-Make your Mark" and other community volunteers will begin at 9:00 am. The volunteers will work with park staff on the installation of the landscaping of Phase 1 and 2. There will also be an opportunity for volunteers to create mosaic tiles which will be placed in strategic places in the playground in the future. At 12 noon the Ribbon Cutting program will begin with the "official ribbon cutting" taking place at approximately 12:20. Our partner, Leap Beyond Therapy, will be present with many of the families they serve that have been asked to take part in the festivities. She indicated that there is a lot of community excitement surrounding the opening. A great deal of media attention is anticipated before and during the event and staff is prepared to keep everything positive and fun.

Ms. McClure provided the board with a brief summary of the ceremony and indicated she would write the script for President Bartholomew who will introduce and represent the Board of Park Commissioners. The other speakers will include: Honorable Jean Schmidt (providing a resolution and flag flown over the Capital Building), Mrs. Reis will represent the Anderson Township Trustees and Marge Schott's sister, Mrs. Unnewehr, will speak on behalf of the Schott Foundation.. Ms. McClure will take the podium last to make final remarks and to move the group over to the playground for the ribbon cutting. We will use the Chamber's large

ceremonial scissors. Ms. Wright will ask Steve Watt from the Sheriff's Department to play the bag pipes.

2004 – 2005 AUDIT: Mr. Harry Fermann, CPA addressed the Board on the review he completed on the Ohio State Auditor's Audit Report. Mr. Fermann stated that in the cover letter the Auditor told "what they were going to do and then what they had done". He defined what was meant by the Auditor concerning GAAP – General Accepted Accounting Practices and fund account and accrual. The major difference is accrual or cash basis which the park district has been using since its beginning. Mr. Fermann advised the Board that there are many different structures for presenting financial information. He further stated the issues listed on Page 3 of their letter regarding Generally Accepted Accounting Practices and reiterated that the Auditor permits the way our financial statements were prepared even though it is not according to GAAP, which is not required. He stated that there are other accounting methods to present our information, if we are willing and financially able to purchase another accounting package. He reiterated the paragraph on the top of Page 4, the Auditor states the outcome of their audit is accurate and favorable: "Also in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Anderson Park District, Hamilton County, Ohio as of December 31, 2005 and 2004, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes."

Mrs. Martella advised Mr. Fermann that the Board may ask him to review the other types of accounting/reporting the APD might consider for the future and the cost implications of this type of change/conversion. The incorporation of a new accounting practice will require the APD to purchase a new accounting package. This process may require the hiring of a consultant to assist with the software decision and the conversion of our data from one system to another. Any software change will also need to be able to integrate with our proprietary Recreation Software "Rectrac". We use Rectrac for all of our registration and reservation activity, which is a large portion of our data entry and a significant part of our revenue stream.

Mr. Fermann also reviewed and addressed the Board's concern pertaining to the Finding 2005-001 on Page 17. After Mrs. Martella's call to the Auditor after the May meeting, they conducted another review of their work and found they made an error in their reporting. Upcoming changes on page 17 are: Disbursements column II - 2004 - \$602,186 and 2005 - \$400,130. These numbers are derived from our Actual receipts and our January estimated appropriations. The finding states Mrs. Martella should have asked the County Auditor for an Amended Certificate to make them closer to the actual numbers.

Mrs. Martella advised that much attention is given to this process throughout the year. Both she and Ms. McClure monitor the revenue and expenses of our budget on an ongoing basis. If revenue doesn't come in as anticipated, expenses are cut or delayed according to cash flow.

This is the first time we have ever been asked to amend our resources/appropriations for this type of circumstance however she indicated she will add this item to our December fiscal control

procedures. The Board formally asked Mrs. Martella to send a letter to the County Auditor each December asking for Amended Certificates. .

The Board thanked Mr. Fermann for his review and stated that Mrs. Martella would be in touch with him if it's decided that a new accounting program is needed by the district or to possibly review potential outside auditor's pre-approved by the State of Ohio for future audits. He also advised he will work with Mrs. Martella to create year-end reports which may better mirror GAAP formats; however he reiterated that this report wouldn't increase the accountability the current system provides. There was a discussion and the Board expressed a desire for staff to move toward an accrual basis of accounting.

JOHNSON PARK

Entrance - Ms. McClure asked the Board to review the 4 separate cost estimates for the Johnson Park Roadway. The first two represent the cost if we build the road to Public Specifications; #1 is the cost if the County Engineer requires a turn lane; #2 is the cost without a turn lane; #3 is the Private Driveway with the turn lane; and #4 is the Private Driveway without the turn lane. The Board asked Ms. McClure to approach Mr. Jim Buck, adjacent property owner, and advise him that we have received a preliminary estimate of \$286,300 for a new park entrance roadway. Mr. Buck had previously indicated that he might be interested in participating in this funding since it will enhance future plans for his property. After a brief discussion it was decided that the Entrance Roadway decision should not delay the scheduled September opening.

Basement Repair: After reviewing the cost estimates to fix the water problems from the outside leaking into the basement the Board decided to follow staff's recommendations to defer this decision until we complete a more detailed plan for the future use of this house.

RIVERSIDE PARK: Ms. McClure stated that Clean Ohio has an agreement coming for the Riverbank project. She further relayed that Mike Miller indicated that he does not think the district will need to pay prevailing wage rates for our workforce account contrary to our earlier belief.

R.O.C.E. PROPOSED ROADWAY: Ms. McClure gave the Board an email she sent to Jack Sutton, Director of the Hamilton County Park District, owner of Broadwell Woods, adjacent property to R.O.C.E. In this email she outlined the impact this new road alignment might have on our Operations Center and other concerns with the proposed Rt. 32 By-pass. A short discussion took place pertaining to the proposed roadway. Mr. Beischel stated that the board could raise an objection to this road if it so chooses, if a part of the road goes through park district property.

BEECH ACRES PARK T-MOBILE CELL TOWER: Ms. McClure advised the contract with T-Mobile was signed by the APD on 6/20/07 and we were awaiting signature and a check from T-Mobile. The Board reviewed the draft letter to the neighbors and made some changes. A public meeting to address our neighbors concerns will be scheduled in the near future. Funding was still not secured but it was anticipated it would be available by the 4th Quarter of 2007.

NEW BUSINESS

Juilfs Park Children's Garden: Ms. McClure gave the Board a short review of the design and plant recommendation for the Children's Sensory Garden planned for Juilfs Park. Joan Bottom is the community volunteer who will head up the community fundraising and partnership portion of this project. This garden will also include a memorial to Marcus Fiesel. It was important that we complete the plan so we can begin with this memorial and phase in the rest of the plan. She indicated that it was her hope that Mr. George Juilfs would be interested in funding part of this project. Now that the conceptual plan was ready, she planned to schedule a meeting which would include a board member. Ms. McClure asked Mrs. Gelter to join this committee since she has an interest and vocation for gardening and she agreed.

Anderson Days Band Schedule: The Anderson Days Band schedule was distributed to the Board.

Anderson Township Sex Offender Resolution: Ms. McClure praised the Township Trustees for their quick action and thanked Mrs. Gelter for all of her efforts to get the Township Trustees to pass a Resolution prohibiting sexual predators from living within 1,000 feet of township parks and playgrounds.

HAMILTON COUNTY AUDITOR'S JULY BUDGET: Mrs. Martella presented the Anderson Park District - July Budget. Mr. Bissinger moved to approve the July Budget for FY2008 as presented by Mrs. Martella. Ms. Wright seconded the motion. Voting: Yes: Mr. Beischel, Mrs. Gelter, Ms. Wright, Mr. Bissinger, Mr. Bartholomew. (5), No: None. The motion carried unanimously.

RESOLUTION 2007-05: Mr. Beischel moved to approve Resolution 2007-05 supporting the Ohio Parks and Recreation's Youth Sports Day in Ohio; a copy will be displayed at the Statehouse on June 27. Mrs. Gelter seconded the motion. Voting: Yes: Mrs. Gelter, Ms. Wright, Mr. Beischel, Mr. Bartholomew, Mr. Bissinger (5), No: None. The motion carried unanimously.

RESOLUTION 2007-06: Mr. Beischel moved to approve Resolution 2007-06 – proclaiming “July is Parks and Recreation Month” - that parks and recreation services are essential to the quality of life not only in July but all through the year. Mrs. Gelter seconded the motion. Voting: Yes: Mrs. Gelter, Ms. Wright, Mr. Beischel, Mr. Bartholomew, Mr. Bissinger (5), No: None. The motion carried unanimously.

STAFF CHANGES: Mr. Beischel moved to approve the hiring of the following part-time staff: Food Service: Kevin Hoffman and Michael Imbus; Recreation: Brett Straka, Julianne Straka and Jennifer Wallen. Retroactive approval of the re-instatement of Full-time employee Vince Slone who is returning from a leave of absence; and Approve the Resignation of Emily Buehler, Full-time Recreation Manager effective June 30, 2007. Mrs. Gelter seconded the motion. Voting: Yes: Mr. Bartholomew, Mrs. Gelter, Mr. Bissinger, Mr. Beischel, Ms. Wright (5); No: None. The motion carried unanimously.

FINANCIAL REPORTS AND AUTHORIZATION OF EXPENDITURES:

Mr. Beischel moved for the Board to approve the **May 2007** Financial Reports and Authorized the Expenditures as presented by Mrs. Martella. Mrs. Gelter seconded the motion. Voting: Yes: Mr. Bartholomew, Mr. Beischel, Mr. Bissinger, Mrs. Gelter, Ms. Wright. (5); No: None. The motion carried unanimously.

APPROVAL OF MINUTES: Mr. Beischel moved to approve the minutes of the May 4, 2007 Special Meeting and May 16, 2007 meeting. Mrs. Gelter seconded the motion. Voting: Yes: Mr. Beischel, Mr. Bartholomew, Ms. Wright, Mr. Bissinger, Mrs. Gelter (5) No: None. The motion carried unanimously.

At 9:30 p.m. Mrs. Gelter moved to adjourn the regular meeting and move into Executive Session to discuss personnel matters. All staff was excused from this session. Ms. Wright seconded the motion. Voting; Yes: Mr. Bartholomew, Mrs. Gelter, Mr. Bissinger, Ms. Wright, Mr. Beischel (5); No: None. The motion carried unanimously

At 10:48 p.m. Mr. Beischel moved to adjourn the Executive Session and reopen the Regular meeting. Ms. Wright seconded the motion. . Voting; Yes: Mr. Bartholomew, Mrs. Gelter, Mr. Bissinger, Ms. Wright, Mr. Beischel (5); No: None. The motion carried unanimously

At 10:50 p.m. there being no further business to be brought before this Board, Mr. Beischel moved to adjourn the meeting. Mrs. Gelter seconded the motion. Voting: Yes: Mrs. Gelter, Mr. Bartholomew, Mr. Bissinger, Mr. Beischel and Ms. Wright. (5) No: None. The motion carried unanimously.

Submitted by,

Bailey H. Martella
Business Director

Dale Bartholomew

Duffy Beischel

Mark Bissinger

Nadine Gelter

Gail Wright