

**Vermilion County Conservation District
Headquarters: Kennekuk County Park
Danville, IL**

**RECORD OF PROCEEDINGS
REGULAR MONTHLY MEETING OF THE
BOARD OF TRUSTEES**

**Wednesday, October 21, 2020
4:30 p.m.
Gannett Outdoor Education Center
Forest Glen Preserve, Westville, IL**

President Schroeder called the October Regular Meeting of the Vermilion County Conservation District Board of Trustees to order and opened the meeting with the Pledge of Allegiance to the American Flag.

Agenda item number three, Roll Call showed the following to be present.

Trustees Present: Michael P. Arbuckle
Michael Gast
Charles B. Schroeder
Doug R. Staske

Trustee(s) Absent: Randy A. Johnson

In attendance were Executive Director Jamie Pasquale, Associate Director of Administration and Personnel Kim Fox, and Recording Secretary Amy Steeples.

There were no staff members present.

First order of business, agenda item number four, was the Adoption of, or Amendments to the Agenda.

President Schroeder asked for amendments to the agenda.

Trustee Staske moved to approve the agenda as presented. This was followed by a second from Trustee Arbuckle. All in favor by acclamation, motion carried.

Agenda item number five. Approval of the Minutes from the September 16, 2020, Regular Meeting.

With no corrections, Trustee Arbuckle moved to approve the September 16, 2020, Regular Meeting Minutes as presented. This was followed by a second from Trustee Staske. All in favor by acclamation, motion carried.

Item number six. Audience Comments. President Schroeder stated each person has a maximum of three minutes, total maximum of 30 minutes for all audience comments. No audience present.

Agenda item number seven, the Treasurer's Report. President Schroeder asked if there were any questions on items seven a through d. This included the bills, checks and journal entries for September 2020.

Trustee Arbuckle asked about the amount of \$923 listed on page 7 of the Profit & Loss Budget Performance Report for upland game birds. This expense was during April – September 2020.

Associate Director of Administration and Personnel Fox responded that was for the pheasants released at Kennekuk last year, a bill that was received late. The birds are released for the first five weeks of the season.

With no other questions or discussion, *Trustee Gast moved to approve the Current List of Bills from September 2020 in the amount of \$24,545.42, which included check #'s 41164 – 41176; the Manual Checks from September 2020 in the amount of \$56,908.60, which included check #'s 41105 – 41121 and 41136 – 41151; and the General Journal Entries for October 31, 2020. This was followed by a second from Trustee Arbuckle.*

President Schroeder requested a roll call vote. The results as follows:

Trustee Gast	-	yes
Trustee Arbuckle	-	yes
Trustee Staske	-	yes
President Schroeder	-	yes

The vote was 4 – 0 in favor, motion carried.

Agenda item number seven e. Report on Cash and Investments. Associate Director of Administration and Personnel Fox reported that as of October 21, 2020, the NOW checking account balance is \$262,520; Illinois Funds Investment Pool balance is \$206,120, the Illinois Funds Money Market Fund is at \$5,400. First Farmers Bank Money Market Passbook account balance is \$248,960; Central Illinois Bank Money Market passbook account balance is \$245,260. The Health Reimbursement Account (HRA) balance is \$7,100. First Saving Bank NOW account balance remains at \$248,695; the NOW account at Catlin Bank balance is \$230,125. The 3 mo. CD at Central Illinois Bank at .05% interest balance is at \$103,630; 3 mo. CD [Whittaker Funds] at Iroquois Federal at .65% interest balance remains at \$85,210; the 3 mo. CD [Wagner Funds] at Iroquois Federal invested at .65% interest balance remains at \$100,420.

The grand total of cash and investments for October 21, 2020: \$1,743,440. This compares to \$1,609,615. in October of 2019.

The Central Illinois Bank CD just matured last week, and interest rates were not great. So it was left as a 3-month CD in hopes of getting a higher rate for a longer time at maturity.

Executive Director Pasquale reported that the first payment of \$170,000 was made for the Kickapoo Rail Trail for the IDNR section. This is 100% reimbursable. Payments will total an estimated \$1.4 M, which is reimbursed at 100%.

Trustee Arbuckle asked when the next section of the trail will be open.

Executive Director Pasquale stated that they are working on it, but he has not heard of any completion date.

President Schroeder asked if there were any questions regarding the Cash and Investment Report for October 2020.

Agenda item number eight, Specific Items of Business to be Transacted.

Item eight a. Presentation and approval of the Vermilion County Conservation District 2019-2020 Fiscal Year Audit, Crowder CPA's Ltd. Crowder CPA's Ltd. Karen Crowder was recognized

and stated that the Vermilion County Conservation District had an unqualified audit, which is the best type of report you can receive. The District is on a cash-basis accounting method, which most governmental agencies are in the State of Illinois.

Each Trustee had been given a copy of the VCCD Annual Financial Report for the fiscal year ended March 31, 2020.

Pages three through nine contain management's discussion and analysis of the District's financial activities for the fiscal year ended March 31, 2020. This clarifies the financial statements included in the annual report.

Karen pointed out that the hail damage sustained by the District was covered in part by insurance. This is shown as income – restricted.

Pages ten through seventeen are fund financial statements regarding expenditures, revenues, assets, liabilities and net position.

Page twelve shows a total of these restricted funds. A detail list of the restricted funds is on page thirty-three. The totals of each fund are all positive which is really good for a municipality. The total of the Capital Projects Fund is zero; the Government Bonds Fund.

Page fourteen shows the District's income statement. The third line from the bottom of the page, net change in funds balances, is really the net income. She noted the large balance in the insurance and compensation fund included the insurance money for the hail damage not expensed by March 31, 2020. She referenced the corresponding detail pages for each fund.

Pages eighteen through thirty-eight are the notes of the financial statements.

Page thirty included a new note addressing COVID-19. What effects COVID-19 has had on the District will be seen next year.

Page fifty-three contained the schedule of property tax information; 2014 through 2019.

Trustee Arbuckle asked how frequently the taxes were distributed to the VCCD,

Executive Director Pasquale stated that there were two main installments and a third smaller amount.

Trustee Gast queried if the county provided an audit of everything they have assessed.

Karen responded that with each installment, they provide detailed worksheet of what is in the deposit. She estimates a 98% collection rate.

Karen has concerns regarding some land leases along the Kickapoo Rail Trail. Some are still held by the railroad, and it will take a great deal of time to sort it all out. A decision should be made to see if it is worth time and money to follow up on these leases. The majority of them are utility.

Discussion ensued. No decision was made; Associate Director of Administration and Personnel Fox will review the file and gather more information to report.

Tammy, from Crowder CPA's Ltd, reported that two letters were included with the audit to explain any issues. The first stated that no issues were encountered when working with management during the audit. The second stated any deficiencies noted.

The first was lack of follow-up on leases involved along the Kickapoo Rail Trail. The second was regarding new policies for the capitalization of assets and a minimum fund balance. The third addressed financial reporting process. The fourth is always listed and involves the limited number of personnel, and the lack of segregation of duties in the accounting function. Tammy stated that as long as the VCCD Board has internal control and follows procedures, it is good.

President Schroeder thanked Associate Director of Administration and Personnel Fox for her hard work in keeping good financial records and following procedures.

With no other questions or comments, *Trustee Staske moved to approve the Vermilion County Conservation District 2019-2020 Fiscal Year Audit as presented. This was followed by a second from Trustee Gast.*

President Schroeder requested a roll call vote. The results as follows:

Trustee Staske	-	yes
Trustee Gast	-	yes
Trustee Arbuckle	-	yes
President Schroeder	-	yes

The vote was 4 – 0 in favor, motion carried.

Item eight b. Election of Officers. It was the consensus of the Trustees present that this be tabled until all Trustees were in attendance.

Trustee Arbuckle moved to table Election of Officers until the next meeting. This was followed by a second from Trustee Staske. All in favor by acclamation.

There was nothing for Executive Session.

Agenda item nine a. Report from the Executive Director. Executive Director Pasquale reported that roof replacement at the Kennekuk Visitor Center was nearing completion and this will finish all the hail damage roof projects. The insurance company is doing the paperwork for the recoverable cash value which Jamie estimates to be \$20,000 - \$30,000. Not all roof damage was repaired however.

Trustee Staske asked if the roofs that were not repaired were in good serviceable shape that would last.

Executive Director Pasquale responded that they were not leaking and the damage done to the metal roofs was mostly cosmetic. The recoverable cash value could be used in the future for roof maintenance.

Discussion ensued regarding the recoverable cash value amount and accounting thereof.

Ribbe Trucking has completed oil and chip work on roads in the northern end of Kennekuk. All Kennekuk Roads have now been oiled and chipped in the last three years with the exception of Cedar Hill Pond, Winter Sports Area, and Lookout Point Roads. These may be too far gone to re-do. He plans to be on a rotation schedule of road repair and would like to allot at least \$50,000/year. There is approximately 14 miles of road in the park system of varying widths.

Work is wrapping up on the White Oak Barn addition. Funds from the Whittaker Estate were used for this project. The restrooms and storage area are done, and the work on the kitchen is progressing and also a covered patio area. Epoxy floor has been installed.

The next VCCD Board of Trustees Meeting will be Wednesday, November 18, 4:30 p.m. Kennekuk County Park. There will be several items of business to conduct: Health Insurance Renewal, General Liability Insurance, Tax Levy, Staff Salary Approval, Tax Levy Exception, and Election of Officers.

Trustee Arbuckle asked about the status of the train car.

Executive Director Pasquale answered that will try to contact Bryant's to get information about scraping the car. He has not talked to Susan directly about any information about selling the car. Staff has done a little work on getting the outside to look better, removing rotted wooden boards, etc.

Trustee Gast stated that he has, "A ton of questions" He suggested emailing his questions to Executive Director Pasquale. He also asked what was expected of him as a trustee.

Executive Director Pasquale responded that he could give him a tour of the parks and meet with him to discuss anything.

President Schroeder asked Trustee Gast to introduce himself.

Trustee Gast has been a resident of Vermilion County since 2005 and worked at Walgreen's Accounting Center since 2002. He has been a VCCD Volunteer since 2006. Currently he is working as a cost controller at ViscoFan.

The Board welcomed him.

Agenda item thirteen. President's and Trustee's Comments.

Trustee Gast stated that he has been a practicing accountant for 25 years, and he hopes to help out in any way he can.

Trustee Staske commented he will be glad when the entire VCCD Board can be present.

With no further discussion and all business transacted, *the meeting was adjourned at 5:32 p.m. All in favor by acclamation.*

Secretary
VCCD Board of Trustees