

**AGENDA**  
**MEETING OF THE BOARD OF PARK COMMISSIONERS**  
**GRANITE CITY PARK DISTRICT, MAIN OFFICE**  
**REORGANIZATION MEETING**  
May 4, 2022                      7:00 PM

- I.     ROLL CALL
  
- II.    MINUTES AND ATTACHMENTS OF THE REGULAR PARK BOARD  
MEETING OF APRIL 27<sup>th</sup>, 2022 .....pages 1-4
  
- III.   COMMITTEE REPORTS.....page 5
  
- IV.    OLD BUSINESS  
None
  
- V.     REORGANIZATION MEETING OF MAY 4, 2022
  - A.    Seating and Oath of newly elected Park District Commissioners
  
  - B.    Roll Call to include newly seated commissioners
  
  - C.    Formation of New Board
    - 1.    Election of Officers
      - a.    President
      - b.    Vice President
      - c.    Treasurer
      - d.    Secretary
    - 2.    Appointment of Director of Parks and Recreation
    - 3.    Appointment of Granite City Park District Attorney
    - 4.    Appointment of Committee Chairmen
  
- VI.    COMMUNICATIONS
  - A.    Request for Use of Facilities  
None
  
  - B.    Other Communications  
None

VII. NEW BUSINESS

- A. Discussion and possible action authorizing the hiring of Hughes & Associates for accounting services.....pages 6-11

VIII. DIRECTOR'S REPORT

IF PROSPECTIVE ATTENDEES REQUIRE AN INTERPRETER OR OTHER ACCESS ACCOMMODATION NEEDS, PLEASE CONTACT THE GRANITE CITY PARK DISTRICT OFFICE AT 618-877-3039 NO LATER THAN 72 HOURS PRIOR TO THE COMMENCEMENT OF THE MEETING TO ARRANGE ACCOMODATIONS.

## GRANITE CITY PARK DISTRICT MINUTES

April 27, 2022

### AGENDA

#### ITEM:

I. Roll Call

Commissioner Don Harris called the meeting to order at 7:00 p.m. Commissioners answering roll call were Jenna Deyong, Craig Sykes, Linda Ames, Matt Jones and Don Harris. Also in attendance were Director of Parks and Recreation Justin Brinkmeyer, Attorney Ryan Robertson, Maintenance Supervisor Brad Boone, Facilities Manager Joey Hall, Recreation Supervisors R.P. Pheips and Megan Dittman and Secretary Nicole Harris.

II. MINUTES AND ATTACHMENTS OF THE REGULAR BOARD MEETING OF April 13, 2022 (page 742-746)

Motion to approve the minutes, as presented was made by Commissioner Craig Sykes, second by Commissioner Matt Jones. All Commissioners present voted "aye". Motion carried.

III. Committee Reports. (page747)

A. Finance Committee-Commissioner Jenna Deyong, Chairman.

No Report

B. Engineering Committee- Commissioner Matt Jones, Chairman.

No Report

C. Municipal Relations Committee-Commissioner Craig Sykes, Chairman.

No Report

D. Rules, Personnel Policies Committee-Commissioner Linda Ames, Chairman.

No Report

IV. FINANCE REPORT (pages 748-760)

Motion to approve the Finance Report, as presented, was made by Commissioner Matt Jones, second by Commissioner Jenna Deyong. All Commissioners present voted "aye". Motion carried.

V. TREASURER'S REPORTS (pages 761-778)

Motion to approve the Treasurer's Report, as presented was made by Commissioner Linda Ames, second by Commissioner Jenna Deyong. All Commissioners present voted "aye". Motion carried.

VI. COMMUNICATIONS

A. Request for use of facilities

1. Request from First United Presbyterian Church to use Centennial Pavilion on Sunday, May 15, 2022 for an outdoor worship service (pages 779).

Motion to approve request, as presented, was made by Commissioner Craig Sykes, second by Commissioner Linda Ames. All Commissioners present voted "aye". Motion carried.

B. Other Communications

NONE

VII. Old Business

None

VIII. NEW BUSINESS

NONE

IX. MAINTENANCE REPORT (page 780)

Duly Noted

X. RECREATION REPORT (page 781)

Duly Noted

XI. POOL REPORT (page 782)

Duly Noted

XII. ICE RINK REPORT (page 783)

Duly Noted

XIII. CONCESSION REPORT (page 784)

Duly Noted

XIV. GOLF COURSE REPORT (page 785)

Duly Noted

XV. DIRECTOR'S REPORT.

**Story Walk**

The Worthen Park Storywalk grand opening is scheduled for Saturday, May 7th, 2022, at 10:00 AM.

**Disc Golf**

We have roughly a six-to-eight-week lead time on receiving the equipment.

**Memorial Fountain**

The project is on schedule to be completed by the end of next week.

**Summer Employment**

We are still seeking lifeguards, summer recreation aids, and garden workers.

**Gardens Update**

Gardens and Memorials Supervisor John McDaniels will retire Friday after nearly 36 years of service with the District. We will be hosting a lunch for John this Friday at 11:30 AM. The Board will present John with a plaque for his years of service at our May 25th meeting.

New Gardens and Memorials Supervisor Freda Bolling will take over the position starting Monday.

**Patriots In the Park**

All sponsorship letters have been mailed out. We continue to look for new sponsors.

**Vandalism**

Over the past two weeks, our main restrooms at Wilson Park were hit with vandalism. During one incident, a urinal was pulled off the wall, and in another incident, the stall doors were torn off. In addition, we have had damage to the vents in the garden restroom, along with graffiti and trashing the restrooms at Worthen Park.

**Brown Recreation**

Today the sewer line at Brown Recreation backed up. We had to contact a plumber to work on the line, and they could not make it out today. This issue resulted in the cancellation of afternoon preschool classes today and tomorrow until the line can be fixed and the area disinfected.

**Reminder:** The next Board meeting is the organizational meeting on May 4<sup>th</sup>.

All business concluded. Motion to adjourn was made by Commissioner Craig Sykes, second by Commissioner Jenna Deyong. Meeting adjourned at 7:22 p.m.

***If prospective attendees require an interpreter or other access accommodation needs, please contact the Granite City Park District Office at 618-877-3059 no later than 72 hours prior to the commencement of the meeting to arrange accommodations.***

***/ndh***

## Committee Reports

- |                            |                        |
|----------------------------|------------------------|
| A. Finance Committee       | Jenna DeYong, Chairman |
| B. Engineering Committee   | Matt Jones, Chairman   |
| C. Municipal Relations     | Craig Sykes, Chairman  |
| D. Rules, Personnel Policy | Linda Ames, Chairman   |

RESOLUTION AUTHORIZING THE HIRING OF  
HUGHES & ASSOCIATES FOR ACCOUNTING SERVICES

WHEREAS, the Granite City Park District wishes to retain the services of Hughes & Associates for accounting services relating to the annual audit of the Granite City Park District's books; and

WHEREAS, the Park District has previously used the services of Hughes & Associates for such accounting services, and has been satisfied with same; and

WHEREAS, Hughes & Associates has agreed to perform said services in accordance with the proposal attached hereto as Exhibit A; and

WHEREAS, Hughes & Associates has agreed to perform said services for a fee not to exceed \$11,975.00.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE GRANITE CITY PARK DISTRICT:

1. The proposal of Hughes & Associates for the provision of accounting services for the performance of the Park District's annual audit attached hereto as Exhibit A is hereby approved, adopted, and ratified.

2. That the President and Secretary, as necessary, are authorized to execute the proposal for accounting services from Hughes & Associates attached hereto as Exhibit A, said services to be provided for a fee not to exceed \$11,975.00.

PASSED this 4<sup>th</sup> day of May 2022.

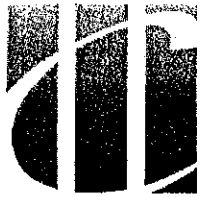
APPROVED this 4<sup>th</sup> day of May 2022.

\_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary





April 28, 2022

Granite City Park District  
Justin Brinkmeyer, Director  
2900 Benton Street  
Granite City, IL 62040

To the Board of Commissioners and Director:

The following represents our understanding of the services we will provide the Granite City Park District.

You have requested that we will audit the governmental activities, each major fund, and the aggregate remaining fund information of the Granite City Park District, as of April 30, 2022, and for the year then ended and the related notes, which collectively comprise Granite City Park District's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit applicable to those basic financial statements.

We have also been engaged to report on supplementary information that accompanies the Granite City Park District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.:

- Combining Schedules

The following other information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and our auditor's report will not provide an opinion or any assurance on that other information.

- Budgetary Comparison Schedules
- Notes on Pension Plan Funding Progress
- Assessed Valuations, Tax Rates, Extensions and Collections

**Auditor Responsibilities**

We will conduct our audit in accordance with U.S. GAAS. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the basic financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the basic financial statements, whether due to fraud or error, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements.

An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the basic financial statements. If appropriate, our procedures will therefore include tests of documentary evidence that support the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of

cash, investments, and certain other assets and liabilities by correspondence with creditors and financial institutions. As part of our audit process, we will request written representations from your attorneys, and they may bill you for responding. At the conclusion of our audit, we will also request certain written representations from you about the basic financial statements and related matters.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements (whether caused by errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations) may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the basic financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the basic financial statements that we have identified during the audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

#### **Compliance with Laws and Regulations**

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the Granite City Park District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

#### **Management Responsibilities**

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledge and understand that they have responsibility:

- a. For the preparation and fair presentation of the basic financial statements in accordance with the modified cash basis of accounting;
- b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c. To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit; and
  - iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
- d. For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by the entity's auditor;
- e. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
- f. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;

- i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j. For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We will assist in preparation of the financial statements and related notes in conformity with the modified cash basis of accounting. We will also prepare the annual financial report of Granite City Park District in the prescribed format required by the State of Illinois. Both the financial statements and the annual financial report of Granite City Park District will be prepared based on information provided by you. Management is responsible for the basic financial statements and all accompanying information as well as representations contained therein.

We will not assume management responsibilities on behalf of the Granite City Park District. However, we will provide advice and recommendations to assist management of the Granite City Park District in performing its responsibilities.

Granite City Park District's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- This engagement is limited to the nonattest previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

### **Reporting**

We will issue a written report upon completion of our audit of the Granite City Park District's basic financial statements. Our report will be addressed to the governing body of the Granite City Park District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

### **Other**

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the basic financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

#### **Provisions of Engagement Administration, Timing and Fees**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Joseph Hughes is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Hughes, Cameron & Company's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fee for our services is based on the actual time spent at our standard hourly rate plus other out-of-pocket expenses. We estimate that our fee for this audit will not exceed \$11,975. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Whenever possible, we will attempt to use Granite City Park District's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit. Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to the Board of Commissioners the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of Hughes, Cameron & Company, LLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to outside parties pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Hughes, Cameron & Company, LLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulators. The regulator may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Sincerely,

*Hughes, Cameron + Company, LLC*

Hughes, Cameron & Company, LLC

Response:

This letter correctly sets forth the understanding of the Granite City Park District.

Governance Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_