



BOARD REPORT

MAY 25, 2021



PUBLIC NOTICE

**Agenda for the May 25, 2021 Regular Board Meeting
Gary Morava Recreation Center
110 W Camp McDonald Road, Prospect Heights, IL 60070**

- I. Call to Order – 7:00 p.m.**
 - A. Roll Call
 - B. Pledge of Allegiance
- II. Corrections/Additions/Approval of Agenda**
- III. Swearing in Elected Officers**
- IV. Correspondence**
- V. Recognition/Welcome**
- VI. Public Comment**

Completion of Resident Comment Form required prior to Call to Order. Submit to Executive Director.
- VII. Approval of Minutes**

April 27, 2021 Regular Board Meeting
- VIII. Announcements (Meetings)**

Committee of the Whole Meeting at OOC – June 5, 2021 5:00 p.m.
Regular Board Meeting at GMRC – June 22, 2021 7:00 p.m.
- IX. Park District Treasurer's Report**
 - A. Approval of Cash Report
 - B. Approval of Warrants for Payment
- X. Superintendent of Finance and Planning Report**
- XI. Attorney's Report**

Legal Matter
- XII. Administrative/Operational Summary**
 - A. Executive Director
 - B. Superintendent of Recreation
 - C. Superintendent of Facilities and Parks
 - D. Director of Golf
 - E. Recreation Supervisors

XIII. Committees of the Board

GMRC Feasibility Committee: discussion about developing conceptual pool plans

XIV. Unfinished/Ongoing Business

Lexington Homes: update on Muir Park project

XV. New Business

- A. Process to Fill Board Vacancy
- B. Resolution 5.25.2021: Authorize the Addition of the NPPFA Deferred Compensation Plan as an Employee Benefit
- C. Park District Appointments June 2021-May 2022
 - 1. Representative to NWSRA Board: Christina Ferraro
 - 2. Recording Secretary: Edlyn Castil
 - 3. Approve legal counsel: Ancel Glink

XVI. Recess into Executive Session (Visitors are Excused at this Time)

Motion: Board go into closed Executive Session to consider and discuss the minutes of closed meetings under the Open Meetings Act pursuant to Section 2(c)(21) of the Open Meetings Act to approve said meeting minutes

XVII. Reconvene to Open Session (Visitors Invited to Return at this Time)

XVIII. Action as a Result of the Executive Session

Motion: Approve said minutes of closed meetings under the Open Meetings Act pursuant to Section 2(c)(21) of the Open Meetings Act

XIX. Adjournment

Note 1: Meeting Location – Gary Morava Recreation Center, 110 W Camp McDonald Road, Prospect Heights, IL 60070

Note 2: If you would like to attend a Park Board meeting but require an auxiliary aid, such as a sign language interpreter, please contact the Executive Director, 847-394-2848, at least 72 hours prior to the scheduled meeting.

Our mission is to enhance the quality of life for all residents of the District through the development and maintenance of park lands and facilities utilizing available resources, as well as to promote community involvement through a variety of recreation programs, educational opportunities and special events.

**MINUTES OF THE REGULAR BOARD MEETING
OF THE COMMISSIONERS AND OFFICERS
OF THE PROSPECT HEIGHTS PARK DISTRICT
GARY MORAVA RECREATION CENTER
110 W CAMP MCDONALD ROAD, PROSPECT HEIGHTS, IL 60070
TUESDAY, APRIL 27, 2021**

Call to Order

Roll Call

Commissioner Jones called the Regular Board Meeting of the Prospect Heights Park District to order at 7:00 p.m.

Commissioners present:

Ellen Avery

Betty Cloud

Tim Jones

Eric Kirste

Also Present:

Christina Ferraro – Executive Director

Julie Caporusso – Superintendent of Recreation

Dino Squiers – Superintendent of Facilities & Parks

Annette Curtis – Superintendent of Finance & Planning

Edlyn Castil – Admin Services Mgr./Recording Secretary

Commissioners absent:

Karl Jackson

A quorum was present.

Corrections/Additions/Approval of Agenda

A motion was made by Commissioner Cloud and seconded by Commissioner Avery to approve the agenda as submitted. The motion was approved by a voice vote with one absent (Commissioner Jackson). The motion carried.

Induction

Edlyn Castil administered the Oath of Office to Steve Messer, newly appointed board member to serve through April 2023.

Correspondence

There were none.

Recognition/Welcome

Anthony Cervini, Sikitch LLP was in attendance.

Public Comment

There were none.

Presentation

Financial Audit FY2020, Anthony Cervini, Sikich LLP

Anthony Cervini presented the Prospect Heights Park District Financial Audit FY2020. He highlighted net income for the year of \$378,791, pension obligation funding at 98.42%, and explained the difference between the Statement of Net Position and the Governmental Funds Balance Sheet. He then entertained any questions from the Board and Staff.

Acceptance of the FY2020 Comprehensive Annual Financial Report

A motion was made by Commissioner Kirste and seconded by Commissioner Cloud to accept the FY2020 Comprehensive Annual Financial Report as submitted. The motion was approved by a voice vote with one absent (Commissioner Jackson). The motion carried.

Approval of Minutes**Regular Board Meeting – March 30, 2021**

A motion was made by Commissioner Avery and seconded by Commissioner Cloud to approve the March 30, 2021 Regular Board Meeting Minutes as submitted. The motion was approved by a voice vote with one absent (Commissioner Jackson). The motion carried.

Announcements (Meetings)

The next regular board meeting will be held on May 25, 2021 7:00 p.m. at Gary Morava Recreation Center.

Park District Treasurer's Report**Cash Report #4**

Payroll	Checking/sweep	\$	19.54
Vendor	Checking/sweep	\$	(74,470.45)
General/Sweep	Checking	\$	2,099,096.00
ATM	Checking	\$	36,593.03
Investment	Checking	\$	2,077,226.00
Cash Reserve	Checking	\$	359,270.36
Totals		\$	4,497,734.48

A motion was made by Commissioner Kirste and seconded by Commissioner Avery to accept the Treasurer's Report – Cash Report #4 dated April 27, 2021 in the amount of \$4,497,734.48. The motion was approved by a voice vote with one absent (Commissioner Jackson). The motion carried.

Approval of Warrants for Payment

A motion was made by Commissioner Kirste and seconded by Commissioner Cloud to accept Warrants for payment as submitted for Vendor Warrants #4, 4A and Payroll 5, 6 in the amount of \$265,396.54. The motion was approved by a roll call vote.

Ayes: Commissioners Avery, Cloud, Jones, Kirste, Messer

Nays: None

Abstain: None

Absent: Commissioner Jackson

The motion carried.

Superintendent of Finance and Planning Report

Superintendent of Finance and Planning Annette Curtis also added that there will no longer be a separate report for the electronic warrants. They have been included in the Check Report.

Attorney's Report

There was none.

Administrative/Operational Summary

Executive Director – as submitted. Executive Director Christina Ferraro stated that that planning for the annual Block Party will occur as Covid restrictions loosen. More to follow. Discussed holding a Parks Tour May 20th at 4:30 p.m. The newly elected Park Board Commissioners – Tim Jones, Karl Jackson, Eric Kirste and Betty Cloud, will be sworn in at the May 2021 meeting.

Superintendent of Recreation – as submitted. Superintendent of Recreation Julie Caporusso expressed excitement when she announced that Izaak Walton Park will house an Art Walk: pop up exhibit through the summer.

Administrative/Operational Summary (continued)

Superintendent of Facilities and Parks – as submitted. Superintendent of Facilities and Parks Dino Squiers reported that Lions Field is ready for the season and staff is working on the Pool opening.

Director of Golf Operations – as submitted.

Recreation Supervisors – as submitted.

Committees of the Board

GMRC Feasibility Committee members Ellen Avery and Betty Cloud reported that the Committee has worked with Christina and the staff. The discussion has been about “What is exactly encompassed in this renovation? What is the path towards this referendum?” They discussed what the cost would be to renovate and the additional cost should the pool be included. They discussed the approximate amount it would cost per year per household should there be a referendum. They asked the Board to consider adding the pool with the renovation. They discussed whether or not an actual assessment, “existing conditions report” should be completed to see what is salvageable. There will be continued discussion at the next board meeting.

Unfinished/Ongoing Business**Consideration of Agreement for Exchange of Land at/adjacent to Muir Park**

Executive Director Christina Ferraro reported there is no new information at this time. Christina will schedule meeting with Lexington. Staff will survey neighbors to see what amenities they want to see at that park.

New Business**Authorize Board President to Sign Updated Memorandum of Understanding with PHYBS**

There was discussion about the updates that were made to the Memorandum of Understanding which all pertained to the installation of the sprinkler system on Lions Field.

A motion was made by Commissioner Avery and seconded by Commissioner Cloud to authorize the Board President to sign the updated Memorandum of Understanding with PHYBS as submitted. The motion was approved by a voice vote with one absent (Commissioner Jackson). The motion carried.

Acceptance of Donation/Gift from The Bridge Community Church

There was discussion about the proposed donation/gift of a modular professional grade mini soccer field from The Bridge Community Church to the Park District for Tully Park. The Board was in favor of accepting the donation pending a gift acceptance and facility usage agreements.

Recess into Executive Session

A motion was made by Commissioner Cloud and seconded by Commissioner Messer to go into Executive Session to consider and discuss the minutes of closed meetings from 2017, 2018, 2019, 2020 and February 23, 2021 under the Open Meetings Act pursuant to Section 2(c)(21) of the Open Meetings Act to approve said meeting minutes, at 8:23 p.m. The motion was approved by a voice vote with one absent (Commissioner Jackson). The motion carried.

Reconvene to Open Session

A motion was made by Commissioner Kirste and seconded by Commissioner Cloud to reconvene open session at 8:27 p.m. The motion was approved by a voice vote with one absent (Commissioner Jackson). The motion carried.

Action as a Result of the Executive Session

During Executive Session, the Executive Session meeting minutes were reviewed and discussed.

A motion was made by Commissioner Kirste and seconded by Commissioner Avery to approve Executive Session meeting minutes.

- November 14, 2017
- December 19, 2017
- January 16, 2018
- February 20, 2018
- March 20, 2018
- June 19, 2018
- July 17, 2018
- December 18, 2018
- August 27, 2019
- January 28, 2020
- February 23, 2021
- August 25, 2020
- December 15, 2020

The motion was approved by a voice vote with two abstain (Commissioners Cloud and Messer) and one absent (Commissioner Jackson). The motion carried.

Adjournment

With no further business to discuss, a motion was made by Commissioner Avery and seconded by Commissioner Messer to adjourn the Regular Board Meeting at 8:30 p.m. The motion was approved by a voice vote with one absent (Commissioner Jackson). The motion carried.

Respectfully Submitted,
Edlyn Castil, Recording Secretary

Secretary: _____
Elizabeth "Betty" Cloud, Prospect Heights Park District Secretary

TO: Board of Commissioners, Prospect Heights Park District

Pink

FROM: Park District Treasurer

DATE: 5/25/2021 CASH REPORT FY 21

*Motion by Commissioner _____ to approve CASH REPORT 5
5/25/2021 as submitted. Seconded by Commissioner _____ .*

Mt. Prospect State Bank		Interest Earned YTD		
Payroll	Checking/sweep		(406.40)	
Vendor	Checking/sweep		(65,375.60)	
General/Sweep	Checking	annual yield 0.01%	2,154,189.60	
ATM	Checking		26,153.03	
Investment	Checking	annual yield 0.40%	2,077,739.00	
Cash Reserve	Checking	annual yield 0.40%	\$ 359,330.40	
TOTALS			\$ 4,551,630.03	Voice Vote

FINANCIAL RESOLUTION

*Motion by Commissioner _____ to approve WARRANT RESOLUTION
5/25/2021 as submitted. Seconded by Commissioner _____ .*

APPROVAL OF WARRANTS 5/25/2021

VENDOR WARRANTS		AMOUNTS
5	In the amount of CHECKS ISSUED	\$208,352.15
5A	In the amount of ELECTRONIC	\$40,069.47
Total Vendor Warrants		\$248,421.62

PAYROLL WARRANTS

4/9/2021	
7	In the amount of gross plus employer costs
	\$ 57,487.67
4/23/2021	
8	In the amount of gross plus employer costs
	\$ 60,089.17
Total Payroll Warrants	
	117,576.84

TOTAL OF WARRANTS	\$365,998.46	Roll Call
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Prospect Heights Park District, IL

Check Report

By Check Number

Date Range: 04/01/2021 - 04/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
01079	ACUSHNET COMPANY	04/02/2021	Regular	0.00	142.41	50264
02138	ANDERSON PEST SOLUTIONS	04/02/2021	Regular	0.00	149.90	50265
01014	ARTHUR CLESEN	04/02/2021	Regular	0.00	1,791.42	50266
01015	ASSOCIATED LABOR CORPORATION OF AMERIC	04/02/2021	Regular	0.00	8,473.44	50267
02307	COMCAST BUSINESS	04/02/2021	Regular	0.00	503.62	50268
01023	COMMONWEALTH EDISON	04/02/2021	Regular	0.00	23.67	50269
01041	CONSTELLATION NEW ENERGY INC	04/02/2021	Regular	0.00	2,225.02	50270
01037	GRAINGER	04/02/2021	Regular	0.00	756.02	50271
01130	JEFF ELLIS & ASSOCIATES INC	04/02/2021	Regular	0.00	113.00	50272
01045	JW TURF INC	04/02/2021	Regular	0.00	312.50	50273
01050	MENARDS	04/02/2021	Regular	0.00	22.95	50274
01057	NAPA HEIGHTS AUTOMOTIVE	04/02/2021	Regular	0.00	292.81	50275
01059	NICOR	04/02/2021	Regular	0.00	128.34	50276
01066	PLATINUM SYSTEMS INC	04/02/2021	Regular	0.00	190.00	50277
01031	PULSE TECHNOLOGY	04/02/2021	Regular	0.00	1,133.00	50278
01120	REPUBLIC SERVICES INC	04/02/2021	Regular	0.00	136.51	50279
01075	SIKICH LLP	04/02/2021	Regular	0.00	10,000.00	50280
01322	SPEER FINANCIAL INC	04/02/2021	Regular	0.00	913.75	50281
01078	TAYLOR MADE	04/02/2021	Regular	0.00	3,277.01	50282
01082	WAREHOUSE DIRECT	04/02/2021	Regular	0.00	250.24	50283
01667	AFLAC	04/12/2021	Regular	0.00	51.24	50284
01041	CONSTELLATION NEW ENERGY INC	04/12/2021	Regular	0.00	2,814.26	50285
02316	DAILY RAIN IRRIGATION INC.	04/12/2021	Regular	0.00	6,500.00	50286
01040	HOME DEPOT CREDIT SERVICES	04/12/2021	Regular	0.00	402.27	50287
01162	MANZELLA PLUMBING INC	04/12/2021	Regular	0.00	1,400.00	50288
01050	MENARDS	04/12/2021	Regular	0.00	12.98	50289
01063	PDRMA	04/12/2021	Regular	0.00	22,666.18	50290
01063	PDRMA	04/12/2021	Regular	0.00	17,243.37	50291
01055	ROTARY CLUB OF RIVER CITIES, ILLINOIS, USA	04/12/2021	Regular	0.00	200.00	50292
02241	SPORTS ENGINE INC	04/12/2021	Regular	0.00	100.00	50293
01143	VILLAGE OF MOUNT PROSPECT-SALES TAX	04/12/2021	Regular	0.00	112.88	50294
01079	ACUSHNET COMPANY	04/16/2021	Regular	0.00	3,551.91	50295
01009	AIRGAS USA LLC	04/16/2021	Regular	0.00	234.52	50296
01909	ANCEL GLINK PC	04/16/2021	Regular	0.00	2,622.08	50297
01597	ANDERSON LOCK	04/16/2021	Regular	0.00	12.28	50298
01015	ASSOCIATED LABOR CORPORATION OF AMERIC	04/16/2021	Regular	0.00	7,179.50	50299
01415	COBRA GOLF INC	04/16/2021	Regular	0.00	1,527.35	50300
01022	COMCAST	04/16/2021	Regular	0.00	294.73	50301
02144	COZZINI BROS INC	04/16/2021	Regular	0.00	19.00	50302
01423	GORDON FOOD SERVICE INC	04/16/2021	Regular	0.00	3,825.71	50303
02336	INDRASEN REDDY-AVANCHA	04/16/2021	Regular	0.00	103.50	50304
02239	KATHLEEN M KEARNS	04/16/2021	Regular	0.00	3,754.00	50305
02281	KNITS N WEAVES	04/16/2021	Regular	0.00	3,280.00	50306
01061	NORTHWEST SPECIAL RECREATION ASSOCIATIC	04/16/2021	Regular	0.00	19,661.74	50307
01062	OFFICE DEPOT	04/16/2021	Regular	0.00	513.41	50308
02228	PAYCOR	04/16/2021	Regular	0.00	592.00	50309
01072	RIVER TRAILS PARK DISTICT	04/16/2021	Regular	0.00	296.08	50310
02113	STUEVER & SONS INC	04/16/2021	Regular	0.00	78.00	50311
02045	SUN MOUNTAIN	04/16/2021	Regular	0.00	860.50	50312
01078	TAYLOR MADE	04/16/2021	Regular	0.00	10,663.45	50313
01400	THE PROACTIVE SPORTS GROUP	04/16/2021	Regular	0.00	1,109.46	50314
01781	THOMAS R PETZEL	04/16/2021	Regular	0.00	1,320.00	50315
01092	US KIDS GOLF	04/16/2021	Regular	0.00	201.12	50316
01082	WAREHOUSE DIRECT	04/16/2021	Regular	0.00	650.58	50317

Check Report

Date Range: 04/01/2021 - 04/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01441	ABSOLUTE SERVICE INC	04/23/2021	Regular	0.00	825.00	50318
01014	ARTHUR CLESEN	04/23/2021	Regular	0.00	479.41	50319
01015	ASSOCIATED LABOR CORPORATION OF AMERIC	04/23/2021	Regular	0.00	5,300.34	50320
01086	BOARDTRONICS INC	04/23/2021	Regular	0.00	476.83	50321
01022	COMCAST	04/23/2021	Regular	0.00	10.50	50322
01024	CONSERV FS	04/23/2021	Regular	0.00	2,823.69	50323
01041	CONSTELLATION NEW ENERGY INC	04/23/2021	Regular	0.00	123.62	50324
01041	CONSTELLATION NEW ENERGY INC	04/23/2021	Regular	0.00	312.12	50325
01041	CONSTELLATION NEW ENERGY INC	04/23/2021	Regular	0.00	2,404.91	50326
01041	CONSTELLATION NEW ENERGY INC	04/23/2021	Regular	0.00	26.98	50327
01042	CONSTELLATION NEWENERGY GAS DIVISION I	04/23/2021	Regular	0.00	3,578.88	50328
01189	DAVE'S AUTO CLINIC INC	04/23/2021	Regular	0.00	235.00	50329
01030	DES PLAINES MATERIAL & SUPPLY	04/23/2021	Regular	0.00	455.90	50330
02337	EXCALIBUR TECHNOLOGY CORP.	04/23/2021	Regular	0.00	1,125.00	50331
01589	JEANIE GAIN	04/23/2021	Regular	0.00	1,420.30	50332
01130	JEFF ELLIS & ASSOCIATES INC	04/23/2021	Regular	0.00	64.00	50333
02073	MARKETING AND MORE GROUP LLC	04/23/2021	Regular	0.00	6,394.34	50334
01057	NAPA HEIGHTS AUTOMOTIVE	04/23/2021	Regular	0.00	138.62	50335
01058	NCPERS GROUP LIFE INSURANCE	04/23/2021	Regular	0.00	48.00	50336
01070	RAMROD	04/23/2021	Regular	0.00	429.96	50337
01071	REINDERS INC	04/23/2021	Regular	0.00	115.17	50338
01073	ROUTE 12 RENTAL	04/23/2021	Regular	0.00	113.69	50339
01125	TYLER TECHNOLOGIES INC	04/23/2021	Regular	0.00	6,727.00	50340
01081	VILLAGE OF MOUNT PROSPECT	04/23/2021	Regular	0.00	161.90	50341
01081	VILLAGE OF MOUNT PROSPECT	04/23/2021	Regular	0.00	476.30	50342
01081	VILLAGE OF MOUNT PROSPECT	04/23/2021	Regular	0.00	356.36	50343
01427	A STARS & STRIPES FLAG CORPORATION	04/30/2021	Regular	0.00	209.13	50344
01079	ACUSHNET COMPANY	04/30/2021	Regular	0.00	457.57	50345
01079	ACUSHNET COMPANY	04/30/2021	Regular	0.00	1,180.85	50346
02189	ANNETTE CURTIS	04/30/2021	Regular	0.00	121.22	50347
01015	ASSOCIATED LABOR CORPORATION OF AMERIC	04/30/2021	Regular	0.00	7,095.36	50348
01424	CINTAS CORP 2	04/30/2021	Regular	0.00	1,655.64	50349
01090	CITY OF PROSPECT HEIGHTS	04/30/2021	Regular	0.00	73.50	50350
01415	COBRA GOLF INC	04/30/2021	Regular	0.00	1,361.95	50351
01022	COMCAST	04/30/2021	Regular	0.00	167.98	50352
02307	COMCAST BUSINESS	04/30/2021	Regular	0.00	798.76	50353
01023	COMMONWEALTH EDISON	04/30/2021	Regular	0.00	23.67	50354
01180	DARLEEN CARL BECK	04/30/2021	Regular	0.00	276.50	50355
02337	EXCALIBUR TECHNOLOGY CORP.	04/30/2021	Regular	0.00	2,250.00	50356
01423	GORDON FOOD SERVICE INC	04/30/2021	Regular	0.00	1,599.02	50357
01410	JSN CONTRACTORS SUPPLY	04/30/2021	Regular	0.00	405.00	50358
01239	LIVING DESIGN INC	04/30/2021	Regular	0.00	452.87	50359
01162	MANZELLA PLUMBING INC	04/30/2021	Regular	0.00	2,985.62	50360
01416	MIDWEST TRADING	04/30/2021	Regular	0.00	718.52	50361
02097	MORGAN SERVICES INC	04/30/2021	Regular	0.00	89.71	50362
01059	NICOR	04/30/2021	Regular	0.00	116.16	50363
02228	PAYCOR	04/30/2021	Regular	0.00	437.60	50364
01065	PITNEY BOWES GLOBAL FINANCIAL SERVICES	04/30/2021	Regular	0.00	206.00	50365
01120	REPUBLIC SERVICES INC	04/30/2021	Regular	0.00	293.23	50366
01978	RITE BITE FUNDRAISING	04/30/2021	Regular	0.00	209.60	50367
02339	SECURITAS ELECTRONIC SECURITY, INC	04/30/2021	Regular	0.00	330.00	50368
02113	STUEVER & SONS INC	04/30/2021	Regular	0.00	78.00	50369
01078	TAYLOR MADE	04/30/2021	Regular	0.00	3,972.23	50370
02134	TESTA PRODUCE INC	04/30/2021	Regular	0.00	901.15	50371
01400	THE PROACTIVE SPORTS GROUP	04/30/2021	Regular	0.00	179.46	50372
02157	VERIZON	04/30/2021	Regular	0.00	108.03	50373
02340	VOLVIK	04/30/2021	Regular	0.00	284.29	50374
01032	CARDMEMBER SERVICE	04/08/2021	Bank Draft	0.00	5,234.40	DFT0001661
02204	WINTRUST ASSET FINANCE	04/02/2021	Bank Draft	0.00	2,175.60	DFT0001672
02204	WINTRUST ASSET FINANCE	04/02/2021	Bank Draft	0.00	13,710.00	DFT0001673
02236	LAKESHORE BEVERAGE	04/07/2021	Bank Draft	0.00	499.06	DFT0001674

Check Report

Date Range: 04/01/2021 - 04/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
02121	TOWN & COUNTRY DISTRIBUTORS INC	04/07/2021	Bank Draft	0.00	954.25	DFT0001675
02206	ILLINOIS DEPARTMENT OF REVENUE	04/09/2021	Bank Draft	0.00	1,527.00	DFT0001676
02205	ILLINOIS MUNICIPAL FUND	04/09/2021	Bank Draft	0.00	13,963.20	DFT0001677
02236	LAKESHORE BEVERAGE	04/23/2021	Bank Draft	0.00	312.05	DFT0001678
02121	TOWN & COUNTRY DISTRIBUTORS INC	04/23/2021	Bank Draft	0.00	1,387.88	DFT0001679
02210	CHICAGO BEVERAGE SYSTEMS	04/29/2021	Bank Draft	0.00	306.03	DFT0001680

Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	165	111	0.00	208,352.15
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	10	10	0.00	40,069.47
EFT's	0	0	0.00	0.00
	175	121	0.00	248,421.62

Check Report

Date Range: 04/01/2021 - 04/30/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: PCARD-PCARD LIABILITY						
01349	ILLINOIS ASSOCIATION OF PARK DISTRICTS	04/29/2021	Bank Draft	0.00	6.00	DFT0001670
02338	MAIL BOX PLUS	04/29/2021	Bank Draft	0.00	29.90	DFT0001671

Bank Code PCARD Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	3	2	0.00	35.90
EFT's	0	0	0.00	0.00
	3	2	0.00	35.90

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	165	111	0.00	208,352.15
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	13	12	0.00	40,105.37
EFT's	0	0	0.00	0.00
	178	123	0.00	248,457.52

Fund Summary

Fund	Name	Period	Amount
950	POOLED CASH FUND	4/2021	248,457.52
			248,457.52



May 25, 2021

To: Christina Ferraro, Executive Director
From: Annette Curtis, Superintendent of Finance and Planning
Re: May 25, 2021 Board Report

Fifth Third Bank Purchasing Card:

The new cards are being rolled out slowly. Providing staff with an opportunity to work out any final processing details. Hoping to have all staff switched over by the end of the summer.

Mount Prospect State Bank:

The Glenview State Bank holding company has entered into a merger agreement with First Busey Corporation, the holding company of Busey Bank. Busey Bank is a local Illinois State chartered bank, with assets over \$10.5 billion as of September 30, 2020. The partnership will become official May 31, 2021.



Prospect Heights Park District, IL

Income Statement Group Summary

For Fiscal: 2021 Period Ending: 04/30/2021

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 01 - ADMINISTRATION					
Revenue	350,000.00	350,000.00	0.00	0.00	350,000.00
Department: 01 - ADMINISTRATION Total:	350,000.00	350,000.00	0.00	0.00	350,000.00
Department: 02 - RECREATION/GENERAL					
Revenue	1,150,028.00	1,150,028.00	40,068.40	395,262.07	754,765.93
Expense	714,979.74	714,979.74	51,626.31	172,231.02	542,748.72
Department: 02 - RECREATION/GENERAL Surplus (Deficit):	435,048.26	435,048.26	-11,557.91	223,031.05	212,017.21
Department: 03 - PRESCHOOL CREATIVE KIDS					
Revenue	52,785.00	52,785.00	6,794.40	27,669.99	25,115.01
Expense	52,763.00	52,763.00	4,387.35	17,817.22	34,945.78
Department: 03 - PRESCHOOL CREATIVE KIDS Surplus (Deficit):	22.00	22.00	2,407.05	9,852.77	-9,830.77
Department: 04 - KINDERSTOP					
Revenue	93,607.00	93,607.00	2,433.28	23,189.35	70,417.65
Expense	79,003.38	79,003.38	6,111.14	32,372.91	46,630.47
Department: 04 - KINDERSTOP Surplus (Deficit):	14,603.62	14,603.62	-3,677.86	-9,183.56	23,787.18
Department: 05 - YOUTH PROGRAMS					
Revenue	8,617.00	8,617.00	60.00	276.00	8,341.00
Expense	8,349.50	8,349.50	381.54	1,688.90	6,660.60
Department: 05 - YOUTH PROGRAMS Surplus (Deficit):	267.50	267.50	-321.54	-1,412.90	1,680.40
Department: 06 - DANCE					
Revenue	41,284.00	41,284.00	6,858.45	19,815.42	21,468.58
Expense	37,080.00	37,080.00	7,790.94	14,038.67	23,041.33
Department: 06 - DANCE Surplus (Deficit):	4,204.00	4,204.00	-932.49	5,776.75	-1,572.75
Department: 07 - ATHLETIC					
Revenue	19,793.00	19,793.00	1,017.01	8,448.01	11,344.99
Expense	20,195.50	20,195.50	669.19	4,328.10	15,867.40
Department: 07 - ATHLETIC Surplus (Deficit):	-402.50	-402.50	347.82	4,119.91	-4,522.41
Department: 08 - PERFORMING ARTS					
Revenue	20,898.00	20,898.00	0.00	0.00	20,898.00
Expense	17,875.69	17,875.69	184.90	766.01	17,109.68
Department: 08 - PERFORMING ARTS Surplus (Deficit):	3,022.31	3,022.31	-184.90	-766.01	3,788.32
Department: 09 - CONCESSIONS					
Revenue	25,450.00	25,450.00	0.00	0.00	25,450.00
Expense	22,710.69	22,710.69	-397.29	706.58	22,004.11
Department: 09 - CONCESSIONS Surplus (Deficit):	2,739.31	2,739.31	397.29	-706.58	3,445.89
Department: 10 - AQUATICS					
Revenue	55,414.50	55,414.50	0.00	42.77	55,371.73
Expense	148,597.21	148,597.21	1,867.92	5,869.77	142,727.44
Department: 10 - AQUATICS Surplus (Deficit):	-93,182.71	-93,182.71	-1,867.92	-5,827.00	-87,355.71
Department: 11 - ACTIVE ADULTS					
Revenue	33,871.00	33,871.00	1,570.00	1,798.00	32,073.00
Expense	52,946.58	52,946.58	1,533.24	5,284.27	47,662.31
Department: 11 - ACTIVE ADULTS Surplus (Deficit):	-19,075.58	-19,075.58	36.76	-3,486.27	-15,589.31
Department: 12 - SPECIAL EVENTS					
Revenue	3,484.00	3,484.00	735.00	2,113.00	1,371.00
Expense	9,541.13	9,541.13	816.45	2,661.89	6,879.24
Department: 12 - SPECIAL EVENTS Surplus (Deficit):	-6,057.13	-6,057.13	-81.45	-548.89	-5,508.24
Department: 13 - FITNESS CENTER					
Revenue	24,098.50	24,098.50	2,088.11	9,793.82	14,304.68

Income Statement
For Fiscal: 2021 Period Ending: 04/30/2021

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Expense	30,623.59	30,623.59	3,791.07	13,753.78	16,869.81
Department: 13 - FITNESS CENTER Surplus (Deficit):	-6,525.09	-6,525.09	-1,702.96	-3,959.96	-2,565.13
Department: 14 - SUMMER CAMP					
Revenue	187,847.00	187,847.00	0.00	0.00	187,847.00
Expense	110,848.59	110,848.59	798.92	3,053.02	107,795.57
Department: 14 - SUMMER CAMP Surplus (Deficit):	76,998.41	76,998.41	-798.92	-3,053.02	80,051.43
Department: 30 - PARKS					
Revenue	15,000.00	15,000.00	3,950.00	3,950.00	11,050.00
Expense	196,426.27	196,426.27	17,634.08	36,978.60	159,447.67
Department: 30 - PARKS Surplus (Deficit):	-181,426.27	-181,426.27	-13,684.08	-33,028.60	-148,397.67
Department: 40 - GOLF					
Revenue	1,009,450.00	1,009,450.00	109,724.97	169,345.83	840,104.17
Expense	537,471.20	537,471.20	45,495.54	153,572.12	383,899.08
Department: 40 - GOLF Surplus (Deficit):	471,978.80	471,978.80	64,229.43	15,773.71	456,205.09
Department: 41 - GROUNDS					
Expense	545,663.85	545,663.85	33,581.77	105,522.61	440,141.24
Department: 41 - GROUNDS Total:	545,663.85	545,663.85	33,581.77	105,522.61	440,141.24
Department: 42 - PRO SHOP					
Revenue	113,250.00	113,250.00	22,061.25	28,290.89	84,959.11
Expense	85,775.00	85,775.00	12,428.60	18,503.90	67,271.10
Department: 42 - PRO SHOP Surplus (Deficit):	27,475.00	27,475.00	9,632.65	9,786.99	17,688.01
Department: 43 - HOOK A KID					
Revenue	65,000.00	65,000.00	24,642.00	29,950.00	35,050.00
Expense	50,000.00	50,000.00	0.00	0.00	50,000.00
Department: 43 - HOOK A KID Surplus (Deficit):	15,000.00	15,000.00	24,642.00	29,950.00	-14,950.00
Department: 44 - WARM UP RANGE					
Revenue	20,000.00	20,000.00	3,221.00	3,536.00	16,464.00
Expense	6,000.00	6,000.00	0.00	2,391.75	3,608.25
Department: 44 - WARM UP RANGE Surplus (Deficit):	14,000.00	14,000.00	3,221.00	1,144.25	12,855.75
Department: 45 - FOOD AND BEVERAGE					
Revenue	558,264.00	558,264.00	42,728.77	70,286.88	487,977.12
Expense	491,315.54	491,315.54	26,085.99	73,314.57	418,000.97
Department: 45 - FOOD AND BEVERAGE Surplus (Deficit):	66,948.46	66,948.46	16,642.78	-3,027.69	69,976.15
Total Surplus (Deficit):	629,974.54	629,974.54	53,164.98	128,912.34	

Fund Summary

Fund	Original	Current	MTD Activity	YTD Activity	Budget
	Total Budget	Total Budget			Remaining
200 - RECREATION FUND	580,236.13	580,236.13	-31,621.11	180,807.69	399,428.44
300 - GOLF	49,738.41	49,738.41	84,786.09	-51,895.35	101,633.76
Total Surplus (Deficit):	629,974.54	629,974.54	53,164.98	128,912.34	



Prospect Heights Park District, IL

Income Statement Group Summary

For Fiscal: 2021 Period Ending: 04/30/2021

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 100 - CORPORATE FUND					
Revenue					
10 - TAXES	1,011,300.00	1,011,300.00	48,125.11	477,199.65	534,100.35
20 - INTEREST	12,000.00	12,000.00	529.34	2,639.89	9,360.11
35 - ADDITIONAL	0.00	0.00	0.00	3,037.82	-3,037.82
Revenue Total:	1,023,300.00	1,023,300.00	48,654.45	482,877.36	540,422.64
Expense					
50 - PERSONNEL SERVICES	294,291.85	294,291.85	22,318.88	86,098.62	208,193.23
51 - BENEFITS	25,588.65	25,588.65	1,658.48	4,799.45	20,789.20
52 - CONTRACTED SERVICES	184,709.41	184,709.41	17,253.80	44,626.26	140,083.15
60 - COMMODITIES	26,075.00	26,075.00	713.41	1,637.55	24,437.45
65 - GENERAL EXPENDITURES	935,600.00	935,600.00	0.00	0.00	935,600.00
Expense Total:	1,466,264.91	1,466,264.91	41,944.57	137,161.88	1,329,103.03
Fund: 100 - CORPORATE FUND Surplus (Deficit):	-442,964.91	-442,964.91	6,709.88	345,715.48	-788,680.39
Fund: 200 - RECREATION FUND					
Revenue					
10 - TAXES	741,000.00	741,000.00	36,166.65	383,788.96	357,211.04
30 - RENTAL	63,960.50	63,960.50	3,901.75	6,496.10	57,464.40
35 - ADDITIONAL	23,634.00	23,634.00	4,132.00	12,110.38	11,523.62
37 - GENERAL REVENUE	350,000.00	350,000.00	0.00	0.00	350,000.00
41 - PROGRAM REVENUES	528,132.50	528,132.50	21,374.25	89,962.99	438,169.51
42 - RERESHMENT REVENUE	25,450.00	25,450.00	0.00	0.00	25,450.00
65 - GENERAL EXPENDITURES	350,000.00	350,000.00	0.00	0.00	350,000.00
Revenue Total:	2,082,177.00	2,082,177.00	65,574.65	492,358.43	1,589,818.57
Expense					
50 - PERSONNEL SERVICES	957,495.29	957,495.29	52,703.96	206,671.32	750,823.97
51 - BENEFITS	148,723.31	148,723.31	10,731.95	31,097.66	117,625.65
52 - CONTRACTED SERVICES	250,200.77	250,200.77	17,214.96	50,442.48	199,758.29
60 - COMMODITIES	128,549.50	128,549.50	15,450.01	19,613.64	108,935.86
65 - GENERAL EXPENDITURES	16,972.00	16,972.00	1,094.88	3,725.64	13,246.36
Expense Total:	1,501,940.87	1,501,940.87	97,195.76	311,550.74	1,190,390.13
Fund: 200 - RECREATION FUND Surplus (Deficit):	580,236.13	580,236.13	-31,621.11	180,807.69	399,428.44
Fund: 300 - GOLF					
Revenue					
30 - RENTAL	3,500.00	3,500.00	0.00	11,000.00	-7,500.00
35 - ADDITIONAL	2,900.00	2,900.00	11.00	3,546.76	-646.76
41 - PROGRAM REVENUES	1,683,564.00	1,683,564.00	187,222.30	265,947.52	1,417,616.48
42 - RERESHMENT REVENUE	76,000.00	76,000.00	15,144.69	20,915.32	55,084.68
Revenue Total:	1,765,964.00	1,765,964.00	202,377.99	301,409.60	1,464,554.40
Expense					
50 - PERSONNEL SERVICES	473,404.41	473,404.41	30,386.59	106,543.77	366,860.64
51 - BENEFITS	118,826.90	118,826.90	7,716.85	22,322.78	96,504.12
52 - CONTRACTED SERVICES	575,149.28	575,149.28	46,084.16	152,666.95	422,482.33
60 - COMMODITIES	512,245.00	512,245.00	31,803.97	68,605.90	443,639.10
65 - GENERAL EXPENDITURES	36,600.00	36,600.00	1,600.33	3,165.55	33,434.45
Expense Total:	1,716,225.59	1,716,225.59	117,591.90	353,304.95	1,362,920.64
Fund: 300 - GOLF Surplus (Deficit):	49,738.41	49,738.41	84,786.09	-51,895.35	101,633.76

Income Statement

For Fiscal: 2021 Period Ending: 04/30/2021

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 404 - AUDITNG FUND					
Revenue					
10 - TAXES	15,000.00	15,000.00	664.83	7,054.94	7,945.06
Revenue Total:	15,000.00	15,000.00	664.83	7,054.94	7,945.06
Expense					
52 - CONTRACTED SERVICES	14,000.00	14,000.00	0.00	14,350.00	-350.00
Expense Total:	14,000.00	14,000.00	0.00	14,350.00	-350.00
Fund: 404 - AUDITNG FUND Surplus (Deficit):	1,000.00	1,000.00	664.83	-7,295.06	8,295.06
Fund: 405 - PAVING & LIGHTING FUND					
Revenue					
10 - TAXES	15,000.00	15,000.00	664.83	7,054.94	7,945.06
Revenue Total:	15,000.00	15,000.00	664.83	7,054.94	7,945.06
Expense					
52 - CONTRACTED SERVICES	2,250.00	2,250.00	362.77	561.69	1,688.31
60 - COMMODITIES	6,300.00	6,300.00	0.00	0.00	6,300.00
Expense Total:	8,550.00	8,550.00	362.77	561.69	7,988.31
Fund: 405 - PAVING & LIGHTING FUND Surplus (Deficit):	6,450.00	6,450.00	302.06	6,493.25	-43.25
Fund: 406 - LIABILITY INSURANCE FUND					
Revenue					
10 - TAXES	130,000.00	130,000.00	5,761.84	61,142.85	68,857.15
Revenue Total:	130,000.00	130,000.00	5,761.84	61,142.85	68,857.15
Expense					
50 - PERSONNEL SERVICES	15,000.00	15,000.00	991.70	4,049.44	10,950.56
52 - CONTRACTED SERVICES	111,277.97	111,277.97	17,313.87	21,602.17	89,675.80
60 - COMMODITIES	3,500.00	3,500.00	0.00	0.00	3,500.00
Expense Total:	129,777.97	129,777.97	18,305.57	25,651.61	104,126.36
Fund: 406 - LIABILITY INSURANCE FUND Surplus (Deficit):	222.03	222.03	-12,543.73	35,491.24	-35,269.21
Fund: 407 - IMRF FUND					
Revenue					
10 - TAXES	110,000.00	110,000.00	4,875.41	51,736.25	58,263.75
Revenue Total:	110,000.00	110,000.00	4,875.41	51,736.25	58,263.75
Expense					
51 - BENEFITS	116,160.00	116,160.00	8,517.99	25,601.25	90,558.75
Expense Total:	116,160.00	116,160.00	8,517.99	25,601.25	90,558.75
Fund: 407 - IMRF FUND Surplus (Deficit):	-6,160.00	-6,160.00	-3,642.58	26,135.00	-32,295.00
Fund: 408 - POLICE FUND					
Revenue					
10 - TAXES	10,000.00	10,000.00	443.22	4,703.29	5,296.71
Revenue Total:	10,000.00	10,000.00	443.22	4,703.29	5,296.71
Expense					
50 - PERSONNEL SERVICES	34,000.00	34,000.00	2,435.42	10,465.34	23,534.66
52 - CONTRACTED SERVICES	12,850.00	12,850.00	200.00	5,447.89	7,402.11
Expense Total:	46,850.00	46,850.00	2,635.42	15,913.23	30,936.77
Fund: 408 - POLICE FUND Surplus (Deficit):	-36,850.00	-36,850.00	-2,192.20	-11,209.94	-25,640.06
Fund: 409 - MUSEUM FUND					
Revenue					
10 - TAXES	7,000.00	7,000.00	310.25	3,292.31	3,707.69
Revenue Total:	7,000.00	7,000.00	310.25	3,292.31	3,707.69
Expense					
50 - PERSONNEL SERVICES	7,000.00	7,000.00	0.00	0.00	7,000.00
65 - GENERAL EXPENDITURES	4,050.00	4,050.00	0.00	0.00	4,050.00
Expense Total:	11,050.00	11,050.00	0.00	0.00	11,050.00
Fund: 409 - MUSEUM FUND Surplus (Deficit):	-4,050.00	-4,050.00	310.25	3,292.31	-7,342.31

Income Statement

For Fiscal: 2021 Period Ending: 04/30/2021

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 410 - SPECIAL RECREATION FUND					
Revenue					
10 - TAXES	154,749.00	154,749.00	6,858.77	72,783.05	81,965.95
Revenue Total:	154,749.00	154,749.00	6,858.77	72,783.05	81,965.95
Expense					
52 - CONTRACTED SERVICES	9,343.68	9,343.68	0.00	0.00	9,343.68
60 - COMMODITIES	10,000.00	10,000.00	0.00	0.00	10,000.00
65 - GENERAL EXPENDITURES	78,646.95	78,646.95	19,661.74	39,323.48	39,323.47
80 - CAPITAL IMPROVEMENTS	56,758.84	56,758.84	0.00	0.00	56,758.84
Expense Total:	154,749.47	154,749.47	19,661.74	39,323.48	115,425.99
Fund: 410 - SPECIAL RECREATION FUND Surplus (Deficit):	-0.47	-0.47	-12,802.97	33,459.57	-33,460.04
Fund: 411 - SOCIAL SECURITY FUND					
Revenue					
10 - TAXES	125,000.00	125,000.00	5,540.23	58,791.20	66,208.80
Revenue Total:	125,000.00	125,000.00	5,540.23	58,791.20	66,208.80
Expense					
51 - BENEFITS	125,000.00	125,000.00	8,326.05	33,304.20	91,695.80
Expense Total:	125,000.00	125,000.00	8,326.05	33,304.20	91,695.80
Fund: 411 - SOCIAL SECURITY FUND Surplus (Deficit):	0.00	0.00	-2,785.82	25,487.00	-25,487.00
Fund: 412 - MEMORIAL FUND					
Revenue					
35 - ADDITIONAL	500.00	500.00	0.00	0.00	500.00
37 - GENERAL REVENUE	4,050.00	4,050.00	0.00	0.00	4,050.00
Revenue Total:	4,550.00	4,550.00	0.00	0.00	4,550.00
Expense					
50 - PERSONNEL SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00
52 - CONTRACTED SERVICES	1,200.00	1,200.00	452.87	452.87	747.13
60 - COMMODITIES	350.00	350.00	0.00	0.00	350.00
Expense Total:	4,550.00	4,550.00	452.87	452.87	4,097.13
Fund: 412 - MEMORIAL FUND Surplus (Deficit):	0.00	0.00	-452.87	-452.87	452.87
Fund: 413 - COMMUNITY EVENTS					
Revenue					
35 - ADDITIONAL	14,500.00	14,500.00	0.00	3,000.00	11,500.00
41 - PROGRAM REVENUES	11,400.00	11,400.00	0.00	0.00	11,400.00
Revenue Total:	25,900.00	25,900.00	0.00	3,000.00	22,900.00
Expense					
50 - PERSONNEL SERVICES	3,000.00	3,000.00	0.00	0.00	3,000.00
52 - CONTRACTED SERVICES	20,550.00	20,550.00	0.00	465.00	20,085.00
60 - COMMODITIES	5,025.00	5,025.00	0.00	0.00	5,025.00
Expense Total:	28,575.00	28,575.00	0.00	465.00	28,110.00
Fund: 413 - COMMUNITY EVENTS Surplus (Deficit):	-2,675.00	-2,675.00	0.00	2,535.00	-5,210.00
Fund: 518 - CAPITAL PROJECT FUND					
Revenue					
35 - ADDITIONAL	10,000.00	10,000.00	0.00	0.00	10,000.00
37 - GENERAL REVENUE	161,839.00	161,839.00	0.00	0.00	161,839.00
Revenue Total:	171,839.00	171,839.00	0.00	0.00	171,839.00
Expense					
52 - CONTRACTED SERVICES	30,000.00	30,000.00	0.00	0.00	30,000.00
60 - COMMODITIES	4,700.00	4,700.00	0.00	0.00	4,700.00
80 - CAPITAL IMPROVEMENTS	124,000.00	124,000.00	0.00	0.00	124,000.00
Expense Total:	158,700.00	158,700.00	0.00	0.00	158,700.00
Fund: 518 - CAPITAL PROJECT FUND Surplus (Deficit):	13,139.00	13,139.00	0.00	0.00	13,139.00

Income Statement

For Fiscal: 2021 Period Ending: 04/30/2021

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 523 - CAPITAL 98 GOLF FUND					
Revenue					
35 - ADDITIONAL	0.00	0.00	800.00	800.00	-800.00
37 - GENERAL REVENUE	464,000.00	464,000.00	0.00	0.00	464,000.00
Revenue Total:	464,000.00	464,000.00	800.00	800.00	463,200.00
Expense					
60 - COMMODITIES	4,000.00	4,000.00	0.00	0.00	4,000.00
80 - CAPITAL IMPROVEMENTS	118,500.00	118,500.00	0.00	0.00	118,500.00
Expense Total:	122,500.00	122,500.00	0.00	0.00	122,500.00
Fund: 523 - CAPITAL 98 GOLF FUND Surplus (Deficit):	341,500.00	341,500.00	800.00	800.00	340,700.00
Fund: 608 - 2014B (2005B Refinance)					
Revenue					
35 - ADDITIONAL	453,100.00	453,100.00	0.00	0.00	453,100.00
Revenue Total:	453,100.00	453,100.00	0.00	0.00	453,100.00
Expense					
52 - CONTRACTED SERVICES	1,500.00	1,500.00	913.75	913.75	586.25
65 - GENERAL EXPENDITURES	451,600.00	451,600.00	0.00	0.00	451,600.00
Expense Total:	453,100.00	453,100.00	913.75	913.75	452,186.25
Fund: 608 - 2014B (2005B Refinance) Surplus (Deficit):	0.00	0.00	-913.75	-913.75	913.75
Fund: 612 - PREVIOUS YEAR ROLLOVER BOND					
Revenue					
10 - TAXES	624,739.00	624,739.00	27,689.60	293,833.27	330,905.73
Revenue Total:	624,739.00	624,739.00	27,689.60	293,833.27	330,905.73
Expense					
65 - GENERAL EXPENDITURES	624,739.00	624,739.00	0.00	0.00	624,739.00
Expense Total:	624,739.00	624,739.00	0.00	0.00	624,739.00
Fund: 612 - PREVIOUS YEAR ROLLOVER BOND Surplus (Deficit):	0.00	0.00	27,689.60	293,833.27	-293,833.27
Fund: 613 - CURRENT ROLLOVER					
Revenue					
35 - ADDITIONAL	624,739.00	624,739.00	0.00	0.00	624,739.00
Revenue Total:	624,739.00	624,739.00	0.00	0.00	624,739.00
Expense					
52 - CONTRACTED SERVICES	9,800.00	9,800.00	0.00	0.00	9,800.00
65 - GENERAL EXPENDITURES	614,939.00	614,939.00	0.00	0.00	614,939.00
Expense Total:	624,739.00	624,739.00	0.00	0.00	624,739.00
Fund: 613 - CURRENT ROLLOVER Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00
Fund: 900 - CASH RESERVES					
Revenue					
20 - INTEREST	0.00	0.00	29.53	1,003.38	-1,003.38
Revenue Total:	0.00	0.00	29.53	1,003.38	-1,003.38
Fund: 900 - CASH RESERVES Total:	0.00	0.00	29.53	1,003.38	-1,003.38
Total Surplus (Deficit):	499,585.19	499,585.19	54,337.21	883,286.22	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100 - CORPORATE FUND	-442,964.91	-442,964.91	6,709.88	345,715.48	-788,680.39
200 - RECREATION FUND	580,236.13	580,236.13	-31,621.11	180,807.69	399,428.44
300 - GOLF	49,738.41	49,738.41	84,786.09	-51,895.35	101,633.76
404 - AUDITNG FUND	1,000.00	1,000.00	664.83	-7,295.06	8,295.06
405 - PAVING & LIGHTING FU	6,450.00	6,450.00	302.06	6,493.25	-43.25
406 - LIABILITY INSURANCE F	222.03	222.03	-12,543.73	35,491.24	-35,269.21
407 - IMRF FUND	-6,160.00	-6,160.00	-3,642.58	26,135.00	-32,295.00
408 - POLICE FUND	-36,850.00	-36,850.00	-2,192.20	-11,209.94	-25,640.06
409 - MUSEUM FUND	-4,050.00	-4,050.00	310.25	3,292.31	-7,342.31
410 - SPECIAL RECREATION F	-0.47	-0.47	-12,802.97	33,459.57	-33,460.04
411 - SOCIAL SECURITY FUN	0.00	0.00	-2,785.82	25,487.00	-25,487.00
412 - MEMORIAL FUND	0.00	0.00	-452.87	-452.87	452.87
413 - COMMUNITY EVENTS	-2,675.00	-2,675.00	0.00	2,535.00	-5,210.00
518 - CAPITAL PROJECT FUN	13,139.00	13,139.00	0.00	0.00	13,139.00
523 - CAPITAL 98 GOLF FUND	341,500.00	341,500.00	800.00	800.00	340,700.00
608 - 2014B (2005B Refinanc	0.00	0.00	-913.75	-913.75	913.75
612 - PREVIOUS YEAR ROLL	0.00	0.00	27,689.60	293,833.27	-293,833.27
613 - CURRENT ROLLOVER	0.00	0.00	0.00	0.00	0.00
900 - CASH RESERVES	0.00	0.00	29.53	1,003.38	-1,003.38
Total Surplus (Deficit):	499,585.19	499,585.19	54,337.21	883,286.22	



May 21, 2021

To: Park Board of Commissioners
From: Christina Ferraro, Executive Director
Re: May Board Report

Tully Park and The Bridge Community Church

We will continue to work with the Church staff regarding the “five on five” soccer field in regards to an official gift acceptance and facility usage agreements. The Church continues to raise funds for the soccer field structure.

Open Space Lands Acquisition and Development

OSLAD is a state-financed grant program that provides funding assistance to local government agencies for development/renovation of land for public parks and open space with a 50% matching grant up to \$400,000 maximum. East Wedgewood Park is on the capital list this year to create a master plan for that park and prepare a 2021 OSLAD grant for 2022 construction. It was announced the program is not available for FY21. Obviously East Wedgewood Park project is deferred and we wait to hear about OSLAD for FY22.

Board of Commissioners 2021 Meeting tentative agenda items

June	Committees of the Board: Selection of Committee Members
July	Executive session minutes review determine release
August	NWSRA 2020 Assessment Resolution
September	NWSRA presentation Sexual Harassment Training
October	Adopt Bond Ordinance Speer Financial Presentation IAPD Delegate Credentials for conference
November	Resolution Truth in Taxation for Levy Year 2021
December	FY2022 Budget presentation Tax Levy Ordinance Schedule of 2022 meetings

Board of Commissioners 2022 Meeting tentative agenda items

January	Executive session minutes review determine release
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May 19, 2021

To: Christina Ferraro, Executive Director
From: Julie Caporusso, Superintendent of Recreation
Re: May Board Report

Bridge to Phase 5

Illinois moved into the Bridge to Phase 5 on Friday, May 14. Capacity for programs and facility rentals moved to 60%. In the Bridge Phase we can now allow 100 patrons in our pool, we will be taking reservations for open swim times.

Fully vaccinated patrons will not be required to wear masks inside facilities but continued social distancing is highly encouraged. Those not vaccinated, including those 2 -12 years old, are required to wear a mask inside facilities and social distance.

Fully vaccinated preschool, KinderStop and camp staff will be required to wear masks due to the daycare guidelines.

Marketing

The fall brochure will be created in June and published in July and on the website on July 30th. It will not be mailed out, digital only again with limited hard copies available for pick up by August 13th.

Old Orchard County Club

Preschool Graduation and the Spring Dance Recital were both held at Old Orchard. Parents appreciated the in-person performances. Following the COVID restrictions made the days more challenging but both days were full of fun, pride and excitement!

ArtWalk

Seven artists have installed art in the Spring ArtWalk "Views of the Slough" so far and more are expected. The pop-up gallery of nature-inspired art is on exhibit from now until the fall season at Izaak Walton Park. Name plates for with each artist have been installed. The Lions Club member who makes bird houses on display at the Gary Morava Recreation Center has a bird house as part of this exhibit.

The volunteer artists have power washed the pavilion ground and will be painting a flower, leaves and bees on the cement floor of the pavilion. Another artist will use chalk to paint the current black enclosures on the fireplaces to look like sunflowers. There are about a dozen art pieces on display now and more are expected. This will be on display through August. We are fortunate to have artists who enjoy sharing their talents for the community.

The following are a few snapshots of the current exhibit.





May 19, 2021

To: Christina Ferraro, Executive Director
From: Dino Squiers, Superintendent of Facilities & Parks
Re: May 2021 Board Report

POOL

Repairs on floor and walls were completed, east pit by parking lot pump was not working, replacement pump and ground fault outlet was installed, one of the shut off valves in the pit was cracked, since newer style valves are not the same size, we had to cut out the old flanges to replace with newer style device. Pool is filled, circulating pump is running, chemical feeders are pumping chemicals into the pool. Main circulating water flow meter is not working properly and will need to be replaced. Robotic cleaner was not picking up debris or sweeping the pool, both drive track belts were replaced and a bearing was resealed.

POOL DECK

Sun sails were installed on the east side of the pool for the season. Foot prints are painted on the pool slide stairway, concession walkway and deck area outside room one to maintain six foot spacing.

HVAC

Main boiler is not always starting, gas valve, ignitor and sensor was replaced. Since this is an older boiler, you cannot read fault codes off of the main control. There are still a few parts that will need replacement before the heating season.

HERON POND

Met with MWRD at Heron pond and the creek across from the pond to check the beaver population, MWRD does not relocate beavers but has a sub-contractor that sets traps. We are on their schedule, at this time its 4 to 6 weeks before they will be out to set the traps.

MCDONALD CREEK

Creek by the rear gravel driveway has an erosion issues were the creek makes a sharp turn, since we were meeting with MWRD for Heron pond I asked if they would take a look at the creek, after the inspection was completed, a report was submitted to their office supervisor to review the shoreline damage.

TENNIS COURTS

Patching on the Lion's tennis courts is underway; Material used to fill the cracks was in short supply last week but is back in stock now. Contractor has us on the schedule this month to finish the tennis/pickleball court at Claire Lane Park

PARKS

Clean up, grass cutting and trimming is ongoing at the parks; we have started prepping the infield and striping the lines for the baseball season, addition garbage removal is being added to keep up with the demand. Portable toilet will be delivered for Country Gardens Park this week.



May 20, 2021

To: Christina Ferraro, Executive Director
From: Marc Heidkamp, Director of Golf
Re: May 2021 Board Report

Golf – April revenues reached \$200,000 for the largest start to a season in the past several years. Staff did an excellent job handling the demands placed on them. Compared to 2020, this is a great rebound from Covid 19 shutdown for a few months last season.

Special Events – No events took place during the month

Club House – The 1963 stove was replaced and the chef is extremely grateful to have equipment for preparing large orders for weddings and events. Repairs were made to the booster heater for dishwasher and running well. Health department performed inspections which went smooth with zero violation.

Cars – The fleet is running well with minor repairs to steering and brake issues.

Golf Shop – Shop sales are increasing. Doug has done a great job with special orders and fulfilling patrons' needs.

Grounds - The tee box on the 6th hole was renovated which involves sod stripping to tilling to adding mix (if necessary) to laser leveling and sod laying, etc. This takes time and money but it's also lends itself to a golfer's impression of the course. The remaining tees will be renovated later this fall so the golfers won't be interrupted.

Staff – Limited staff is doing a fantastic job which I'm extremely proud of.

APRIL	2020	2021
Golf Members, Car	14,000	110,694.97
Apparel, Equip, Ball Special orders		22,061.25
Driving Range	0	3,221.00
Hook a kid		24,642.00
F and B	0	42,714.47
	0	
TOTAL	\$14,000.00	200,112.44



May 18, 2021

To: Julie Caporusso, Superintendent of Recreation
From: Laura Fudala, Supervisor of Recreation
Re: May 2021 Board Report

Preschool

April preschoolers, 3Y & 4Y, practiced songs for their Spring Program and Graduation. All students in beach day. Everyone dressed in their beach attire, enjoyed a snack and a movie.

Youth Athletics

Hoops4Health Year-Round Training started with three participants and a May session was added upon request. Mini Soccer and Tennis classes are running for the April/May session.

Fitness

The April session of virtual Pilates had 2 students. In April, there were 546 visits in the fitness room, which was down 74 visits compared to the previous month. The average visits per day 22.50, and busiest days of the week in April: Mondays and Wednesdays.

April 2021

1year passes-	46	1year gym/racquetball-	58
6month fitness-	8	3month fitness-	8
SilverSneakers/Renew Active-	<u>79</u>	Total Memberships	199

Three Year Comparison

Membership	April 2019	April 2020	April 2021
3 months	0	0	3
6 months	3	0	0
1 year	20	0	8
Membership April 2021	# of Members		Total Revenue
3 months	3		\$150
1 year	5		\$359
Seniors	7		\$463

Camp

There are 24 camp counselors with 9 returning counselors and 15 new staff. Camp training begins May 27th. First day of camp is June 7th.



May 25, 2021

To: Julie Caporusso, Superintendent of Recreation
From: Marci Glinski, Supervisor of Recreation
Re: May 2021 Board Report

Dance

Spring Dance has ended with an amazing dance recital at OCCC on Sunday, May 16th. There were 95 recital tickets sold to family & friends. Following the dance recital, a Competition Team Dance Showcase was held. The competition teams performed for their family & friends in a competition-like setting. Awards were distributed to each dancer earned during this competition season. There were 68 showcase tickets sold to family & friends.

The competition season ended Saturday, May 15th at Des Plaines Dance Idol at the Des Plaines Park District. We came home with 1 Platinum, 7 Gold & 3 Silver awards.

Summer Dance starts on Monday, June 14th.

Performing Arts Camp/Production Camp

Registration is well underway for Creative & Performing Arts Camp for summer 2021. There are currently an average of 13 campers registered in every session of camp. Production Camp registration is also doing well with 10 registered participants.

Concessions

The Concession Stand will open on June 7th for the season. We will continue to offer Camp Lunch for our campers this summer.

Active Adults

Many people have been enjoying trips this spring. We had 13 people go to Ameristar Casino, 9 for lunch at Fogo de Chao, 7 for Cinco de Mayo lunch Fat Rosies in Schaumburg, 13 for Grand Victoria Casino, 15 at Tom's Farmers Market with lunch at Jimmy's Char House in Elgin and 11 signed up for the Spring Bird Walk with the NRC. The summer newsletter will go out at the beginning of June.

Special Events

The next special event is a Virtual Family Bingo Night on May 21st.



May 2021

To: Julie Caporusso, Superintendent of Recreation
From: Jeanette Garrity, Supervisor of Recreation
Re: May Board Report

KinderStop

The last day for KinderStop will be Friday June 4. Staff have done an excellent job this year with adjusting the program to Covid guidelines and coming up with new and exciting things for the kids to do. KinderStop will begin again on Thursday August 26, 2021. As of May 19, there are currently 14 kids enrolled in KinderStop, 13 enrolled in Before Care and 28 enrolled in After Care. Numbers are expected to increase closer to the start of the new school year.

E-Learning Camp

E-Learning camp has one more day left on Monday May 24. There are currently 13 students enrolled for this day. All participants in this program have done a great job following covid guidelines as well as getting their remote learning work done.

CPR/AED/First Aid Training

There are three upcoming CPR/AED/First Aid Trainings on May 27, June 1 and June 3. These classes will be taught by Leslie Diaz and Tom Bradford who are both certified through Jeff Ellis and Associates.

Aquatics

Lifeguard training began on Tuesday May 18 and will go through Sunday May 23. Lifeguards will be trained by Leslie Diaz, Tom Bradford and myself who are all Jeff Ellis and Associates Lifeguard Trainers. This is a 4-day class where lifeguards will learn all water rescues, CPR, First Aid and pool safety.

As of May 19, there are currently 31 Aquatic staff hired for this summer. These staff include 1 Aquatics Coordinator, 3 Pool Managers and 27 Lifeguards.

Typhoon Swim Team will begin the season on Monday June 7. There are currently 16 participants enrolled in the 6-9Y age group and 19 participants enrolled in the 10-18Y age group. A parent meeting will be held on Wednesday June 2 from 6:00pm-7:30pm to go over all the details for this summer.



May 21, 2021

To: Park Board of Commissioners
From: Christina Ferraro, Executive Director
Re: Update regarding Land Exchange At/Adjacent to Muir Park

A survey has been released to neighbors seeking input on improvements in regards to usage and potential amenities to Muir Park. The results will be tabulated before Memorial Day and returned to the Muir Park subcommittee to provide direction to the landscape architect to finalize a conceptual plan.

Initiated by the Park District, an agreement is now in place for an independent engineering plan review. The review includes the potential conceptual plan.

The conceptual plan is required to be part of the agreement between Lexington and the Park District in order to be finalized by both parties.

More to come in next few months



May 25, 2021

To: Christina Ferraro, Executive Director
From: Annette Curtis, Superintendent of Finance and Planning
Re: Deferred Compensation- 457(b) Plan

Deferred Compensation 457(b) Plan

The NPPFA- National Public Pension Fund Association offers a 457(b) Deferred Compensation Plan that we would like to offer to staff as a new benefit. NPPFA was established to help meet the retirement needs of public sector employees. "Our goal is to provide you with access to an alternate supplemental savings plan with a variety of investment options and a high level of customer service".

The primary use of a 457(b) deferred compensation plan is for public sector employees to supplement their pensions and to improve their retirement account balances. Contributions are payroll deducted prior to the calculation of withholding taxes and are not part of the W-2 taxable income. These funds grow tax deferred. Funds are included in the IMRF calculation for pensionable wages.

See attached: NPPFA Wise Choice for Public Employees Book 2021

Highlights:

- No cost to Prospect Heights Park District
- Voluntary participation
- Offered to pensionable positions- those employees participating in IMRF
- Plan dictated by IRS code
- Beneficial for future recruiting of staff
- Upon separation, funds can be rolled into another 457(b), IRA or 401(k)

Staff Recommendation

Staff recommends adoption of Resolution No 5.25.2021- Authorize the Addition of the NPPFA Deferred Compensation Plan as an Employee Benefit.

RESOLUTION NO. 5.25.2021

**RESOLUTION OF THE PARK DISTRICT OF PROSPECT HEIGHTS, IL TO AUTHORIZE THE ADDITION
OF THE NPPFA DEFERRED COMPENSATION PLAN AS AN EMPLOYEE BENEFIT.**

WHEREAS, the Park District of Prospect Heights has provided benefits to its employees.

WHEREAS, the Park District of Prospect Heights is always looking to enhance the employee benefit program.

NOW, THEREFORE, the Board of Directors of the Park District of Prospect Heights approves using the National Public Pension Fund Association 457 Deferred Compensation Plan as a Deferred Compensation Plan option and all associated documents as part of its employee benefits for those employees eligible to participate in the Illinois Municipal Retirement Fund.

This authorization will be in effect until a future Board action decides to discontinue this benefit.

PASSED AND ADOPTED this _____ day of _____ 2021.

Sponsoring Entity

Attest:

Draft

The Wise Choice for Public Employees[®]

457(b) Deferred Compensation Plan

Sponsored by the National Public Pension Fund Association (NPPFA)



NPPFA  **BENEFITS**
National Public Pension Fund Association

The life you want in retirement begins right here, right now.

The Wise Choice For Public Employees®

The National Public Pension Fund Association (NPPFA) was established to help meet the retirement needs of our fellow public sector workers. Our goal is to provide you with access to an alternate supplemental savings plan with a variety of investment options and a high level of customer service.

We believe that no employee should have to pay higher fees or receive less service because he or she works for a small or medium size public institution. Our plan offers the same pricing and plan design to all public employees regardless of size.

The Wise Choice For Public Employees®, a 457(b) deferred compensation plan, was created by the NPPFA with your needs in mind. By pooling the buying power of local governments, *The Wise Choice for Public Employees* plan offers its members a diversity of investment options that can help improve your retirement outlook. *The Wise Choice for Public Employees* plan offers Vanguard mutual funds as the core investment choices.

Whether you're just starting to save for retirement for the first time or already participating in the plan, we want you to know that *The Wise Choice for Public Employees* plan is with you every step of the way. This booklet has all the information you need to get started saving for your future. Enroll now to maximize your retirement savings potential.



James M. McNamee, President
National Public Pension Fund Association



Maximize Your NPPFA Deferred Compensation Plan

- Enroll today by completing the enrollment form provided. If you have any questions regarding enrollment, call an NPPFA Benefits service representative at 1-866-994-6312.
- Catch up on your contributions (must be age 50 or older or 3 years prior to normal retirement age).
- Designate your beneficiary. Complete the Beneficiary Designation form and follow the instructions for submission.
- Reduce your clutter. Sign up for e-documents today.
- Rebalance your account automatically by using Auto Rebalance.
- For retirement counseling, call your NPPFA Benefits service representative.

As an active participant, you can access your retirement account 24/7 by signing into:
www.transamerica.com/portal/home or calling Transamerica toll-free at 1-800-755-5801.

First-time online users
www.transamerica.com/portal/home

Plan Highlights

The National Public Pension Fund Association retirement plan is a valuable employee benefit and one of the most powerful ways to build your retirement savings.

The Wise Choice for Public Employees® 457(b) deferred compensation plan has been designed to emphasize employee education and was created with easy to understand enrollment materials. Take a few minutes now to read through the plan's highlights and learn about all the features and benefits your plan includes. You'll find more about when you can join, how much you can contribute, when you can make changes, and how you can access your savings.

Just keep in mind that this is a quick overview of your benefits. For complete details or plan updates, please refer to your Summary Plan Description.

Essentially, *The Wise Choice for Public Employees* deferred compensation plan provides:

- Same price for all participants
- Managed account at no additional fee
- No annuity charges of any type
- State of the art internet access
- Complete access to the broad mutual fund market for the sophisticated participant (Open Architecture with Schwab and access to over 8,600 mutual funds and 2,000 Exchange Traded Funds).
- Full fee disclosure. The fees are fully expressed in the investment ratio of each fund. Participants do not have to search in multiple locations for all the fees they pay.
- Our fees range from **0.00% to 1.53% annually**.
- A "hold harmless" to the plan sponsor for all delegated fiduciary responsibilities including investment manager selection.
- Service representatives provide retirement advice and guidance.

What is a 457(b) plan?

A 457(b) plan is a supplemental savings program that allows you to defer current wages until after severance of employment or until retirement. It is also known as “deferred compensation.” The primary use of a 457(b) deferred compensation plan is for public sector employees to supplement their pensions and to improve their retirement account balances. Contributions are payroll deducted prior to the calculation of withholding taxes and are not part of your W-2 taxable income. These funds grow tax deferred.

Taxation of distributions at separation of service

All funds withdrawn are taxed upon withdrawal as ordinary income. There is no 10% excise tax on distributions made after separation of service from 457(b) plans regardless of age.

On-demand representatives

NPPFA Benefits is the exclusive marketer of *The Wise Choice for Public Employees*®. We have dedicated service representatives who are available to meet with you on an individual basis. To schedule an appointment, learn more about *The Wise Choice for Public Employees* plan, or how we can help you reach your retirement goals, please contact us at:

NPPFA Benefits Service	1-866-994-6312	service@nppfabenefits.org
Joel Babbitt	1-773-617-9690	joelb@nppfabenefits.org
Kevin O'Brien	1-312-340-9778	kevino@nppfabenefits.org
Anita Kochar	1-847-323-0219	anitak@nppfabenefits.org
LJ Kielczynski	1-630-742-9474	ljk@nppfabenefits.org

457(b) Eligibility

You are immediately eligible to participate in the plan.

How much can I contribute?

You may choose to make contributions up to the maximum allowed by law. The annual IRS dollar limit of \$19,500 applies for 2021. This limit is indexed annually by the IRS.

If you are age 50 or older (or you reach age 50 during the current calendar year), you can make additional catch-up contributions up to \$6,500 in 2021.

In the three calendar years prior to the year of retirement with a pension that is not actuarially reduced, you may be eligible to use the “alternative catch-up rule.” This may allow you to double your maximum contributions by using prior unused contribution limits. Police and fire may be able to access this provision as early as age 47; IMRF participants at age 52 under certain circumstances but normally at age 57. This provision may not be used concurrently with the age 50 catch-up.

What do I do with money in another 457(b) plan?

If you have an existing retirement plan account with a prior employer, you may roll over that account into *The Wise Choice for Public Employees* plan at any time. Consolidating your

retirement accounts makes it easier for you to ensure your investment strategy is on track to meeting your retirement goals.

Vesting

Vesting refers to your "ownership" of your account. You are always 100% vested in your contributions to the plan.

Access to funds while employed

There are two ways to access your funds while you are employed (in-service access): loans or hardships.

Loans

You may borrow from the plan using your account as security (conditions and restrictions may apply). All loans with a same employer plan are aggregated for these limits. You must count both *The Wise Choice for Public Employees*® plan and another 457(b) plan together through your current employer for this purpose.

Minimum loan amount: \$1,000

Maximum loan amount: 50% of your vested account balance up to \$50,000

General loan interest rate: Prime

Maximum general loan term: 5 years. If for a primary residence, then the loan may be amortized over 15 years.

Loan origination fee: A one-time set-up fee of \$75 per loan is deducted from the loan distribution. A \$6.25 ongoing loan maintenance fee is deducted quarterly beginning the quarter after the loan is processed.

Maximum number of outstanding loans: 3

Withdrawals

Vested funds may be withdrawn from your plan account in these events:

- Termination of employment or retirement (any age*)
- At attainment of age 59^{1/2}, separation of service is not required
- Unforeseeable emergency – "hardship" (as defined by IRS Regulations)
- Disability
- Death

Distributions must begin no later than the latter attainment of age 72 or retirement. Please see your plan administrator for additional important information about your future distribution election.

* Please note there is **no** 10% excise tax on distributions made after separation of service from 457(b) plans regardless of age.

Roth 457

You may make all or a portion of your contribution as an after-tax contribution. The funds will grow tax free. Distributions are received tax free as long as the funds were in the plan for five years and the withdrawal is taken after age 59½.

Each employer must activate a payroll slot for this purpose. Check with your employer to see if Roth 457 is available.

Expenses

The Wise Choice for Public Employees® plan includes no annual account fee, no wrap fees, and no contingent deferred sales charges. The participant will pay only the fee listed as the expense ratio on the Investment Funds at a Glance sheet. If the participant elects to use the Schwab Personal Choice Retirement Account® (PCRA), there is a \$50 annual fee imposed by Charles Schwab.

Schwab Personal Choice Retirement Account® (PCRA)

Schwab PCRA is not a mutual fund but rather a participant self-directed brokerage account maintained at Charles Schwab & Co., Inc. Participants must individually apply for PCRA and are solely responsible for their fund selections made under the PCRA. Commissions and transaction fees may apply to fund trades placed outside of the Schwab Mutual Fund OneSource® program or trades on other investment vehicles available through Schwab. An annual fee of \$50 will be applied by Transamerica if you invest in the Schwab PCRA. Securities purchased through the PCRA are available through Charles Schwab & Co. Inc., (Member SIPC). Charles Schwab & Co., Inc. is not affiliated with Transamerica Retirement Solutions.

Investment Direction

You decide how your account will be invested among the available investment options. You may change your investment allocation at any time. Transfers among investment options may be made at any time and may be subject to certain restrictions. The available investment options are presented in the following groups to illustrate the applicable transfer restrictions.

Investment Group A: Stable Value Fund

Investment Group B: Schwab PCRA

Investment Group C: All other funds

Monies in a Group A investment option cannot be transferred to a Group B investment option. Monies transferred from a Group A investment option to a Group C investment option must remain in this investment option for at least 90 days before they may be transferred to a Group B investment option or back to a Group A investment option.

Beneficiary Designation

It is necessary that you designate a beneficiary so that your assets can be distributed according to your wishes upon your death; otherwise, funds will be distributed according to state statute.

What should I do with my “other” retirement and supplemental savings plan assets?

If you have a 457(b) with your current or prior employer, a 403(b) account with a prior employer, a 401(k) or a pension with a prior employer, you may wish to investigate the possible advantages of consolidating your assets. If you have an IRA, you may also want to consider consolidating that account into *The Wise Choice for Public Employees*® plan.

There is no tax penalty to consolidate your prior retirement and supplemental savings assets into *The Wise Choice for Public Employees*. There may be fees imposed by your current vendor. Please contact NPPFA Benefits at 1-866-994-6312 for personalized assistance on determining if consolidation of your current plans is in your best interest.

Some vendors require their paperwork in addition to or instead of ours. NPPFA Benefits will assist you in completing another company’s paperwork if you choose to consolidate your assets into our plan.

Can I use these funds to purchase pension service credit?

Yes, this is called a permissive service credit. You may use both 457(b) and 403(b) funds for this purpose. It is a direct transfer to your governmental pension. If you want to pursue this option, contact the appropriate pension fund to obtain a service purchase quote. Then call NPPFA Benefits at 1-866-994-6312 to initiate the transfer of funds in the required amount.

Important Disclosures:

Review the fees and expenses you pay, including any charges associated with transferring your account, to see if consolidating your accounts could help reduce your costs. Be sure to consider whether such a transfer changes any features or benefits that may be important to you. Descriptions of plan features and benefits are subject to the plan document. The plan document will govern in the event of any inconsistencies.

You should consider the objectives, risks, charges, and expenses of an investment carefully before investing. The summary prospectus and prospectus contain this and other information. Read them carefully before you invest.

Securities offered through Kestra Investment Services, LLC, Member FINRA/SIPC. Kestra Investment Services, LLC is not affiliated with NPPFA Benefits or any other entities listed. Investor Disclosures: <https://bit.ly/KF-Disclosures>.

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The NPPFA Story

The National Public Pension Fund Association (NPPFA) developed its roots in a state specific not-for-profit umbrella organization representing police and fire defined benefit retirement funds in 1985. As the demand grew for prudent stewardship over governmental deferred compensation 457(b) plans, the NPPFA was established to offer low cost benefit programs to public sector employees on a national level.

The Wise Choice for Public Employees® 457(b) deferred compensation plan was established to incorporate best practice plan design and pricing to help public sector employees, regardless of size, achieve greater retirement plan account balances. This plan was built by pooling the buying power of hundreds of local units of government in the United States with a single vendor. The NPPFA believes no public sector employee should have less money at retirement just because he or she works for an employer that does not have the size to negotiate large case pricing. The two largest 457 vendors have multiple pricing schemes whereas the NPPFA 457(b) plan offers a single price. Over the years, this single price has come down as the co-op has increased in size.

By pooling the buying power of local units of government, the NPPFA has been able to negotiate a program that normally would require a single employer to have \$50 million in available assets for deposit before this fee structure would be available. Within the core funds, *The Wise Choice for Public Employees* plan provides total delivered pricing from 0.00% – 1.53% annually.

Since the inception of program, the plan has saved participants over \$24 million in fees. Currently, there are over 200 units of government participating in the co-op with over \$550 million in managed assets.

The NPPFA Board of Directors hired NPPFA Benefits to initially create the plan and then subsequently contracted NPPFA Benefits to exclusively provide the Education, Sales, and Marketing for the NPPFA 457(b) *Wise Choice for Public Employees*® Plan, the Retirement Healthcare Funding Plan, and the *Wise Choice for Educators*® 403(b)/457(b) Plan.

How much do I need to save to accumulate \$1,000,000 by age 65?

Start Age	Contribution Per Pay Period*	Monthly Contribution	Total Contributions	Value at Age 65**	Years Until Age 65
25	\$143.23	\$286.45	\$ 137,496.11	\$1,000,000.00	40
30	\$217.97	\$435.94	\$ 183,095.69	\$1,000,000.00	35
35	\$335.49	\$670.98	\$ 241,552.47	\$1,000,000.00	30
40	\$525.75	\$1,051.50	\$ 315,448.66	\$1,000,000.00	25
45	\$848.87	\$1,697.73	\$ 407,456.17	\$1,000,000.00	20
50	\$1,444.93	\$2,889.85	\$ 520,173.75	\$1,000,000.00	15
55	\$2,733.05	\$5,466.09	\$ 655,931.13	\$1,000,000.00	10
60	\$6,804.86	\$13,609.73	\$ 816,583.66	\$1,000,000.00	5

* Assumes 24 pay periods

** Assumed rate of return 8%

How much do I need to save to accumulate \$1,000,000 by age 60?

Start Age	Contribution Per Pay Period*	Monthly Contribution	Total Contributions	Value at Age 60**	Years Until Age 60
25	\$217.97	\$435.94	\$ 183,095.69	\$1,000,000.00	35
30	\$335.49	\$670.98	\$ 241,552.47	\$1,000,000.00	30
35	\$525.75	\$1,051.50	\$ 315,448.66	\$1,000,000.00	25
40	\$848.87	\$1,697.73	\$ 407,456.17	\$1,000,000.00	20
45	\$1,444.93	\$2,889.85	\$ 520,173.75	\$1,000,000.00	15
50	\$2,733.05	\$5,466.09	\$ 655,931.13	\$1,000,000.00	10

* Assumes 24 pay periods

** Assumed rate of return 8%

How much do I need to save to accumulate \$1,000,000 by age 55?

Start Age	Contribution Per Pay Period*	Monthly Contribution	Total Contributions	Value at Age 55**	Years Until Age 55
25	\$335.49	\$670.98	\$ 241,552.47	\$1,000,000.00	30
30	\$525.75	\$1,051.50	\$ 315,448.66	\$1,000,000.00	25
35	\$848.87	\$1,697.73	\$ 407,456.17	\$1,000,000.00	20
40	\$1,444.93	\$2,889.85	\$ 520,173.75	\$1,000,000.00	15
45	\$2,733.05	\$5,466.09	\$ 655,931.13	\$1,000,000.00	10
50	\$6,804.86	\$13,609.73	\$ 816,583.66	\$1,000,000.00	5

* Assumes 24 pay periods

** Assumed rate of return 8%

This table illustrates how much you would need to save each pay period to accumulate \$1,000,000 assuming a compound annual rate of 8% starting at a specific age. Actual investment returns will vary from year to year, and the value of your account after the specified periods of years shown in the table may be less or more than amounts shown. This illustration is hypothetical and is not intended to serve as a projection of the investment results of any specific investment. Thank you to Dinkytown for the calculations.

PLAN COSTS CAN MAKE A DIFFERENCE!

Many astute investors consider total fees an important criterion in selecting investments. To adequately compare the fees on your Supplemental Savings options 403(b) & 457(b), you may wish to perform a total fee analysis by:

- Finding out if the plans or investments under consideration have fees other than those calculated as part of the expense ratio on the investment(s)
- Add that number, if any, to the expense ratio on the investment(s) to determine Total Expenses
- Determine if there is a "fee differential" in your options and make a judgment if there is value received for that differential in performance, additional contract features, or service.

Many Supplemental Savings do not build their plan operational costs into the expense ratios on the investments. They may have additional fees which are generically referred to as "wrap fees." These fees may include one or more of the following charges:*

- Administrative Fee
- Variable Expense Charge
- Actuarial Risk Charge
- Mortality and Expense Charge
- Mortality and Administration Charge
- Record Keeping Fee

These hidden charges are taken out daily in the calculation of unit values and cannot be seen on a statement. The disclosure may be in the master contract, prospectus, or other disclosure material and can be hard to find.

HOW MUCH COULD A "FEE DIFFERENTIAL" AFFECT MY ACCOUNT BALANCE**?

New Contributor: \$2,000 per year contribution

TOTAL FEE DIFFERENCE	AFTER 5 YEARS	AFTER 15 YEARS	AFTER 20 YEARS	AFTER 25 YEARS	AFTER 30 YEARS
.25%	\$77.53	\$1,167.21	\$2,732.87	\$5,664.87	\$10,890.18
.50%	\$154.58	\$2,770.05	\$5,378.88	\$11,097.94	\$21,233.19
.75%	\$231.15	\$3,422.09	\$7,970.84	\$16,308.91	\$31,057.18
1.00%	\$307.24	\$4,510.97	\$10,421.47	\$21,307.08	\$40,388.83
1.25%	\$382.86	\$5,574.95	\$12,823.42	\$26,101.37	\$49,253.46
1.50%	\$458.01	\$6,614.59	\$15,149.24	\$30,700.32	\$57,675.09

Existing Employee: \$51,000 balance - \$4,000 per year contribution

TOTAL FEE DIFFERENCE	AFTER 5 YEARS	AFTER 10 YEARS	AFTER 15 YEARS	AFTER 20 YEARS	AFTER 25 YEARS
.25%	\$1,018.37	\$3,317.48	\$7,861.62	\$16,231.94	\$30,990.30
.50%	\$2,027.79	\$6,571.45	\$15,493.15	\$31,825.85	\$60,452.13
.75%	\$3,028.34	\$9,763.03	\$22,901.06	\$48,806.37	\$88,460.30
1.00%	\$4,020.06	\$12,893.33	\$30,091.69	\$61,197.23	\$115,086.05
1.25%	\$5,003.03	\$15,963.42	\$37,071.18	\$75,021.27	\$140,397.22
1.50%	\$5,977.30	\$18,974.37	\$43,845.51	\$88,300.49	\$164,458.37

The above charts assume monthly deposits and an 8% annual return

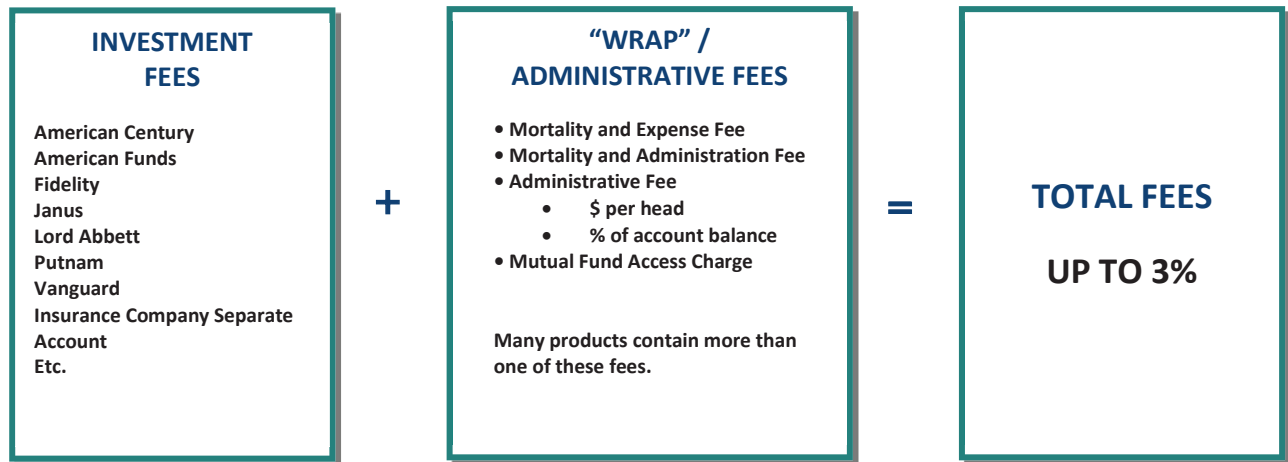
THERE ARE NO FEES IN THE NPPFA SUPPLEMENTAL SAVINGS PROGRAM OTHER THAN THE FUND EXPENSES SHOWN IN THIS BOOKLET!

* Source: IPPFA Benefits Market Overview Report to the IPPFA Board dated July 2017

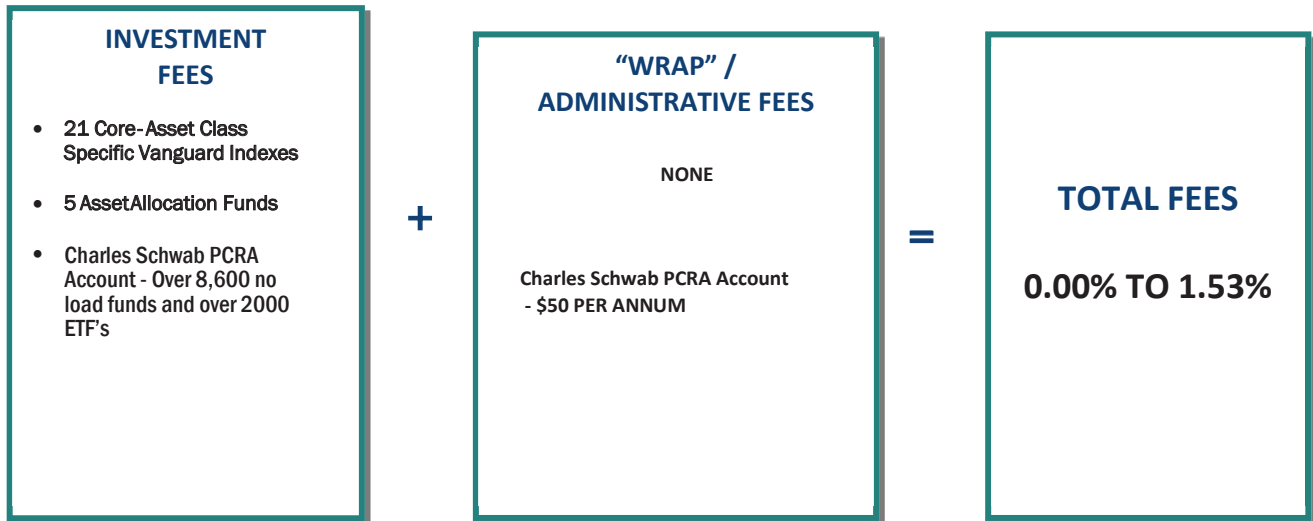
** The costs and annual fund yield are hypothetical and illustrative only. They are not representative of any actual client or of a specific investment product or strategy.

INVESTMENTS BUILT FOR RETIREMENT AND SUPPLEMENTAL SAVINGS PLANS!

Typical Annuity, Mutual Fund or Collective Trust Product



NPPFA 457(b) Plan





May 20, 2021

To: Board of Commissioners

From: Christina Ferraro, Executive Director

Re: Park District Appointments June 2021-May 2022

- Approve Representative to NWSRA Board: Christina Ferraro
- Approve Recording Secretary – Edlyn Castil
- Approve Legal Counsel – Ancel Glink