



BOARD REPORT

JUNE 28, 2022



**Agenda for the June 28, 2022
Regular Park Board Meeting
Gary Morava Recreation Center
110 W Camp McDonald Road, Prospect Heights, IL 60070
7:00 p.m.**

- I. Call to Order**
 - A. Roll Call
 - B. Pledge of Allegiance
- II. Corrections/Additions/Approval of Agenda**
- III. Correspondence**
- IV. Recognition/Welcome**
- V. Presentation**
 - A. Financial Audit FY2020, Anthony Cervini, Sikich LLP
 - B. Acceptance of the FY2021 Comprehensive Annual Financial Report
- VI. Public Comment**
- VII. Consent Agenda**

These items are considered by the Park District to be routine and will be enacted in one motion without separate discussion. If a member of the Park Board requests, a Consent Agenda item will be removed from the Consent Agenda and considered as an individual item at the end of old or new business.

 - A. Approval of May 24, 2022 Regular Board Meeting Minutes
 - B. Approval of May 24, 2022 Executive Session Meeting Minutes
 - C. Approval of Treasurer's Report Cash Report #6 cash balance totaling \$5,522,477.06 as of May 31, 2022
 - D. Approval of Warrants totaling \$527,440.82 for the period ending May 31, 2022
- VIII. Announcements (Meetings)**

Regular Board Meeting – July 26, 2022 7:00 p.m.
- IX. Attorney's Report**

Legal Matters
- X. Administrative/Operational Summary**
 - A. Executive Director
 - B. Superintendent of Finance, HR and IT
 - C. Superintendent of Recreation
 - D. Superintendent of Facilities and Parks
 - E. Director of Golf
 - F. Recreation Supervisors

XI. Unfinished/Ongoing Business

XII. New Business

- A. Capitalization Policy
- B. Election of Park Board Officers

XIII. Committees of the Board

Appointment of Committees of the Board

- A. Finance Committee
- B. Personnel and Planning Committee
- C. Policy and Procedure Committee
- D. Recreation Facilities, Parks & Maintenance Committee
- E. Recreation Programs & Resident Relations Committee
- F. OCCC Programs, Facilities, Grounds & Maintenance Committee

XIV. Commissioner Comments

XV. 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, MAY 24, 2022**

Call to Order

Roll Call

Commissioner Jones called the Regular Board Meeting of the Prospect Heights Park District to order at 7:01 p.m.

Commissioners present:

Ellen Avery
Betty Cloud
Paul Fries
Karl Jackson
Tim Jones
Eric Kirste
Steve Messer

Also Present:

Christina Ferraro – Executive Director
Shawn Hughes – Superintendent of Finance, HR & IT
Ray Doerner - Superintendent of Recreation
Dino Squiers – Superintendent of Facilities & Parks
Edlyn Castil – Admin Services Manager/Recording Secretary

Commissioners absent:

None

A quorum was present.

Corrections/Additions/Approval of Agenda

A motion was made by Commissioner Avery and seconded by Commissioner Cloud to approve the agenda as submitted. The motion was approved by a voice vote. The motion carried.

Recognition/Welcome

Tom Poulos and Karen Lellios of Williams Architect were present. Nancy/Jamey Lill, Pat Wienski, Sue Dougherty, Denise/Charles Hopkins, Gina/Joe Podwicka, Joe Kumon, Brian G, Gineen Hecht, Therese Hoesli, Chalmer Wilkins, Jill Moskal, Ann Lenz, Alison Helbling and I Fries were attended in-person. George Patterson, Daniel, Travis Hoying, Melissa, Melissa Mabry, James Holliman, Mike Malek, SS, Katie Pardun, Catherine Roock, Gina, Frank Parisi, and Kirby joined the meeting via Zoom.

Presentation: Tom Poulos, Vice President/Managing Principal, Williams Architects

Tom Poulos, Vice President/Managing Principal of Williams Architects presented background information about the Lions Park project and presented a final draft conceptual design plan to renovate or replace the recreation center and Lions Pool. Executive Director Christina Ferraro reported there were 711 surveys completed and briefly reviewed the results. The park district received feedback from the second Community Meeting where four proposed conceptual designs were presented. There was discussion about the necessary funding of \$30,000,000 and potential options. Residents in attendance in person and via Zoom were given the opportunity to comment and present questions which included

- location and size of proposed playground
- location, security/isolation of the early childhood rooms
- location of programs while project is under construction
- length of time needed to complete this project
- cost of project
- reduce the number of tennis courts
- increase the number of pickleball courts
- cramped zero depth entry area in aquatics

Public Comment

There were none.

Consent Agenda

A motion was made by Commissioner Kirste and seconded by Commissioner Cloud to approve the Consent Agenda as submitted. The motion was approved by a roll call vote.

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

Nays: None

Abstain: Commissioner Jackson

Absent: None

The motion carried.

Announcements (Meetings)

The next regular Board Meeting will be held on June 28, 2022 at 7:00 p.m. at Gary Morava Recreation Center.

Attorney's Report

None

Administrative/Operational Summary

Executive Director – as submitted. Executive Director Christina Ferraro highlighted the following upcoming events: a tree planting with Arboretum & NRC is scheduled for Friday, May 27 at Izaak Walton Park, Community Day June 4, Prospect Heights Bock Party June 18, Lions Pool opens June 4 and Summer Camp starts June 6. Next month the auditors will present the financial audit and the officers will be elected and committees of the board appointed.

Superintendent of Finance, HR and IT – as submitted. Superintendent of Finance, HR and IT Shawn Hughes also commented that receipt of property taxes are delayed however the park district has received over 50% of the anticipated total thus far. Shawn stated the park district has sufficient cash on hand and will continue to monitor cash flow monthly.

Superintendent of Recreation – as submitted. Superintendent of Recreation Ray Doerner distributed the adjusted pool season schedule based on staffing shortage. The park district may conduct additional training if additional staff is recruited.

Superintendent of Facilities and Parks – as submitted. Superintendent of Facilities and Parks Dino Squiers reported that they completed filling the pool with water yesterday and the contractor finished patching the tennis courts and is preparing to apply first coat of seal then stripe the courts for two tennis courts and two pickleball courts.

Director of Golf Operations – as submitted.

Recreation Supervisors – as submitted.

Committees of the Board

No reports.

Unfinished/Ongoing Business

No unfinished/ongoing business.

New Business**A. Approval of appointments for advisory positions to the Board: June 2022-May 2023**

A motion was made by Commissioner Avery and seconded by Commissioner Messer to approve the appointments for advisory positions to the Board June 2022-May 2023: Derke Price, Ancel Glink (legal counsel), Edlyn Castil (recording secretary) and Christina Ferraro (authorized NWSRA representative). The motion was approved by a roll call vote.

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

Nays: None

Abstain: None

Absent: None

The motion carried.

B. Approval of Resolution #05.24.2022 Designating an authorized agent to IMRF

A motion was made by Commissioner Cloud and seconded by Commissioner Kirste to approve Resolution #05.24.2022 designating Catherine Roock as an authorized agent to IMRF as submitted. The motion was approved by a roll call vote.

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

Nays: None

Abstain: None

Absent: None

The motion carried.

C. Discussion: land acquisition of Prospect Heights undeveloped property currently for sale: This agenda item deferred to Executive Session.**Commissioners Comments**

There were none.

Closed Session

A motion was made by Commissioner Jackson and seconded by Commissioner Fries to recess into Executive Session pursuant to the Illinois Open Meetings Act, for discussion of Land Acquisition, pursuant 5 ILCS 120/2(c)(5) at 8:38 p.m. The motion was approved by a voice vote. The motion carried.

Reconvene to Open Session

A motion was made by Commissioner Kirste and seconded by Commissioner Fries to reconvene open session at 8:44 p.m. The motion was approved by a voice vote. The motion carried.

Action as a Result of the Executive Session

During Executive Session, land acquisition was discussed. No action was taken.

Adjournment

With no further business to discuss, a motion was made by Commissioner Cloud and seconded by Commissioner Messer to adjourn the Regular Board Meeting at 8:45 p.m. The motion was approved by a voice vote. The motion carried.

Respectfully Submitted,
Edlyn Castil, Administrative Services Manager/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:

6/28/2022

CASH REPORT

FY 22

Motion by Commissioner _____ to approve CASH REPORT 6
6/28/2022 as submitted. Seconded by Commissioner _____ .

Busey Bank		Interest Earned YTD			
Payroll	Checking/sweep			\$	-
Vendor	Checking/sweep				-
General/Sweep	Checking				2,979,276.73
ATM	Checking				95,573.03
Investment	Checking	\$	886.38	annual yield 0.50%	2,088,163.09
CD Investment	Checking	\$	3.06	annual yield 0.01%	359,464.21
		TOTALS		\$	5,522,477.06
					Voice Vote

FINANCIAL RESOLUTION

Motion by Commissioner _____ to approve WARRANT RESOLUTION
6/28/2022 as submitted. Seconded by Commissioner _____ .

APPROVAL OF WARRANTS 6/28/2022

VENDOR WARRANTS					AMOUNTS
2	In the amount of	CHECKS ISSUED	\$		185,073.48
2A	In the amount of	ELECTRONIC	\$		184,036.83
		Total Vendor Warrants	\$		369,110.31

PAYROLL WARRANTS

		5/6/2022			
3	In the amount of		\$		77,858.38
		gross plus employer costs			
		5/20/2022			
4	In the amount of		\$		80,472.13
		gross plus employer costs			
		Total Payroll Warrants			158,330.51

TOTAL OF WARRANTS				\$527,440.82	Roll Call
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Prospect Heights Park District, IL

Check Report

By Check Number

Date Range: 05/01/2022 - 05/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: AP Bank-AP Bank						
02569	CHI CHAPTER OF WOMEN IN LEISURE SERVICES	05/02/2022	Regular	0.00	730.00	52197
01009	AIRGAS USA LLC	05/05/2022	Regular	0.00	293.34	52198
01015	ASSOCIATED LABOR CORPORATION OF AMERICA	05/05/2022	Regular	0.00	5,425.03	52199
01022	COMCAST	05/05/2022	Regular	0.00	221.16	52200
01022	COMCAST	05/05/2022	Regular	0.00	58.08	52201
01022	COMCAST	05/05/2022	Regular	0.00	223.31	52202
01344	COMPUTER EXPLORERS	05/05/2022	Regular	0.00	195.00	52203
01189	DAVE'S AUTO CLINIC INC	05/05/2022	Regular	0.00	390.00	52204
02337	EXCALIBUR TECHNOLOGY CORP	05/05/2022	Regular	0.00	2,530.56	52205
01423	GORDON FOOD SERVICE INC	05/05/2022	Regular	0.00	2,329.07	52206
01330	JB METAL WORKS INC	05/05/2022	Regular	0.00	200.00	52207
02239	KATHLEEN M KEARNS	05/05/2022	Regular	0.00	4,826.88	52208
01064	PENDELTON TURF SUPPLY	05/05/2022	Regular	0.00	1,690.00	52209
01031	PULSE TECHNOLOGY	05/05/2022	Regular	0.00	1,214.59	52210
01099	SERVICE SANITATION INC	05/05/2022	Regular	0.00	184.50	52211
01710	SITEONE LANDSCAPE SUPPLY LLC	05/05/2022	Regular	0.00	551.46	52212
01078	TAYLOR MADE	05/05/2022	Regular	0.00	11,449.83	52213
01082	WAREHOUSE DIRECT	05/05/2022	Regular	0.00	256.82	52214
02584	SHAWN HUGHES	05/05/2022	Regular	0.00	125.35	52215
01004	1ST AYD CORPORATION	05/12/2022	Regular	0.00	150.03	52216
01427	A STARS & STRIPES FLAG CORPORATION	05/12/2022	Regular	0.00	280.26	52217
01079	ACUSHNET COMPANY	05/12/2022	Regular	0.00	94.72	52218
01667	AFLAC	05/13/2022	Regular	0.00	-153.72	52219
01667	AFLAC	05/12/2022	Regular	0.00	153.72	52219
02124	ALPHA BAKING COMPANY	05/12/2022	Regular	0.00	300.39	52220
01015	ASSOCIATED LABOR CORPORATION OF AMERICA	05/12/2022	Regular	0.00	9,408.20	52221
02572	BATTLE BARS LLC	05/12/2022	Regular	0.00	231.00	52222
01934	CEDAR PATH NURSERIES LLC	05/12/2022	Regular	0.00	149.00	52223
01096	CITYCOM MARKETING LLC	05/12/2022	Regular	0.00	600.00	52224
01871	CLESEN PROTURF SOLUTIONS LLC	05/12/2022	Regular	0.00	3,350.56	52225
01041	CONSTELLATION NEW ENERGY INC	05/12/2022	Regular	0.00	2,567.01	52226
02144	COZZINI BROS INC	05/12/2022	Regular	0.00	22.00	52227
01030	DES PLAINES MATERIAL & SUPPLY	05/12/2022	Regular	0.00	572.00	52228
02337	EXCALIBUR TECHNOLOGY CORP	05/12/2022	Regular	0.00	2,635.81	52229
01423	GORDON FOOD SERVICE INC	05/12/2022	Regular	0.00	5,158.44	52230
02117	GREAT LAKES COCA-COLA DISTRIBUTION	05/12/2022	Regular	0.00	1,287.70	52231
01040	HOME DEPOT CREDIT SERVICES	05/12/2022	Regular	0.00	2,499.70	52232
	Void	05/12/2022	Regular	0.00	0.00	52233
01944	HRDIRECT	05/12/2022	Regular	0.00	126.99	52234
01330	JB METAL WORKS INC	05/12/2022	Regular	0.00	200.00	52235
01058	NCPERS GROUP LIFE INSURANCE	05/12/2022	Regular	0.00	96.00	52236
01430	NORTHWEST COMMUNITY HOSPITAL	05/12/2022	Regular	0.00	255.00	52237
02228	PAYCOR	05/12/2022	Regular	0.00	1,482.40	52238
01710	SITEONE LANDSCAPE SUPPLY LLC	05/12/2022	Regular	0.00	221.50	52239
01404	TOTAL ID SOLUTIONS	05/12/2022	Regular	0.00	47.00	52240
01616	TOUR EDGE GOLF MFG INC	05/12/2022	Regular	0.00	5,121.20	52241
01587	ULINE	05/12/2022	Regular	0.00	689.28	52242
01667	AFLAC	05/13/2022	Regular	0.00	51.24	52243
02124	ALPHA BAKING COMPANY	05/19/2022	Regular	0.00	208.15	52244
02435	AMERICAN MOBILE STAGING INC	05/19/2022	Regular	0.00	1,750.00	52245
01909	ANCEL GLINK PC	05/19/2022	Regular	0.00	618.75	52246
01015	ASSOCIATED LABOR CORPORATION OF AMERICA	05/19/2022	Regular	0.00	2,514.29	52247
02439	CANNELLA CONSTRUCTION INC	05/19/2022	Regular	0.00	7,740.00	52248
01041	CONSTELLATION NEW ENERGY INC	05/19/2022	Regular	0.00	354.52	52249

Check Report

Date Range: 05/01/2022 - 05/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01041	CONSTELLATION NEW ENERGY INC	05/19/2022	Regular	0.00	29.47	52250
01041	CONSTELLATION NEW ENERGY INC	05/19/2022	Regular	0.00	147.87	52251
02144	COZZINI BROS INC	05/19/2022	Regular	0.00	22.00	52252
01107	DISTRICT 214 COMMUNITY EDUCATION	05/19/2022	Regular	0.00	342.03	52253
01870	FOCAL POINT	05/19/2022	Regular	0.00	599.00	52254
01423	GORDON FOOD SERVICE INC	05/19/2022	Regular	0.00	2,956.07	52255
01395	HORIZON SOUND	05/19/2022	Regular	0.00	1,450.00	52256
01446	MODERN DAY ROMEOS LLC	05/19/2022	Regular	0.00	3,600.00	52257
01430	NORTHWEST COMMUNITY HOSPITAL	05/19/2022	Regular	0.00	170.00	52258
01063	PDRMA	05/19/2022	Regular	0.00	199.00	52259
01063	PDRMA	05/19/2022	Regular	0.00	199.00	52260
01063	PDRMA	05/19/2022	Regular	0.00	199.00	52261
01070	RAMROD	05/19/2022	Regular	0.00	442.35	52262
02421	REVELS TURF AND TRACTOR LLC	05/19/2022	Regular	0.00	911.57	52263
01400	THE PROACTIVE SPORTS GROUP	05/19/2022	Regular	0.00	426.00	52264
01251	WADE GRITT	05/19/2022	Regular	0.00	350.00	52265
02605	WANDERING TREE ESTATES	05/19/2022	Regular	0.00	660.00	52266
02604	WILLIAM KOCH	05/19/2022	Regular	0.00	300.00	52267
02092	WILLIAMS ASSOCIATES ARCHITECTS LTD	05/19/2022	Regular	0.00	8,305.57	52268
01079	ACUSHNET COMPANY	05/26/2022	Regular	0.00	2,282.18	52269
01993	ADIDAS AMERICA INC	05/26/2022	Regular	0.00	1,238.00	52270
02193	ARLINGTON PIPE AND CIGAR LOUNGE	05/26/2022	Regular	0.00	479.00	52271
01014	ARTHUR CLESEN	05/26/2022	Regular	0.00	2,300.00	52272
01015	ASSOCIATED LABOR CORPORATION OF AMERICA	05/26/2022	Regular	0.00	16,600.72	52273
01086	BOARDTRONICS INC	05/26/2022	Regular	0.00	945.50	52274
01300	CALLAWAY	05/26/2022	Regular	0.00	1,120.24	52275
01415	COBRA GOLF INC	05/26/2022	Regular	0.00	2,637.05	52276
01022	COMCAST	05/26/2022	Regular	0.00	233.31	52277
01024	CONSERV FS	05/26/2022	Regular	0.00	4,545.35	52278
01041	CONSTELLATION NEW ENERGY INC	05/26/2022	Regular	0.00	4,388.46	52279
01042	CONSTELLATION NEWENERGY GAS DIVISION LLC	05/26/2022	Regular	0.00	265.33	52280
01042	CONSTELLATION NEWENERGY GAS DIVISION LLC	05/26/2022	Regular	0.00	2,681.74	52281
02337	EXCALIBUR TECHNOLOGY CORP	05/26/2022	Regular	0.00	309.35	52282
01351	ILLINOIS LIQUOR CONTROL COMMISSION	05/26/2022	Regular	0.00	50.00	52283
01330	JB METAL WORKS INC	05/26/2022	Regular	0.00	140.00	52284
01162	MANZELLA PLUMBING INC	05/26/2022	Regular	0.00	982.68	52285
01051	MENONI AND MOCOGINI	05/26/2022	Regular	0.00	358.00	52286
02228	PAYCOR	05/26/2022	Regular	0.00	514.25	52287
01063	PDRMA	05/26/2022	Regular	0.00	27,436.32	52288
01064	PENDELTON TURF SUPPLY	05/26/2022	Regular	0.00	7,578.25	52289
02421	REVELS TURF AND TRACTOR LLC	05/26/2022	Regular	0.00	1,269.39	52290
02584	SHAWN HUGHES	05/26/2022	Regular	0.00	200.00	52291
02045	SUN MOUNTAIN	05/26/2022	Regular	0.00	362.53	52292
01078	TAYLOR MADE	05/26/2022	Regular	0.00	1,168.78	52293
01145	AMALGAMATED BANK	05/25/2022	Bank Draft	0.00	115,000.00	DFT0002118
02206	ILLINOIS DEPARTMENT OF REVENUE	05/16/2022	Bank Draft	0.00	3,725.00	DFT0002133
01143	VILLAGE OF MOUNT PROSPECT SALES TAX	05/16/2022	Bank Draft	0.00	311.59	DFT0002134
02205	ILLINOIS MUNICIPAL FUND	05/04/2022	Bank Draft	0.00	17,131.32	DFT0002135
02204	WINTRUST ASSET FINANCE	05/03/2022	Bank Draft	0.00	15,885.60	DFT0002136
02206	ILLINOIS DEPARTMENT OF REVENUE	05/27/2022	Bank Draft	0.00	100.00	DFT0002137
02236	LAKESHORE BEVERAGE	05/27/2022	Bank Draft	0.00	708.94	DFT0002138
02121	TOWN & COUNTRY DISTRIBUTORS INC	05/06/2022	Bank Draft	0.00	533.76	DFT0002139
02236	LAKESHORE BEVERAGE	05/13/2022	Bank Draft	0.00	404.63	DFT0002140
02210	CHICAGO BEVERAGE SYSTEMS	05/24/2022	Bank Draft	0.00	740.31	DFT0002141
02121	TOWN & COUNTRY DISTRIBUTORS INC	05/20/2022	Bank Draft	0.00	1,389.94	DFT0002142
02236	LAKESHORE BEVERAGE	05/20/2022	Bank Draft	0.00	568.43	DFT0002143
02121	TOWN & COUNTRY DISTRIBUTORS INC	05/27/2022	Bank Draft	0.00	1,413.02	DFT0002144
02139	BREAKTHRU BEVERAGE ILLINOIS LLC	05/20/2022	Bank Draft	0.00	354.20	DFT0002145
02210	CHICAGO BEVERAGE SYSTEMS	05/03/2022	Bank Draft	0.00	545.63	DFT0002146
02236	LAKESHORE BEVERAGE	05/06/2022	Bank Draft	0.00	283.32	DFT0002147
02306	FIFTH THIRD BANK	05/26/2022	Bank Draft	0.00	19,698.78	DFT0002148

Check Report

Date Range: 05/01/2022 - 05/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01032	CARDMEMBER SERVICE	05/03/2022	Bank Draft	0.00	5,242.36	APR2022Elan

Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	168	96	0.00	185,227.20
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	-153.72
Bank Drafts	18	18	0.00	184,036.83
EFT's	0	0	0.00	0.00
	186	116	0.00	369,110.31

Check Report

Date Range: 05/01/2022 - 05/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: PCARD-PCARD LIABILITY						
02326	WALGREENS	05/26/2022	Bank Draft	0.00	18.96	MBD05.26.2022
01057	NAPA HEIGHTS AUTOMOTIVE	05/26/2022	Bank Draft	0.00	35.92	MBD05.26.2022
01057	NAPA HEIGHTS AUTOMOTIVE	05/26/2022	Bank Draft	0.00	484.47	MBD05.26.2022
02581	BALL FACTORY MOUNT PROSPECT	05/26/2022	Bank Draft	0.00	270.00	MBD05.26.2022
02333	TONYS FRESH MARKET	05/26/2022	Bank Draft	0.00	204.62	MBD05.26.2022
01057	NAPA HEIGHTS AUTOMOTIVE	05/26/2022	Bank Draft	0.00	8.79	MBD05.26.2022
02446	CHUCK E CHEESE	05/26/2022	Bank Draft	0.00	266.21	MBD05.26.2022
01136	SUNBURST SPORTSWEAR	05/26/2022	Bank Draft	0.00	336.00	MBD05.26.2022
01137	THE LIFE GUARD STORE INC	05/26/2022	Bank Draft	0.00	364.00	MBD05.26.2022
02447	JACOB HENRY MANSION ESTATE	05/26/2022	Bank Draft	0.00	640.00	MBD05.26.2022
02477	NAME BADGES INC	05/26/2022	Bank Draft	0.00	31.37	MBD05.26.2022
01324	DIRECT FITNESS SOLUTIONS LLC	05/26/2022	Bank Draft	0.00	130.00	MBD05.26.2022
01078	TAYLOR MADE	05/26/2022	Bank Draft	0.00	-2,733.08	MBD05.26.2022
02329	DOLLAR TREE	05/26/2022	Bank Draft	0.00	13.75	MBD05.26.2022
01198	MIGHTY MITES	05/26/2022	Bank Draft	0.00	500.00	MBD05.26.2022
01057	NAPA HEIGHTS AUTOMOTIVE	05/26/2022	Bank Draft	0.00	8.69	MBD05.26.2022
01198	MIGHTY MITES	05/26/2022	Bank Draft	0.00	665.00	MBD05.26.2022
02398	WALMART	05/26/2022	Bank Draft	0.00	39.78	MBD05.26.2022
02138	ANDERSON PEST SOLUTIONS	05/26/2022	Bank Draft	0.00	149.90	MBD05.26.2022
02327	DISCOUNT SCHOOL SUPPLY	05/26/2022	Bank Draft	0.00	49.03	MBD05.26.2022
02610	CONTAINER STORE	05/26/2022	Bank Draft	0.00	164.90	MBD05.26.2022
02569	CHI CHAPTER OF WOMEN IN LEISURE SERVICES	05/26/2022	Bank Draft	0.00	40.00	MBD05.26.2022
02403	ADOBE	05/26/2022	Bank Draft	0.00	15.93	MBD05.26.2022
02318	AMAZON	05/26/2022	Bank Draft	0.00	16.98	MBD05.26.2022
02325	JEWEL OSCO	05/26/2022	Bank Draft	0.00	13.47	MBD05.26.2022
01426	HORNUNG'S	05/26/2022	Bank Draft	0.00	164.66	MBD05.26.2022
02322	PARTY CITY	05/26/2022	Bank Draft	0.00	21.00	MBD05.26.2022
02333	TONYS FRESH MARKET	05/26/2022	Bank Draft	0.00	154.75	MBD05.26.2022
02318	AMAZON	05/26/2022	Bank Draft	0.00	97.64	MBD05.26.2022
02589	MAIN EVENT-HOFFMAN EST	05/26/2022	Bank Draft	0.00	179.91	MBD05.26.2022
02318	AMAZON	05/26/2022	Bank Draft	0.00	749.95	MBD05.26.2022
02403	ADOBE	05/26/2022	Bank Draft	0.00	15.93	MBD05.26.2022
02365	DRURY LANE	05/26/2022	Bank Draft	0.00	1,462.60	MBD05.26.2022
01078	TAYLOR MADE	05/26/2022	Bank Draft	0.00	2,733.08	MBD05.26.2022
02607	PROCTORU	05/26/2022	Bank Draft	0.00	12.00	MBD05.26.2022
01130	JEFF ELLIS & ASSOCIATES INC	05/26/2022	Bank Draft	0.00	836.88	MBD05.26.2022
01130	JEFF ELLIS & ASSOCIATES INC	05/26/2022	Bank Draft	0.00	56.00	MBD05.26.2022
02333	TONYS FRESH MARKET	05/26/2022	Bank Draft	0.00	554.37	MBD05.26.2022
02325	JEWEL OSCO	05/26/2022	Bank Draft	0.00	115.00	MBD05.26.2022
01130	JEFF ELLIS & ASSOCIATES INC	05/26/2022	Bank Draft	0.00	836.88	MBD05.26.2022
02590	THORNTONS	05/26/2022	Bank Draft	0.00	130.14	MBD05.26.2022
02612	EPIC SPORTS	05/26/2022	Bank Draft	0.00	59.99	MBD05.26.2022
02322	PARTY CITY	05/26/2022	Bank Draft	0.00	32.00	MBD05.26.2022
02406	4 IMPRINT	05/26/2022	Bank Draft	0.00	596.60	MBD05.26.2022
02398	WALMART	05/26/2022	Bank Draft	0.00	32.40	MBD05.26.2022
01074	SAM'S CLUB/SYNCHRONY BANK	05/26/2022	Bank Draft	0.00	35.92	MBD05.26.2022
02608	MUGAVEROS	05/26/2022	Bank Draft	0.00	800.00	MBD05.26.2022
02333	TONYS FRESH MARKET	05/26/2022	Bank Draft	0.00	227.85	MBD05.26.2022
02609	CRUISING CHARACTER	05/26/2022	Bank Draft	0.00	449.00	MBD05.26.2022
02398	WALMART	05/26/2022	Bank Draft	0.00	82.82	MBD05.26.2022
02322	PARTY CITY	05/26/2022	Bank Draft	0.00	75.00	MBD05.26.2022
01074	SAM'S CLUB/SYNCHRONY BANK	05/26/2022	Bank Draft	0.00	38.20	MBD05.26.2022
02476	NOW LINENS	05/26/2022	Bank Draft	0.00	222.67	MBD05.26.2022
01990	TRI STAR MECHANICAL SERVICES INC	05/26/2022	Bank Draft	0.00	415.00	MBD05.26.2022
02138	ANDERSON PEST SOLUTIONS	05/26/2022	Bank Draft	0.00	149.90	MBD05.26.2022
02607	PROCTORU	05/26/2022	Bank Draft	0.00	12.00	MBD05.26.2022
01057	NAPA HEIGHTS AUTOMOTIVE	05/26/2022	Bank Draft	0.00	25.38	MBD05.26.2022
01057	NAPA HEIGHTS AUTOMOTIVE	05/26/2022	Bank Draft	0.00	40.14	MBD05.26.2022
02570	NORTHERN TOOL AND EQUIPMENT	05/26/2022	Bank Draft	0.00	309.99	MBD05.26.2022
02585	ACROPRINT TECH INC.	05/26/2022	Bank Draft	0.00	154.90	MBD05.26.2022

Check Report

Date Range: 05/01/2022 - 05/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
02329	DOLLAR TREE	05/26/2022	Bank Draft	0.00	41.25	MBD05.26.2022
02612	EPIC SPORTS	05/26/2022	Bank Draft	0.00	-5.22	MBD05.26.2022
02587	INSECT LORE EDUCA	05/26/2022	Bank Draft	0.00	48.94	MBD05.26.2022
01057	NAPA HEIGHTS AUTOMOTIVE	05/26/2022	Bank Draft	0.00	12.30	MBD05.26.2022
02324	TARGET	05/26/2022	Bank Draft	0.00	500.00	MBD05.26.2022
02329	DOLLAR TREE	05/26/2022	Bank Draft	0.00	20.00	MBD05.26.2022
02588	IN SALVI SPORTS ENTER	05/26/2022	Bank Draft	0.00	100.00	MBD05.26.2022
02127	DIRECTV	05/26/2022	Bank Draft	0.00	191.98	MBD05.26.2022
02464	HARRYS BAR & GRILL	05/26/2022	Bank Draft	0.00	618.08	MBD05.26.2022
01616	TOUR EDGE GOLF MFG INC	05/26/2022	Bank Draft	0.00	2,384.00	MBD05.26.2022
02318	AMAZON	05/26/2022	Bank Draft	0.00	80.50	MBD05.26.2022
02328	FUN EXPRESS	05/26/2022	Bank Draft	0.00	38.83	MBD05.26.2022
01081	VILLAGE OF MOUNT PROSPECT	05/26/2022	Bank Draft	0.00	2,500.00	MBD05.26.2022
02333	TONYS FRESH MARKET	05/26/2022	Bank Draft	0.00	138.01	MBD05.26.2022
02318	AMAZON	05/26/2022	Bank Draft	0.00	86.52	MBD05.26.2022
02318	AMAZON	05/26/2022	Bank Draft	0.00	10.99	MBD05.26.2022
02551	NBF NATL BIZ FURNITURE	05/26/2022	Bank Draft	0.00	412.10	MBD05.26.2022
02551	NBF NATL BIZ FURNITURE	05/26/2022	Bank Draft	0.00	412.10	MBD05.26.2022
01063	PDRMA	05/26/2022	Bank Draft	0.00	70.00	MBD05.26.2022
02445	WHITE PINES DINNER THEATRE	05/26/2022	Bank Draft	0.00	-2,980.00	MBD05.26.2022
02591	PORT EDWARD	05/26/2022	Bank Draft	0.00	713.90	MBD05.26.2022
01057	NAPA HEIGHTS AUTOMOTIVE	05/26/2022	Bank Draft	0.00	40.14	MBD05.26.2022
02447	JACOB HENRY MANSION ESTATE	05/26/2022	Bank Draft	0.00	580.00	MBD05.26.2022
02138	ANDERSON PEST SOLUTIONS	05/26/2022	Bank Draft	0.00	69.12	MBD05.26.2022

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	84	84	0.00	19,698.78
EFT's	0	0	0.00	0.00
	84	84	0.00	19,698.78

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	168	96	0.00	185,227.20
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	-153.72
Bank Drafts	102	102	0.00	203,735.61
EFT's	0	0	0.00	0.00
	270	200	0.00	388,809.09

Fund Summary

Fund	Name	Period	Amount
950	POOLED CASH FUND	5/2022	388,809.09
			388,809.09



Prospect Heights Park District, IL

Income Statement

Group Summary

For Fiscal: 2022 Period Ending: 05/31/2022

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 02 - RECREATION/GENERAL					
Revenue	852,145.00	852,145.00	6,951.51	483,951.79	368,193.21
Expense	658,495.00	658,495.00	54,875.46	260,360.57	398,134.43
Department: 02 - RECREATION/GENERAL Surplus (Deficit):	193,650.00	193,650.00	-47,923.95	223,591.22	-29,941.22
Department: 03 - PRESCHOOL CREATIVE KIDS					
Revenue	100,641.00	100,641.00	6,452.88	42,593.46	58,047.54
Expense	77,894.00	77,894.00	7,246.47	32,721.42	45,172.58
Department: 03 - PRESCHOOL CREATIVE KIDS Surplus (Deficit):	22,747.00	22,747.00	-793.59	9,872.04	12,874.96
Department: 04 - KINDERSTOP					
Revenue	186,912.00	186,912.00	22,844.24	114,062.32	72,849.68
Expense	119,344.00	119,344.00	12,619.10	55,917.51	63,426.49
Department: 04 - KINDERSTOP Surplus (Deficit):	67,568.00	67,568.00	10,225.14	58,144.81	9,423.19
Department: 05 - YOUTH PROGRAMS					
Revenue	31,650.00	31,650.00	1,319.50	13,541.00	18,109.00
Expense	28,559.00	28,559.00	1,772.99	11,333.20	17,225.80
Department: 05 - YOUTH PROGRAMS Surplus (Deficit):	3,091.00	3,091.00	-453.49	2,207.80	883.20
Department: 06 - DANCE					
Revenue	56,189.00	56,189.00	5,476.49	42,932.26	13,256.74
Expense	46,074.00	46,074.00	3,750.82	36,820.03	9,253.97
Department: 06 - DANCE Surplus (Deficit):	10,115.00	10,115.00	1,725.67	6,112.23	4,002.77
Department: 07 - ATHLETIC					
Revenue	45,029.00	45,029.00	450.09	22,149.41	22,879.59
Expense	31,239.00	31,239.00	-352.92	10,729.73	20,509.27
Department: 07 - ATHLETIC Surplus (Deficit):	13,790.00	13,790.00	803.01	11,419.68	2,370.32
Department: 08 - PERFORMING ARTS					
Revenue	47,420.00	47,420.00	99.88	507.00	46,913.00
Expense	33,813.00	33,813.00	199.96	967.81	32,845.19
Department: 08 - PERFORMING ARTS Surplus (Deficit):	13,607.00	13,607.00	-100.08	-460.81	14,067.81
Department: 09 - CONCESSIONS					
Revenue	28,700.00	28,700.00	0.00	0.00	28,700.00
Expense	27,099.00	27,099.00	230.59	1,019.88	26,079.12
Department: 09 - CONCESSIONS Surplus (Deficit):	1,601.00	1,601.00	-230.59	-1,019.88	2,620.88
Department: 10 - AQUATICS					
Revenue	99,670.00	99,670.00	375.12	598.57	99,071.43
Expense	179,660.00	179,660.00	3,606.53	11,492.67	168,167.33
Department: 10 - AQUATICS Surplus (Deficit):	-79,990.00	-79,990.00	-3,231.41	-10,894.10	-69,095.90
Department: 11 - ACTIVE ADULTS					
Revenue	81,394.00	81,394.00	5,497.59	19,726.00	61,668.00
Expense	86,885.00	86,885.00	3,833.08	25,522.82	61,362.18
Department: 11 - ACTIVE ADULTS Surplus (Deficit):	-5,491.00	-5,491.00	1,664.51	-5,796.82	305.82
Department: 12 - SPECIAL EVENTS					
Revenue	11,465.00	11,465.00	234.00	4,623.45	6,841.55
Expense	15,410.00	15,410.00	3,707.11	7,221.17	8,188.83
Department: 12 - SPECIAL EVENTS Surplus (Deficit):	-3,945.00	-3,945.00	-3,473.11	-2,597.72	-1,347.28
Department: 13 - FITNESS CENTER					
Revenue	36,680.00	36,680.00	1,746.55	10,998.67	25,681.33
Expense	41,634.00	41,634.00	3,546.11	16,290.10	25,343.90
Department: 13 - FITNESS CENTER Surplus (Deficit):	-4,954.00	-4,954.00	-1,799.56	-5,291.43	337.43

Income Statement

For Fiscal: 2022 Period Ending: 05/31/2022

Account Type	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Department: 14 - SUMMER CAMP					
Revenue	285,618.00	285,618.00	0.00	-4.00	285,622.00
Expense	189,659.00	189,659.00	1,143.95	4,794.09	184,864.91
Department: 14 - SUMMER CAMP Surplus (Deficit):	95,959.00	95,959.00	-1,143.95	-4,798.09	100,757.09
Department: 30 - PARKS					
Revenue	9,500.00	9,500.00	0.00	0.00	9,500.00
Expense	201,729.00	201,729.00	12,926.27	41,456.81	160,272.19
Department: 30 - PARKS Surplus (Deficit):	-192,229.00	-192,229.00	-12,926.27	-41,456.81	-150,772.19
Department: 40 - GOLF					
Revenue	1,034,400.00	1,034,400.00	122,122.10	210,570.97	823,829.03
Expense	839,816.00	839,816.00	50,755.01	234,534.03	605,281.97
Department: 40 - GOLF Surplus (Deficit):	194,584.00	194,584.00	71,367.09	-23,963.06	218,547.06
Department: 41 - GROUNDS					
Expense	563,713.00	563,713.00	60,405.02	184,800.91	378,912.09
Department: 41 - GROUNDS Total:	563,713.00	563,713.00	60,405.02	184,800.91	378,912.09
Department: 42 - PRO SHOP					
Revenue	123,000.00	123,000.00	20,245.01	40,487.79	82,512.21
Expense	98,400.00	98,400.00	10,623.49	23,162.27	75,237.73
Department: 42 - PRO SHOP Surplus (Deficit):	24,600.00	24,600.00	9,621.52	17,325.52	7,274.48
Department: 43 - HOOK A KID					
Revenue	90,000.00	90,000.00	20,364.00	63,749.00	26,251.00
Expense	76,400.00	76,400.00	3,952.00	5,005.14	71,394.86
Department: 43 - HOOK A KID Surplus (Deficit):	13,600.00	13,600.00	16,412.00	58,743.86	-45,143.86
Department: 44 - WARM UP RANGE					
Revenue	20,000.00	20,000.00	2,394.22	2,867.22	17,132.78
Expense	11,000.00	11,000.00	404.90	7,398.76	3,601.24
Department: 44 - WARM UP RANGE Surplus (Deficit):	9,000.00	9,000.00	1,989.32	-4,531.54	13,531.54
Department: 45 - FOOD AND BEVERAGE					
Revenue	958,000.00	958,000.00	147,606.95	227,802.93	730,197.07
Expense	550,933.00	550,933.00	47,468.98	180,434.91	370,498.09
Department: 45 - FOOD AND BEVERAGE Surplus (Deficit):	407,067.00	407,067.00	100,137.97	47,368.02	359,698.98
Total Surplus (Deficit):	220,657.00	220,657.00	81,465.21	149,174.01	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
200 - RECREATION FUND	135,519.00	135,519.00	-57,657.67	239,032.12	-103,513.12
300 - GOLF	85,138.00	85,138.00	139,122.88	-89,858.11	174,996.11
Total Surplus (Deficit):	220,657.00	220,657.00	81,465.21	149,174.01	



Prospect Heights Park District, IL

Income Statement

Group Summary

For Fiscal: 2022 Period Ending: 05/31/2022

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 100 - CORPORATE FUND					
Revenue					
10 - TAXES	1,019,970.00	1,019,970.00	11,493.27	541,006.51	478,963.49
20 - INTEREST	8,000.00	8,000.00	886.38	4,314.88	3,685.12
35 - ADDITIONAL	0.00	0.00	0.00	1,801.53	-1,801.53
Revenue Total:	1,027,970.00	1,027,970.00	12,379.65	547,122.92	480,847.08
Expense					
50 - PERSONNEL SERVICES	358,390.00	358,390.00	32,557.49	119,730.73	238,659.27
51 - BENEFITS	42,964.00	42,964.00	2,945.92	10,347.21	32,616.79
52 - CONTRACTED SERVICES	198,824.00	198,824.00	20,638.05	103,196.34	95,627.66
60 - COMMODITIES	32,075.00	32,075.00	1,682.33	9,903.73	22,171.27
65 - GENERAL EXPENDITURES	145,000.00	145,000.00	115,000.00	115,000.00	30,000.00
Expense Total:	777,253.00	777,253.00	172,823.79	358,178.01	419,074.99
Fund: 100 - CORPORATE FUND Surplus (Deficit):	250,717.00	250,717.00	-160,444.14	188,944.91	61,772.09
Fund: 200 - RECREATION FUND					
Revenue					
10 - TAXES	804,500.00	804,500.00	1,603.21	457,725.39	346,774.61
30 - RENTAL	54,185.00	54,185.00	4,713.20	22,952.80	31,232.20
35 - ADDITIONAL	19,335.00	19,335.00	35.10	3,764.50	15,570.50
41 - PROGRAM REVENUES	966,293.00	966,293.00	45,096.34	271,237.24	695,055.76
42 - RERESHMENT REVENUE	28,700.00	28,700.00	0.00	0.00	28,700.00
Revenue Total:	1,873,013.00	1,873,013.00	51,447.85	755,679.93	1,117,333.07
Expense					
50 - PERSONNEL SERVICES	1,115,620.00	1,115,620.00	71,265.14	328,672.96	786,947.04
51 - BENEFITS	130,236.00	130,236.00	13,740.24	47,705.31	82,530.69
52 - CONTRACTED SERVICES	314,865.00	314,865.00	18,192.26	95,872.16	218,992.84
60 - COMMODITIES	153,233.00	153,233.00	3,649.68	34,567.38	118,665.62
65 - GENERAL EXPENDITURES	23,540.00	23,540.00	2,258.20	9,830.00	13,710.00
Expense Total:	1,737,494.00	1,737,494.00	109,105.52	516,647.81	1,220,846.19
Fund: 200 - RECREATION FUND Surplus (Deficit):	135,519.00	135,519.00	-57,657.67	239,032.12	-103,513.12
Fund: 300 - GOLF					
Revenue					
30 - RENTAL	15,000.00	15,000.00	6,500.00	23,365.00	-8,365.00
35 - ADDITIONAL	4,400.00	4,400.00	121.00	679.87	3,720.13
41 - PROGRAM REVENUES	2,051,000.00	2,051,000.00	282,944.39	483,921.88	1,567,078.12
42 - RERESHMENT REVENUE	155,000.00	155,000.00	23,166.89	37,511.16	117,488.84
Revenue Total:	2,225,400.00	2,225,400.00	312,732.28	545,477.91	1,679,922.09
Expense					
50 - PERSONNEL SERVICES	540,899.00	540,899.00	36,463.84	161,409.03	379,489.97
51 - BENEFITS	87,978.00	87,978.00	7,926.50	30,631.70	57,346.30
52 - CONTRACTED SERVICES	661,085.00	661,085.00	63,866.54	258,787.06	402,297.94
60 - COMMODITIES	567,300.00	567,300.00	61,981.66	177,500.07	389,799.93
65 - GENERAL EXPENDITURES	283,000.00	283,000.00	3,370.86	7,008.16	275,991.84
Expense Total:	2,140,262.00	2,140,262.00	173,609.40	635,336.02	1,504,925.98
Fund: 300 - GOLF Surplus (Deficit):	85,138.00	85,138.00	139,122.88	-89,858.11	174,996.11
Fund: 404 - AUDITNG FUND					
Revenue					
10 - TAXES	21,000.00	21,000.00	35.80	10,763.02	10,236.98
Revenue Total:	21,000.00	21,000.00	35.80	10,763.02	10,236.98

Income Statement

For Fiscal: 2022 Period Ending: 05/31/2022

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Expense					
52 - CONTRACTED SERVICES	17,250.00	17,250.00	0.00	2,250.00	15,000.00
Expense Total:	17,250.00	17,250.00	0.00	2,250.00	15,000.00
Fund: 404 - AUDITNG FUND Surplus (Deficit):	3,750.00	3,750.00	35.80	8,513.02	-4,763.02
Fund: 405 - PAVING & LIGHTING FUND					
Revenue					
10 - TAXES	10,000.00	10,000.00	24.24	5,206.69	4,793.31
Revenue Total:	10,000.00	10,000.00	24.24	5,206.69	4,793.31
Expense					
52 - CONTRACTED SERVICES	2,536.00	2,536.00	383.99	699.34	1,836.66
60 - COMMODITIES	7,000.00	7,000.00	0.00	0.00	7,000.00
Expense Total:	9,536.00	9,536.00	383.99	699.34	8,836.66
Fund: 405 - PAVING & LIGHTING FUND Surplus (Deficit):	464.00	464.00	-359.75	4,507.35	-4,043.35
Fund: 406 - LIABILITY INSURANCE FUND					
Revenue					
10 - TAXES	105,000.00	105,000.00	200.89	54,251.75	50,748.25
35 - ADDITIONAL	0.00	0.00	0.00	1,500.00	-1,500.00
Revenue Total:	105,000.00	105,000.00	200.89	55,751.75	49,248.25
Expense					
50 - PERSONNEL SERVICES	15,000.00	15,000.00	1,942.26	7,535.94	7,464.06
52 - CONTRACTED SERVICES	77,859.00	77,859.00	425.00	14,289.77	63,569.23
60 - COMMODITIES	3,500.00	3,500.00	0.00	210.84	3,289.16
Expense Total:	96,359.00	96,359.00	2,367.26	22,036.55	74,322.45
Fund: 406 - LIABILITY INSURANCE FUND Surplus (Deficit):	8,641.00	8,641.00	-2,166.37	33,715.20	-25,074.20
Fund: 407 - IMRF FUND					
Revenue					
10 - TAXES	120,000.00	120,000.00	160.31	61,525.91	58,474.09
Revenue Total:	120,000.00	120,000.00	160.31	61,525.91	58,474.09
Expense					
51 - BENEFITS	137,311.00	137,311.00	10,411.86	39,556.12	97,754.88
Expense Total:	137,311.00	137,311.00	10,411.86	39,556.12	97,754.88
Fund: 407 - IMRF FUND Surplus (Deficit):	-17,311.00	-17,311.00	-10,251.55	21,969.79	-39,280.79
Fund: 408 - POLICE FUND					
Revenue					
10 - TAXES	10,000.00	10,000.00	12.65	4,923.03	5,076.97
Revenue Total:	10,000.00	10,000.00	12.65	4,923.03	5,076.97
Expense					
50 - PERSONNEL SERVICES	37,441.00	37,441.00	2,633.90	13,593.20	23,847.80
52 - CONTRACTED SERVICES	14,260.00	14,260.00	100.00	5,114.54	9,145.46
Expense Total:	51,701.00	51,701.00	2,733.90	18,707.74	32,993.26
Fund: 408 - POLICE FUND Surplus (Deficit):	-41,701.00	-41,701.00	-2,721.25	-13,784.71	-27,916.29
Fund: 409 - MUSEUM FUND					
Revenue					
10 - TAXES	1,000.00	1,000.00	6.00	528.14	471.86
Revenue Total:	1,000.00	1,000.00	6.00	528.14	471.86
Expense					
50 - PERSONNEL SERVICES	7,000.00	7,000.00	0.00	0.00	7,000.00
Expense Total:	7,000.00	7,000.00	0.00	0.00	7,000.00
Fund: 409 - MUSEUM FUND Surplus (Deficit):	-6,000.00	-6,000.00	6.00	528.14	-6,528.14
Fund: 410 - SPECIAL RECREATION FUND					
Revenue					
10 - TAXES	156,784.00	156,784.00	297.97	80,687.35	76,096.65
Revenue Total:	156,784.00	156,784.00	297.97	80,687.35	76,096.65

Income Statement

For Fiscal: 2022 Period Ending: 05/31/2022

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Expense					
52 - CONTRACTED SERVICES	9,000.00	9,000.00	0.00	0.00	9,000.00
60 - COMMODITIES	10,000.00	10,000.00	0.00	0.00	10,000.00
65 - GENERAL EXPENDITURES	78,647.00	78,647.00	0.00	39,323.48	39,323.52
80 - CAPITAL IMPROVEMENTS	62,500.00	62,500.00	0.00	0.00	62,500.00
Expense Total:	160,147.00	160,147.00	0.00	39,323.48	120,823.52
Fund: 410 - SPECIAL RECREATION FUND Surplus (Deficit):	-3,363.00	-3,363.00	297.97	41,363.87	-44,726.87
Fund: 411 - SOCIAL SECURITY FUND					
Revenue					
10 - TAXES	150,000.00	150,000.00	296.77	76,974.67	73,025.33
Revenue Total:	150,000.00	150,000.00	296.77	76,974.67	73,025.33
Expense					
51 - BENEFITS	150,000.00	150,000.00	11,251.61	50,555.78	99,444.22
Expense Total:	150,000.00	150,000.00	11,251.61	50,555.78	99,444.22
Fund: 411 - SOCIAL SECURITY FUND Surplus (Deficit):	0.00	0.00	-10,954.84	26,418.89	-26,418.89
Fund: 412 - MEMORIAL FUND					
Revenue					
35 - ADDITIONAL	1,000.00	1,000.00	0.00	0.00	1,000.00
Revenue Total:	1,000.00	1,000.00	0.00	0.00	1,000.00
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	0.00	45.99	1,154.01
60 - COMMODITIES	700.00	700.00	149.00	577.00	123.00
Expense Total:	4,900.00	4,900.00	149.00	622.99	4,277.01
Fund: 412 - MEMORIAL FUND Surplus (Deficit):	-3,900.00	-3,900.00	-149.00	-622.99	-3,277.01
Fund: 413 - COMMUNITY EVENTS					
Revenue					
35 - ADDITIONAL	14,500.00	14,500.00	300.00	2,300.00	12,200.00
41 - PROGRAM REVENUES	11,180.00	11,180.00	0.00	0.00	11,180.00
Revenue Total:	25,680.00	25,680.00	300.00	2,300.00	23,380.00
Expense					
50 - PERSONNEL SERVICES	1,500.00	1,500.00	0.00	0.00	1,500.00
52 - CONTRACTED SERVICES	18,550.00	18,550.00	7,849.00	10,490.00	8,060.00
60 - COMMODITIES	4,000.00	4,000.00	0.00	0.00	4,000.00
Expense Total:	24,050.00	24,050.00	7,849.00	10,490.00	13,560.00
Fund: 413 - COMMUNITY EVENTS Surplus (Deficit):	1,630.00	1,630.00	-7,549.00	-8,190.00	9,820.00
Fund: 518 - CAPITAL PROJECT FUND					
Revenue					
35 - ADDITIONAL	1,182,475.00	1,182,475.00	0.00	0.00	1,182,475.00
37 - GENERAL REVENUE	225,356.00	225,356.00	0.00	0.00	225,356.00
Revenue Total:	1,407,831.00	1,407,831.00	0.00	0.00	1,407,831.00
Expense					
60 - COMMODITIES	34,496.00	34,496.00	0.00	36,353.81	-1,857.81
80 - CAPITAL IMPROVEMENTS	1,383,800.00	1,383,800.00	7,740.00	40,245.04	1,343,554.96
Expense Total:	1,418,296.00	1,418,296.00	7,740.00	76,598.85	1,341,697.15
Fund: 518 - CAPITAL PROJECT FUND Surplus (Deficit):	-10,465.00	-10,465.00	-7,740.00	-76,598.85	66,133.85
Fund: 523 - CAPITAL 98 GOLF FUND					
Revenue					
37 - GENERAL REVENUE	240,000.00	240,000.00	0.00	0.00	240,000.00
Revenue Total:	240,000.00	240,000.00	0.00	0.00	240,000.00
Expense					
80 - CAPITAL IMPROVEMENTS	125,500.00	125,500.00	0.00	45,619.13	79,880.87
Expense Total:	125,500.00	125,500.00	0.00	45,619.13	79,880.87
Fund: 523 - CAPITAL 98 GOLF FUND Surplus (Deficit):	114,500.00	114,500.00	0.00	-45,619.13	160,119.13

Income Statement

For Fiscal: 2022 Period Ending: 05/31/2022

Category	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
Fund: 608 - 2014B (2005B Refinance)					
Revenue					
35 - ADDITIONAL	460,000.00	460,000.00	0.00	0.00	460,000.00
Revenue Total:	460,000.00	460,000.00	0.00	0.00	460,000.00
Expense					
52 - CONTRACTED SERVICES	1,500.00	1,500.00	0.00	0.00	1,500.00
65 - GENERAL EXPENDITURES	460,000.00	460,000.00	0.00	0.00	460,000.00
Expense Total:	461,500.00	461,500.00	0.00	0.00	461,500.00
Fund: 608 - 2014B (2005B Refinance) Surplus (Deficit):	-1,500.00	-1,500.00	0.00	0.00	-1,500.00
Fund: 612 - PREVIOUS YEAR ROLLOVER BOND					
Revenue					
10 - TAXES	665,156.00	665,156.00	1,239.22	342,016.12	323,139.88
Revenue Total:	665,156.00	665,156.00	1,239.22	342,016.12	323,139.88
Expense					
65 - GENERAL EXPENDITURES	633,482.00	633,482.00	0.00	0.00	633,482.00
Expense Total:	633,482.00	633,482.00	0.00	0.00	633,482.00
Fund: 612 - PREVIOUS YEAR ROLLOVER BOND Surplus (Deficit):	31,674.00	31,674.00	1,239.22	342,016.12	-310,342.12
Fund: 613 - CURRENT ROLLOVER					
Revenue					
35 - ADDITIONAL	665,156.00	665,156.00	0.00	0.00	665,156.00
Revenue Total:	665,156.00	665,156.00	0.00	0.00	665,156.00
Expense					
52 - CONTRACTED SERVICES	9,800.00	9,800.00	0.00	0.00	9,800.00
65 - GENERAL EXPENDITURES	655,356.00	655,356.00	0.00	0.00	655,356.00
Expense Total:	665,156.00	665,156.00	0.00	0.00	665,156.00
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	3.06	14.87	-14.87
Revenue Total:	0.00	0.00	3.06	14.87	-14.87
Fund: 900 - CASH RESERVES Total:	0.00	0.00	3.06	14.87	-14.87
Total Surplus (Deficit):	547,793.00	547,793.00	-119,288.64	672,350.49	

Fund Summary

Fund	Original Total Budget	Current Total Budget	MTD Activity	YTD Activity	Budget Remaining
100 - CORPORATE FUND	250,717.00	250,717.00	-160,444.14	188,944.91	61,772.09
200 - RECREATION FUND	135,519.00	135,519.00	-57,657.67	239,032.12	-103,513.12
300 - GOLF	85,138.00	85,138.00	139,122.88	-89,858.11	174,996.11
404 - AUDITNG FUND	3,750.00	3,750.00	35.80	8,513.02	-4,763.02
405 - PAVING & LIGHTING FU...	464.00	464.00	-359.75	4,507.35	-4,043.35
406 - LIABILITY INSURANCE FU...	8,641.00	8,641.00	-2,166.37	33,715.20	-25,074.20
407 - IMRF FUND	-17,311.00	-17,311.00	-10,251.55	21,969.79	-39,280.79
408 - POLICE FUND	-41,701.00	-41,701.00	-2,721.25	-13,784.71	-27,916.29
409 - MUSEUM FUND	-6,000.00	-6,000.00	6.00	528.14	-6,528.14
410 - SPECIAL RECREATION FU...	-3,363.00	-3,363.00	297.97	41,363.87	-44,726.87
411 - SOCIAL SECURITY FUND	0.00	0.00	-10,954.84	26,418.89	-26,418.89
412 - MEMORIAL FUND	-3,900.00	-3,900.00	-149.00	-622.99	-3,277.01
413 - COMMUNITY EVENTS	1,630.00	1,630.00	-7,549.00	-8,190.00	9,820.00
518 - CAPITAL PROJECT FUND	-10,465.00	-10,465.00	-7,740.00	-76,598.85	66,133.85
523 - CAPITAL 98 GOLF FUND	114,500.00	114,500.00	0.00	-45,619.13	160,119.13
608 - 2014B (2005B Refinance)	-1,500.00	-1,500.00	0.00	0.00	-1,500.00
612 - PREVIOUS YEAR ROLLOV...	31,674.00	31,674.00	1,239.22	342,016.12	-310,342.12
613 - CURRENT ROLLOVER	0.00	0.00	0.00	0.00	0.00
900 - CASH RESERVES	0.00	0.00	3.06	14.87	-14.87
Total Surplus (Deficit):	547,793.00	547,793.00	-119,288.64	672,350.49	



June 28, 2022

To: Park Board of Commissioners
From: Christina Ferraro, Executive Director
Re: June 2022 board report

MUIR PARK UPDATE

The agreements are in place. There is no further update

LIONS PARK PROJECT UPDATE: REC CENTER, POOL, PLAYGROUND, TENNIS AND PICKLEBALL COURTS RENOVATION

The final draft conceptual design was available at the Camp Open House June 2nd, Swim Team Parents Meetings June 2nd and June 7th, Community Day June 4th and Block Party June 18th. The design will remain on display at GMRC for the summer months in order to gather more feedback from the community for further refinement of the final draft design.

BOARD MEETING AGENDA ITEMS

June 2022	Financial Audit presentation Election of Board Officers Committees of the Board Selection
July 26, 2022	Accept tree management plan Executive session minutes review and determine release Feasibility Study: Williams Architect final presentation: ballot?
August 2022	NWSRA presentation NWSRA 2023 Assessment Resolution
September 2022	BINA Hearing Sexual Harassment Training
October 2022	Adopt 2022 Bond Ordinance Speer Financial Presentation
November 2022	Proposed video gaming at OCCC IAPD Delegate Credentials for state conference Approve Resolution Truth in Taxation for Levy Year 2022
December 2022	FY2023 Budget presentation Approve Annual Tax Levy Ordinance Schedule of 2023 meetings



June 28, 2022

To: Christina Ferraro, Executive Director
From: Shawn Hughes, Superintendent of Finance, HR and IT
Re: June 2022 Board Report

CAPITALIZATION POLICY AND PROCEDURES

The capitalization process and the fixed asset system are being evaluated for efficiency and cost. The contract with the district's fixed asset software provider, Assetworks, is paid annually and automatically renewed annually unless terminated with notice. Since the accounting software (Tyler Incode) already contains the fixed asset module, it would save money if it were utilized. Incode also allows for capital items paid through accounts payable to migrate to the fixed asset module for capitalization and reporting.

Since we are preparing for a possible conversion, it is a favorable time to review and consider proposed updates to the current fixed asset policies and procedures. One proposed policy change is to revise the capitalization threshold from \$1,000 to \$5,000 in order for a purchase to be considered a capital asset. A revised Capital Policy has been drafted for consideration.

MAY 2022 INCOME STATEMENT

The Income Statement as of May 31, 2022, is enclosed with this month's board packet.



June 28, 2022

To: Christina Ferraro, Executive Director
From: Ray Doerner, Superintendent of Recreation
Re: June 2022 Board Report

BLOCK PARTY

Block Party was on Saturday, June 18. The event ran from 4:00-11:00pm and featured a Kids Zone, Bingo, Dance Team Showcase, Duck Race Fundraiser and more. Additionally, we had live music from Focal Point and Modern Day Romeos in the evening. With the support of our community partners, staff and volunteers, and beautiful weather, we had a nice turnout, and the event went off smoothly. Block Party is tentatively scheduled next year for Saturday, June 24, 2023.

FALL PROGRAM GUIDE

Staff have submitted the initial information for the Fall 2022 Program Guide. The guide will be published online at the end of July and printed copies will be available to pick up at the Gary Morava Recreation Center and mailed to homes in mid-August.

COMMUNITY DAY

Prospect Heights Park District had a booth at the Community Day event on Saturday, June 4. We were able to connect with many residents and community members about the Lions Park Project, along with providing games for families to play and prizes for the kids.

ARTWALK

The 2022 edition of the ArtWalk is well underway at Izaak Walton Park and there are so many interesting pieces “shrooming” at the park. Thank you to all the talented artists who are contributing to the ArtWalk. Below is a small example of the art at the park. We encourage everyone to visit Izaak Walton Park and explore the ArtWalk.







June 28, 2022

To: Christina Ferraro, Executive Director
From: Dino Squiers, Superintendent of Facilities & Parks
Re: June 2022 Board Report

POOL

Burners on the pool heater were cleaned for the season, we had some issues with the secondary burners igniting, cracked porcelain on the electronic ignitor was diverting the spark away from the fuel source. We had to bond the porcelain back together for now since this is a discontinued part, we have a supplier that may have access to the part. Since we increased the pool water temperature this year from 80 to 85 degrees the boiler is running hot. Aqua stat that controls the boiler temperature started to leak and was replaced.

HVAC

A/C lines at the administration building started to freeze up. Unit was low on refrigerant and needed to be charged. Since this is an older unit, it still uses the R22 that is being discontinued, once our sources run out both the compressor and air handler in the attic will need replacement.

GARDEN CLUB

The annual plant sale was held once again and the parks staff assist with providing tables and chairs, set up and loading plants

IZAAK WALTON PARK

Trees provided by the Morton Arboretum were planted in the main area as you enter the park in the center section by the park district. Additional trees in the slough area were planted by NRC. Along with are parks staff Christina and Ray helped with the planting. Now that the roof is repaired in the shelter ceiling can be cleaned and painted.

SCHOOL STREET PARK

Brick pavers were removed by the entrance to the playground and converted to a concrete walkway. Sidewalk was sloped to meet ADA standards; curb was cut out for access and a, ADA mat was cast in the concrete

LIONS PARK TENNIS COURTS

Asphalt repairs are completed on the south courts as planned: sealcoating, painting and striping is also finished. There are now three tennis courts and two Pickleball courts on the south courts; Pickleball had to be restriped to allow additional space between courts. New posts and nets were ordered as one tennis court was converted to two pickleball courts. Once the new posts are installed, a fence will be added to separate the two pickleball courts

PARKS

Grass and weeds are thriving and garbage has increased at the parks and bike trail. Ball fields are in good condition and playoffs should begin shortly.



June 28, 2022

To: Christina Ferraro, Executive Director
From: Marc Heidkamp, Director of Golf
Re: June 2022 Board Report

GOLF – May weather conditions mirrored April that were unfavorable for consistent playing opportunities. Hopefully weather patterns will change in June and give us a chance to catch up on the lost revenues.

SPECIAL EVENTS – No event was scheduled for May

CLUB HOUSE – Ice machine issues and plumbing repairs were made during the month. All repairs are complete and running fine for the current time. Hoping this is all we face for the remainder of this season.

FOOD AND BEVERAGE – Sales and events had an excellent month. Sales were up 59% over last year. We enjoyed hosting several events with great success.

GOLF SHOP – The Golf Shop sale struggled due to bad weather conditions. The sale “goes hand and hand” with less play as we couldn’t sell products as quickly. As weather improves, we will offer competitive pricing to move current inventory.

GROUNDS – With labor shortages and increased gas costs, several naturalized areas were created throughout the course by the grounds dept. By doing this we have eliminated about 25 acres that will not require mowing. This also frees staff somewhat to accomplish other duties and will help save some operating costs in the long run. The course remains in beautiful condition while we wait for the weather to improve.

STAFF – We added some new staff members throughout each department which will assist as we move into our most busy time.

HOOK A KID – The program is slated for another record year. We are looking forward to seeing the kids receive their first set of clubs and starting into the game.

MAY	2021	2022	% CHANGE 2021 VS 2022
GOLF & MEMBERS	\$167,037.60	\$127,183.60	-32%
GOLF SHOP	\$39,877.07	\$20,245.07	-96%
FOOD & BEVERAGE	\$59,785.59	\$147,606.95	+59%
DRIVING RANGE	\$4,165.00	\$2,031.78	-100%



June 28, 2022

To: Ray Doerner, Superintendent of Recreation
From: Laura Fudala, Supervisor of Recreation
Re: June 2022 Board Report

PRESCHOOL

The school year ended on May 11th/12th, with graduation for our 4-year-olds and a Spring Program for our 3-year-olds.

After the regular school year, we offered Extended Preschool from May 16 - June 3 and had 84 total registrations over the three weeks.

We are currently offering Summertime Preschool from June 6 – July 28 and currently have 147 total registrations for the eight weeks.

YOUTH ATHLETICS

Little Kickers Spring Soccer league went well and the season ended on June 4. We are offering a variety of classes this summer including Tae Kwon Do, tennis, t-ball/baseball, and soccer. The enrollment in the June programs are:

- Tennis – 24 enrolled
- T-Ball & Baseball – 23 enrolled
- Tae Kwon Do – 7 enrolled

CHILDREN'S PROGRAMS

The final Kids Day Off for the school year was on May 13 and was fully enrolled with 20 participants. We are offering an American Red Cross Babysitter's Training this summer for youth 11-15 years old, and the class is full.

DAY CAMP

Camp training was May 26 - June 3. We have 34 camp counselors/coordinators on staff this summer. The first day of camp was June 6 and our last day will be August 12.

This summer we are offering Early Explorers (3-4yrs.), Camp Adventure (5-7yrs.), Camp Adventure (8-11 yrs.), Sports Camp, and Camp Voyager. We are seeing strong enrollment across all the different camps.

Enrollment numbers for camps:

- 2022 – 2,991 (as of 6/22)
- 2021 – 2,286 (entire summer)
- 2019 – 2,199 (entire summer)



June 28, 2022

To: Ray Doerner, Superintendent of Recreation
From: Marci Glinski, Supervisor of Recreation
Re: June 2022 Board Report

DANCE/PERFORMING ARTS

Summer Dance began on Monday, June 20. We currently have 49 dancers registered in 10 classes.

CREATIVE & PERFORMING ARTS CAMP

Camp began on Monday, June 6th. Our first week we had 43 campers. Our theme this week was Superheroes in Outer Space. We started our second week with 50 campers and the theme is Disney. Week three was full with 52 campers with Hollywood theme.

New this year, Katie, our Camp Coordinator, started a recycle program to collect items that will be repurposed into our weekly craft projects and scene materials for our shows. A box was placed near the rec center front entry area, and we have collected a lot of great items.

"Willy Wonka, The Golden Years" is our summer production. We currently have 12 actors/actresses signed up for the program.

CONCESSIONS & CAMP LUNCH

Opening week was off to a wet start. The concessions stand officially opened on Monday, June 6th.

We have had an amazing response to our camp lunch program this year. Camp lunch began on Tuesday, June 7th. We have already served 612 camp lunches during 12 days of camp.

I have completed my Food Managers Allergy Certification on June 21 and have started working on renewing my Illinois Food Service Sanitation Manager license.

ACTIVE ADULTS

My Summer Newsletter is complete and sent out during the first week of June. We are offering a wide range of trips and activities from theater shows, casino trips, festivals, a Lake Geneva Brunch Cruise, and much more.

SPECIAL EVENTS

The Power Wheels Road Rally on June 4 was cancelled due to low enrollment. The next event is the Family Photo Scavenger Hunt on Saturday, July 9.



June 28, 2022

To: Ray Doerner, Superintendent of Recreation
From: Stacey McNamara, Supervisor of Recreation
Re: June 2022 Board Report

KinderStop

KinderStop ended for the school year on Friday, June 3rd.

Enrollment for the 2022-2023 thus far:

Before Care: 20 + 1 on the wait list

AM KinderStop: 12

PM KinderStop: 20

After Care: 49

Aquatics

The lifeguard and management staff completed their Ellis & Associates lifeguard/CPR/AED/First Aid certification for the year; 2 classes for new lifeguards and 1 class for returning lifeguards was completed.

Our summer staff:

4 managers (2 managers compliment one another's availability and 1 is a new manager with limited availability)

5 returning lifeguards, 13 new lifeguards

3 swim instructors

3 swim team coaches

To keep the waterslide open, we always need a minimum of 7 lifeguards on duty. We have several staffing challenges with labor laws, family vacations, summer sports leagues/camps, and multiple part-time jobs. Initially, we had 13 lifeguards (new & returning), thus pool schedule was adjusted. The additional 5 lifeguards who completed training after the pool opened for the season allowed us to open the waterslide during camp time and open swim hours. An additional 14 lifeguards who can work on Sundays are needed to open the facility 7 days a week and keep the waterslide open. Two additional managers are also needed to prevent burnout; I am currently on the manager schedule every Saturday.

	<u>June 2022 Enrollment:</u>	<u>July 2021 Enrollment:</u>
Private swim lessons	36	26
Semi-private swim lessons	40	36
Camp swim lessons	221	92
Learn to swim	124	38
Parent child swim program	26	12
Adult swim lessons	3	N/A
Shallow water aqua fitness	4	N/A
Typhoons swim team	63	50

The Typhoons Swim Team has 63 members and is attending their first swim meet today.

2022 Passes:

Season passes: 101

Lap passes: 3

July 2021 Passes:

108

N/A

The pool had a rough start during opening week due to cooler temperatures and the heater breaking down. During the last 2 weeks, with hotter temperatures, we've seen our patron count between 70-80 visitors plus summer camp visits.

Fitness

Pilates classes are still being held weekly on Mondays; all yoga classes for the summer were cancelled due to no instructor. At the end of May, we had a staff member resign from the fitness center. Additional staff members are currently working camp; there are 2 active fitness center attendants.

Safety Coordinator

During the end of May and June, Community CPR/AED/First Aid classes were offered to all seasonal staff and any active staff that did not hold current certification. Seasonal staff in camp and aquatics were given trainings to complete for Statement of Admission, Keep Safe-Keep Fit, Sexual Harassment, Bloodborne Pathogens2, and Core 6.

The past few weeks were active at PHPD:

5 active guest rescues in the pool

1 evacuation of the GMRC due to a fire

1 damage property (fire to bushes) in park

1 soft lockdown due to severe weather that included a flooded parking lot

1 motor vehicle accident

2 minor head injuries (gymnasium & pool)

Numerous needs for ice packs & Band-Aids

PHPD completed the first step in PDRMA's New Risk Management Review: Kickoff meeting to evaluate our Loss-to-Premium information and answer questions about potential risks based on the 5-years previous reports. The second step of the review is to complete an in-person Injury Prevention assessment with our PDRMA representative, which is scheduled for July 21st.

PROSPECT HEIGHTS PARK DISTRICT

CAPITALIZATION POLICY

PURPOSE: To define the policies and procedures necessary to properly maintain the Prospect Heights Park District's fixed asset records.

BACKGROUND: Capital asset policies and procedures are necessary to provide control and accountability over capital assets and to provide standards as to what constitutes a capital asset. This policy is herein established to safeguard assets and to insure compliance with Governmental Accounting Standard Board's Statement 34 (GASB 34) for governmental financial reporting. This policy is also meant to ensure compliance with various accounting and financial reporting standards including Generally Accepted Accounting Principles (GAAP), and Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

DEFINITION: At the Prospect Heights Park District, a fixed asset is property (tangible or intangible) that costs a minimum of \$5,000 and has a useful life of at least two years. However, land should always be capitalized, even if it does not meet the threshold. When determining the cost, expenditures to put the asset into place should be included (freight, installation charges, etc.), and trade-in deductions should not be included. The capital threshold of \$5,000 may be an aggregate of expenditures such as construction for a renovation where the sum of materials meets the threshold. The capital threshold may also be met by an aggregate of similar items whose acquisition costs together are significant (e.g. fitness equipment that is individually under the capital threshold, but when purchased together the costs collectively meet the threshold; other examples include pool lounges and computer replacement projects).

Donations should be recorded at fair market value on the date donated. Historical landmarks and art collection pieces with donor restrictions should be valued by using applicable GASB rules. Capital leases should be recorded by following GASB Statement 87 including any updates thereto.

Capitalized assets will be categorized as one of the following classifications:

- Land
- Land Improvements
- Buildings & Building Improvements
- Machinery & Equipment
- Furniture & Fixtures
- Intangibles
- Construction in Progress

A. Capitalizing

Assets are capitalized at their calculated value as of the time of acquisition, plus any associated cost to put the asset into place, and any trade-in value received on the purchase should be added back into the value of the asset (see example below). The acquisition date will be considered the date of the check payment or bank draft. When an asset has multiple payments, or is a construction project, the date of last payment will be used as the acquisition date.

Tractor Price	20,000
Freight on Tractor	500
Less Trade-In Tractor	(2,000)
Purchase Price Paid in Cash	18,500
Capitalized Amount of New Tractor	20,500

To be considered a capital asset for financial reporting purposes, an item must be at or above the capitalization threshold and have a useful life of more than two years. Maintenance and repair of assets are not capitalized. The categories of assets are listed below with further clarification on each.

Land – Capitalized value is to include the purchase price plus costs such as legal fees, surveys, and filing fees. Land is not depreciated. Also, inexhaustible or permanent land improvements should be classified as non-depreciable Land Improvements.

Land Improvements (Depreciable) – Includes items such as playground equipment, paving (parking lots, sidewalks, ball courts), infrastructure (e.g. drainage projects, utility upgrades on property), water and drinking fountains, fencing and gates, backstops, bridges, and outdoor lighting.

Building and Building Improvements – Building costs include purchase price, or construction expenses, plus costs such as architecture fees, legal fees, filing fees, rental fees, and moving fees. Building Improvements include roofs, flooring, duct work, interior renovations, tuck pointing, utility upgrades to buildings, etc.

Machinery and Equipment – Assets included in this category are normally, though not always, mechanical in nature. Vehicles, mowers, tractors, golf cars, HVAC equipment, audio/visual equipment, copiers, other landscaping equipment, water heaters, water pumps, walk-in coolers, irrigation systems, etc.

Furniture and Fixtures – Items generally include assets that are not permanently affixed, such as outdoor furniture (e.g. pool lounges), office furniture, shelving, and lockers.

Intangibles – Software licensing, films, copyrights, patents, trademarks.

Construction in Progress – Costs associated with the constructing of an asset that will be categorized into another asset classification upon construction completion. Construction in Progress assets are not depreciated.

B. Depreciation

Depreciation is computed on a straight-line method from the acquisition date or donation date. Additions and improvements will only be capitalized if the cost either enhances the asset's functionality or extends the asset's useful life – no maintenance or repairs are capitalized. Land, permanent Land Improvements, and Construction in Progress are not depreciated.

C. Capital Asset Useful Lives

Guidelines for to be used for various categories of capital assets are below. Consideration should be given in determining the useful life, as factors pertaining to individual items may play a role when deciding what number of years to use. These factors may include material used, location (weather/environmental), quality expectations, and usage/wear expectations. These factors may warrant a different useful life than the guidelines suggest. Detailed guidance on individual asset types and useful lives are available in the finance department materials.

Asset	Useful Life (years)	Capitalization Threshold
Land (and inexhaustible Land Improvements)	None	\$1
Building	50	\$5,000
Building Improvements:		\$5,000
Roof	20	
Flooring (tile, wood)	10	
Flooring (carpet)	7	
Utility Upgrades	20	
Other Items	5 - 50	
Machinery & Equipment:		\$5,000
Vehicles	6 - 8	
Other	5 - 25	
Furniture & Fixtures	5 - 20	\$5,000
Intangibles (software)	3 – 5	\$5,000
Construction in Progress	None	

D. Disposal of Capital Assets

Capital assets are to be removed from the fixed asset system upon disposal. The disposal method should be recorded (e.g. trade-in, sale, scrap). If the asset was traded-in, the amount should be recorded, and the acquisition date of the new asset should be the disposal date of the trade-in asset. A gain or loss should be calculated and recorded when necessary. Park District surplus property rules should be followed for all disposals.

June 28, 2022



June 28, 2022

To: Park Board of Commissioners
From: Christina Ferraro, Executive Director
Re: Election of Park Officers

Per the Board Manual, the election of board officers is for one-year terms

RECOMMENDATION:

1. Approve board officers to office until the May 2023 board meeting.
 - a. President
 - b. Vice President
 - c. Secretary
 - d. Treasurer

Policy and Procedure Committee Policy and Procedure Committee is charged with consideration of and recommendations to the Board regarding District policies and procedures, including; review, revision, adopting ordinances and policy consistent with Illinois law and recommendations of Risk Management Agency. **Currently: Ellen & Betty**

Recreation Facilities, Parks & Maintenance Committee Recreation Facilities, Parks & Maintenance Committee is charged with consideration of and recommendations to the Board regarding facility usage, park properties, land acquisition and development, buildings and grounds maintenance, historic preservation, capital projects, and related matters. **Currently: Tim & Paul**

Recreation Programs & Resident Relations Committee Recreation Programs & Resident Relations Committee is charged with consideration of and recommendations to the Board regarding all relating to, recreational programming, communications, marketing, and related matters. **Currently: Eric & Betty**

OOCC Programs, Facilities, Grounds & Maintenance Committee OOCC Programs, Facilities, Grounds & Maintenance Committee is charged with consideration of and recommendations to the Board regarding the golf operations, golf course property, design and development, buildings and grounds maintenance, capital projects, and related matters **Currently: Karl & Tim**

The President of the Board shall serve as an ex-officio member of all committees



June 28, 2022

To: Park Board of Commissioners
From: Christina Ferraro, Executive Director
Re: Appointment of Committees of the Board

Per the Board Manual, the election of board officers takes place at the board meeting for one-year terms and the assigned chairs of standing committees are then established

RECOMMENDATION:

1. Appoint current board members to following standing committees to serve until the June 2023 board meeting:
 - a. Finance Committee
 - b. Personnel and Planning Committee
 - c. Policy and Procedure Committee
 - d. Recreation Facilities, Parks & Maintenance Committee
 - e. Recreation Programs & Resident Relations Committee
 - f. OOC Programs, Facilities, Grounds & Maintenance Committee

Finance Committee the Finance Committee shall be comprised of the Board Treasurer as chairperson, and one other Board member. The Board President, the Executive Director, and the Business Manager shall be ex-officio members of this committee. This committee is charged with the consideration of and recommendations to the Board regarding issues relating to budgets, finance, strategic planning, policy, computer technology, personnel, insurance, and related matters. **Currently: Eric & Steve**

Personnel and Planning Committee Personnel and Planning Committee is charged with consideration of and recommendations to the Board regarding all employee and workplace policies. In addition, matters related to the District's Master Plan. **Currently: Ellen & Betty**

Policy and Procedure Committee Policy and Procedure Committee is charged with consideration of and recommendations to the Board regarding District policies and procedures, including; review, revision, adopting ordinances and policy consistent with Illinois law and recommendations of Risk Management Agency. **Currently: Ellen & Betty**

Recreation Facilities, Parks & Maintenance Committee Recreation Facilities, Parks & Maintenance Committee is charged with consideration of and recommendations to the Board regarding facility usage, park properties, land acquisition and development, buildings and grounds maintenance, historic preservation, capital projects, and related matters. **Currently: Tim & Paul**

Recreation Programs & Resident Relations Committee Recreation Programs & Resident Relations Committee is charged with consideration of and recommendations to the Board regarding all relating to, recreational programming, communications, marketing, and related matters. **Currently: Eric & Betty**

OCCC Programs, Facilities, Grounds & Maintenance Committee OCCC Programs, Facilities, Grounds & Maintenance Committee is charged with consideration of and recommendations to the Board regarding the golf operations, golf course property, design and development, buildings and grounds maintenance, capital projects, and related matters **Currently: Karl & Tim**

The President of the Board shall serve as an ex-officio member of all committees