

**NOTICE OF MEETING**  
**TUESDAY, October 8, 2013**  
**6:00 p.m.**

Park District of Highland Park  
Board of Park Commissioners  
West Ridge Center  
636 Ridge Rd.  
Highland Park, IL 60035

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**WORKSHOP MEETING AGENDA**

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **ADDITIONS TO THE AGENDA**
- IV. **TAX LEVY PRESENTATION**
- V. **DEER CREEK CONSTRUCTION UPDATE**
- VI. **NOVA UPDATE \***
- VII. **AUDIT MANAGEMENT RESPONSE**
- VIII. **CENTRAL PARK STAIRS**
- IX. **REVIEW OF VOUCHERS**
- X. **OPEN TO PUBLIC TO ADDRESS BOARD**
- XI. **CLOSED SESSION PURSUANT TO THE FOLLOWING SECTIONS OF THE OPEN MEETINGS ACT:** Section 2(c)1 – the appointment, employment, compensation, discipline of the District including legal counsel for the District; Section 2(c)5 – the purchase or lease of real estate including discussion on whether a certain parcel of property should be acquired; Section (c)6 – the setting of a price for sale or lease of property owned by the District; Section (c) 8 – security procedures and the use of personnel and equipment to respond to an actual, a threatened, or a reasonably potential danger to the safety of employees, students, staff, the public, or public property; Section (c) 11 – litigation against or on behalf of the District or where the District finds that an action is probable or imminent; Section 2(c) 21 – the discussion of minutes lawfully closed under the Act, whether for the purposes of approval of said minutes or for conducting the semi-annual review of the minutes as set forth in section 2.06 of the Act.; Section 2(c) 29 - for discussions between internal or external auditors and the Board. Possible action by the Board on items discussed in closed session.
- XII. **ADJOURNMENT**

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the Park District's ADA Compliance Officer, Liza McElroy, at the Park District's Administrative Office, 636 Ridge Road, Highland Park, IL Monday through Friday from 8:30 a.m. until 5:00 p.m. at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. Telephone number 847-831-3810; fax number 847-831-0818.

\*Materials will be available on Monday, October 7.



## MEMORANDUM

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To: Board of Park Commissioners

From: Executive Director McElroy

Date: October 3, 2013

Re: **TAX LEVY PRESENTATION**

As a first step toward making decisions on the 2014 tax levy, Kipp Wilson, Lake County Tax Extension Supervisor, will make an informational presentation to the Park Board on the tax levy. Mr. Wilson, has been making presentations to municipal boards regarding this issue and recently presented to the District 113 School Board.

Staff felt that this would be good information for the Board, as decisions regarding the tax levy will be made during the months of November and December. One question that is often raised by residents is “my property values are down, why are my taxes going up”? This presentation will address this and other tax related questions.



## MEMORANDUM

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To: Board of Park Commissioners

From: Assistant Director Malartsik

Date: October 3, 2013

Re: **DEER CREEK CONSTRUCTION UPDATE**

C: Liza McElroy, Executive Director

### SUMMARY

The Deer Creek Renovation Project is identified in the 2013-2014 Fiscal Year Capital Plan with a total budget of \$400,000. The Park Board approved the bid from Absolute Home Improvement in the amount of \$295,870 with a \$55,000 contingency for the Deer Creek Lobby Renovation Project at the June 11, 2013 Special Meeting. Staff was asked to provide the board with a summary of change orders associated with the project.

A summary of the larger items are listed below.

The itemized change orders below were items not in the drawings that were discovered once the contractor opened the walls.

- Relocating Plumbing - \$5,320
- Relocating Electrical - \$4,050
- 

Total to Date: \$9,370

The itemized change orders below were required by the City of Highland Park and were not anticipated with the project scope:

- New Fire Alarm Panel - \$8,412
- New Electrical Panel - \$1,908
- New Exit Sign - \$320

Total to Date: \$10,640

The original project scope called for white epoxy flooring throughout the lobby and hallway corridors. It was decided that this type of floor, while keeping in line with brightening the facility was not a practical application, particularly in the large lobby area. A change order was then requested to carpet the lobby.

Lastly, as a part of making the entrance ADA compliant, the east side of the ramp was removed and replaced with stairs. The original scope did not include a retaining wall for the landscape area that budded up to the ramp. It was determined once the ramp was removed that there needed be a retaining wall.

- New Carpet in Lobby Area - \$8,389
- Concrete Retaining Wall at Entrance - \$9,910

Total to Date: \$18,299

With all change orders to date, the project is currently \$15,902.67 over the original project budget of \$400,000. There are some outstanding invoices such as new smoke detectors as required by the city and some additional furnishings. Staff is anticipating additional expenditures not to exceed \$10,000.



## MEMORANDUM

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To: Board of Park Commissioners

From: Executive Director McElroy  
Director Donahue

Date: October 8, 2013

Re: **NOVA UPDATE**

Staff has been working with High School District 113 to enter into an intergovernmental agreement to provide space at the High School for the NOVA program. Attached is a draft agreement from District 113 Legal Counsel. It should be noted that the Park District Legal Counsel has not reviewed this document.

The agreement allows for the use of equipment and facilities of the School District by NOVA as a Park District affiliate for the provision of after school programs. The proposed length of the agreement is two years.

The Park District would also need to enter into an agreement with NOVA to establish that organization as a Park District Sponsored affiliate. The following conditions would be required:

- Insurance and Indemnification
  - Nova's assumption of responsibility and liability for damage to the Property and any injury arising from the Program; Nova indemnification of PD and SD
  - Details of Nova insurance coverage, SD and PD to be added as additional insureds
- Nova's obligation to provide supervision for Programs, and pay for security and custodial outside normal hours
- Nova's payment of identified phone and copier costs.

### **Park District Role**

- Use of meeting and event space (including fields and gyms) as needed and based on availability at no costs
- Promotion of NOVA events to the community

- Representative to serve on Advisory Board of Directors

**INTERGOVERNMENTAL AGREEMENT FOR MAINTENANCE AND  
USE OF CERTAIN SCHOOL PROPERTY**

THIS AGREEMENT is made as of this [REDACTED] day of [REDACTED], 2013, by and between the Board of Park Commissioners of the Park District of Highland Park, Lake County, Illinois, a unit of local government (“Park District”), and the Board of Education of Township High School District No. 113, Lake County, Illinois, a body politic and corporate (“School District”). Park District and School District are hereinafter sometimes individually referred to as a “Party” and jointly referred to as the “Parties.”

**Recitals:**

- A. The Parties are of the opinion that it is in the best interest of the residents of both the School District and the Park District that properties described in this Agreement be used by the above named agencies in accordance with the terms of this Agreement.
- B. Park District and School District are authorized by Article 7, Section 10 of the Illinois Constitution and the Intergovernmental Cooperation Act (5 ILCS 220/1 et seq.) to enter into an intergovernmental agreement providing for Park District use of School District facilities..
- C. Park District is authorized to enter into arrangements with nonprofit entities to provide and facilitate the Park District’s provision of public programs, and Park District intends to enter into an arrangement with Nova-HP, an Illinois nonprofit corporation (aka Highland Park Teen Center NFP) which is an affiliate of the Park District, to facilitate the provision of after school sports, music and arts opportunities to high school students. School District is authorized to allow lease and/or use of school facilities by other local government and community groups pursuant to the Illinois School Code.
- D. The Park District and the School District are therefore desirous of cooperating whereby the equipment and facilities of the School District may be used by the Park District, through its arrangement with Nova-HP for the provision of after school programs for high school students, in order to give the public increased utilization and benefit of the properties for both School District and Park District purposes.

E. This Agreement does not make either party the agent of the other, or create a partnership, joint venture or similar relationship between the parties.

**NOW, THEREFORE**, in consideration of the mutual promises of the Parties hereinafter contained and for other good and valuable consideration the receipt and sufficiency of which is hereby acknowledged, the Parties agree as follows:

1. **Incorporation of Recitals.** The recitals are hereby incorporated and made part of this Agreement.
2. **Term.** This Agreement shall be for an initial term of two (2) years commencing on                     , provided that either party may terminate this Agreement at the conclusion of the first year by written notice to the other Party of its intent to terminate the agreement. Such notice shall be sent by certified mail return receipt requested to the other Party at its address set forth below (or such other address as either Party may hereinafter designate to the other party in writing), or by hand delivery evidenced by receipt, on or before                     .
3. **Purpose.** The Park District shall be authorized to use the Properties for the purpose of providing programs to high school students in the community outside of school hours (“Program”).
4. **Assignment.** Subject to approval by the School District as detailed below, the Park District may enter into an arrangement with its affiliate Nova-HP, an Illinois nonprofit corporation, assigning part or all of the Park District’s rights under this Agreement to Nova-HP. Neither the Park District nor the School District shall be deemed to be the employer of any Program staff. In the event of such assignment, the Park District shall retain all its obligations and responsibilities under this Agreement *vis a vis* the School District unless otherwise expressly provided in this Agreement. In order to be effectuated, such an assignment must be approved by the School District through execution of an agreement between the School District and Nova-HP (the “Nova Agreement”) outlining further conditions of use of the Properties and other terms

referenced in this Agreement or deemed appropriate by the School District. The Nova agreement between the School District and Nova-HP, if executed, shall include provisions by which Nova-HP assumes responsibility and liability for damage to the Properties (other than ordinary wear and tear) and injury to persons arising from its use of the Properties, and agrees to indemnify the School District for same, and further agrees to provide security and supervision for the Program and liability insurance on terms acceptable to the School District.

5. **Staffing.** All staff working in the Program on the Properties, whether volunteers or employees of the Park District or assignee Nova-HP, shall submit to fingerprint criminal background checks at the expense of the Park District or assignee. All Program staff shall be volunteers or employees of the Park District or assignee Nova-HP. The School District retains the right to exclude any Program staff from the Properties when, in its sole discretion, it finds such staff to be unsatisfactory. The Highland Park High School Principal will be the School District contact for Program staff.

6. **The Properties.** The Park District shall have use of the following School District property (the "Properties"):

a) One (1) office in Highland Park High School to be occupied by one (1) individual responsible for the Program, such as the Executive Director of Nova-HP. Such office will have phone access. Long distance and other costs directly attributable to phone use in that office shall be paid by the Park District; copiers will be available for use at cost. The Nova Agreement, if executed, will require Nova-HP to assume such phone and copier costs, and will address the availability of a School District email account.

b) One (1) room in which to set up and maintain radio equipment for operation of a radio program as an activity in the Program.

c) Other rooms and facilities at Highland Park High School outside of school hours for use in the Program, in accordance with the approval and priority usage set forth in this Agreement.

d) The Park District shall have the right to use such public and visitor driveways and parking

areas that currently exist or that are installed in the future on the Properties for access to and from the Properties and for parking purposes relating to Program uses, provided that this use shall not unduly interfere with the School District usage.

7. **Approval and Priority for Use of the Properties.** The Park District shall request space for Program use under paragraph 6.c above. Park District requests for use under separate usage agreements with the School District shall have priority over requests under this Agreement. **The School District and Park District will provide dates and times of uses by the end of February of each year during the term of this Agreement for use during the following year that runs from July 1 through June 30.** At that point, both Parties can see if requests can be accommodated. The Park District also may make additional requests to the School District during the year for Program use of the Properties under paragraph 6.c above, which requests will be subject to School District approval. The Park District shall continue to make all requests for Program usage of the Properties even in the event Nova-HP becomes the assignee under this Agreement. The School District shall have the right to rent school buildings on the Properties to third parties when they are not scheduled by the Park District for activities or programs.

8. **Parking.** It is agreed that during non-School Hours, the School District shall not restrict public use of drives, parking lots, and other common areas at the properties as may be required for Program use by the Park District, except as may be necessitated for safety, security, construction or repairs.

9. **Building Access, Security and Custodial Services.** The School District will provide one (1) security access swipe card to the individual responsible for the Program under paragraph 6.a; use of this card is subject to all rules and procedures applicable to School District staff. The School District shall not be responsible for providing supervision for the Program staff or activities contemplated by this Agreement. The School District shall be responsible for building security, routine custodial maintenance, and supplies for the Properties when the High School building is otherwise in use by the School District. If the Properties in paragraph 6.c are used for Program purposes outside such time of general building use by the

School District, the School District will require that the Park District pay the costs for District staff to provide security and custodial services; such costs shall be addressed in the Nova Agreement, if executed.

10. **Policies, Rules and Regulations.** All use of the Properties by Program staff, employees, volunteers, agents, guests and invitees is subject to the Board Policies and Administrative Procedures of the School District, and student handbook and athletic codes.

11. **Storage.** The School District agrees to provide storage space for equipment used in the Program offered on the Properties when feasible.

12. **Repair Notice.** If either Party observes any of the other Party's items needing repair, it will timely advise the other Party, who shall make or cause to be made all necessary repairs and reconstruction at its sole cost and expense in a timely manner.

13. **No Third Party Beneficiaries.** This Agreement is entered into solely for the benefit of the contracting parties, and nothing in this Agreement is intended, either expressly or impliedly, to provide any right or benefit of any kind whatsoever to any person or entity who is not a party to this Agreement, or to acknowledge, establish or impose any legal duty to any third party.

14. **Entire Agreement.** This Agreement constitutes the entire agreement between the Parties pertaining to the subject matter hereof and supersedes all prior or contemporaneous agreements and understandings whether oral or written of the Parties in connection therewith. No modification of this Agreement shall be effective unless made in writing, signed by both Parties, and dated after the date hereof.

**IN WITNESS WHEREOF** Park District and School District have each caused this Agreement to be executed by duly authorized officers thereof as of the date and year first above written.

Park District of Highland Park  
636 Ridge Road  
Highland Park, IL 60035

Township High School District No. 113  
1040 Park Avenue West  
Highland Park, Illinois 60035

By: \_\_\_\_\_  
President

By: \_\_\_\_\_  
President

Attest:

Attest:

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Secretary

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Secretary

DRAFT



# MEMORANDUM

To: Board of Commissioners

From: Finance Director Becker

C: Liza McElroy, Executive Director

Date: October 3, 2013

Re: **2013 MANAGEMENT LETTER RESPONSE**

## **Background/Explanation**

At the September 24, 2013 Board of Commissioners meeting, Ron Amen, the District's auditor, presented the Comprehensive Annual Financial Report for the period ending March 31, 2013. Along with that presentation, the District received a management letter which is intended to point out potential deficiencies within the organization. The management letter is also designed to make the District aware of any new pronouncements by the Government Accounting Standards Board (GASB).

In 2013, the District received two comments within its management letter (attached).

The first comment is an explanation of GASB 61 and the inclusion of component units the District's Financial Statements effective March 31, 2014. Staff believes that it will not be subject to GASB 61 as it has no component units but as is indicated in the Management Letter, will meet with its auditors to verify.

The second comment pertains to expenditures in excess of budget in both the Debt Service Fund and the Special Recreation Fund.

**Debt Service Fund-** The District incurred costs in excess of budget as a result of two unanticipated debt issuances.

The first debt issuance was an Advanced Refunding of the District's 2004/2005 Debt. Although the District did incur unanticipated costs, the result of the refunding will save the District nearly \$600,000 over the life of the Debt.

The second debt issuance was completed in March of 2013 (although the Funds were not received until April) for \$8,755,000. The purpose of this issuance was essentially to replenish District reserves after it paid off its Unfunded Accrued Actuarial Liability with IMRF. That decision will save the District in excess of \$16,000,000 over time.

**Special Revenue Fund-** This excess over budget reflects a change in accounting policy at the District. Previously, expenditures for Capital were transferred directly from the Special Recreation Fund to the Capital Projects Fund. Early in Fiscal 2013, staff recognized the need to change the policy and record Capital Outlays

as expenditures of the Fund. This change in policy accounted for \$276,322 of the \$303,500 noted in the management letter. The remaining \$27,178 reflects services provided to participants from the North Suburban Special Recreation Association in excess of that which was anticipated.

Mr. Amen stated at the Board meeting that reporting this information is a requirement of the auditors, but that the excess of expenditures over budget was not a concern or material to the financial statements.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**MANAGEMENT LETTER**

**FOR THE FISCAL YEAR ENDED  
MARCH 31, 2013**

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
MARCH 31, 2013

July 8, 2013

Members of the Board of Commissioners  
Park District of Highland Park  
Highland Park, Illinois

In planning and performing our audit of the financial statements of the Park District of Highland Park, Illinois, for the year ended March 31, 2013, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Board, Executive Director and senior management of the Park District of Highland Park, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

LAUTERBACH & AMEN, LLP

## CURRENT RECOMMENDATIONS

1. **GASB STATEMENT NO. 61 – THE FINANCIAL REPORTING ENTITY: OMNIBUS – AN AMENDMENT OF GASB STATEMENTS NO. 14 AND NO. 34**

Comment

In November 2010, the GASB issued Statements No. 61: The Financial Reporting Entity: Omnibus – an amendment of GASB Statements No. 14 and No. 34. The objective of Statement No. 61 is to improve financial reporting for a governmental financial reporting entity. Specifically, it modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, including financial statement display and disclosure requirements. Furthermore, Statement No. 61 identifies and clarifies the criterion for discrete presentation of component units as well as the criterion for blending (reporting as a fund of the primary government). The effective date for the District is for the March 31, 2014 fiscal year.

Recommendation

We recommend that District review with us through the next audit process any potential related entities, joint ventures, component units, etc. to ensure proper reporting under GASB Statement No. 61.

2. **FUNDS OVER BUDGET**

Comment

During our year end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	Excess
Debt Service	\$ 147,633
Special Recreation	303,500

Recommendation

We recommend the District investigate the causes of the funds over budget and adopt appropriate future funding measures.



## MEMORANDUM

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To: Board of Park Commissioners

From: Director Stumpf

Date: October 3, 2013

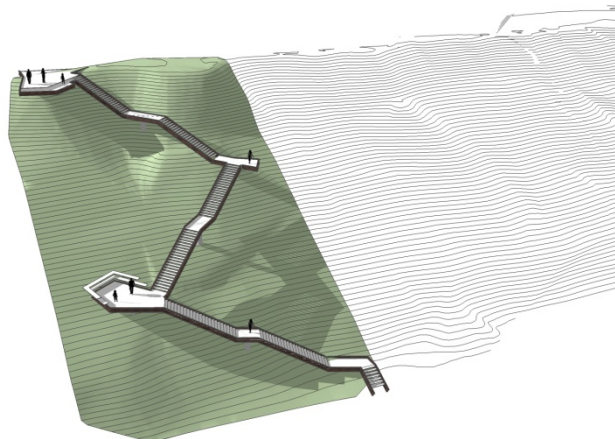
Re: **CENTRAL PARK (AVE.) BLUFF STAIRS**

C: Executive Director McElroy

Design of the Central Park Bluff Staircase Project is now at 80% completion. This is an appropriate time for Park Board review as it is unlikely primary design elements and characteristics will change substantially beyond this point.

Paul Weise, of the design and engineering firm SmithgroupJJR, will provide a presentation to the board at the October workshop. A full packet in part including the same information you will see is assembled and delivered to the City for our appearance at the Design Review Commission October 21.

It remains our intent to complete construction by early summer 2014.





To: Executive Director/Board of Commissioners  
From: Director of Finance  
Date: October 8, 2013  
Subject: Bills presented for the Board's review on October 8, 2013.  
Checks written September 20, 2013 through October 1, 2013

**BILLS**

<b><u>DATE</u></b>		<b><u>AMOUNT</u></b>
October 1, 2013	\$	958.06
October 1, 2013	\$	332,233.28
<b>TOTAL</b>	<b>\$</b>	<b>333,191.34</b>



# Expense Approval Report

## By Vendor Name

Payment Dates 9/20/2013 - 10/1/2013

Vendor Name	(None)	Payable Number	Payable Date	Description (Item)	Amount
<b>Vendor: 3301-NCPERS - IL IMRF</b>					
3301-NCPERS - IL IMRF		092313	09/23/2013	NCPERS Group Life Ins	80.00
<b>Vendor 3301-NCPERS - IL IMRF Total:</b>					<b>80.00</b>
<b>Vendor: ADP, INC.</b>					
ADP, INC.		425650299	09/13/2013	Autopay II Processing 08/31/1	1,220.25
ADP, INC.		425650299	09/13/2013	Autopay II Processing 08/31/1	4,085.18
ADP, INC.		425876329	09/20/2013	ADP HR/Benefits Solution	820.73
ADP, INC.		425876329	09/20/2013	ADP HR/Benefits Solution	2,747.68
ADP, INC.		425876807	09/20/2013	Autopay II Processing 09/13/1	128.72
ADP, INC.		425876807	09/20/2013	Autopay II Processing 09/13/1	430.94
<b>Vendor ADP, INC. Total:</b>					<b>9,433.50</b>
<b>Vendor: AMERICAN COMPUTER</b>					
AMERICAN COMPUTER		022213	05/15/2013	Monthly Unix Maintenance	475.00
AMERICAN COMPUTER		022240	06/14/2013	Monthly Unix Maintenance	475.00
AMERICAN COMPUTER		022277	07/15/2013	Monthly Unix Maintenance	475.00
AMERICAN COMPUTER		022322	08/15/2013	Monthly Unix Maintenance	475.00
<b>Vendor AMERICAN COMPUTER Total:</b>					<b>1,900.00</b>
<b>Vendor: Charles Gonzalez</b>					
Charles Gonzalez		1375467	09/25/2013	Refund	35.00
<b>Vendor Charles Gonzalez Total:</b>					<b>35.00</b>
<b>Vendor: Chuck R Johnson</b>					
Chuck R Johnson		100113	10/01/2013	Member dues reimbursed 1/2	124.50
<b>Vendor Chuck R Johnson Total:</b>					<b>124.50</b>
<b>Vendor: CITY OF HIGHLAND PARK</b>					
CITY OF HIGHLAND PARK		176879	08/22/2013	Extra duty police September 2	10,748.88
<b>Vendor CITY OF HIGHLAND PARK Total:</b>					<b>10,748.88</b>
<b>Vendor: COMCAST</b>					
COMCAST		8771100560216556	09/13/2013	RCHP:Service WIFI	52.95
COMCAST		8771100560216556	09/13/2013	RCHP:Service WIFI	81.90
COMCAST		8771100560000158	09/20/2013	Deer Creek Courts:Service TV	10.63
<b>Vendor COMCAST Total:</b>					<b>145.48</b>
<b>Vendor: COMCAST</b>					
COMCAST		8771100560000133	09/20/2013	Centennial Ice Arena:Service	82.96
COMCAST		8771100560025338	09/20/2013	SVGC:Service TV	40.44
COMCAST		8771100560326629	09/22/2013	ADMIN:Cable/Internet	134.85
COMCAST		8771100560078907	09/08/2013	RCHP:Service TV	91.42
<b>Vendor COMCAST Total:</b>					<b>349.67</b>
<b>Vendor: COURT &amp; SPORT INC</b>					
COURT & SPORT INC		42658	09/04/2013	Curtain remodel	4,060.00
COURT & SPORT INC		42658	09/04/2013	Curtain remodel	15,000.00
COURT & SPORT INC		42659	09/04/2013	Curtain remodel	1,852.00
<b>Vendor COURT &amp; SPORT INC Total:</b>					<b>20,912.00</b>
<b>Vendor: Debi Loarie</b>					
Debi Loarie		1376738	09/30/2013	Refund	75.00
<b>Vendor Debi Loarie Total:</b>					<b>75.00</b>
<b>Vendor: Edward Walder</b>					
Edward Walder		1376814	09/30/2013	Refund	101.00
<b>Vendor Edward Walder Total:</b>					<b>101.00</b>
<b>Vendor: Elizar &amp; Meyerson, LLC Trust Account</b>					
Elizar & Meyerson, LLC Trust		10 CV 1788	09/26/2013	Generator & Mooney Park Re	33,300.00

## Expense Approval Report

Payment Dates: 9/20/2013 - 10/1/2013

Vendor Name	(None)	Payable Number	Payable Date	Description (Item)	Amount
Elizar & Meyerson, LLC Trust		10 CV 1788	09/26/2013	Generator & Mooney Park Re	18,591.69
<b>Vendor Elizar &amp; Meyerson, LLC Trust Account Total:</b>					<b>51,891.69</b>
<b>Vendor: FAULKES BROS. CONSTRUCTION, INC</b>					
FAULKES BROS. CONSTRUCTIO		00196611	09/11/2013	Fines free non-dried	1,994.43
<b>Vendor FAULKES BROS. CONSTRUCTION, INC Total:</b>					<b>1,994.43</b>
<b>Vendor: FRIENDLY FARMS LTD</b>					
FRIENDLY FARMS LTD		3264	10/01/2013	10/11/13 Event supplies	450.00
<b>Vendor FRIENDLY FARMS LTD Total:</b>					<b>450.00</b>
<b>Vendor: HOLLY BOES - PETTY CASH</b>					
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	35.97
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	49.10
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	20.19
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	35.00
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	115.00
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	12.99
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	67.71
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	46.33
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	1,118.71
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	30.00
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	20.00
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	1.20
HOLLY BOES - PETTY CASH		091813	09/18/2013	Petty cash reimbursed	63.92
<b>Vendor HOLLY BOES - PETTY CASH Total:</b>					<b>1,616.12</b>
<b>Vendor: HOWARD L. WHITE &amp; ASSOC.</b>					
HOWARD L. WHITE & ASSOC.		213299	09/17/2013	3 Trash receptacles	3,383.00
<b>Vendor HOWARD L. WHITE &amp; ASSOC. Total:</b>					<b>3,383.00</b>
<b>Vendor: ILLINOIS SHOTOKAN KARATE</b>					
ILLINOIS SHOTOKAN KARATE		1049	09/16/2013	2013 Summer Karate fee	2,482.20
<b>Vendor ILLINOIS SHOTOKAN KARATE Total:</b>					<b>2,482.20</b>
<b>Vendor: INTEGRYS ENERGY SERVICES INC.</b>					
INTEGRYS ENERGY SERVICES I		31878198	09/27/2013	636 Ridge Rd(West Ridge Cen	2,624.41
INTEGRYS ENERGY SERVICES I		31878204	09/27/2013	West Ridge Ballfield	39.24
INTEGRYS ENERGY SERVICES I		31878232	09/27/2013	3452 Krenn Ave	29.65
<b>Vendor INTEGRYS ENERGY SERVICES INC. Total:</b>					<b>2,693.30</b>
<b>Vendor: JENETTE RUNGE</b>					
JENETTE RUNGE		HPPD1313	09/25/2013	09/20/13 & 09/22/13 Professi	370.00
<b>Vendor JENETTE RUNGE Total:</b>					<b>370.00</b>
<b>Vendor: Jennifer Hoffmann</b>					
Jennifer Hoffmann		1376733	09/30/2013	Refund	75.00
<b>Vendor Jennifer Hoffmann Total:</b>					<b>75.00</b>
<b>Vendor: JUDY'S LETTER &amp; SECRETARIAL</b>					
JUDY'S LETTER & SECRETARIA		1490-13	09/06/2013	Fall 2013 Discover Newsletter	379.54
<b>Vendor JUDY'S LETTER &amp; SECRETARIAL Total:</b>					<b>379.54</b>
<b>Vendor: Ken Sorensen</b>					
Ken Sorensen		1376742	09/30/2013	Refund	75.00
<b>Vendor Ken Sorensen Total:</b>					<b>75.00</b>
<b>Vendor: Luisito P Fanlo, Sr</b>					
Luisito P Fanlo, Sr		091113	09/11/2013	Member dues reimbursed 1/2	73.50
<b>Vendor Luisito P Fanlo, Sr Total:</b>					<b>73.50</b>
<b>Vendor: MIDCO</b>					
MIDCO		272637	09/17/2013	Phones, service, llcense	193.69
MIDCO		272637	09/17/2013	Phones, service, llcense	389.74
MIDCO		272637	09/17/2013	Phones, service, llcense	581.09
<b>Vendor MIDCO Total:</b>					<b>1,164.52</b>

## Expense Approval Report

Payment Dates: 9/20/2013 - 10/1/2013

Vendor Name	(None)	Payable Number	Payable Date	Description (Item)	Amount
<b>Vendor: Montana Hayes</b>					
Montana Hayes		1373880	09/19/2013	Refund	13.00
<b>Vendor Montana Hayes Total:</b>					<b>13.00</b>
<b>Vendor: Morton Fink</b>					
Morton Fink		1375466	09/25/2013	Refund	14.06
<b>Vendor Morton Fink Total:</b>					<b>14.06</b>
<b>Vendor: Neal Ney</b>					
Neal Ney		1374933	09/23/2013	Refund	45.00
<b>Vendor Neal Ney Total:</b>					<b>45.00</b>
<b>Vendor: NORTH SHORE GAS</b>					
NORTH SHORE GAS		8500006974564	09/26/2013	1390 Sunset Rd	132.91
<b>Vendor NORTH SHORE GAS Total:</b>					<b>132.91</b>
<b>Vendor: NORTH SHORE SANITARY DISTRICT</b>					
NORTH SHORE SANITARY DIS		2598203	09/21/2013	636 Ridge Rd	135.88
NORTH SHORE SANITARY DIS		2600536	09/28/2013	2627 St Johns Ave	5.16
NORTH SHORE SANITARY DIS		2601026	09/28/2013	1377 Deer Creek Pkwy(Maint)	12.04
NORTH SHORE SANITARY DIS		2601027	09/28/2013	1377 Deer Creek Pkwy(Deer C	5.16
NORTH SHORE SANITARY DIS		2601336	09/28/2013	1220 Fredrickson Place	972.66
NORTH SHORE SANITARY DIS		2603202	09/28/2013	1390 Sunset Rd	69.66
NORTH SHORE SANITARY DIS		2603559	09/28/2013	1377 Deer Creek Pkwy	55.04
NORTH SHORE SANITARY DIS		2603588	09/28/2013	1390 Sunset Rd	18.92
NORTH SHORE SANITARY DIS		2603589	09/28/2013	1801 Sunset Rd(Sunset Wood	258.00
NORTH SHORE SANITARY DIS		2603745	09/28/2013	3100 Trail Way	19.78
NORTH SHORE SANITARY DIS		2603815	09/28/2013	1390 Sunset Rd	13.76
<b>Vendor NORTH SHORE SANITARY DISTRICT Total:</b>					<b>1,566.06</b>
<b>Vendor: NORTH SHORE SCHOOL DIST 112</b>					
NORTH SHORE SCHOOL DIST		1374944	09/23/2013	Refund	45.00
<b>Vendor NORTH SHORE SCHOOL DIST 112 Total:</b>					<b>45.00</b>
<b>Vendor: NORTH SHORE YACHT CLUB</b>					
NORTH SHORE YACHT CLUB		093013	09/30/2013	Contribution for mobile office	574.40
<b>Vendor NORTH SHORE YACHT CLUB Total:</b>					<b>574.40</b>
<b>Vendor: NUTOYS LEISURE PRODUCTS</b>					
NUTOYS LEISURE PRODUCTS		40459	09/25/2013	Sherwood Park play structure	80,905.00
<b>Vendor NUTOYS LEISURE PRODUCTS Total:</b>					<b>80,905.00</b>
<b>Vendor: PARK DISTRICT RISK MGMT AGCY</b>					
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Property/Liability/Workers Co	5,065.42
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Property/Liability/Workers Co	303.75
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Property/Liability/Workers Co	9,380.17
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Property/Liability/Workers Co	10,345.00
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Property/Liability/Workers Co	1,809.50
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Property/Liability/Workers Co	915.00
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	16,117.28
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	27,377.40
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	19,450.08
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	752.26
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	4,739.48
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	3,131.50
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	779.43
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	437.52
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	1,318.81
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	533.45
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	329.81
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	3,466.19
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	5,135.82
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	2,022.26
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	6,366.98
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	1,888.24
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	1,640.35

## Expense Approval Report

Payment Dates: 9/20/2013 - 10/1/2013

Vendor Name	(None)	Payable Number	Payable Date	Description (Item)	Amount
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	5,386.44
PARK DISTRICT RISK MGMT A		093013	09/30/2013	Health Invoice	5,243.11
				<b>Vendor PARK DISTRICT RISK MGMT AGCY Total:</b>	<b>133,935.25</b>
<b>Vendor: PATCH 22</b>					
PATCH 22		092013	09/20/2013	09/20/13 Event supplies	1,400.00
				<b>Vendor PATCH 22 Total:</b>	<b>1,400.00</b>
<b>Vendor: Performance Padding Inc</b>					
Performance Padding Inc		1184	09/13/2013	Reupholstery of fitness equip	773.00
				<b>Vendor Performance Padding Inc Total:</b>	<b>773.00</b>
<b>Vendor: RICOH USA, INC</b>					
RICOH USA, INC		5027651926	09/19/2013	Ricoh 08/20/13-09/19/13	208.13
RICOH USA, INC		5027651927	09/19/2013	Ricoh 08/20/13-09/19/13	133.16
RICOH USA, INC		5027670411	09/22/2013	Ricoh 08/23/13-09/22/13	241.47
RICOH USA, INC		5027688625	09/23/2013	Ricoh 08/24/13-09/23/13	182.95
RICOH USA, INC		5027688625	09/23/2013	Ricoh 08/24/13-09/23/13	494.64
RICOH USA, INC		5027689226	09/23/2013	Ricoh 08/24/13-09/23/13	161.52
				<b>Vendor RICOH USA, INC Total:</b>	<b>1,421.87</b>
<b>Vendor: Rosa Sanchez</b>					
Rosa Sanchez		1374952	09/23/2013	Refund	330.00
				<b>Vendor Rosa Sanchez Total:</b>	<b>330.00</b>
<b>Vendor: SUNSET FOOD MART INC</b>					
SUNSET FOOD MART INC		16200	06/30/2013	Supplies	18.82
SUNSET FOOD MART INC		16200	06/30/2013	Supplies	58.63
SUNSET FOOD MART INC		16200	06/30/2013	Supplies	17.98
SUNSET FOOD MART INC		16200	06/30/2013	Supplies	35.01
SUNSET FOOD MART INC		16200	06/30/2013	Supplies	163.33
SUNSET FOOD MART INC		16200	06/30/2013	Supplies	47.89
SUNSET FOOD MART INC		16200	08/31/2013	Supplies	245.70
SUNSET FOOD MART INC		16200	08/31/2013	Supplies	58.41
				<b>Vendor SUNSET FOOD MART INC Total:</b>	<b>645.77</b>
<b>Vendor: TARGET BANK</b>					
TARGET BANK		00028951204	09/18/2013	Supplies	49.35
TARGET BANK		00028951204	09/18/2013	Supplies	136.21
TARGET BANK		00028951205	09/18/2013	Supplies	3.13
				<b>Vendor TARGET BANK Total:</b>	<b>188.69</b>
<b>Vendor: Teresa Grant</b>					
Teresa Grant		1376736	09/30/2013	Refund	75.00
				<b>Vendor Teresa Grant Total:</b>	<b>75.00</b>
<b>Vendor: The Northern Illinois Raptor Conservancy</b>					
The Northern Illinois Raptor C		091713	09/17/2013	09/20/13 Event Supplies	100.00
				<b>Vendor The Northern Illinois Raptor Conservancy Total:</b>	<b>100.00</b>
<b>Vendor: TORVAC</b>					
TORVAC		090:2386321	09/24/2013	SVGC:T Regular Service	118.00
				<b>Vendor TORVAC Total:</b>	<b>118.00</b>
<b>Vendor: UW/NORTH SHORE/HIGHLAND PK/HW</b>					
UW/NORTH SHORE/HIGHLAN		093013	09/30/2013	United Way	80.00
				<b>Vendor UW/NORTH SHORE/HIGHLAND PK/HW Total:</b>	<b>80.00</b>
<b>Vendor: Vanessa Ladin</b>					
Vanessa Ladin		1376828	09/30/2013	Refund	75.00
				<b>Vendor Vanessa Ladin Total:</b>	<b>75.00</b>
<b>Vendor: VISION INTERNET PROVIDERS, INC</b>					
VISION INTERNET PROVIDERS,		25448	09/13/2013	Web hosting monthly fee	200.00
				<b>Vendor VISION INTERNET PROVIDERS, INC Total:</b>	<b>200.00</b>
				<b>Grand Total:</b>	<b>333,191.34</b>

## Report Summary

## Fund Summary

Fund	Payment Amount
01 - GENERAL CORPORATE	87,706.04
29 - RECREATION	94,305.61
70 - CAPITAL PROJECTS	151,179.69
<b>Grand Total:</b>	<b>333,191.34</b>

## Account Summary

Account Number	Account Name	Payment Amount
01-11-000-620507	GFOA EXPENSE	35.97
01-11-000-620515	PAYROLL PROCESSING S	2,169.70
01-11-000-620519	DUPLICATING EXPENSE	316.11
01-11-000-620520	EDUCATION AND TRAINI	69.29
01-11-000-620529	SAFETY SERVICES	228.69
01-11-000-620540	MAINTENANCE CONTRA	2,100.00
01-11-000-620558	POLICE SERVICES	10,748.88
01-11-000-620560	POSTAGE	379.54
01-11-000-630582	EMPLOYEE HEALTH & LI	16,117.28
01-11-000-630584	LIABILITY INSURANCE	5,369.17
01-11-000-630585	PROPERTY INSURANCE	9,380.17
01-11-000-630587	WORKMEN'S COMPENS	10,345.00
01-11-000-630589	EMPLOYMENT PRACTICE	1,809.50
01-11-000-640616	MATERIALS & SUPPLIES	439.09
01-11-000-640638	VOLUNTEER EXPENSES	18.82
01-11-000-663592	CABLE/INTERNET	187.80
01-11-208200	LIFE INSURANCE	80.00
01-11-208400	EMPLOYEE REIMB OR C	80.00
01-14-000-630582	EMPLOYEE HEALTH & LI	27,377.40
01-14-000-661588	ELECTRICITY	29.65
01-14-000-665594	SEWER DISPOSAL	423.98
29-11-000-620515	PAYROLL PROCESSING S	7,263.80
29-11-000-620519	DUPLICATING EXPENSE	494.64
29-11-000-620574	STAFF DEVELOPMENT	419.33
29-11-000-630582	EMPLOYEE HEALTH & LI	19,450.08
29-11-259000	TRANSFERS AND REFUN	958.06
29-22-000-630582	EMPLOYEE HEALTH & LI	752.26
29-22-000-640686	PHOTOGRAPHIC	370.00
29-24-000-630582	EMPLOYEE HEALTH & LI	4,739.48
29-24-000-640617	OFFICE EXPENSE	16.12
29-24-000-661588	ELECTRICITY	2,624.41
29-24-000-665594	SEWER DISPOSAL	135.88
29-24-000-720806	EQUIPMENT	581.09
29-24-308-693308	PRE-SCHOOL PROGRAM	67.71
29-24-557-693557	VARIETY	2,482.20
29-26-000-630582	EMPLOYEE HEALTH & LI	3,131.50
29-26-000-640616	MATERIALS & SUPPLIES	46.33
29-26-000-661588	ELECTRICITY	39.24
29-26-165-693165	GIRL'S PLAY STRONG CA	17.98
29-26-322-693322	SPORTS CAMP	35.01
29-28-000-630582	EMPLOYEE HEALTH & LI	779.43
29-28-315-693315	CAMP SUNSHINE	1,118.71
29-28-320-693320	KIDS CREW	163.33
29-28-325-693325	CAMP BIG/LIL TOP	77.89
29-28-326-693326	SWEAT SHOP	21.20
29-29-000-630582	EMPLOYEE HEALTH & LI	437.52
29-29-721-693721	NEW PROGRAMS	450.00
29-31-000-630582	EMPLOYEE HEALTH & LI	1,318.81
29-31-000-665594	SEWER DISPOSAL	972.66
29-33-000-630582	EMPLOYEE HEALTH & LI	533.45

**Account Summary**

<b>Account Number</b>	<b>Account Name</b>	<b>Payment Amount</b>
29-34-000-630582	EMPLOYEE HEALTH & LI	329.81
29-34-000-640616	MATERIALS & SUPPLIES	574.40
29-38-000-620519	DUPLICATING EXPENSE	161.52
29-38-000-620540	MAINTENANCE CONTRA	82.96
29-38-000-620574	STAFF DEVELOPMENT	58.41
29-38-000-630582	EMPLOYEE HEALTH & LI	3,466.19
29-38-000-664592	WATER	19.78
29-41-000-630582	EMPLOYEE HEALTH & LI	5,135.82
29-41-000-630588	UNEMPLOYMENT INSUR	915.00
29-41-000-640616	MATERIALS & SUPPLIES	136.21
29-41-000-654624	TURF MATERIALS	1,994.43
29-42-000-620545	MISCELLANEOUS CONTR	158.44
29-42-000-630582	EMPLOYEE HEALTH & LI	2,022.26
29-42-000-662589	NATURAL GAS	132.91
29-42-000-664592	WATER	13.76
29-49-000-620540	MAINTENANCE CONTRA	173.32
29-49-000-630582	EMPLOYEE HEALTH & LI	6,366.98
29-51-000-630582	EMPLOYEE HEALTH & LI	1,888.24
29-51-000-652100	EQUIPMENT REPAIRS	773.00
29-53-000-630582	EMPLOYEE HEALTH & LI	1,640.35
29-55-000-620519	DUPLICATING EXPENSE	241.47
29-55-000-620520	EDUCATION AND TRAINI	198.00
29-55-000-620540	MAINTENANCE CONTRA	10.63
29-55-000-630582	EMPLOYEE HEALTH & LI	5,386.44
29-55-000-640616	MATERIALS & SUPPLIES	5,912.00
29-56-008-693008	YOUTH TENNIS CAMP	63.92
29-61-000-620519	DUPLICATING EXPENSE	208.13
29-61-000-630582	EMPLOYEE HEALTH & LI	5,243.11
29-61-263-693263	AUTUMN FEST	1,500.00
70-11-912-720814	LAND IMPROVEMENTS	33,300.00
70-11-914-720814	LAND IMPROVEMENTS	15,000.00
70-11-947-720814	LAND IMPROVEMENTS	18,591.69
70-11-979-720814	LAND IMPROVEMENTS	84,288.00
	<b>Grand Total:</b>	<b>333,191.34</b>

**Project Account Summary**

<b>Project Account Key</b>	<b>Payment Amount</b>
**None**	333,191.34
<b>Grand Total:</b>	<b>333,191.34</b>