

NOTICE OF MEETING
Tuesday, June 23, 2020
6:00 p.m.

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

REGULAR MEETING AGENDA

The Governor has issued a disaster declaration related to public health concerns because of COVID-19, and all or part of the jurisdiction the Park District of Highland Park is covered by the disaster area. The President of the Board of Park Commissioners has determined that an in-person meeting conducted under this Act is not practical or prudent because of said disaster. Likewise, in compliance with the capacity limitations caused by the disaster, public attendance at the meeting is not feasible. Therefore, the Board of Park Commissioners have made alternative arrangements in the manner described below to allow any interested member of the public access to contemporaneously hear all discussion, testimony, and roll call votes.

Members of the public may view a live stream of the Regular Board Meeting by clicking the Tuesday, June 23 Regular Board Meeting Video link found at <https://www.pdhp.org/park-board/meetings/>

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **ADDITIONS TO THE AGENDA**
- IV. **PUBLIC COMMENT FOR ITEMS ON AGENDA**
For public comment, members of the public should email Brian Romes, Executive Director, at bromes@pdhp.org. Emails should be sent between Friday, June 19 at 5:00 p.m. until 5:45 p.m. on Tuesday, June 23 and should have "Public Comment for June 23" in the subject line of the email. Comments will be read aloud during the meeting.
- V. **CONSENT AGENDA**
 - A. **Minutes from May 12, 2020 Workshop Meeting**
 - B. **Minutes from May 26, 2020 Annual Meeting**
 - C. **Minutes from May 26, 2020 Regular Board Meeting**
 - D. **Approval of the Intergovernmental Agreement Between the Bloomingdale Park District, The Park District of Highland Park, and the Medinah Park District Providing for the Shared use of Loss Prevention and Safety Coordinator Services**
 - E. **Bills and Payroll in the amount of \$ 1,475,257.43**
- VI. **UNFINISHED BUSINESS**
 - A. **2019 COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR)**
 - B. **ROSEWOOD BEACH BOARDWALK**
- VII. **CONDUCT ORDINANCE REVIEW**

NOTICE OF MEETING
Tuesday, June 23, 2020
6:00 p.m.

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

VIII. EMERGENCY OPERATIONS PLANNING AND RESPONSE TO COVID-19

IX. TREASURER'S REPORT

A. FINANCIAL FORECAST DUE TO COVID-19

X. NEW BUSINESS

- A. Parks Foundation Update**
- B. Director's Report**
- C. Board Comments**

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 2(c)6 – the setting of a price for sale or lease of property owned by the District; Section 2(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 2(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. ACTION FROM CLOSED SESSION IF ANY

XIII. ADJOURNMENT

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the Park District's ADA Compliance Officer, Brian Romes, 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.

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF WORKSHOP MEETING
MAY 12, 2020**

The Workshop Meeting of the Board of Park Commissioners of the Park District of Highland Park was conducted remotely due to the Governor's Declaration of Emergency as a result of the COVID-19 Pandemic. Members of the public were able to view a live stream of the Workshop Board Meeting.

The meeting was called to order at 6:00 p.m. by President Kaplan.

ROLL CALL

Present: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Vice President Ruttenberg, President Kaplan

Absent: None

Staff Present: Executive Director Romes; Director Smith, Director Voss, Director Dunn, Director Peters, Director Gogola, Director Carr; Assistant Director Maliszewski; General Manager/Superintendent of Golf Operations Ochs; Manager Schwartz; Manager Grill; Executive Coordinator Hejnowski

ADDITIONS TO THE AGENDA – None

ROSEWOOD BEACH PROJECT UPDATE

Director Smith reported that the Rosewood Beach Recreation Cove Protection Project has been completed. The cove was replenished with Birdseye Sand to provide protection of the cove, the adjacent boardwalk, and the playground. Stone was placed along the interior of the south breakwater to mitigate the passage of sand through this area. Director Smith introduced Margaret Boshek of SmithGroup to provide an overview of the project and discuss how all three coves have responded to recent storms.

Margaret Boshek provided images of the Recreation Cove prior to the nourishment. The images depicted significant erosion, loss of shoreline, and jeopardized equipment and play structures. She reported that the Recreation Cove Protection Project was completed on April 27th and shared images of the restored cove. Unfortunately, a severe storm occurred on April 30th. The images depicted debris throughout the cove, and the placed sand had flattened, but the distance to the bench is still significant, so there is a large barrier from the bench and the boardwalk. The nourishment withstood the storm, and the additional stone placed along the South breakwater remained in place. Since the water levels are still high, small storms will cause waves to crash onto the beach and run off, but these waves will not pull material offshore.

She provided images and a brief update on the Swimming and Interpretative Coves since both areas were re-nourished last year. The sand in the Swimming Cove has flattened, but due to the high-water levels, waves are running up and over the board walk and hitting the concessions and restrooms during storms. Her recommendation is to protect electrical and plumbing that could be damaged from water seeping into the building, which could be as simple as raising items a foot or so off the ground. As the water levels lower the waves will no longer run up the beach and strike the building.

She reported there are challenges in the Interpretative Cove. Benching is occurring along the boardwalk and the beach has been flattened considerably. The high-water levels and the size of gap between the breakwaters is allowing significant waves to enter the cove, resulting in lost materials. She advised against another replenishment at this time, as the beach will no longer be comfortable for recreational use. The District could reduce the gap width of the breakwaters, but as discussed in previous meetings is very costly. Regarding the benching, areas of the boardwalk near the ravine outfall are no longer safe due to the amount of sand lost. She recommends fencing off those areas or removing that portion of the boardwalk.

Looking at long term defensive measures, she provided a brief update on a back of beach revetment for the Interpretative Cove. The revetment would be placed and buried along the backside of the building and the parking lot. This solution does not protect the beach and shoreline, but it is a last defense to protect the foundation. In addition, to the revetment SmithGroup noticed the pavers that are adjacent to the boardwalk are separating, which is an indication of movement, so their architectural engineer is putting together a forensics plan and will provide solutions to stabilize the area.

In the Interpretative Cove, Commissioner Grossberg's greatest concerns are the boardwalk and the movement of the pavers adjacent to the boardwalk. He would like to know if the weight of the trucks could have caused the pavers to separate while delivering loads of sand and stones for the breakwater.

Ms. Boshek reported that the boardwalk has been exhibiting signs of movement for the past year, and now the pavers are showing similar signs of movement as they are separating. She feels that this is a long-term issue, and it was not caused by construction.

Vice President Ruttenberg would like to know if the back of beach revetment will help stabilize the parking lot and the possible movement of the pavers.

Ms. Boshek reported the back of beach revetment and sheetpile are planned for the lakeside of the parking lot, so a portion of the parking lot will be stabilized. SmithGroup's architectural

engineer needs to come to the site and check the foundation to get a better idea of where the movement could be coming from and what solutions could be used to stabilize the area.

In the Swimming Cove, Vice President Ruttenberg would like to know if the utility lines are at risk since the waves are running up and hitting the buildings during storms.

Ms. Boshek will examine the building and architectural construction designs for the buildings in the Interpretative Cove and the Swimming Cove to ensure there are no risk for utility lines and outlets.

In the Recreation Cove, Commissioner Bernstein would like to know if staff should be concerned about the small hole which formed along the breakwater near the toe of the bluff.

Ms. Boshek reported that SmithGroup could fill the hole with additional stone, but at this time it's not advised. She recommends keeping an eye on the area. As the water levels recede the hole will naturalize.

Commissioner Bernstein would like to know if there is a groin in this area.

Ms. Boshek reported that this breakwater is made completely of stone and does not contain a groin.

Commissioner Bernstein would like to know if benching occurred in the Recreation Cove after the April 30th storm.

Ms. Boshek reported severe storms such as the one on April 30th, flattens the shoreline. The shoreline will continue to settle out over the summer months.

In the Swimming Cove, Commissioner Bernstein's greatest concerns are waves running over the board walk and hitting the concession and restrooms. He would like to know if the boardwalk and building we're damaged from the recent storm.

Director Smith reported that he inspected Rosewood Beach after the April 30th storm. Neither the boardwalk or the concessions and restrooms we're damaged. He inspected the exterior and interior of the building.

Commissioner Bernstein would like to know if staff should place sandbags in front of the building to protect the utility lines and outlets.

Director Smith reported that he is working with other Directors to provide temporary measures to protect those buildings.

Ms. Boshek reported that this is an area being addressed in the beach management plan which SmithGroup is working on.

In the Interpretative Cove, Commissioner Bernstein would like to know SmithGroup's recommendation for the bench and the cantilevered deck.

Ms. Boshek advises the removal of the bench and the deck or roping off the areas since both areas are problematic and pose a safety risk till the water levels recede. Currently, there is a significant drop off from the bench and the deck.

Vice President Ruttenberg asked if placing a sheetpile around or in front of the bench and deck would address the drop off.

Ms. Boshek reported that the sheetpile is a temporary solution. So long as the sheetpile is buried the area is safe, but as sand is washed away the stone will be exposed, and the risk returns.

Director Smith reported that that staff are exploring options for this area. SmithGroup is currently working on construction drawings for this area. No decisions need to be made at this point in time.

For the parking lot, Commissioner Bernstein would like to know if staff have construction documents for the parking lot foundation and the pavers.

Ms. Boshek reported that there are construction documents from the repairs to the ravine rockfall, but the documents could not provide a clear indication of what is occurring in that area, so SmithGroup will conduct a site inspection to help identify and assess the issue.

Commissioner Bernstein asked if staff shared the original documents from when the parking lot was installed and constructed.

Director Smith reported that those documents were shared but the information is limited.

Commissioner Bernstein would like to know if the installation, construction, and repairs were completed by the Army Core of Engineers.

Director Smith will review the documents and follow up.

Commissioner Bernstein would like to know if retention of the Architectural Engineer is included in the scope of the current project.

Ms. Boshkek reported that this would be a new proposal outside of the construction documents for the revetment. She is still waiting on a proposal from engineer. She estimates the investigation and alternative solutions could be \$20,000.

Vice President Ruttenberg suggests contacting Andy Tinnuci to see if the Army Corps of Engineers constructed the parking lot. In addition, he asked if SmithGroup could examine the bridge and its structure. If the parking lot is shifting, he fears the bridge may be compromised as well.

Ms. Boshkek reported that SmithGroup can extend the project and the Architectural Engineer can examine both the parking lot and the bridge.

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

Andrew Cohen

271 Charal Lane, Highland Park

I am a North Shore Yacht Club member and I am also a new owner of a wave runner that I purchased mainly for use on Lake Michigan because of Highland Park's proximity and access to the lake.

I've heard recently that the Park District and the City of HP decided to keep the road to the beach, boat launch and boating facility closed due to COVID-19. I was surprised to hear this, given Governor Pritzker's 5 phase recovery plan that was outlined a few weeks ago. As a reference, I pasted the recovery plan that was provided to the media below. As you probably know, Phase 2 started on May 1st.

Phase 2 specifically states that people "...can begin enjoying additional outdoor activities like golf, boating, and fishing..." So, although the Governor feels it is safe to resume these activities, the Park District and the City of Highland Park for some reason do not.

I am all for protecting the community and the residents to keep them safe to prevent the spread of the deadly virus, but with boating being an outdoor activity that can be done either solo or with only 2 people, I fail to see where the danger lies. Other than the contact with the boat launch attendant, which could be done at a safe distance while wearing a mask, getting on a 1-2 person wave runner or jet ski, or a kayak, etc. to go out into Lake Michigan seems to me to be a pretty safe activity.

I would like to ask that you reconsider your decision to keep this area, including the boat launch, closed. There is already such a limited window of warm weather in the upper Midwest, keeping this area closed longer than needed seems harsh in a time when the Governor says these activities can resume. Additionally, keeping this outdoor area closed to people who have been "sheltering in place" for the last 2 months, people who really need to get outside, just seems like an overabundance of caution that isn't needed.

Again, I am all for keeping people safe during the current pandemic. But I fail to see where the danger is in this situation. I would like to ask that my email to you be read at the next meeting for public comment.

Michael West
1342 Ferndale, Highland Park

As it appears that just about everything relating to boating is on hold pending COVID-19 developments, why not use this time for needed repairs?

A good place to start would be to take some action to prevent or at least delay further undercutting and collapse of the southern boat parking area.

As evidenced by the attached photos, the situation is fast deteriorating.

Steve Knapp
700 College Place, Highland Park

Please open the Park Ave. beach for boating. Those with boating stickers should be allowed down (with vehicles) to boat. There is no need to staff the venue, as the boaters can take care of themselves. We just need access to the lake.

Ben Wernick
1089 Ridgewood Drive, Highland Park

I would like to go on record as in support of the City and Park District allowing permitted access to Park Ave beach so that we can launch non-motorized small crafts. I rent space 4 in the SUP storage garage last season and this season and really want to begin using it now. I do not think us regular small craft boaters present any reasonable risk of congregating and spreading infection, nor do residents who regularly make the loop walking, fishing, or biking for exercise. If you can find a way to make this happen I'm confident that all permitted folks like myself (vehicle stickers, boat storage stickers or pedestrians) will make an extra effort to self-enforce common sense rules like not swimming or gathering in groups, etc.. This will not overburden our emergency services either because we all enjoy the lake responsibly and the very tragic events from the last few years were swimmers and non-permitted boaters. If we are allowed to get down there soon, we will watch for those things and make sure it is understood they are not allowed or welcomed.

Forest Barbieri

303 Ravine Drive, Highland Park

I am writing to request opening of our outdoor tennis courts. Highland Park is home to a couple of the top junior National USTA players in the nation. These young players compete nationally and internationally. They need to practice and go to great lengths such as traveling to Wisconsin and Georgia just to hit. Their peers in several other states are practice and they need to soon compete against them. Lincolnshire and Libertyville have opened their courts so of course we go there. However, Highland Park should open their courts.

Tennis is a sport that encourages social distance. Balls are numbered so players can pick up their own or use a hands-free hopper. We have a ball machine for a one player practice. The Governor has opened golf, boating, and fishing...do any politicians play tennis? You have two of the top girls at G12/14 in the country living here, why do they have to travel so far to play?

SUNSET WOODS PLAYGROUND RENOVATION DESIGN SERVICE RFQ

Manager Schwartz reported that two playgrounds at Sunset Woods Park are scheduled for replacement in 2020/2021: the 21st Century Playland and Titanic Tides tot lot. The Park District's Master Plan, GreenPrint 2024, identifies the renovation of these Sunset Woods Playgrounds as a priority project. In Fall 2019, the Park District conducted a reassessment of GreenPrint 2024, which included the completion of a statistically valid, community-wide survey. The results of this assessment showed continued support for the renovation of the Sunset Woods Playgrounds. Playground design is budgeted in the 2020 Capital Plan and was deemed a priority project as part of the recent Capital Plan review. Construction is budgeted in the 2021 Capital Plan.

Manager Schwartz provided an overview of the process which includes solicitation, request for qualifications, design, and construction. Since Sunset Woods Park is a flagship park and centrally located, staff would like an outside firm to design and replace those play structures. Requests for Qualifications (RFQ) were submitted to the Park District on Friday, April 24. Staff received proposals from 12 firms which included general firm information, a letter of interest, understanding of the scope, plan of approach, examples of previous work, and the proposed team. The required RFQ process is qualifications-based and cannot take fees into consideration. Staff evaluated all submissions and selected 5 firms to conduct interviews with.

Manager Schwartz reported that staff selected Hitchcock Design Group as the top ranked firm due to their proven ability to create a "wow" playground and they demonstrated an unmatched mastery in custom design play equipment. Hitchcock went beyond working with manufactures in standard play equipment. They sketch and design unique pieces and have an extensive portfolio of playgrounds completed in the region. In addition, they designed the Adventure Playhouse Playground at Sunset Woods Park. Manager Schwartz shared images of the sketches and design

pieces from Hitchcock portfolio which included a nautical theme and a story tale theme. The second ranked firm is Upland Design LTD, which they too have an impressive portfolio, proven experience working with Park District's, and the proven ability to create unique pieces and mix those structures with standard pieces. Manager Schwartz reported that staff are seeking consensus from the Park Board to proceed with negotiating a fee with the top-ranked firm, Hitchcock Design Group, and would like Board Liaisons selected for the internal committee to oversee this project.

Commissioner Bernstein does not feel this project is a need considering all the pressures from COVID-19 and would like to postpone the project till the Finance Committee Liaisons have a better idea of the district's finances.

President Kaplan would like to know if staff are seeking approval to move forward with contract negotiations.

Director Smith reported that if the Park Board provides consensus to move forward with staff's recommendation of Hitchcock Design Group, he could reach out to the firm letting them know they have been the top selected firm for the project, begin negotiating a price, present the price to the Park Board then request approval to enter into an agreement at a later date based on the circumstances.

Commissioner Bernstein approves of Hitchcock Design Group and staff negotiating a fee but does not feel comfortable entering into an agreement and starting the project till he has a better understanding of the District's finances. He understands that this is an important project as indicated in GreenPrint and the Attitude and Interest Survey but would like to reanalyze all capital projects before moving forward with this one. Commissioner Bernstein commented that the Park District has deferred several capital projects and thinks we need to conduct another analysis.

Commissioner Grossberg asked if there is budgeted money available for this project.

Commissioner Bernstein reported that the District received impact fees from the Downtown Development Project, which was provided by the City of Highland Park. Prior to COVID-19, those funds were to be used for development and construction of parks located in Downtown Highland Park, which Sunset Woods Park fits that location. It is not a condition that those funds need to be spent on a downtown park, nor was an agreement signed, or a promise made. Commissioner Bernstein would prefer putting this project on hold till the Finance Committee has a better understanding of the District's financials.

Commissioner Grossberg would like to know how much the District received in impact fees.

Directors Peters reported that the District received around \$800,000 at the end of 2019 and another \$8,000 in 2020 in impact fees.

Vice President Ruttenberg would prefer staff focus on present projects until the Finance Committee gets a better handle on financials. In addition, he would like to know why the other two playgrounds have not been included in the renovation project.

Manager Schwartz reported that the other play structures are not nearing their useful lives.

Vice President Ruttenberg mentioned a master plan for Sunset Woods Park.

Manager Schwartz reported that the firms looked at connectivity, which was addressed in GreenPrint 2024.

Vice President Ruttenberg continued to present an interest in a master plan for Sunset Woods Park and would like clarity on the impact fees and how the funds should be spent.

Executive Director Romes reported that this project was deemed a priority in GreenPrint. Regarding the impact fees, those were funds received from recent construction projects. City Manager Nuekirch expressed that residents of the community would like those fees spent towards parks and areas surrounding the downtown development project. Executive Director Romes reported that impact fees are not necessarily associated with a particular project, and instead are to be used to support the impact of new residents being added to the community as a whole; but since Sunset Woods Park was deemed a priority maybe the fees could be used towards that project. This was a discussion, there is no formal agreement regarding where those fees will be used.

President Kaplan would like to revisit at the June 9 Workshop Meeting, he asked if placing this project on hold till then would have a detrimental effect.

Manager Schwartz reported that staff would like to see this project completed in 2021 since it has been deferred several times but revisiting in a few weeks will not have a detrimental impact on the project.

Commissioner Flores Weisskopf would like to know if staff would be happy with the second firm, Upland Design, LTD should the Park Board select them based on their price.

Manager Schwartz reported that staff would be pleased to work with either of the two top-ranked firms.

Commissioner Grossberg feels a master plan is not required and feels there is an advantage to completing projects in segments.

Vice President Ruttenberg is not opposed to completing projects in segments so long as they are tied into a master plan.

President Kaplan reported that staff and the Park Board will revisit this project at the next meeting.

THE PRESERVE OF HIGHLAND PARK PROJECT UPDATE

Manager Grill reported that staff continues working with Landscape Architecture Firm Hey & Associates on finalizing construction documents for the Preserve of Highland Park. Staff expects to submit the final construction documents to Lake County Stormwater Management Commission (SMC) and the City of Highland Park for Watershed Development Ordinance permitting this month.

In addition, the District received the awarded OSLAD grant agreement documents from IDNR last week which includes \$400,000 for trail work, park amenities, and landscaping. Signage is updated along with the planting plan. Grass is growing in as well as movements in landscape. Mowing and reseeded will provide a meadow appearance for areas which will have enhanced landscape designs. Construction for this project cannot be bid until the grant agreement(s) are signed by the Park District, returned, and have been fully executed by the Director of IDNR.

Lastly, she reported, that the Park District's application for IDNR's Recreational Trails Program was forwarded to the U.S. Department of Transportation Federal Highway Administration for consideration. Once approved, the grant will fund trail amenities including a restroom, additional signage, trail markers, and a traffic circle to enhance pedestrian/bike flow around the site's nature maze. The restroom component of the site amenities is estimated to cost \$72,300, with requested grant funds of \$57,500. Staff worked with Hey & Associates to determine the best restroom option, knowing that the site currently does not have access to water or sanitation. The recommended restroom is a single user, vault-style restroom called the CXT Rocky Mountain. The interior of the restroom is ADA accessible, and is also shown below with standard features. Available upgrades that are within the allocated budget include a tile floor, wainscoting, solar lighting, a mirror, and solar fan. A different interior paint color is also optional and would not increase the cost.

Commissioner Bernstein would like to know if staff have a plan which to create handicap accessible trails.

Manager Grill reported that ADA mapping is included with the project and will begin once the trail work is underway.

Commissioner Grossberg would like to know if new plantings will be added to the demonstration garden.

Manager Grill reported that staff have been weeding, mulching, and adding plants to that garden.

Commissioner Grossberg would like to know what the plans are for the nursery.

Manager Grill reported that staff are working with the City of Highland Park to improve that area, specifically the nursery.

Commissioner Flores Weisskopf congratulated staff for their efforts and securing grant funds. She is excited to see how the site evolves.

COVID-19 EMERGENCY OPERATIONS PLANNING UPDATE

Executive Director Romes provided an update of staff's *Emergency Response and Business Planning efforts in relations to the COVID-19 Pandemic*. The focus is, has been, and will continue to be on three priorities: Emergency Planning, which ensures the health and safety of residents and staff; Strategic Planning, which ensures the delivery of essential, enriching services; Financial Planning, which ensures responsible fiscal management and stewardship of District physical resources.

Executive Director Romes reported that he would like to focus tonight on the Park District's strategic planning efforts as it relates to the opening of facilities and the delivery of services, in response to the Governor's Stay at Home Order and the recently released 5 Phases of *Restore Illinois*.

The Park Board and staff receive dozens of calls daily from residents, wanting to know the status of facilities, programs, and services. Although staff send out weekly emails, post on Facebook, Instagram, and the website, we understand that the community is anxious to return to the physical enjoyment, emotionally enriching, and physically healthy activities provided by the Park District. He reported that staff's goal is to return to recreation activities safely and responsibly to parks, beaches, and sports fields for the social, emotional, and physical wellbeing of the Highland Park Community, as soon as permissible.

While staff consider themselves experts in preventative health care through recreation and leisure, Park District employees are not Health Care experts, epidemiologists, first responders, nor state or city officials. However, Park District employees are providers of essential services, absorbing new information every day from the Illinois Department of Public Health and Center for Disease Control (CDC), while taking direction from the Governor's Office, Department of

Commerce and Economic Opportunity (DCEO), and the Illinois Department of Natural Resources (IDNR). Executive Director Romes reported that these updates change almost daily, and staff are learning and responding at an unprecedented rate. Staff are working with Park District Risk Management Association (PDRMA), the Illinois Associations of Park District (IAPD), and the Illinois Park and Recreation Association (IPRA) to extensively review and develop new policies and new procedures that ensure employee and participant safety once facilities reopen.

Staff are also in regular communication with industry specific organizations such as the Allied Golf Association (AGA), United States Tennis Association (USTA), International Health, Racquet & Sportsclub Association (IHRSA) and many others.

With this information, staff are in daily communication with the City of Highland Park, discussing safe transitioning for the opening of Park District Facilities and programs.

He reported that Lake County is currently in phase 2 of the Governor's Restore Illinois Plan, and are starting to permit certain outdoor activities in small groups, it is not until phase 3 where staff can permit congregating and participating in programs or services that serve groups of up to 10 people. The Park District has a very comprehensive plan for Restoring Highland Park. Noting that this plan is fluid and updated almost daily. Executive Director Romes reported that as of tonight, staff would like to present the services currently being provided in phase two, highlight what staff hope to provide in phase 3, and discuss some difficult decisions staff and the Park Board will have to make regarding restricted activities due to social distancing, personal protection, and necessary sanitization.

Executive Director Romes invited Director Gogola to provide a brief update on our Free Happy and Healthy at Home activities.

Happy and Healthy at Home Activities - Director Gogola reported that staff have engaged the community with no cost online educational, fitness, and human-interest activities and videos. All can be found on the home page of our website. The videos are promoted and delivered via emails and our social media outlets. New content is added daily. She reported that as of today, there are over 111 videos and activities and the videos have been viewed more than 36,000 times. This week the athletics team is launching a coach's spotlight, which will feature interviews with local high-level coaches. In addition, staff provided dozens of Nature, Early Childhood, and Fitness Programs videos and activities at no charge which are being promoted and delivered daily.

President Kaplan would like to know if the district is offering live classes.

Director Gogola reported that staff are offering live classes through May and June. As of June, some will require registration.

Executive Director Romes introduced Manger Ochs to provide a brief update on golf operations.

Golf Operations - Manager Ochs reported that staff are adhering to the restrictions and guidelines provided in Phase 2 of the Governor's plan, which only allows for twosomes per group and 15-minute tee-time intervals on the golf course. The practice green, driving range, and clubhouse are closed, so tee-time reservations must be made in advance either online or by phone. No outside staff is present, which includes starters, rangers, and cart attendants.

As of Phase 3, Manager Ochs is hopeful and preparing for the use of single rider carts, foursomes to resume, and the reduction of tee-time intervals to 10-12 minutes. The club house will re-open, permitting 10 or less people in the facility at a time, which will allow for on-site reservations and payments to be taken. For the safety of employees and players, plexiglass sneeze guards will be installed at the proshop and check-in counters.

He is also expecting to re-open the driving range and mini golf course at the Golf Learning Center. Staff are working with specialists at EZ Links, which is the Tee-Time Reservation software used at Sunset Valley Golf Club, to create a reservations system for mini golf. Mini Golf reservations will be on 15-minute intervals. Manager Ochs reported that hitting stations at the driving range will be placed every 8ft to adhere to the social distancing guidelines. On-site reservations and payments will be permitted at the pick-up window, which the current design adheres to prevention and sanitization requirements. In addition, private lessons, camps, and programs will be permitted, so long as the groups are 10 people or less.

Lastly, Manager Ochs reported that 563 rounds of golf were played during the first week of May, which brought in around \$22,795, which is an average of \$40.49 per round of golf. Whereas the first week of May (May 1-7th) of 2019, there was 536 rounds of golf, which brought in around 19,221, which is an average of \$36.42 per round of golf. He reported that the weather has been favorable, so golf operations are doing well.

Commissioner Grossberg would like to know if foursomes will be permitted in Phase 2.

Manager Ochs reported that he cannot say for certain, and staff are hoping foursomes will be permitted before Phase 3.

Commissioner Grossberg would like to increase staffing at Sunset Valley Golf Club during the current phase.

Manager Ochs is not opposed to his recommendation and will discuss the idea with Directors.

Executive Director Romes introduced Assistant Director Maliszewski to provide an update on virtual and outdoor programming.

Virtual Programs - Assistant Director Maliszewski reported that staff are in the second week of offering virtual recreational programming to the community. Programs will be implemented and offered on a month to month basis to best adapt to the guidelines and requirements provided by the governor and the above-mentioned agencies. Assistant Director Maliszewski reported that the catalog offered in May included tennis and athletic skill instruction, nature activities, dance,

theater, and ParkSchool classes. He noted that as of today, there are 153 participants registered for those programs. In addition, staff are gathering feedback from participants and the community regarding virtual programs and anticipate the June catalog to be released May 20. He reported that staff does not want to be a deterrent to any of those interested in participating in virtual activities so families are encouraged to contact staff if they have financial restraints due to the impacts of COVID-19.

Vice President Ruttenberg would like to know how staff are communicating to the public that staff have the ability to adjust or waive fees.

Assistant Director Maliszewski reported that there is verbiage regarding financial restraints included in the virtual catalogs.

Executive Director Romes reported that staff are working with Director Gogola to better communicate that message.

Commissioner Flores Weisskopf would like to see an enrollment report in the coming weeks, to see which classes are most popular.

Executive Director Romes reported that this will be included in the May Directors report, which will be shared on the 26th.

Outdoor Programs - Assistant Director Maliszewski reported that staff are anxiously awaiting the transition into Phase 3, which would allow for in-person programs with groups of 10 people to resume. Types of considerations include outdoor tennis classes, athletic clinics, theater, nature, education, and art classes and various special event type activities.

Commissioner Bernstein would like to know if outdoor programs can resume before Phase 3.

Assistant Director Maliszewski reported that outdoor programs can not resume until Phase 3, which could begin in June.

Fitness Programs - Assistant Director Maliszewski reported that fitness staff began offering online tutorials shortly after the closure on March 13. During the month of March 13 virtual tutorials were provided to the community through social media. Those tutorials received 4,000 views. As of April, staff offered free tutorial and virtual group formatted classes lasting anywhere from 30-60 minutes. The group formatted classes had a monthly usage of 7,400 participants across 41 various videos. As of May, staff continued to offer the virtual group formatted classes, introduced trainer tips, and has been connecting with those participants through Facebook Live to offer Fitness advice, discuss goals, and share healthy recipes. Lastly, Assistant Director Maliszewski reported that Phase 3 allows for indoor personal training to resume and outdoor fitness classes to be conducted, with groups of 10 people or less, so staff are preparing for the transition. These will be pre-registered classes, which participants will have to pay a fee.

Executive Director Romes provided a brief update on parks, reporting that basketball courts will remain closed for public during Phase 2 and 3. Basketball courts will be permitted for programs, where strict guidelines can be followed and enforced. Skate parks and dog parks will likely be open as of Phase 3, and staff are reviewing the guidelines for natural areas since groups of 10 people or less will be permitted to congregate. Rentals and pavilions will reopen as of Phase 4.

Executive Director Romes introduced Director Carr to provide a brief update for outdoor facilities, summer camp, and some difficult decisions staff and the Park Board need to make.

Heller Nature Trails - Director Carr reported that the trails at the Heller Nature Center opened to the public on Friday, May 8. The trails are open daily from 7:30 a.m. – 5:30 p.m. The capacity of the parking lot has been reduced to 50% to prevent crowds. The trails allow for one-way traffic, and there is signage throughout the trails to notify the community of these changes. Director Carr reported that public access is not available for wander woods or the facility, so restrooms will not be available for public use during this time. the facility for restrooms. As of Phase 3 staff are preparing to offer educational programs.

Rosewood Beach - Director Carr reported that Rosewood Beach is currently closed for sunbathing, swimming, and congregating along with the gated to the parking lots, however the trails to walk the paths re-opened on Friday, May 8. As weather improves, staff will supervise to ensure people are not congregating and the guidelines are being enforced. Director Carr reported that staff are planning to open the lower level parking lot for as of Memorial Day Weekend for resident access only. Additional staff will be scheduled. As of Phase 3, Director Carr noted that there will be significant challenges at this site. Currently, staff need more guidance from the state to better determine how to manage the beach depending on the limits. Staff are considering several options, including only offering beach access to residents. Swimming will not be permitted until lifeguards are trained and scheduled. He estimates it will take 3-4 weeks to get lifeguards hired, trained, and scheduled so they can monitor water safety.

Park Avenue Boating Facility - Director Carr reported that City of Highland Park and the Park District met with boating community and the North Shore Yacht Club to inform them that the Mayor released an emergency declaration prohibiting all water activities during Phase 2. The City of Highland Park reported public safety concerns, regarding staffing since there is limited resources and mutual aid due to the pandemic. However, the pathway will be open allowing people to walk along the lakefront at Park Avenue. The City of Highland Park and the Park District will keep in communication with the boating community and the North Shore Yacht Club to report on any access changes. As of Phase 3, the Park District can work on a timeline for boating which will be discussed with the Park Board, the City of Highland Park, and the North Shore Yacht Club. Director Carr reported that the Park District would need to develop an open maintenance plan, which includes preparing the building, storage area, and buoys to allow boating operations to resume which the North Shore Yacht Club would manage, including kayaking, stand up paddle, and small craft sailing. Staff anticipates it will take 2-3weeks to develop a plan. Director Carr reported that there is a separate plan and timeline for power boating since there are other elements effective those operations including the need to dredge and installation of the floating dock.

Outdoor Tennis and Pickleball Courts - Director Carr reported that staff plans to open the outdoor tennis courts to the public as of next week. There will be limited court access at Larry Fink Park, Sunset Woods Park, and Danny Cuniff Park between the hours of 9:00 a.m. – 5:30 p.m. He reported that court capacity will be reduced to 50% or less and play will be limited to singles only. Both Larry Fink Park and Danny Cuniff Park will have 7 tennis courts and 4 pickleball courts available free of charge. The clay courts at Sunset Woods Park will require a usage fee to help cover the maintenance costs. Staff are proposing \$10 for Deer Creek Racquet Club Members, \$15 for residents, and \$20 for non-residents. Director Carr reported that reservations will need to be made online for a 1-hour time block. All these guidelines follow the United States Tennis Association (USTA) to prevent overcrowding of the courts. To ensure these guidelines are followed staff will schedule a full-time tennis pro amongst these locations. In addition, this will allow those tennis pros to schedule private lessons.

Director Carr opened the floor for questions from the Park Board.

Commissioner Bernstein would like to know why the tennis and pickleball courts will close at 5:30pm.

Director Carr reported that there will only be one tennis pro scheduled daily, working an 8.5hour day.

Commissioner Grossberg would like to know where the guidelines and rules will be posted for tennis and pickleball.

Director Carr reported that the reservation system includes a waiver, containing the guidelines and rules. In addition, this information will be posted at facilities and outdoor courts.

Commissioner Grossberg would like to know if staff are promoting the tennis and pickleball courts being open.

Director Gogola reported that staff are sending out an e-blast to the entire database, and notification will be posted on the homepage of the website, and social media accounts.

Executive Director Romes reported that the City is including Park District updates in their email newsletters.

Vice President Ruttenberg asked if Deer Creek Racquet Club members are still suspended?

Director Carr reported that Deer Creek Racquet Club memberships are currently suspended, as soon as the outdoor courts re-open, the membership fees would resume.

Barney advised against offering a discount rate for Deer Creek Racquet Club members and would like to keep those memberships suspended till the facility re-opens. He would also like to

know why staff are only opening the larger tennis courts when there are several outdoor courts available throughout the District.

Director Carr reported that staff are taking a cautious approach to ensure the guidelines are being followed, and since there is limited amount of tennis pros available to monitor courts, staff are opening at a limited capacity.

Vice President Ruttenberg would like to know why staff are allowing private tennis lessons, and not offering private fitness classes.

Director Carr reported that staff are exploring the idea of outdoor personal training style activities to allow such classes to resume.

Vice President Ruttenberg would like to know how staff will be enforcing the rules and guidelines when dealing with irate patrons.

Director Carr reported that are looking at hiring CPA's since they have experience in such areas.

Commissioner Flores Weisskopf would like to know if the district is replacing the Safety Coordinator.

Executive Director Romes reported that the District is in a hiring freeze and the responsibilities have been distributed amongst Directors. In addition, staff have formed a Homecoming Committee who attends weekly webinars regarding the safety requirements and responsibilities.

Commissioner Flores Weisskopf would like to know if staff assuming those responsibilities are qualified.

Executive Director Romes reported that there is a learning curve since Megan had several years of experience, but he feels Directors and staff assuming those responsibilities are qualified.

Vice President Ruttenberg would like PDRMA to review any newly created guidelines and policies pertaining to safety written by the Park District.

Summer Camp - Director Carr thanked Manager Fiori for her efforts since it typically takes 7-8 months to prepare for the District's traditional summer camps. He reported that staff will be offering a 6-week modified summer camp, beginning July 6. The modified camp does not include the use of District 112 facilities, so camp will be located at various Park District facilities, which will not impact the experience. AM and PM busing will no longer be offered, however staff are offering extended hours for before and aftercare. In addition, the modified camp will not take field trips outside of Highland Park. If needed, buses will strictly be used to transport to facilities throughout the District.

Director Carr reported that the group ratios have significantly been reduced to 10 campers and 2 instructors. Each group will have a designated pick up and drop off area, classroom, restroom,

and storage area when inside facilities. pick Camp groups will not be permitted to intermingle under the COVID-19 guidelines. Director Carr reported that the modified camp will be able to accommodate 125 – 150 campers, which is a significant reduction operating at 10%. As of today, the District has 948 registrations for the traditional summer camp. Refunds will be processed for those registrations and they will be able to register for the modified camp as of June 8. Residents who are not currently registered can register as of June 15. Director Carr reported that specialized camps will not be offered, with the exception of golf and tennis.

Due to the reduction of summer programs, full time staff will be placed as site directors to reduce the amount of seasonal hires. Staff trainings will occur in June as well as site preparations.

Commissioner Bernstein would like to know how staff plan to prioritize registration.

Director Carr reported that the plan is to develop a message to community, regarding the significantly reduced and limited capacity. Staff are encouraging families to try to provide opportunities to essential workers. Registration will be based on a lottery, since first come first served will not work under these reductions. A finalized plan will be shared with the Park Board.

Commissioner Bernstein would like to know what other Park Districts are doing.

Director Carr reported that most other District have yet to create a plan or they are utilizing a lottery system.

Assistant Director Maliszewski reported that priority registration will be limited to residents.

Commissioner Bernstein would like to know if this is due to reduction of facilities.

Director Carr reported that staff are examining every measure, but the loss of District 112 facilities under these guidelines leaves limited options and residents are the priority.

Vice president Ruttenberg would like staff to make it a priority that spots should go to essential workers, not families who have already registered for the traditional camp.

Hidden Creek Aquatic Park - Director Carr reported that aqua parks are creating significant challenges, and staff is waiting for guidance from the Illinois Department of Public Health (IDPH). He noted that as of today, 25 Districts have closed their outdoor pools, including Northbrook, Barrington, Wheeling, Hoffman Estates, Glencoe, etc. While transmission of the disease is not likely through the water, the challenge is social distancing and trying to clean high touch surfaces and areas, such as slides, lounges, flotation devices, and restrooms. If the Park Board decides to open the AquaPark this summer, staffing would have to be significantly increased to ensure regular sanitization is occurring. He reported that part-time lifeguards are furloughed, and there hiring freeze impacts seasonal employees, both returning and new employees. He noted, in a typically year it takes 6-8 weeks to onboard and train those staff.

If the state permits outdoor pools and aqua parks to open as of June 1, Hidden Creek AquaPark would not be ready and able to operate till July. Director Carr reported that it does not seem financially feasible to operate the AquaPark this Summer. He recommends closing Hidden Creek AquaPark for the 2020 season. In addition, he recommends taking those part-time furloughed lifeguards' staff and scheduling those employees at Rosewood Beach, which would be more suited for a swimming season under these guidelines.

If the Park Board does not want to close Hidden Creek AquaPark at this time, the District can wait for further guidance from the Illinois Department of Public Health (IDPH). He reported that a final decision will need to be made by the Park Board at the May 26 Regular Board Meeting.

Commissioner Bernstein would prefer to wait to see what Deerfield and Glenview are doing.

Commissioner Grossberg is in favor of closing for the 2020 season.

Vice President Ruttenberg is in favor of closing the AquaPark for the 2020 season.

Commissioner Flores Weisskopf is in favor of closing the AquaPark.

President Kaplan is in favor of closing the AquaPark.

Homecoming Committee and Facilities Re-Opening - Director Carr reported that the Homecoming Committee is working within the guidelines provided by the CDC and IDPH to establish facility re-opening procedures and protocols. The first primary goal is to implement standardize practices, such as providing personal protective equipment to employees, conduct employee trainings, and implement enhanced cleaning schedules for each facility. These enhanced building operational procedures will reduce the amount of touch points throughout facilities. The Homecoming Committee would like to have a re-opening plan finalized by the end of May.

Vice President Ruttenberg would like two (2) Park Board Liaisons to oversee the Homecoming Committee to facilitate those re-opening plans.

President Kaplan asked to meet offline with Executive Director Romes to further discuss Vice president Ruttenberg's recommendation.

REVIEW OF VOUCHERS

President Kaplan reported that he reviewed the vouchers and does not have any questions. He asked if any members of the Park board had questions, to which none of them did.

ADJOURNMENT

A motion was made by Commissioner Bernstein and seconded by Vice President Ruttenberg to adjourn. The motion was approved by a unanimous vote. The Board Meeting adjourned at 9:21 p.m.

Workshop Meeting Minutes
May 12, 2020

Respectfully submitted,

Brian Romes, Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF ANNUAL MEETING
MAY 26, 2020**

The Annual Meeting of the Board of Park Commissioners of the Park District of Highland Park was conducted remotely due to the Governor's Declaration of Emergency as a result of the COVID-19 Pandemic. Members of the public were able to view a live stream of the Annual Meeting.

The meeting was called to order at 6:05 p.m.

Roll Call:

Present: Commissioner Bernstein, Commissioner Grossberg, Vice President Ruttenberg, President Kaplan

Absent: None

Staff Present: Executive Director Romes; Director Smith; Director Voss; Director Peters; Director Gogola; Director Dunn; Director Carr; General Manager/Superintendent of Golf Operations Ochs, Assistant Director Maliszewski; Manager Johnson; Executive Coordinator Hejnowski

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

None.

Executive Director Romes reported let the record show, Commissioner Flores Weisskopf arrived at 6:10 p.m.

ELECTION OF OFFICERS

A. President

Executive Director Romes as Secretary opened the floor for nominations for the office of President of the Board of Park Commissioners.

President Kaplan nominated Vice President Ruttenberg for the office of President of the Board of Park Commissioners. There were no other nominations for the office of President of Park Commissioners.

There was no discussion regarding nominations for President.

Motion to elect Vice President Ruttenberg to the office of President of the Board of Park Commissioners was made by Commissioner Grossberg, seconded by Commissioner Kaplan, and approved by unanimous vote.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Commissioner Kaplan, Commissioner Ruttenberg

Nay: None

Absent: None

Motion carried.

B. Vice President

President Ruttenberg opened the floor for nominations for the office of Vice President of the Board of Park Commissioners.

Commissioner Grossberg nominated Commissioner Kaplan for the office of Vice President of Park Commissioners. There were no other nominations for the office of Vice President of Park Commissioners.

Motion to elect Commissioner Kaplan to the office of Vice President was made by Commissioner Grossberg, seconded by Commissioner Bernstein and approved by unanimous vote.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Commissioner Kaplan, President Ruttenberg

Nay: None

Absent: None

Motion carried.

APPOINTMENTS

A. Secretary/Executive Director – Brian Romes

Motion was made by Vice President Kaplan to appoint Brian Romes to the office of Secretary/Interim Executive Director, seconded by Commissioner Grossberg.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Vice President Kaplan, President Ruttenberg

Nay: None

Absent: None

Motion carried.

B. Treasurer – Mari-Lynn Peters

Motion was made by Commissioner Grossberg, seconded by Vice President Kaplan to appoint Mari-Lynn Peters as Treasurer.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Vice President Kaplan, President Ruttenberg

Nay: None

Absent: None

Motion carried.

C. IMRF Authorized Agent – Donna Dunn

Motion was made by Vice President Kaplan, seconded by Commissioner Grossberg to appoint Director of Human Resources/IT Donna Dunn, as the IMRF Authorized Agent.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Vice President Kaplan, President Ruttenberg

Nay: None

Absent: None

Motion carried.

D. Auditor – Sikich LLP

Motion was made by Vice President Kaplan, seconded by Commissioner Grossberg, to appoint Sikich LLP as the auditor for the Park District of Highland Park.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Vice President Kaplan, President Ruttenberg

Nay: None

Absent: None

Motion carried.

E. Attorney – Ancel Glink

Motion was made by Commissioner Grossberg, seconded by Vice President Kaplan, to appoint Ancel Glink as the attorney for the Park District of Highland Park.

President Ruttenberg as if there was any discussion on the appointment and Commissioner Flores Weisskopf reported that she feels it's time to review Ancel Glink's agreement and consider new attorney's and legal consultation for the Park District of Highland Park.

President Ruttenberg advised the Park Board to formally appoint Ancel Glink, under the condition that their contract will be subject to review. If the Park Board fails to appoint Ancel Glink, then the Park District of Highland park will be without legal counsel.

President Ruttenberg's recommendation was approved by unanimous vote.

Roll Call:

Annual Meeting Minutes
May 26, 2019

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores
Weisskopf, Vice President Kaplan, President Ruttenberg

Nay: None

Absent: None

Motion carried.

ADJOURNMENT

There being no further business, a motion was made by Vice President Kaplan, seconded by Commissioner Grossberg and approved by unanimous vote. The Annual Meeting adjourned at 6:18 p.m.

Respectfully submitted,

Brian Romes, Secretary

**PARK DISTRICT OF HIGHLAND PARK
BOARD OF PARK COMMISSIONERS
MINUTES OF REGULAR MEETING
MAY 26, 2020**

The Regular Meeting of the Board of Park Commissioners of the Park District of Highland Park was conducted remotely due to the Governor's Declaration of Emergency as a result of the COVID-19 Pandemic. Members of the public were able to view a live stream of the Regular Board Meeting.

The meeting was called to order at 6:19 p.m. by President Ruttenberg.

Roll Call:

Present: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Vice President Kaplan, President Ruttenberg

Absent: None

Staff Present: Executive Director Romes; Director Smith; Director Voss; Director Peters; Director Gogola, Director Dunn; Director Carr; General Manager/Superintendent of Golf Operations Ochs, Assistant Director Maliszewski; Manager Johnson; Executive Coordinator Hejnowski

ADDITIONS TO THE AGENDA – None

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

Executive Director Romes read the comments submitted by the public.

North Shore Yacht Club Board of Directors

Laura Knapp, Peter Moy, Shannon Bain, Nannette Flanagan, Ellie Syvan, Pat Charlebois, Wes Madra, Kathy Kaatz McRae, and Chris Schenkel

21 Park Avenue, Highland Park

Dear Park Board of Commissioners,

Please vote yes to allow small craft boating and powerboating at Park Avenue Beach during the 2020 season. As you know, the North Shore Yacht Club has been very busy since October of 2019 planning for all possible outcomes for the 2020 boating season. In March, the COVID-19 Pandemic issues lead us all in a new direction. The NSYC Committee have put thought, effort, and work into establishing guidelines to allow our members to boat during these unprecedented times. The NSYC has canceled adult sailing classes and all social programs for the year. In addition, kayak and paddle boarding classes have been canceled through July. The NSYC has put together guidelines based on the recommendations from the executive orders from national, state, and local jurisdictions, as well as water sport organizations and are in regular communication

with local boating groups to assess the best practices. The NSYC will be operating with far fewer members on site due to lower memberships and several families have chosen not to renew their memberships for the 2020 season. In addition, we have adjusted what we can of our expenses to minimize payments but unfortunately, we will most likely be operating at a loss due to our insurance policies that cover equipment. We want to assure you that the NSYC is ready and prepared to have a boating season during the COVID-19 pandemic. We ask that you please support the NSYC by signing the license agreement and allowing boating at Park avenue beach this year.

Lisa Hersch

276 Walker Avenue, Highland Park

I respectfully request that the Park Board of Commissioners open Park Avenue Boating Facility for the summer. With all we have lost this summer the loss of the use of our lakefront would be devastating to the boating community. It is my understanding that all the neighboring launch facilities have opened, and it seems questionable as to why you will not follow suit. The boating community is not asking you to spend on the facilities but rather provide the bare minimum for boaters to use the launch. In terms of COVID and safety precautions, kayaks, sailboats, and powerboats do not encourage large crowds and all of us will abide by the guidelines set forth by the Park District. Our community is more than tennis, golf, and Rosewood Beach, we are a lakefront community and your constituents deserve the opportunity to enjoy the lakefront this summer.

Daniel Kahn,

819 Sheridan Road, Highland Park

Dear Park Board of Commissioners,

I am ready to express my sincere hope that you will again open the powerboat ramp this season now that the Governor has revised restrictions on occupants in a boat. I have been using the ramp now for more than 50years. Being on the lake in Highland Park is one of the best elements continuing the live here. I cannot imagine life without being able to get onto our wonderful lake. This year is special in so many ways with camps and many summer activities canceled including the waterpark, being able to do something recreational with water will be more important than ever before. It's something wonderful I can do for my grandchild while providing a break to their weary parents. One way or another I will be launching my little boat and I would really like to be able to launch in my hometown. Certainly, it is a matter of convenience to launch here, especially when I would like to take a short break and I can see the lake is calm. I would prefer to be in the water within 20minutes. Having to drive to Waukegan or another ramp is a much larger time commitment. More importantly if a storm comes quickly, I prefer to head back the launch in my hometown. I know the economic situation this year is creating enormous

challenges for the Park District, the state, and the country and I understand the ramp is a money-loser, but now is definitely not the time to leave the ramp closed. There are plenty of ways in which it could be open with minimal costs. From my perspective, I do not feel the ramp needs to be staffed, nor does the floating dock or ramp need to be installed, or does the dredging need to be complete. While all of these features would be great, all I really need is the gate to Park Avenue to be open and unlocked so I can put my boat into Lake Michigan.

Amy Haggerty
990 Judson Avenue, Highland Park

I am writing in to voice my strong support for the continued investment in Park Avenue Beach. I grew up in Highland Park and had no connection to this beach and boating. Coming back as an adult it has single-handedly become my favorite part of Highland Park as I have become a dedicated paddle boarder and spent many spare moments this summer. The yacht club and the boat launch are incredibly underutilized and underappreciated for the gems that they are. Why don't we encourage more people to use the lake access that we are so fortunate to have? It will be such a loss to the community if we are to let this go. I strongly encourage the community and the council to invest in the resource that we have at the beach now before it becomes even more expensive and difficult to maintain. Lake Michigan is one of our greatest assets and giving people more than swimming access should be prioritized.

Dr. Frances Peszek
146 Towers Keep, Highland Park

As beaches on the East and West coasts and the surrounding municipalities open there is no option but to be proactive and not reactive. Pools are closed. The kids are not going to sleepaway camp. Which will send them flocking to our unmonitored shoreline. The City sees us as an asset to the safety of the general public. Now that the City has given the Park District of Highland Park the green light, please allow us to launch from Park Avenue especially at this time since there are those who can and are willing to help monitor the shoreline. If you delay this issue any longer you will lose valuable membership of our society to the other boating municipalities, which is lost manpower and revenue. I have spoken to a dozen people who have not yet registered because of the indecision however, they have verbally committed to launch at Park Avenue and are awaiting a final decision to be made at Tuesday's board meeting. Inaction is no longer an option. Lake Forest opened this past weekend to beachgoers and boaters. Waukegan and North Point have been open, and the Walnut Harbor is opening this coming week. If the opening of Park Avenue is delayed any further those who have made full payments will be asking for refunds. I ask for Park Avenue Beach to open as its operations are a lifeline to this community.

Dr. Cheryl Perlis
937 Judson Avenue, Highland Park

I am voting "yes" to keep Park Avenue beach open for access to all residents and to keep the beach open for the health and happiness of the community.

Executive Director Romes reported in addition to the public comments mentioned above, he received 50 other emails from those who are in support of opening Park Avenue.

President Ruttenberg reported that he would like to change the order of the agenda, so the next items to be discussed would be unfinished business, which includes the Re-Opening of Park Avenue, the 2020 License Agreement with the North Shore Yacht Club, and the 2020 Park Avenue Dredging Agreement.

RE-OPENING OF PARK AVENUNE

Director Carr reported that consideration to open Park Avenue Boating Facility for the summer is contingent upon the approval of the 2020 North Shore Yacht Club license agreement for small craft sailing and programming, as well as the approval of the Dredging Bid for power boating. Staff have held several meetings with members of the boating community and NSYC, who have both provided their thoughts and input on how to effectively navigate this summer's boating season. Director Carr reported that all decisions on operations were based on safety, function, and fiscal responsibility.

Executive Director Romes reported that City Manager Neukirch supports the Park District and does not want to interfere with the District's decision regarding the opening or closing of Park Avenue.

Commissioner Grossberg would like to know how the City's first responders fit into this equation.

Executive Director Romes reported that if there is an emergency on the lake, City staff will respond as they have historically.

Commissioner Grossberg would like to know if they City is still providing CPA's to patrol the lakefront.

Executive Director Romes reported that the City will no longer supply CPA's. Instead the District is hiring and training Park Ambassadors to monitor the lakefront.

Director Carr continued to report on Park Avenue safety, function and financial responsibility for Summer 2020. Director Carr reported that all boating is contingent upon meeting essential safety criteria. The City of Highland Park has provided guidance that they will defer the operations of opening of Park Avenue Boating Facility to the Park District so long as a safe plan to manage operations can be implemented. The North Shore Yacht Club and the boating community support the decision to provide restricted vehicular access only to those who have a

Park District registered launch pass, parking pass, or are a member of the NSYC. Vehicular access will be controlled by Gate Closure, which two options are being discussed. The preferred option is a user-controlled gate closure and vehicular access. In this option the gate would always remain closed and registered users will receive a key or fob to access the facility. Director Carr reported that the rules will prohibit the use of shared keys or fobs, and the registered user is responsible for closing the gate after. In addition, the Park District would require a signed waiver of liability, signed key agreement, and a deposit from each registered user. Penalty for violating any rules will result in loss of privileges with no refund. The alternative option is a staff-controlled gate closure and vehicular access. In this option Park District Ambassadors would be responsible for opening and closing the gate and verifying all permits to ensure access is only to those who are registered. The gate may also be closed based on lake or weather conditions, in which Park Ambassadors would not be scheduled to monitor the lakefront. Staff are actively recruiting Park Ambassadors.

Director Carr reported that the fiscal responsibilities are deviated into two different approaches since there are small craft boating operations vs. the powerboating operations. Operations for small craft boating would be dependent upon the approval of the 2020 NSYC license agreement. If approved, payment must be received from the NSYC so the Park District can install the sand ramp, open the cable storage area, restrooms, and the NSYC facility. Once all operations are open revenue from storage rentals, parking passes, and launch permits will be able to support the expenses for a small craft sailing program. Director Carr reported the operations for powerboating would be dependent upon the approval of the dredging bid with fiscal contingencies, completion of the project, and installation of the dock. In order for dredging to commence, staff are recommending the contingency that boaters purchase by June 3, 2020 a minimum of 32 storage and launch passes (costing an individual \$1,010/yr.) and 22 launch only passes (costing an individual \$465/yr.). If those fiscal responsibilities are met, the dredging contract would be signed as of June 3. Staff are estimating the dredging to be completed in late June, at which time staff could install the floating dock, and are projecting the powerboating season to open as of July 3.

Director Carr reported as of today, boaters have purchased 23 storage and launch passes and 18 launch only passes. Many other boaters have provided a verbal commitment, dependent upon the approval of the above-mentioned items. If everything is approved this evening a letter will be shared first thing tomorrow with the boating community informing them that they will need to secure a spot through full purchase or at minimum a deposit of \$100 by June 2, 2020 and the remainder due before the opening of Park Avenue.

Commissioner Bernstein would like to know how many commitments are still needed.

Director Carr reported that the Park District still needs 9 storage and launch passes and 4 launch only passes, for a total of \$11,000.

Commissioner Bernstein would like to know why dredging may take several weeks.

Director Smith reported that the work could potentially be completed earlier, so long as the required equipment is available. Since John Keno and Company has entered their busy season, there is a chance the equipment required for the dredging project could be reserved by another client.

Commissioner Bernstein would like to know how long it takes to install the floating dock.

Director Carr reported it takes Parks Staff 3-4 days to install the floating dock. If dredging is completed in mid-June the powerboating season could open earlier than July.

Commissioner Bernstein reported that he is willing to assume the financial risk and would like the Park District to move forward with the dredging bid, instead of waiting on the remaining \$11,000 commitment from boaters.

Commissioner Grossberg asked if the dredging at Park Avenue could be completed in 1 day.

Director Smith reported that is typically takes 2-3days.

Commissioner Grossberg would like to know how high the lake levels are and the severity of the damages to the south storage area.

Director Carr reported that the lake level is 5 inches higher than last summer, so there could be days where the floating dock will not be open. Staff will have to monitor this daily, till the water levels recede. As for the south storage area, there are 12 spots available.

Commissioner Grossberg would like to know if Park Ambassadors will be able to manually open or close the gate should there be a technical issue with a key or fob.

Director Carr reported that testing will begin next week. Staff are hopefully that the Park Ambassador will have the ability to manually operate the gate should emergencies arise.

Commissioner Flores Weisskopf would like to know if there will be a designated Park Ambassador at Park avenue.

Director Carr reported that the Park Ambassadors will float between lakefront properties and parks.

Commissioner Flores Weisskopf would like to know if the position is currently posted for Park Ambassadors.

Director Carr reported that he received guidance from the City of Highland Park to create the part-time opportunity. The opportunity is posted, and the City has contacted their former CPA's encouraging them to apply since they have experience dealing with the public in this type of capacity.

Commissioner Flores Weisskopf would like to know what the responsibilities are of Parks Staff to assist with site preparations at Park Avenue.

Director Carr reported that Parks Staff conducts a summer cleanup of the facility and grounds in preparation for opening. The Parks staff will conduct on-going grounds clean-up throughout the season.

Commissioner Flores Weisskopf would like to know how much the District spends on Parks Staff and the dredging.

Director Carr reported that labor expenses for Parks Staff are not allocated to the Park Avenue budget and those expenses remain under the Parks Department budget. The storage and launch passes will cover the costs of the dredging bid, which is currently set at \$32,000. The launch only passes will help support the costs for maintenance and labor, such as the time the Parks Staff spends to install the floating dock.

President Ruttenberg would like to know if Park Avenue can open for small craft boating operations once the gate is installed.

Director Carr reported that the goal is to open by June 13. If the site is prepped and tests run smoothly for access control of the gate, then the opening could be earlier.

President Ruttenberg would like to know if the North Shore Yacht Club could access the site earlier if needed.

Director Carr reported that staff are working with the NSYC and providing access as needed until the gate is operational.

President Ruttenberg would like a 24 hour hotline available should there be gate malfunctions. He agrees with Commissioner Bernstein and is willing to assume the financial risk and would like the Park District to move forward with the dredging bid, instead of waiting on the remaining \$11,000 commitment from boaters.

Commissioner Bernstein reported that trust is a two-way street, and he is prepared to approve these items tonight having confidence that the boating community will buy passes.

Commissioner Grossberg is hesitant since the boating community has not yet met their fiscal commitment.

Vice President Kaplan feels the fiscal commitment from the boating community should be met.

Commissioner Bernstein feels this is a unique situation due to the pandemic, and since the Park District received no objection from the City of Highland Park to open, he advises making an exception due to the circumstances.

Both Commissioner Grossberg and Vice President Kaplan agreed with Commissioner Bernstein's recommendation.

Commissioner Grossberg would like to know if approving these items tonight would allow for Park Avenue to open earlier than June 13.

Director Smith reported that the dredging cannot be scheduled until we enter into an agreement. He will submit the contract first thing tomorrow, which may shave off a couple days and allow opening to commence before June 13.

Commissioner Flores Weisskopf would like the boating community to know that the letters and the rudeness at the meetings had nothing to do with tonight's decision. This Park District has shown time after time there is nothing corrupt. Staff are recommending items based on the fiscal responsibility of the taxpayers.

President Ruttenberg would like to know how many members of the boating community have made a verbal commitment to fill the gap should the items be approved this evening.

Director Carr reported that staff are confident the gap will be filled based on historic evidence but does not have a definite number of verbal commitments.

Commissioner Bernstein would like to know if both the City of Highland Park and the State of Illinois are allowing the Park District to permit boating at Park Avenue.

Executive Director Romes reported that both the City and the State are permitting boating.

Motion was made by Commissioner Bernstein to approve the 2020 License Agreement with the North Shore Yacht Club and seconded by Vice President Kaplan.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Vice President Kaplan, President Ruttenberg

Nay: None

Absent: None

Abstain: None

Motion Carried

Motion was made by Commissioner Bernstein to approve the 2020 Park Avenue Dredging Bid without regard to the immediate collection of the \$11,000 gap from the boating community and seconded by Vice President Kaplan.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Vice President Kaplan, President Ruttenberg

Nay: None

Absent: None

Abstain: None

Motion Carried

Commissioner Bernstein reported that the Park Board is trusting that the community will come and purchase licenses.

EMERGENCY OPERATIONS PLANNING AND RESPONSE TO COVID-19

Executive Director Romes reported that the Park District's focus continues to be on the three priorities of emergency and safety planning, strategic planning for programs and services, and financial planning. On Wednesday, May 20, Governor Pritzker announced updates to Phase 3 of the Restore Illinois Plan, which now allows more businesses to resume operations with certain restrictions in place, beginning this Friday, May 29. On Sunday, May 26, the Illinois Department of Commerce and Economic Opportunity (DCEO) released industry specific guidelines to support the safe re-opening of health and fitness centers, outdoor dining, and outdoor recreation, which includes day camps and youth sports. All of these apply to services provided by the Park District. The state of Illinois has developed very specific guidelines and appropriate tool kits which include standard signage, training checklists, and other resources that will ensure compliance with IDPH safety guidelines. He reported that this information is a positive change for the District and the community and starting this Friday, May 29, staff is recommending the opening of additional facilities while providing the safe delivery of essential services for the health and well-being of the community.

Executive Director Romes introduced Manager Ochs to provide an update on Golf Operations regarding the Phase 3 and DCEO guidelines.

Manager Ochs reported that Sunset Valley Golf Club is currently open. Foursomes will be permitted as of this Friday, May 29, with 10-minute tee-time intervals. In addition, single rider carts will be available, and the putting green will re-open. The Proshop and Clubhouse restrooms will re-open, and outdoor dining will be permitted at the restaurant. Gathering of 10 or less will be strictly enforced when entering the Clubhouse.

The Golf Learning Center will re-open as of this Friday, May 29. It will be open daily from 8:00 a.m. – 7:00 p.m. Hitting spaces will be limited on the driving range, to adhere to the social distancing guidelines. Online or phone reservations must be made to play the mini golf course and half-day PGA summer camps will begin on June 15.

Commissioner Bernstein would like to know if social distancing will be enforced while dining on the patio.

Manager Ochs reported that the tables are spaced 8ft apart to adhere to the DCEO guidelines for outdoor dining.

Commissioner Bernstein would like to know if masks are required at the Golf Learning Center and while on the mini golf course.

Executive Director Romes reported that guidelines will be posted at facilities and guests are required to wear a mask when 6ft social distancing cannot be maintained. Equipment has been spaced to best prevent guests from intermingling, but it is always best to air on the side of caution.

Commissioner Bernstein would like to know if guests are required to wear a mask when entering a facility.

Manager Ochs reported guests are required to wear a mask when entering the clubhouse or proshop and signage will be posted notifying guests of the requirement.

Vice President Kaplan would like to know if push carts will be available.

Manager Ochs reported that push carts are still not permitted, however single rider carts are permitted.

Commissioner Grossberg would like to know if staffing will increase as of Phase 3.

Manager Ochs reported that Sunset Valley Golf club is completely booked this weekend, and will be fully staffed with a starter, ranger, desk attendant, and cart attendant. Staff will ensure guests are adhering to the guidelines and cleaning carts after each use.

Commissioner Grossberg would like to know if there are exceptions for the cart rules.

Manager Ochs reported exceptions will only be made if you live in the same household, otherwise its one rider per cart.

Commissioner Grossberg would like to know how many carts are available

Manager Ochs reported that 65 carts are available. If players wish to use a cart it is an additional \$20.

President Ruttenberg would like to know the cleaning protocols for Sunset Valley Golf Club.

Manager Ochs reported that staff are propping doors open to eliminate contact when entering facilities.

President Ruttenberg would like clarification on the mask guidelines.

Director Carr reported that the facilities are re-opening with limited capacity, however guests are required to wear a mask when entering a facility and traveling through common areas. When guests are outdoors, they are only required to wear a mask when 6ft social distancing cannot be maintained. As mentioned earlier, staff are spacing equipment to prevent guests from intermingling, and reservations are required for recreational activities which allows gaps between play to best adhere to the DCEO guidelines.

Director Carr reported that the Recreation Center of Highland Park and Deer Creek Racquet Club will be open as of this Monday, June 1, for one-on-one personal training and private tennis lessons. As mentioned earlier, registered participants are required to wear a mask when entering a facility and traveling through common areas. When participants have entered their designated activity space, be that a fitness studio or tennis court, they can remove their mask. Park District Staff will be required to wear a mask during instruction, anytime the activity is held inside a facility during Phase 3.

Recreation Center of Highland Park - Assistant Director Maliszewski reported that the hours of operation will be open Monday through Thursday from 6:00 a.m. – 6:00 p.m. and Friday through Sunday from 6:00 a.m. – 2:00 p.m. He reported that there will be 4 open areas in the facility designated for personal training sessions, which allows for 312 hours of training to resume a week. In addition, group exercise classes will be permitted to resume and will be conducted outdoors. Staff have 40 classes scheduled which require pre-registration and class fees.

Commissioner Bernstein would like an update on the indoor pool.

Director Carr reported that when staff drained the indoor pool during routine maintenance they found significant cracks in the shell, to the point where staff felt uncomfortable refilling the pool in its' current condition. The shell is 15 years old and has met its useful life. Therefore, staff are actively searching for similar and alternative coating products to restore the shell. Director Carr reported that he had planned to restore the pool shell in 2022 and budgeted \$50,000 for the anticipated project. Staff have found an alternative coating product which offers a longer lifespan and warranty which is within the \$50,000 budget. The lead time to repair is around 4-5 weeks. This project could fall under an emergency repair or a sole source, so staff plan to provide a further update to the Park Board on June 9 with a resolution to support the restoration.

Commissioner Bernstein reported that he would like these repairs to be deemed a priority since the indoor pool is the only source of recreation for disabled members of the community and neighboring areas.

Deer Creek Racquet Club - Assistant Director Maliszewski reported that outdoor tennis courts re-opened for public and private play as of last week, and as of Monday, June 1, private and group lessons can resume in the facility. Deer Creek racquet Club will be open Monday through Thursday from 7:00 a.m. – 7:00 p.m., Friday from 8:00 a.m. – 5:00 p.m., and Saturday and Sunday from 8:00 a.m. – 2:00 p.m.

Commissioner Bernstein would like to know if staff received feedback once the outdoor tennis court re-opened.

Assistant Director Maliszewski reported that he has received nothing but compliments and positive feedback from the tennis pros who have been monitoring the courts and providing lessons.

Commissioner Bernstein would like to know how long staff are anticipating the reservation system remain in place.

Assistant Director Maliszewski anticipates the reservation system will continue through Phase 3, so residents will know when and which courts are available for play. All the outdoor courts are currently open, and staff have yet to fill all reservations.

Commissioner Bernstein and President Ruttenberg would a short update at each meeting regarding programing operations as facilities re-open and if the community is abiding by the rules and guidelines.

Assistant Director Maliszewski reported that as the district transition into programming, the tennis courts will no longer be staffed, as the pros will be needed for instruction. This was only to be implemented on short term basis as an extra precautionary measure for Phase 2.

Programming - Assistant Director Maliszewski reported that the virtual program guide was released last week. As of June, staff are hosting a one-night virtual dance party, a virtual backyard camp out, and e-sports tournaments. Staff is also planning for on-site/in person programs, some of which include a travel baseball league at a reduced ratio, a wiffleball league and tournament, a frisbee golf league, private baseball and basketball lessons, nature programs, and gymnastics classes.

President Ruttenberg would like to know if the community is using the pickleball courts.

Assistant Director Maliszewski reported that the numbers are limited since the Park District is only able to permit singles play. Once those restrictions are lifted and doubles play can resume, staff anticipates those numbers will increase.

Commissioner Bernstein would like staff to offer programs to children who participate in overnight camp.

Rosewood Beach - Director Carr reported that the Park District opened the lower parking lot at Rosewood Beach over Memorial Day weekend to provide access by vehicle for residents only. Staff used this weekend as a pilot to understand how well the guidelines would be followed with limited access. He estimated that there were 100 people at Rosewood Beach over the holiday weekend, and a large part of the community did a great and followed the established guidelines of no swimming and keeping gatherings to 10 people or less. While staff had to turn away several non-residents, the overall re-opening was a success. From this staff have formulated a final beach plan to transition into Phase 3. He reported that all of this is subject to further guidelines developed by IDPH.

Director Carr reported that pre-season is scheduled for May 30 through June 19. During this time, the beach will be open, and the lower parking lot will only be open to residents. The lower parking lot will be open daily from 10:00 a.m. – 6:00 p.m. Two beach monitors will be scheduled to monitor the lot and the beach. In addition, staff plan to have Park Ambassadors scheduled as of June 13 which will allow for the upper parking lot to open. During this time patrons can expect to see lifeguards at the site training as they prepare for the swimming season. Swimming is prohibited during this time and gatherings must be kept to 10 people or less and face covering are strongly encouraged, since they are required when 6 ft social distancing cannot be maintained. Director Carr reported that the regular season is June 20 through August 16. At this time, the beach is planned to be open from 10:00 a.m. – 6:00 p.m. and normal operations will resume with a capacity of 225 people. Swimming will be permitted and both parking lots will be open. Park Ambassadors will manage the parking lots and enforce beach guidelines. Lifeguards will be responsible for managing water safety at the coves. Director Carr reported if the indoor pool at the RCHP is unable to open, staff are exploring options to offer early morning lap swim hours. In addition, staff are discussing possible options to allow non-residents to access the beach and leaning towards the idea of allowing non-residents to access the beach after 1:00

p.m. should the capacity not be met. This provides priority to residents since the beach opens at 10:00 a.m. the post season is planned for August 17 through September 7. During this time, the beach will be open for swimming on Saturdays and Sundays from 10:00 a.m. – 6:00 p.m. since the children will be in school. Swimming will no longer be permitted weekdays since lifeguards will no longer be scheduled.

Commissioner Bernstein would like to know if staff can offer designated times for high the high risk and vulnerable population to use the beach.

Director Carr reported that staff will explore options.

Commissioner Bernstein would like to know how staff are being trained to deal with confrontational people not willing to follow the rules.

Executive Director Romes reported that the District has a Behavior Management Policy, which all staff are trained on.

Director Carr reported that the Park Ambassadors will be very valuable and able to focus on these situations. The beach supervisors need to keep their attention on water safety. Most people who applied to this position were CPA's with the City of Highland Park or have previous experience dealing with the public.

Executive Director Romes reported that he is meeting with the Police Chief to help the Park District through the hiring and training of the Park Ambassadors.

President Ruttenberg would like to know if the shuttle bus from Ravinia School will be offered.

Director Carr reported the shuttle will not be offered this season.

President Ruttenberg would like all guests visiting Rosewood Beach to wear a mask when walking along the boardwalk.

Commissioner Bernstein would like to know if there are any issues throughout the parks due to the record high rainfall during the month of May.

Director Voss reported that the pond at Danny Cuniff Park has become an issue. The drain is clogged, so the path has been flooded for the past week. The Park District is working with the City of Highland Park and the Lake County Storm Water Commission to better understand the issue. Currently, there are pumps at the site.

Commissioner Bernstein would like to know how the rain impacted the Sunset Valley Golf Club.

Manager Ochs reported that the course was able to open this past Sunday for all 18 holes, however the course received 10inches in of water during the month of May, which is typically accumulated over 3 months.

Homecoming Committee - Executive Director Romes reported that the Homecoming Committee has dedicated their time over the past month to prepare the re-opening of facilities based on IDPH standards for personal protection, signage, social distancing, cleaning and disinfecting schedules to allow for a safe return of employees and customers. The Park District is incorporating new workplace policies and procedures that include patron guidelines and expectations that are District-wide and facility specific as outlined in Phase 3 of Restore Illinois and examining how to transition into Phase 4. In addition, staff are updating a Return to Work document, which all employees will be required to read and comply with. As always, the District is keeping a close eye on finances and the Finance committee will be meeting twice a month to ensure the District has an adequate cash flow. Staff have minimized financial effects by closing facilities and canceling program. As facilities re-open full-time staff are transitioning back to full time hours and the District anticipates to have all full-time staff back to 40 hours plus a week by the end of June or mid-July. In addition, some furloughed part-time staff are being contacted and asked to return to work.

CONSENT AGENDA

Minutes from the April 14, 2020, Workshop Meeting; Minutes from the April 28, 2020 Regular Board Meeting; Approval of the OSLAD Grant Agreement from the Illinois Department of Natural Resource; Bills and Payroll in the Amount of \$1,389,277.11

Motion was made by Vice President Kaplan to approve items on the Consent Agenda seconded by Commissioner Bernstein.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Commissioner Flores Weisskopf, Vice President Kaplan, President Ruttenberg

Nay: None

Absent: None

Abstain: None

Motion Carried

TREASURER'S REPORT

Director Peters reported that Special Recreation, the General Recreation, and the Debt Service are all on track even with the significant amount of refunds being issued. She reported that as of the end of April, the District is within \$8,000 of the budgeted amount. There is a timing with health insurance, but that gap is closing every month. Capital projects are trending in a positive way since the District has spent less than originally budgeted. There are also timing difference due to a \$400,000 expense from Rosewood beach that has yet to hit the budget but is expected to close the gap in May. Regarding the General Corporate funds there is a large favorable variance from the budget due to reduction of expenses, reduced payroll and furloughing of staff, and the closing of facilities.

NEW BUSINESS

A. Parks Foundation Update

Commissioner Grossberg reported that the Parks Foundation recently had their Annual Meeting, where directors, treasurers, officers, and committee leads were elected, and resolutions were approved for bylaws. In addition, the Parks Foundation is exploring fund raising ideas.

B. Director's Report

Executive Director Romes reported that the Director's report now includes information on virtual programs and projections for both in-person and virtual programming for the upcoming summer months. This will be included moving forward. In addition, the scholarship process has been streamlined to support those in need of financial assistance.

C. Board Comments

None.

ADJOURNMENT

A motion was made by Vice President Kaplan and seconded by Commissioner Bernstein and approved by a unanimous vote. The Board Meeting adjourned at 8:16 p.m.

Respectfully submitted,

Board Regular Meeting Minutes
May 26, 2020

Brian Romes, Secretary



Memorandum

To: Park Board of Commissioners

From: Donna Dunn, Director of Human Resources and Risk Management; Brian Romes, Executive Director

Date: June 23, 2020

Subject: **Intergovernmental Agreement Between the Bloomingdale Park District, The Park District of Highland Park, and the Medinah Park District Providing for the Shared use of Loss Prevention and Safety Coordinator Services**

Summary

The Safety Coordinator position is responsible for ensuring guidelines, policies, safety manuals, staff training, and facility inspections are organized and delivered in an effort to reduce risk and provide safe facilities and programs to our participants, staff, and patrons. The Safety Coordinator works closely with all facility managers and program supervisors to ensure the Park District complies with the Park District Risk Management Agency's (PDRMA) required safety trainings, building inspections, incident/accident reports, and safety audits. This position leads the District's safety committee, develops Emergency Action Plans, is the liaison to the Highland Park Police and Fire departments, and is a key resource in all safety-related activities at the District. After the District's previous Safety Manager resigned from the Park District, the Safety Coordinator position was posted. However, after the COVID-19 Pandemic began and the Stay at Home Order was instituted, the Park District immediately implemented a full-time hiring freeze. As a result, the District distributed safety responsibilities to other staff members during the shutdown and those staff members worked closely with state and local agencies to prepare plans for a safe re-opening of facilities and programs.

Now that facilities are beginning to reopen and outdoor programs are resuming, including golf, tennis, boating at Park Avenue, swimming at Rosewood Beach, summer camp, and many more, our safety needs will be increasing significantly. As a result, staff has been researching ways to fill this need, while still complying with the District-wide hiring freeze. Staff have discussed a consortium with two other Park Districts, Bloomingdale and Medinah, to share the benefit and expense of a full-time Safety Coordinator. This opportunity will provide tremendous benefit to the Park District, while significantly minimizing our expense. The Coordinator we are considering, Mark Goode, has over 15 years of experience in safety management with Park Districts. He is an exempt status employee of the Bloomingdale Park District.

Financial Impact

The Park District would be billed for 40% of the Safety Coordinator salary and benefits per quarter (approximately \$8,788 per quarter, \$17,577 for the remainder of 2020, and budgeted at approximately \$36,000 for 2021). In comparison, the Park District Safety Coordinator position was budgeted in 2020 to cost around \$72,000 in salaries and benefits. An Intergovernmental Agreement between the three agencies is attached and has been reviewed by legal counsel.

Recommendation

Staff recommends approval from the Park Board of Commissioners authorization for the Executive Director to enter into an Intergovernmental Agreement with Bloomingdale and Medinah Park Districts for the shared use of loss prevention and safety coordinator services.

BLOOMINGDALE PARK DISTRICT

JOB DESCRIPTION – SAFETY COORDINATOR

Classification: Part-time, Exempt
Department: Administration
Reports To: Executive Director of Bloomingdale Park District and/or
Supervisory Board as Defined in Intergovernmental Agreement

POSITION SUMMARY

The Safety Coordinator is responsible for general safety and risk management concerns relating to all agency operations, functions, grounds and facilities for the Bloomingdale Park District and the Medinah Park District. This position is responsible for the formulation, implementation and monitoring of procedures as they relate to loss prevention, insurance issuers, safety, accident investigation, claims and the settling of losses.

DUTIES AND RESPONSIBILITIES

Essential Functions

- The Safety Coordinator shall formulate safety related policy and philosophy to develop specific safety related policies, procedures and guidelines.
- The Safety Coordinator will develop and present safety training programs, develop and implement effective facility and equipment inspection programs and analyze potential loss situations and make recommendations.
- Works closely with the Park District Risk Management Agency (PDRMA) on the 3-year loss control/risk management review process.
- The Safety Coordinator will conduct accident investigations, work with insurance carriers to report losses, and assist in the successful adjustment of claims.
- The Safety Coordinator will be a liaison to each agency's safety committee, serve as its Chair and will be responsible for the documentation of these meetings through an agenda and minutes format.
- The Safety Coordinator will prepare monthly summaries of accidents to be submitted to each agency's administrator and safety committee. These summaries shall include the development of existing claims cases and a summary relating to any trends in losses which have been identified.
- Develop agency safety inspection reports, accident investigation reports, training materials, and responses to public safety concerns.
- Report all incident and accident reports to PDRMA in an accurate and timely manner.
- Communicates in writing with proper grammatical form and be proficient in priorities to accomplish established goals.
- Conducts on-site facility inspections, investigates accidents and related risk management activities.

- Performs safety orientation and training programs for seasonal, part time staff, volunteers and new employees.
- Maintains records and files relating to safety and risk management.
- Develops and revises agency safety manuals.
- Conducts investigation of accidents and injuries and develops written documentation to assist in a defense of legal actions.
- Develops emergency response procedures and emergency evacuation plans for facilities and programs.
- Conducts inspections of equipment and implements for safety purposes.
- Creates and monitors safety related budget.
- Coordinate minor workers' compensation claims.
- Conduct CPR and First-Aid training.
- Ensure that safety data sheets (SDS) are current and readily available to applicable employees.
- Maintain compliance with health, safety and OSHA regulations.
- Oversee Public Access to Defibrillation (PAD) program and maintain equipment at all facilities.
- Replenish first aid kits and supplies for buildings, programs and vehicles.
- Coordinate grants as available for safety related items and programs.
- Possess and maintain a valid and current Illinois Driver's License free from suspension or revocation during term of employment.
- Performs the job safely and in compliance with District policies, procedures, work and safety rules and the Personnel Policies Employee Handbook.
- Establishes positive relationships with the community, commissioners, staff and patrons.
- Provides constructive feedback to District employees, volunteers, vendors and contractors regarding safety hazards and/or concerns.
- Perform other duties as assigned or required.

Marginal Functions

- Completes assigned reports and projects on a timely basis.
- Maintains a clean and organized work environment.
- Establishes safety related goals and objectives.
- Develop long range safety related capital improvement recommendations.
- Develops and maintains cooperative relationships with other public agencies in regard to safety and risk management issues.
- Hours may fluctuate to accommodate evening or weekend programs, special events and accident investigations as necessary.
- Assist the Director of Administration in formulating policies and procedures.

QUALIFICATIONS

- Bachelor's degree from an accredited university with study in Occupational Health and/or Safety or related discipline.

- At least two years of work experience in the field of safety or risk management is preferred.
- Relevant safety or risk management certifications are desirable.
- Certified CPR and First Aid instructor, or willingness to obtain certification within six months of hire.
- Defensive driving certification or willingness to obtain certification within six months of hire.
- PDRMA Safety Coordinator Certification within six months of hire.
- Certified Playground Safety Inspector (CPSI) a plus.
- Valid Illinois State drivers' license and acceptable driving record.
- Ability to problem solve efficiently and effectively.
- Ability to work independently in day-to-day operations with general direction of the Supervisory Board.
- Capacity to be self-motivated and achieve goals with minimal supervision or direction.

HOURS OF WORK AND COMPENSATION

The position of Safety Coordinator is a part time position and paid every two weeks at an agreed salary. The position is classified as an exempt employee status and will work a minimum of 24 hours per week.

SAFETY RESPONSIBILITIES

Actively supports the Safety Policies and related programs including following/enforcing safety rules, reporting accidents and injuries, and developing ideas for the prevention of future incidents.

- Maintains a working knowledge of all general and department-specific safety rules.
- Enforces safety rules and improves employee and public knowledge of the same by confronting and correcting unsafe behavior and conditions.
- Prepares needed support information for the PDRMA Loss Control Program Review.

PSYCHOLOGICAL CONSIDERATIONS

- Safety Coordinator must be able to analyze agency risks to determine whether they can be eliminated or minimized.
- Safety Coordinator must have the ability to analyze existing loss data to determine if appropriate countermeasures can be implemented.
- Must have ability to deal with other people under stressful situations.
- Safety Coordinator must be highly organized and have the ability to prioritize safety related and risk management projects.

PHYSIOLOGICAL CONSIDERATIONS

- Ambulating is an essential function of the Safety Coordinator position.

- In many cases the Safety Coordinator must work independently to investigate accidents at all hours, coordinate on-site disaster situations and conduct unannounced safety compliance audits and related activities.
- The ability to inspect playgrounds, trails and related recreational areas and to ambulate in areas that may be inaccessible as defined by the UFAS, for the purpose of completing this function.

PHYSICAL AND ENVIRONMENTAL CONSIDERATIONS

Sitting - Frequently	Walking - Frequently	Standing – Occasionally
Lifting – Moderate 0-50lbs. Stooping – Occasionally Reaching – Occasionally		
Climbing – Occasionally	Kneeling – Occasionally	Driving - Frequently

- Work area is both indoors, in a smoke-free environment with controlled temperature and fluorescent lighting, and outdoors at all park district locations while gaining access to facilities and parks.
- Occasional exposure to natural and potentially extreme weather conditions while attending to job related activities.
- Exposure to noise distractions from employees, patrons or equipment operation.
- Protective clothing and equipment may be required as it pertains to a particular job duty.

ENVIRONMENTAL CONSIDERATIONS

- Safety Coordinator may be exposed to extreme weather conditions during seasonal safety inspections, accident investigations and during the coordination of a disaster situation.

Revised 10-1-07

Revised 4-11-16 amp

Revised 6-01-20 jmf

**INTERGOVERNMENTAL AGREEMENT BETWEEN
THE BLOOMINGDALE PARK DISTRICT,
THE PARK DISTRICT OF HIGHLAND PARK AND THE MEDINAH PARK DISTRICT
PROVIDING FOR THE SHARED USE OF
LOSS PREVENTION AND SAFETY COORDINATION SERVICES**

This Agreement is entered into this _____ day of _____ 2020, by and between the Bloomingdale Park District ("Bloomingdale"), the Park District of Highland Park ("Highland Park") and the Medinah Park District ("Medinah") (collectively the "Parties" or "Park Districts").

RECITALS

- A. Each Park District herein has determined that it is in its best interests to provide a safe and healthy workplace for its employees and healthy programs and facilities for use by the public.
- B. Each of the Park Districts desires to implement a program to monitor its facilities and leisure offerings under a risk management program and has determined that retaining the services of a person to coordinate this effort ("Safety Coordinator") is desirable.
- C. Each of the Park Districts herein has determined that cost savings and an enhanced risk management program can be achieved by sharing the services of a Safety Coordinator.
- D. Each Park District herein is a unit of local government under Illinois law.
- E. Article 7, Section 10 of the Illinois Constitution of 1970 authorizes and encourages cooperation between and among units of local government to obtain or share services, to contract with individuals, and to exercise and combine any power or function in any manner not prohibited by law or by ordinance, and further authorizes such cooperating units of local government to use their revenues and other resources to pay costs related to such intergovernmental activities.
- F. The Intergovernmental Cooperation Act (5 ILCS 220/1-101 *et seq.*) authorizes local governmental entities to enter into agreements to perform any governmental service or activity or undertaking, which any of them is authorized by law to perform and to exercise jointly or collectively any power, privilege or authority which any of them is authorized by law to perform, provided such agreement is authorized by the governing body of each such governmental entity.
- G. Section 9-103 of the Local Governmental and Governmental Employees Tort Immunity Act (745 ILCS 10/9-103) authorizes local public entities to purchase inspectional and supervisory services for loss prevention purposes.
- H. The Board of Commissioners for each of the subject Park Districts have approved the terms and authorized the execution of this Agreement.

NOW, THEREFORE, in consideration of the mutual promises, covenants, terms, and conditions set forth in this Agreement, the parties hereto agree as follows:

SECTION 1. INCORPORATION OF RECITALS

The foregoing recitals are incorporated into and made a part of this Agreement as if fully set forth herein. The Park Districts shall hire a Safety Coordinator to perform on behalf of the three Park Districts the duties set forth in Exhibit A (Safety Coordinator job description) attached to and incorporated in this Agreement. The Safety Coordinator shall be a "shared" employee and not a "joint" employee.

SECTION 2. OBLIGATIONS AND RESPONSIBILITIES OF THE BLOOMINGDALE PARK DISTRICT

2.0 The Bloomingdale Park District is hereby designated as the "Administrative District" for all purposes in connection with this Agreement. The Administrative District shall be the legal employer of the Safety Coordinator and the Safety Coordinator shall be, exclusively, an at-will employee of the Bloomingdale Park District. The Safety Coordinator shall not be granted any contract for employment with a term which exceeds one (1) year. Bloomingdale Park District shall provide the Safety Coordinator with all benefits generally provided to Bloomingdale Park District employees. The Safety Coordinator is subject to the personnel policies and practices of Bloomingdale only. The Safety Coordinator shall have no separate entitlement to benefits provided to employees of Highland Park or Medinah and shall not be subject to their personnel policies and practices, but shall be subject to each Park District's generally applicable code of conduct when working at each Park District.

2.1 Bloomingdale shall assign to Highland Park for 40% of a 40-hour business week (typically, 2 out of 5 business days) the employee chosen by the Bloomingdale Park District to serve as its Safety Coordinator. Bloomingdale shall assign to Medinah for 20% of a 40-hour business week (typically 1 out of 5 business days) the employee chosen by the Bloomingdale Park District to service as its Safety Coordinator.

2.2 The specific workdays and hours will be discussed by the Executive Directors of the respective Districts and the Districts shall cooperate, to the fullest extent possible, in the scheduling. The Executive Director for the Bloomingdale Park District shall have the final authority in deciding the schedule of the Safety Coordinator, including all scheduling matters arising out of sick days, holidays, and vacations.

2.3 With respect to service at Highland Park and Medinah, the duties and responsibilities of the Safety Coordinator shall be those duties and responsibilities set forth on Exhibit A attached hereto and incorporated herein. Within the sole discretion of the Executive Director of the Bloomingdale Park District, the Safety Coordinator's duties may also include other duties as assigned by Bloomingdale's Executive Director, provided such duties may not be diminished to less than what is described in Exhibit A without the approval of the Supervisory Board.

2.4 Bloomingdale shall not increase the amount of the Safety Coordinator's compensation or benefits without the approval of all members of the "Supervisory Board" (hereinafter defined).

2.5 The Executive Director for Bloomingdale shall consult with the Executive Directors for Highland Park and Medinah and the vote of a majority of Supervisory Board members shall constitute the action of the Board concerning the following: (i) general direction relative to the Safety Coordinator's performance of his/her duties consistent with Exhibit A; (ii) determination of the Safety Coordinator's compensation within such salary ranges as may be established by the three ; (iii) evaluation of the performance of the Safety Coordinator; and (iv) determinations concerning discipline, termination, or grievances filed by the Safety Coordinator.

SECTION 3. OBLIGATIONS AND RESPONSIBILITIES OF HIGHLAND PARK AND MEDINAH

3.0 Highland Park will reimburse Bloomingdale for two-fifths (40%) and Medinah will reimburse Bloomingdale for one-fifth (20%) of amounts expended by Bloomingdale each month for (i) base compensation and other compensation, if any, paid the Safety Coordinator; said salary to be adjusted and/or capped per industry standards as established through credible/verifiable compensation surveys or salary comparisons; (ii) actual cost of benefits provided the Safety Coordinator, (iii) reasonable and necessary expenses incurred by the Safety Coordinator in the performance of his/her duties; and (iv) direct and administrative costs incurred by Bloomingdale in connection with the Safety Coordinator provided those costs are reasonably related to benefits received by Highland Park and Medinah. Such reimbursements shall be made within thirty (30) days of receipt from Bloomingdale of a written statement detailing with reasonable specificity the costs to be reimbursed. At such time as the Safety Coordinator elects to retire as an annuitant of the Illinois Municipal Retirement Fund ("IMRF"), Bloomingdale shall obtain from IMRF an annual calculation of any additional liabilities that Bloomingdale may be required to pay to IMRF based on the Safety Coordinator's employment under this Agreement. Highland Park and Medinah shall reimburse Bloomingdale their proportionate share of such additional liabilities within thirty (30) days of receipt of a written statement of said calculation. Notwithstanding any other provision in this Agreement, this pension-related obligation shall survive the expiration or termination of this Agreement and/or withdrawal from this Agreement by any of the Parties.

3.1 Prior to the commencement of the term of this Agreement, Bloomingdale will provide Highland Park and Medinah with a statement of probable annual cost. With respect to the division of expenses under the Agreement, Bloomingdale 2/5, Highland Park 2/5, Medinah 1/5, the Park Districts shall strive insofar as is reasonable and feasible, to achieve a similar division in the volume of work performed by the Safety Coordinator on behalf of each District.

3.2 The Safety Coordinator shall report to and be supervised by the "Supervisory Board." This Supervisory Board shall consist of three (3) members, with one (1) member being from each of the Park Districts. The member from each Park District shall be a Department Head or Executive Director of that Park District. The Supervisory Board shall have the authority and responsibility to (i) select the Safety Coordinator; (ii) modify or supplement the Safety

Coordinator's duties and provide general direction relative to the Safety Coordinator's performances of those duties; (iii) determine the Safety Coordinator's compensation within such salary ranges as may be established by the governing bodies of each of the Park Districts; (iv) evaluate the performance of the Safety Coordinator; (v) make recommendations to Bloomingdale relative to discipline or termination of or grievances filed by the Safety Coordinator. The Supervisory Board shall meet periodically to carry out its responsibilities hereunder. Meetings of the Supervisory Board may be called by the Director of the Administrative District or by any two other members of the Supervisory Board. Except where a greater vote is required by a provision of this Agreement, the vote of a majority of Supervisory Board members shall constitute the action of the Board.

SECTION 4. TERM

4.0 The services under this Agreement shall commence on _____, 2020, and continue in full force and effect until this Agreement is terminated. Unless sooner terminated as hereinafter provided, the term of this Agreement shall be for an initial period of one (1) year (hereafter the "Term") and shall be deemed renewed automatically for successive Terms unless written notice is given by a Park District to the other Park Districts at least sixty (60) days prior to the end of a Term requesting termination of the agreement effective upon the last day of the then current Term. This agreement may be sooner terminated by a Park District at any time upon thirty (30) days prior written notice in the event that (i) the Safety Coordinator resigns or is terminated; or (ii) the Park Districts cannot agree on the terms or conditions of the Safety Coordinator's continued employment. In the event that monetary obligations are incurred or accrued prior to the date of termination, these obligations shall survive the termination of the Agreement and shall constitute continuing obligations until satisfied in full.

SECTION 5. LIABILITY, RESPONSIBILITY AND AUTHORITY

5.0 Nothing contained in this Agreement is intended to create nor shall be construed as creating any liability whatsoever on the part of a Park District for actions or duties taken, performed or omitted by the Safety Coordinator on behalf of or with respect to the other Park Districts. Each Park District ("Indemnifying District"), to the fullest extent of the law, hereby indemnifies and holds harmless the other Park District against and from any liability, claim, cost, or expenses (including without limitation court costs and attorneys' fees) resulting from, relating or with respect to, actions or duties taken, performed or omitted by the Safety Coordinator acting as such on behalf of or with respect to the Indemnifying District. The provisions of this paragraph 5 shall not apply to any claims made by the Safety Coordinator with respect to his employment, the liability, if any, for which claims shall be shared by the Park Districts on the following basis: Bloomingdale 2/5, Highland Park 2/5, Medinah 1/5. If any Park District should learn or become aware of any such claim or possible claim, it shall notify the other Park Districts immediately.

5.1 All parties expressly agree that, in the event a claim or demand is made against more than one party, or more than one party to this agreement is named as defendant and to which the previously stated indemnity agreement does not apply or is disputed, within 60 days after notice or service of said claim or demand is made, or at another time mutually agreed upon by the parties, the so named parties shall submit to an alternative dispute resolution/arbitration process.

The process shall decide the issues of relative culpability/contribution amongst alleged joint tortfeasors and the manner in which all costs, fees, compensation, damages, and other like charges shall be distributed/allocated amongst the parties in the defense, settlement and trial of such claim or action and shall be binding upon the parties in privity to this agreement without waiving any party's right to utilize and assert any statutory or common law defense in the underlying third party claim or action.

SECTION 6. GENERAL PROVISIONS

6.0 This agreement is solely for the intended use and benefit of the Park Districts and is not intended to nor shall be construed as creating rights or benefits in or for any other person or entity, including without limitation, the Safety Coordinator.

6.1 Notices required or permitted to be given under this Agreement shall be deemed properly given when hand delivered or sent by US Mail to the Director of the recipient Park District.

6.2 This Agreement constitutes the entire agreement of the Park Districts with respect to the subject matter hereof and may not be modified except in writing, dated subsequent to the date hereof and duly executed on behalf of the Park Districts. Any terms or conditions of this Agreement may be deleted or altered only by written agreement to this Agreement, duly executed by each District.

6.3 The Supervisory Board shall, on an annual basis no later than thirty days before the anniversary date of this Agreement, adopt a budget as part of this Agreement. Said budget shall include the administrative costs expected to be incurred by the Administrative District in the subsequent year.

6.4 If any provision of this Agreement shall be held or deemed to be, or shall in fact be inoperative or unenforceable in any particular case or in all cases for any reason, this shall not render the provision in question inoperative or unenforceable in any other case or circumstances, or render any other provisions herein contained invalid, inoperative, or unenforceable to any extent whatever. The invalidity of any one or more phrases, sentences, clauses or sections contained in the Agreement shall not affect the remaining portions of the Agreement or any part thereof.

6.5 Any headings of the Agreement are for convenience of reference only and do not define or limit the provisions thereof. Words of gender shall be deemed and construed to include correlative words of other genders. Words importing the singular shall include the plural and vice versa, unless the context shall otherwise indicate. All references to any such person or entity shall be deemed to include any person or entity succeeding to the rights, duties, and obligations of such person or entity succeeding to the rights, duties, and obligations of such person or entity in accordance with the terms and conditions of the Agreement.

6.6 Neither party may assign its respective rights and duties hereunder except upon prior written consent of the other parties. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective assigns, legal representatives and successors in interest.

6.7 If either party waives a breach of any provision of this Agreement by the other party, that waiver will not operate or be construed as a waiver of any subsequent breach by either party or prevent either party from enforcing such provisions.

6.8 This Agreement sets forth all of the entire understanding of the parties relative to the subject hereof and supersedes any and all prior agreements, express or implied, oral or written.

6.9 The Districts shall at all times observe and comply with the laws, ordinances, regulations and codes of Federal, State, County and other local government agencies, which may in any manner affect the performance of this Agreement.

6.10 Nothing contained in this Agreement, nor any act of either District, respectively, shall be deemed or construed by any of the parties hereto or by third persons, to create any relationship of a third-party beneficiary, principal, agent, limited or general partnership, joint venture, or any association or relationship involving either District. Rather, Highland Park and Medinah have contracted with Bloomingdale for the provision of a service.

6.11 In the event either District institutes judicial proceedings to enforce, or for breach of, this Agreement and prevails in such suit, the opposing party shall, in addition to any other relief granted, pay the prevailing party its reasonable attorney's fees and costs related to such proceedings.

IN WITNESS WHEREOF, each of the Park Districts has caused this agreement to be executed by duly authorized officers thereof on the dates indicated below.

/SIGNATURE PAGE TO FOLLOW/

BLOOMINGDALE PARK DISTRICT

MEDINAH PARK DISTRICT

President

President

ATTEST:

Secretary

Secretary

PARK DISTRICT OF HIGHLAND PARK

President

ATTEST:

Secretary



To: Board of Park Commissioners

From: Karen Lakoske - Accounts Payable Administrator
Mari-Lynn Peters - Finance Director
Brian Romes - Executive Director

Date: June 23, 2020

Subject: Bills and Payroll Disbursements authorized by Finance Committee Member(s). Checks written May 21, 2020 through June 17, 2020 to be presented to the Board for approval on June 23, 2020.

BILLS

<u>DATE</u>	<u>AMOUNT</u>
June 4, 2020	\$ 179,079.50
June 15, 2020	\$ 3,280.00
June 17, 2020	\$ 461,621.12
Void Payments	\$ (9,077.55)
Bank Drafts	\$ 286,973.51
P-Card	\$ 133,385.17
TOTAL	\$ 1,055,261.75

PAYROLL DISBURSEMENTS

May 8, 2020	\$ 213,227.75
May 22, 2020	\$ 206,767.93
TOTAL	\$ 419,995.68
GRAND TOTAL	\$ 1,475,257.43

To the Treasurer:

The payment of the above listed accounts is hereby approved by the below named Finance Committee member as of 06-23-20 and you are hereby authorized to release the checks from the appropriate funds.

Finance Committee Member

ATTEST: _____
Secretary



Park District of Highland Park, IL

Check Register

Packet: APPKT02368 - 20200604 1

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
18643	ALICIA IDLER	06/04/2020	Regular	0.00	60.00	184827
<u>1137586</u>	Invoice	06/01/2020	Refund	0.00	60.00	
17048	AMY GREGOR	06/04/2020	Regular	0.00	2,095.00	184828
<u>1135706</u>	Invoice	05/20/2020	Refund	0.00	1,017.50	
<u>1135706-1</u>	Invoice	05/20/2020	Refund	0.00	1,077.50	
18632	ANGEL SANAN	06/04/2020	Regular	0.00	4,216.00	184829
<u>1135736</u>	Invoice	05/20/2020	Refund	0.00	2,083.00	
<u>1135736-1</u>	Invoice	05/20/2020	Refund	0.00	2,133.00	
17766	ANGELA KALB	06/04/2020	Regular	0.00	408.00	184830
<u>1137679</u>	invoice	06/01/2020	Refund 2 @ \$149.00 and 1 @ 110.00	0.00	408.00	
18657	ANITA HERGOTT	06/04/2020	Regular	0.00	168.00	184831
<u>1137519</u>	Invoice	06/01/2020	Refund 2 @ \$84.00 ea.	0.00	168.00	
18635	ANTONIA SKILLRUD	06/04/2020	Regular	0.00	307.50	184832
<u>1135622</u>	Invoice	05/20/2020	Refund	0.00	307.50	
18450	ASHLEY HEATON	06/04/2020	Regular	0.00	8,472.00	184833
<u>1135842</u>	Invoice	05/21/2020	Refund	0.00	1,041.00	
<u>1135842-1</u>	Invoice	05/21/2020	Refund	0.00	1,905.00	
<u>1135842-2</u>	Invoice	05/21/2020	Refund	0.00	3,359.00	
<u>1135842-3</u>	Invoice	05/21/2020	Refund	0.00	401.00	
<u>1135842-4</u>	Invoice	05/21/2020	Refund	0.00	401.00	
<u>1135842-5</u>	Invoice	05/21/2020	Refund	0.00	1,365.00	
17861	BAILEY MC CLURE	06/04/2020	Regular	0.00	60.00	184834
<u>042419-1</u>	Invoice	04/24/2019	Stale check replaced	0.00	60.00	
18647	BELINDA CLARKE	06/04/2020	Regular	0.00	123.00	184835
<u>1137640</u>	Invoice	06/01/2020	Refund	0.00	123.00	
18648	BETHANY CLARKIN	06/04/2020	Regular	0.00	900.00	184836
<u>1137642</u>	Invoice	06/01/2020	Refund	0.00	900.00	
15620	BETSY MACKEY	06/04/2020	Regular	0.00	122.84	184837
<u>1136640</u>	Invoice	05/28/2020	Refund	0.00	122.84	
18448	CHARLES LETTVIN	06/04/2020	Regular	0.00	187.84	184838
<u>1137803</u>	Invoice	06/01/2020	Refund	0.00	187.84	
14371	CHILDREN'S THEATRE COMPANY	06/04/2020	Regular	0.00	252.00	184839
<u>050120</u>	Invoice	05/01/2020	May 2020 Virtual Theatre Class	0.00	252.00	
10537	COMMONWEALTH EDISON COMPAN	06/04/2020	Regular	0.00	320.55	184840
<u>0203254004 051</u>	Invoice	05/14/2020	HPGLC/Dog Park Lights 04/15/20-05/14/2	0.00	320.55	
16142	CONSTELLATION NEWENERGY INC	06/04/2020	Regular	0.00	4,619.53	184841
<u>17512209401</u>	Invoice	05/26/2020	1201 Park Ave W 04/23/20-05/22/20	0.00	4,619.53	
18646	DAVID CASDEN	06/04/2020	Regular	0.00	100.00	184842
<u>1137627</u>	Invoice	06/01/2020	Refund	0.00	100.00	
18629	DAVID MEYERSON	06/04/2020	Regular	0.00	2,355.00	184843
<u>1135589</u>	Invoice	05/20/2020	Refund	0.00	2,355.00	

Check Register

Vendor Number Payable #	Vendor DBA Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
18655 <u>1136919</u>	DAVID RAAB Invoice	06/04/2020 05/29/2020	Regular Refund	0.00 0.00	10.00 10.00	184844
18562 <u>88522</u>	DAVIS BANCORP INC Invoice	06/04/2020 04/30/2020	Regular April 2020	0.00 0.00	1,227.00 1,227.00	184845
10744 <u>66337</u>	DOTY & SONS CONCRETE PRODUCT Invoice	06/04/2020 05/05/2020	Regular 12 Memorial markers	0.00 0.00	2,208.00 2,208.00	184846
18641 <u>1137558</u>	ELIZABETH HORNE invoice	06/04/2020 06/01/2020	Regular Refund	0.00 0.00	130.71 130.71	184847
18650 <u>1137708</u>	ELLEN DE BRUIN invoice	06/04/2020 06/01/2020	Regular Refund	0.00 0.00	156.75 156.75	184848
16728 <u>1136024</u> <u>1136024-1</u>	ERIN GOLDBERG Invoice Invoice	06/04/2020 05/22/2020 05/22/2020	Regular Refund Refund	0.00 0.00 0.00	4,390.00 2,305.00 2,085.00	184849
18634 <u>1135615</u>	ETERI ZASLAVSKY Invoice	06/04/2020 05/20/2020	Regular Refund	0.00 0.00	1,088.00 1,088.00	184850
18633 <u>1135742</u> <u>1135742-1</u> <u>1135742-2</u>	FRANCEE NACHBAR Invoice Invoice Invoice	06/04/2020 05/20/2020 05/20/2020 05/20/2020	Regular Refund Refund Refund	0.00 0.00 0.00 0.00	1,785.00 406.00 214.50 1,164.50	184851
18623 <u>1136321</u> <u>1136321-1</u>	HERBERT HILL Invoice Invoice	06/04/2020 05/26/2020 05/26/2020	Regular Refund Refund	0.00 0.00 0.00	19.96 4.88 15.08	184852
11240 <u>E01165</u>	J.W. TURF, INC. Invoice	06/04/2020 04/30/2020	Regular 2020 John Deere Mower	0.00 0.00	45,687.34 45,687.34	184853
11240 <u>E01164</u>	J.W. TURF, INC. Invoice	06/04/2020 04/30/2020	Regular 2020A John Deere ProGator Utility Vehicl	0.00 0.00	22,483.68 22,483.68	184854
18640 <u>1137539</u>	JACKIE BEAUBAIRE Invoice	06/04/2020 06/01/2020	Regular Refund	0.00 0.00	149.00 149.00	184855
11247 <u>INV-0075</u>	JACOBSON GOLF COURSE DESIGN IN Invoice	06/04/2020 02/24/2020	Regular Short Game area construction documents	0.00 0.00	6,009.00 6,009.00	184856
18620 <u>1136551</u>	JACQUELINE ZABARSKY-WIDMAN Invoice	06/04/2020 05/27/2020	Regular Refund	0.00 0.00	1,084.50 1,084.50	184857
18626 <u>1136037</u>	JANEA HARRIS Invoice	06/04/2020 05/22/2020	Regular Refund	0.00 0.00	7.76 7.76	184858
18621 <u>1136409</u> <u>1136409-1</u> <u>1136409-2</u>	JASON HSIANG invoice invoice invoice	06/04/2020 05/26/2020 05/26/2020 05/26/2020	Regular Refund 3 @ \$9.35 ea. Refund Refund	0.00 0.00 0.00 0.00	37.40 28.05 7.95 1.40	184859
18619 <u>1136499</u> <u>1136499-1</u> <u>1136499-2</u> <u>1136499-3</u> <u>1136499-4</u> <u>1136499-5</u> <u>1136499-6</u>	JENNY RYAN Invoice Invoice Invoice Invoice Invoice Invoice Invoice	06/04/2020 05/27/2020 05/27/2020 05/27/2020 05/27/2020 05/27/2020 05/27/2020 05/27/2020	Regular Refund Refund Refund Refund Refund Refund Refund	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	3,372.00 406.00 214.50 214.50 1,017.50 1,065.50 190.00 264.00	184860
16748 <u>1137888</u>	JODY ELLIOTT-SCHRIMMER Invoice	06/04/2020 06/01/2020	Regular Refund	0.00 0.00	1,018.50 121.50	184861

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>1137888-1</u>	Invoice	06/01/2020	Refund	0.00	133.00	
<u>1137888-2</u>	Invoice	06/01/2020	Refund	0.00	135.00	
<u>1137888-3</u>	Invoice	06/01/2020	Refund	0.00	150.00	
<u>1137888-4</u>	Invoice	06/01/2020	Refund	0.00	234.00	
<u>1137888-5</u>	Invoice	06/01/2020	Refund	0.00	245.00	
11427	K H KIM TAEKWONDO	06/04/2020	Regular	0.00	5,737.55	184862
<u>120919-1</u>	Invoice	12/09/2019	Stale check replaced	0.00	5,737.55	
18531	KERRI AGUAYO	06/04/2020	Regular	0.00	9.00	184863
<u>1137451</u>	Invoice	06/01/2020	Refund	0.00	9.00	
18477	KIKI KATZ	06/04/2020	Regular	0.00	213.00	184864
<u>1137691</u>	Invoice	06/01/2020	Refund	0.00	123.00	
<u>1137691-1</u>	Invoice	06/01/2020	Refund	0.00	90.00	
18624	KIM ENGLER	06/04/2020	Regular	0.00	283.00	184865
<u>1135985</u>	Invoice	05/22/2020	Refund	0.00	283.00	
18636	KRISTEN AHLSCHEWEDE	06/04/2020	Regular	0.00	131.00	184866
<u>1137456</u>	Invoice	06/01/2020	Refund	0.00	131.00	
18622	LESLIE HIRSCHFELD	06/04/2020	Regular	0.00	43.39	184867
<u>1136316</u>	Invoice	05/26/2020	Refund	0.00	43.39	
18511	LESLIE PRICE	06/04/2020	Regular	0.00	388.50	184868
<u>052920</u>	Invoice	05/29/2020	Refund 2 @ \$126.00 ea.	0.00	252.00	
<u>052920-1</u>	Invoice	05/29/2020	Refund	0.00	136.50	
17163	LISA JOHNSON	06/04/2020	Regular	0.00	25.96	184869
<u>1137634</u>	Invoice	06/01/2020	Refund	0.00	25.96	
18628	LISA STATLAND	06/04/2020	Regular	0.00	1,302.00	184870
<u>1135870</u>	Invoice	05/21/2020	Refund	0.00	1,302.00	
18617	LIZZIE GOTTLIEB	06/04/2020	Regular	0.00	3,003.00	184871
<u>1136635</u>	Invoice	05/28/2020	Refund	0.00	3,003.00	
14384	LORI KOHN	06/04/2020	Regular	0.00	4,042.00	184872
<u>1136531</u>	Invoice	05/27/2020	Refund	0.00	2,276.00	
<u>1136531-1</u>	Invoice	05/27/2020	Refund	0.00	629.00	
<u>1136531-2</u>	Invoice	05/27/2020	Refund	0.00	1,137.00	
18630	MANDY SPIWAK	06/04/2020	Regular	0.00	1,768.00	184873
<u>1135601</u>	Invoice	05/20/2020	Refund	0.00	590.50	
<u>1135601-1</u>	Invoice	05/20/2020	Refund	0.00	1,177.50	
18639	MARIA BARRAZA	06/04/2020	Regular	0.00	489.00	184874
<u>1137523</u>	Invoice	06/01/2020	Refund	0.00	205.00	
<u>1137523-1</u>	Invoice	06/01/2020	Refund	0.00	284.00	
14276	MAUREEN DROLL	06/04/2020	Regular	0.00	1,712.00	184875
<u>1136590</u>	Invoice	05/27/2020	Refund	0.00	1,712.00	
18642	MELISSA BLOCK	06/04/2020	Regular	0.00	900.00	184876
<u>1137577</u>	Invoice	06/01/2020	Refund	0.00	900.00	
18651	MELISSA KREITER	06/04/2020	Regular	0.00	130.00	184877
<u>1137761</u>	Invoice	06/01/2020	Refund	0.00	130.00	
16709	MG MECHANICAL SERVICE	06/04/2020	Regular	0.00	21,900.00	184878
<u>60318-1</u>	Invoice	05/22/2020	Start-up A/C	0.00	1,000.00	
<u>60331-1</u>	Invoice	05/22/2020	WRC HVAC Replacements	0.00	20,900.00	
18644	MICHELE BOWMAN	06/04/2020	Regular	0.00	246.00	184879

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>1137589</u>	Invoice	06/01/2020	Refund 2 @ \$123.00 ea.	0.00	246.00	
18645	MICHELLE BROWN	06/04/2020	Regular	0.00	298.00	184880
<u>1137599</u>	Invoice	06/01/2020	Refund	0.00	144.00	
<u>1137599-1</u>	Invoice	06/01/2020	Refund	0.00	154.00	
18652	MICHELLE DUCHIN	06/04/2020	Regular	0.00	149.00	184881
<u>1137820</u>	Invoice	06/01/2020	Refund	0.00	149.00	
17132	MILA LOVE	06/04/2020	Regular	0.00	585.00	184882
<u>1136543</u>	Invoice	05/27/2020	Refund	0.00	585.00	
10006	NCPERS GROUP LIFE INSURANCE	05/04/2020	Regular	0.00	96.00	184883
<u>051320</u>	Invoice	05/13/2020	NCPERS Group Life Insurance	0.00	96.00	
13604	NORTH SHORE GAS	06/04/2020	Regular	0.00	3,341.53	184884
<u>0601145072-000</u>	Invoice	05/13/2020	Deer Creek 04/11/20-05/11/20	0.00	1,127.22	
<u>0601145072-000</u>	Invoice	05/13/2020	RCHP 04/11/20-05/11/20	0.00	992.05	
<u>0601145072-000</u>	Invoice	05/13/2020	1240 Fredrickson Pl 04/09/20-05/08/20	0.00	775.91	
<u>0602225773-000</u>	Invoice	05/13/2020	1390 Sunset Rd 04/09/20-05/11/20	0.00	158.08	
<u>0602405421-000</u>	Invoice	05/14/2020	2900 Trail Way,Cunniff Park Shelter 4/14/	0.00	84.24	
<u>0602405421-000</u>	Invoice	05/13/2020	1377 Clavey Rd 04/11/20-05/11/20	0.00	110.74	
<u>0602405421-000</u>	Invoice	05/13/2020	3100 Trail Way 04/09/20-05/08/20	0.00	93.29	
18394	PULSE BOXING AND FITNESS	06/04/2020	Regular	0.00	200.00	184885
<u>053020</u>	Invoice	05/30/2020	April 2020 Ninja Warrior Virtual Class	0.00	200.00	
18656	PETER GLASER	06/04/2020	Regular	0.00	260.00	184886
<u>1136968</u>	Invoice	05/29/2020	Refund	0.00	80.00	
<u>1136968-1</u>	Invoice	05/29/2020	Refund	0.00	180.00	
12091	POSTMASTER OF HIGHLAND PARK	06/04/2020	Regular	0.00	240.00	184887
<u>Permit - 127</u>	Invoice	05/20/2020	Permit 127 Marketing Mail Fee	0.00	240.00	
18638	RANA MATTESON	06/04/2020	Regular	0.00	14.95	184888
<u>1137483</u>	Invoice	06/01/2020	Refund	0.00	14.95	
16019	RHONDA MALINA	06/04/2020	Regular	0.00	240.00	184889
<u>1137464</u>	Invoice	06/01/2020	Refund 2 @ \$120.00 ea.	0.00	240.00	
12211	RICOH USA, INC	06/04/2020	Regular	0.00	71.43	184890
<u>5059603012</u>	Invoice	05/17/2020	Copies 04/17/20-05/16/20	0.00	71.43	
18578	ROBERT BERNSTEIN	06/04/2020	Regular	0.00	5,643.00	184891
<u>1136808</u>	Invoice	05/29/2020	Refund	0.00	1,160.00	
<u>1136808-1</u>	Invoice	05/29/2020	Refund	0.00	870.00	
<u>1136810</u>	Invoice	05/29/2020	Refund	0.00	3,613.00	
13577	ROBERT GRANT	06/04/2020	Regular	0.00	234.00	184892
<u>1137890</u>	Invoice	06/01/2020	Refund	0.00	234.00	
12284	RYDIN DECAL	06/04/2020	Regular	0.00	949.54	184893
<u>368292</u>	Invoice	05/04/2020	Beach decals, Boat storage permits	0.00	949.54	
15525	SARAH SODIKOFF	06/04/2020	Regular	0.00	693.50	184894
<u>1135990</u>	Invoice	05/22/2020	Refund	0.00	693.50	
18654	SHEILA ELLENWOOD	06/04/2020	Regular	0.00	10.62	184895
<u>1137864</u>	Invoice	06/01/2020	Refund	0.00	10.62	
18625	SIVAN SCHONDORF	06/04/2020	Regular	0.00	2,996.50	184896
<u>1136026</u>	Invoice	05/22/2020	Refund	0.00	963.00	
<u>1136026-1</u>	Invoice	05/22/2020	Refund	0.00	244.00	
<u>1136026-2</u>	Invoice	05/22/2020	Refund	0.00	483.50	
<u>1136026-3</u>	Invoice	05/22/2020	Refund	0.00	1,115.50	

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>1136026-4</u>	Invoice	05/22/2020	Refund	0.00	190.50	
18631	STACY KASHY	06/04/2020	Regular	0.00	920.00	184897
<u>1135703</u>	Invoice	05/20/2020	Refund	0.00	920.00	
18618	STEPHANIE BLUMBERG	06/04/2020	Regular	0.00	2,276.00	184898
<u>1136494</u>	Invoice	05/27/2020	Refund	0.00	2,276.00	
15373	STEPHANIE GELB	06/04/2020	Regular	0.00	249.52	184899
<u>1137854</u>	Invoice	06/01/2020	Refund	0.00	154.00	
<u>1137854-1</u>	Invoice	06/01/2020	Refund	0.00	95.52	
18637	STEVE MALETZKY	06/04/2020	Regular	0.00	407.65	184900
<u>1137462</u>	Invoice	06/01/2020	Refund	0.00	121.50	
<u>1137462-1</u>	Invoice	06/01/2020	Refund	0.00	150.00	
<u>1137462-2</u>	Invoice	06/01/2020	Refund	0.00	136.15	
16276	SUSAN COHN	06/04/2020	Regular	0.00	286.00	184901
<u>1137668</u>	Invoice	06/01/2020	Refund	0.00	286.00	
18653	TARA EGGERS	06/04/2020	Regular	0.00	110.00	184902
<u>1137846</u>	Invoice	06/01/2020	Refund	0.00	110.00	
18627	THOMAS SACKLEY	06/04/2020	Regular	0.00	670.00	184903
<u>1136048</u>	Invoice	05/22/2020	Refund	0.00	670.00	
18649	TRAVIS COCHRAN	06/04/2020	Regular	0.00	138.00	184904
<u>1137645</u>	Invoice	06/01/2020	Refund	0.00	138.00	
12703	UNITED WAY OF METRO CHICAGO	06/04/2020	Regular	0.00	44.00	184905
<u>052220</u>	Invoice	05/22/2020	United Way	0.00	44.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	127	79	0.00	179,079.50
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	127	79	0.00	179,079.50



Park District of Highland Park, IL

Check Register

Packet: APPKT02375 - 20200615 3

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
11514	LAKE COUNTY SMC	06/15/2020	Regular	0.00	3,280.00	184906
<u>061520</u>	Invoice	06/15/2020	Permit application fee - Community Park	0.00	3,280.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	3,280.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	3,280.00



Park District of Highland Park, IL

Check Register

Packet: APPKT02384 - 20200617 4

By Check Number

Vendor Number Payable #	Vendor DBA Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
Bank Code: AP-AP BANK						
10025 <u>051820</u>	AARON FINK Invoice	06/17/2020 05/15/2020	Regular Referee fees - January/February 2020	0.00 0.00	330.00 330.00	184907
18688 <u>1141482</u>	ABBY TAYLOR Invoice	06/17/2020 06/11/2020	Regular Refund	0.00 0.00	691.50 691.50	184908
18672 <u>1138639</u>	ABBY UNGER Invoice	06/17/2020 06/03/2020	Regular Refund	0.00 0.00	150.00 150.00	184909
15147 <u>246968</u> <u>247087</u> <u>247221</u>	ABC PRINTING COMPANY Invoice Invoice Invoice	06/17/2020 05/11/2020 05/19/2020 05/27/2020	Regular Keep Moving signage Tennis signage, Pickle Ball signage Rosewood signage	0.00 0.00 0.00 0.00	1,057.50 375.00 412.50 270.00	184910
18675 <u>1138366</u>	ALEX PERRY Invoice	06/17/2020 06/03/2020	Regular Refund	0.00 0.00	138.00 138.00	184911
18692 <u>051520</u>	ALEXANDER WISE Invoice	06/17/2020 05/15/2020	Regular Referee fees - January 2020	0.00 0.00	60.00 60.00	184912
18643 <u>1138147</u>	ALICIA IDLER Invoice	06/17/2020 06/02/2020	Regular Refund	0.00 0.00	60.00 60.00	184913
18660 <u>1138874</u>	AMY VOLPE Invoice	06/17/2020 06/04/2020	Regular Refund	0.00 0.00	142.00 142.00	184914
10149 <u>75328</u> <u>76248</u>	ANCEL, GLINK, DIAMOND, BUSH, Invoice Invoice	06/17/2020 04/07/2020 06/10/2020	Regular Professional fees thru March 31, 2020 Professional fees thru May 31, 2020	0.00 0.00 0.00	5,106.25 2,633.75 2,472.50	184915
18678 <u>1138401</u> <u>1138402</u>	ANDREW RATTS Invoice Invoice	06/17/2020 06/03/2020 06/03/2020	Regular Refund Refund	0.00 0.00 0.00	240.00 120.00 120.00	184916
18690 <u>1142337</u>	ANNA BERMAN Invoice	06/17/2020 06/15/2020	Regular Refund	0.00 0.00	420.50 420.50	184917
18147 <u>1138845</u> <u>1138845-1</u>	ANNA JOHNSON Invoice Invoice	06/17/2020 06/04/2020 06/04/2020	Regular Refund Refund	0.00 0.00 0.00	81.30 75.00 6.30	184918
17774 <u>1138761</u> <u>1138761-1</u>	ANNE SIEH Invoice Invoice	06/17/2020 06/03/2020 06/03/2020	Regular Refund Refund	0.00 0.00 0.00	178.00 40.00 138.00	184919
10279 <u>1138866</u>	BETH GOSHEN Invoice	06/17/2020 06/04/2020	Regular Refund	0.00 0.00	491.54 491.54	184920
10295 <u>052020</u>	BILL HORGAN Invoice	06/17/2020 05/20/2020	Regular Referee fees - Jan/Feb/Mar 2020	0.00 0.00	1,179.00 1,179.00	184921
10378 <u>1210674 060920</u>	CALL ONE Invoice	06/17/2020 06/09/2020	Regular 06/15/20-07/14/20	0.00 0.00	45.17 45.17	184922
10387 <u>052020</u>	CAREY DOWDLE Invoice	06/17/2020 05/20/2020	Regular Referee fees - January/February 2020	0.00 0.00	300.00 300.00	184923
18685	CATHERINE KIRSCH	06/17/2020	Regular	0.00	1,084.50	184924

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>1139749</u>	Invoice	06/05/2020	Refund	0.00	1,084.50	
17486	CHARLIE PENNINGTON	06/17/2020	Regular	0.00	37.92	184925
<u>1138862</u>	Invoice	06/04/2020	Refund	0.00	37.92	
16282	CHAUNCEY WHITAKER	06/17/2020	Regular	0.00	360.00	184926
<u>052020</u>	Invoice	05/20/2020	Referee fees - January/February 2020	0.00	360.00	
10446	CHICAGO DIST GOLF ASSOC	06/17/2020	Regular	0.00	2,000.00	184927
<u>788</u>	Invoice	06/01/2020	2020 CDGA Marketing Partnership 1st Ins	0.00	2,000.00	
10502	CITY OF HIGHLAND PARK	06/17/2020	Regular	0.00	8.50	184928
<u>024593 060120</u>	Invoice	06/01/2020	Water/Sewer 05/01/20-05/31/20 1755 St	0.00	8.50	
18195	CONSTANTINE FOURLAS	06/17/2020	Regular	0.00	9.21	184929
<u>1138045</u>	Invoice	06/02/2020	Refund	0.00	9.21	
10574	COURT & SPORT INC	06/17/2020	Regular	0.00	8,190.00	184930
<u>82841</u>	Invoice	05/24/2020	Clay court set-up for 2020 season	0.00	8,190.00	
17576	CRISTIAN BONFRANCESCHI	06/17/2020	Regular	0.00	32.92	184931
<u>1140516</u>	Invoice	06/08/2020	Refund	0.00	32.92	
18664	DANIEL GOLD	06/17/2020	Regular	0.00	52.77	184932
<u>1138097</u>	Invoice	06/02/2020	Refund	0.00	52.77	
15906	DANNY SZEWCZYK	06/17/2020	Regular	0.00	560.00	184933
<u>052020</u>	Invoice	05/20/2020	Referee fees - January/February 2020	0.00	560.00	
10637	DAVID DILLION	06/17/2020	Regular	0.00	420.00	184934
<u>052020</u>	Invoice	05/20/2020	Referee fees - February/March 2020	0.00	420.00	
15485	DAVID MANNA	06/17/2020	Regular	0.00	830.00	184935
<u>052020</u>	Invoice	05/20/2020	Referee fees - January/February/March 2	0.00	830.00	
18562	DAVIS BANCORP INC	06/17/2020	Regular	0.00	1,227.00	184936
<u>89140</u>	Invoice	05/31/2020	May 2020	0.00	1,227.00	
17965	DEBRA A CARR	06/17/2020	Regular	0.00	240.00	184937
<u>052020</u>	Invoice	05/20/2020	Referee fees - January 2020	0.00	240.00	
16163	DEREK SCHMIEDER	06/17/2020	Regular	0.00	230.00	184938
<u>1138841</u>	Invoice	06/04/2020	Refund	0.00	190.00	
<u>1138841-1</u>	Invoice	06/04/2020	Refund	0.00	40.00	
17661	DIEGO LARCO	06/17/2020	Regular	0.00	60.00	184939
<u>051520</u>	Invoice	05/15/2020	Referee fees - January 2020	0.00	60.00	
18671	DONALD WRIGHT	06/17/2020	Regular	0.00	93.00	184940
<u>1138510</u>	Invoice	06/03/2020	Refund	0.00	93.00	
10756	DRUE HOFFMAN	06/17/2020	Regular	0.00	734.00	184941
<u>052020</u>	Invoice	05/20/2020	Referee fees - Jan/Feb/Mar 2020	0.00	734.00	
10762	DUNLOP SPORTS GROUP AMERICAS	06/17/2020	Regular	0.00	950.40	184942
<u>5950564 50</u>	Invoice	05/29/2020	Teaching Cart Balls	0.00	950.40	
17122	DYNEGY ENERGY SERVICES	06/17/2020	Regular	0.00	15,580.30	184943
<u>331665720051</u>	Invoice	05/26/2020	April-May 2020	0.00	15,580.30	
18674	EVA SOUTSOS	06/17/2020	Regular	0.00	50.00	184944
<u>1138707</u>	Invoice	06/03/2020	Refund	0.00	50.00	
13627	EVELYN PADORR	06/17/2020	Regular	0.00	306.00	184945
<u>1138215</u>	Invoice	06/02/2020	Refund	0.00	306.00	
17719	CONSTELLATION NEWENERGY - GAS	06/17/2020	Regular	0.00	3,748.42	184946

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>2914904</u>	Invoice	06/08/2020	05/01/20-05/31/20	0.00	2,971.72	
<u>2915829</u>	Invoice	06/11/2020	May 2020	0.00	776.70	
17112	GEORGE JIMENEZ	06/17/2020	Regular	0.00	200.00	184947
<u>052020</u>	Invoice	05/20/2020	Referee fees - February/March 2020	0.00	200.00	
18662	HANNAH GOLDEN	06/17/2020	Regular	0.00	17.36	184948
<u>1138897</u>	Invoice	06/04/2020	Refund	0.00	17.36	
11091	HENRY KNEUPPEL	06/17/2020	Regular	0.00	45.00	184949
<u>052020</u>	Invoice	05/20/2020	Referee fees - February 2020	0.00	45.00	
17003	HOLLEB GROUP	06/17/2020	Regular	0.00	1,000.00	184950
<u>1140577</u>	Invoice	06/08/2020	Refund 5 @ \$200.00 ea.	0.00	1,000.00	
18667	HUILING DIE	06/17/2020	Regular	0.00	29.00	184951
<u>1138146</u>	Invoice	06/02/2020	Refund	0.00	9.00	
<u>1139730</u>	Invoice	06/05/2020	Refund	0.00	9.00	
<u>1142416</u>	Invoice	06/15/2020	Refund	0.00	11.00	
17747	JAMIE SHANOV	06/17/2020	Regular	0.00	236.00	184952
<u>1138834</u>	Invoice	06/04/2020	Refund	0.00	83.00	
<u>1138834-1</u>	Invoice	06/04/2020	Refund	0.00	43.00	
<u>1138834-2</u>	Invoice	06/04/2020	Refund	0.00	110.00	
11274	JAY BACH	06/17/2020	Regular	0.00	530.00	184953
<u>052020</u>	Invoice	05/20/2020	Referee fees - January/February 2020	0.00	530.00	
11276	JAY ZIMMERMAN	06/17/2020	Regular	0.00	2,711.00	184954
<u>060420</u>	Invoice	06/04/2020	Referee fees-Jan/Feb/Mar & Assignor Fee	0.00	2,711.00	
18691	JAYME GREENSPAN	06/17/2020	Regular	0.00	48.00	184955
<u>1142405</u>	Invoice	06/15/2020	Refund	0.00	48.00	
17929	JEFFREY A. SCHELL	06/17/2020	Regular	0.00	805.00	184956
<u>052020</u>	Invoice	05/20/2020	Referee fees - January/February 2020	0.00	805.00	
18663	JENNIFER BATES	06/17/2020	Regular	0.00	133.00	184957
<u>1139126</u>	Invoice	06/04/2020	Refund	0.00	133.00	
	Void	06/17/2020	Regular	0.00	0.00	184958
	Void	06/17/2020	Regular	0.00	0.00	184959
	Void	06/17/2020	Regular	0.00	0.00	184960
	Void	06/17/2020	Regular	0.00	0.00	184961
	Void	06/17/2020	Regular	0.00	0.00	184962
	Void	06/17/2020	Regular	0.00	0.00	184963
	Void	06/17/2020	Regular	0.00	0.00	184964
	Void	06/17/2020	Regular	0.00	0.00	184965
	Void	06/17/2020	Regular	0.00	0.00	184966
	Void	06/17/2020	Regular	0.00	0.00	184967
	Void	06/17/2020	Regular	0.00	0.00	184968
	Void	06/17/2020	Regular	0.00	0.00	184969
	Void	06/17/2020	Regular	0.00	0.00	184970
	Void	06/17/2020	Regular	0.00	0.00	184971
	Void	06/17/2020	Regular	0.00	0.00	184972
	Void	06/17/2020	Regular	0.00	0.00	184973
	Void	06/17/2020	Regular	0.00	0.00	184974
	Void	06/17/2020	Regular	0.00	0.00	184975
	Void	06/17/2020	Regular	0.00	0.00	184976
	Void	06/17/2020	Regular	0.00	0.00	184977
	Void	06/17/2020	Regular	0.00	0.00	184978
	Void	06/17/2020	Regular	0.00	0.00	184979
	Void	06/17/2020	Regular	0.00	0.00	184980
	Void	06/17/2020	Regular	0.00	0.00	184981

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
	Void	06/17/2020	Regular	0.00	0.00	184982
	Void	06/17/2020	Regular	0.00	0.00	184983
	Void	06/17/2020	Regular	0.00	0.00	184984
	Void	06/17/2020	Regular	0.00	0.00	184985
	Void	06/17/2020	Regular	0.00	0.00	184986
	Void	06/17/2020	Regular	0.00	0.00	184987
	Void	06/17/2020	Regular	0.00	0.00	184988
	Void	06/17/2020	Regular	0.00	0.00	184989
	Void	06/17/2020	Regular	0.00	0.00	184990
	Void	06/17/2020	Regular	0.00	0.00	184991
	Void	06/17/2020	Regular	0.00	0.00	184992
	Void	06/17/2020	Regular	0.00	0.00	184993
	Void	06/17/2020	Regular	0.00	0.00	184994
	Void	06/17/2020	Regular	0.00	0.00	184995
	Void	06/17/2020	Regular	0.00	0.00	184996
	Void	06/17/2020	Regular	0.00	0.00	184997
	Void	06/17/2020	Regular	0.00	0.00	184998
	Void	06/17/2020	Regular	0.00	0.00	184999
17425	PNC EQUIPMENT FINANCE	06/17/2020	Regular	0.00	10,561.00	185000
<u>827208</u>	Invoice	05/29/2020	Lease July Golf Carts	0.00	10,561.00	
18677	RACHEL PRITZKER	06/17/2020	Regular	0.00	209.00	185001
<u>1138380</u>	Invoice	06/03/2020	Refund	0.00	209.00	
16239	RICOH USA, INC.	06/17/2020	Regular	0.00	3,337.90	185002
<u>103759675</u>	Invoice	06/05/2020	Ricoh Lease 06/25/20-07/24/20	0.00	3,337.90	
18658	ROBERT SCHWARTZ	06/17/2020	Regular	0.00	117.00	185003
<u>1138859</u>	Invoice	06/04/2020	Refund	0.00	117.00	
17876	SAL MACASIEB	06/17/2020	Regular	0.00	6.88	185004
<u>1140498</u>	Invoice	06/08/2020	Refund	0.00	6.88	
18659	SANDRA BECKER	06/17/2020	Regular	0.00	171.86	185005
<u>1138867</u>	Invoice	06/04/2020	Refund	0.00	171.86	
18661	SANDRA GOLDSTEIN	06/17/2020	Regular	0.00	22.24	185006
<u>1138896</u>	Invoice	06/04/2020	Refund	0.00	22.24	
12334	SCOTT RICHARDSON	06/17/2020	Regular	0.00	180.00	185007
<u>051520</u>	Invoice	05/15/2020	Referee fees - February 2020	0.00	180.00	
13826	SHARI SARATOVSKY	06/17/2020	Regular	0.00	299.00	185008
<u>1138468</u>	Invoice	06/03/2020	Refund	0.00	299.00	
18689	SIMON SIU	06/17/2020	Regular	0.00	175.00	185009
<u>1141727</u>	Invoice	06/12/2020	Refund	0.00	175.00	
12393	SMITHGROUP, INC.	06/17/2020	Regular	0.00	8,585.00	185010
<u>0147271</u>	Invoice	05/29/2020	Prof Services 03/28/20-04/24/20 Rosewo	0.00	8,585.00	
13866	STACEY WOLFE	06/17/2020	Regular	0.00	40.00	185011
<u>1138518</u>	Invoice	06/03/2020	Refund	0.00	40.00	
18694	STELLAR INDUSTRIAL SOLUTIONS, IN	06/17/2020	Regular	0.00	95,886.00	185012
<u>1</u>	Invoice	05/25/2020	Centennial Ice Arena Renovation	0.00	95,886.00	
13538	STEPHEN MONDROWSKI	06/17/2020	Regular	0.00	702.00	185013
<u>1138172</u>	Invoice	06/02/2020	Refund 3 @ \$133.00 ea.	0.00	399.00	
<u>1138172-1</u>	Invoice	06/02/2020	Refund 2 @ \$110.00 ea.	0.00	220.00	
<u>1138172-2</u>	Invoice	06/02/2020	Refund	0.00	83.00	
18680	SYLVIA RENTERIA	06/17/2020	Regular	0.00	107.10	185014
<u>1138409</u>	Invoice	06/03/2020	Refund	0.00	107.10	

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
17189	W-T STRUCTURAL ENGINEERING LLC	06/17/2020	Regular	0.00	4,547.19	185015
<u>1913641A-02</u>	Invoice	03/05/2020	Hidden Creek - Filtration Renovation	0.00	4,547.19	
18693	THOMAS MCMANAMON	06/17/2020	Regular	0.00	355.00	185016
<u>051520</u>	Invoice	05/15/2020	Referee fees - January/February 2020	0.00	355.00	
12606	TIM GALASSINI	06/17/2020	Regular	0.00	245.00	185017
<u>051520</u>	Invoice	05/15/2020	Referee fees - January/February 2020	0.00	245.00	
12607	TIM GIBSON	06/17/2020	Regular	0.00	400.00	185018
<u>051520</u>	Invoice	05/15/2020	Referee fees - February 2020	0.00	400.00	
12664	JOHNSON CONTROLS SECURITY SOL	06/17/2020	Regular	0.00	140.29	185019
<u>10452446</u>	Invoice	05/30/2020	05/08/20 Service call	0.00	140.29	
12737	WAREHOUSE DIRECT INC	06/17/2020	Regular	0.00	655.20	185020
<u>IN361785</u>	Invoice	06/12/2020	Floor scrubber repair	0.00	655.20	
16823	WELLS FARGO EQUIPMENT FINANCI	06/17/2020	Regular	0.00	1,046.23	185021
<u>5010642251</u>	Invoice	06/04/2020	Walking green's mower lease	0.00	1,046.23	
16823	WELLS FARGO EQUIPMENT FINANCI	06/17/2020	Regular	0.00	515.26	185022
<u>5010642252</u>	Invoice	06/04/2020	Walking green's mower lease	0.00	515.26	
11357	JOHN DORAN	06/17/2020	Regular	0.00	120.00	185023
<u>052020</u>	Invoice	05/20/2020	Referee fees - February 2020	0.00	120.00	
18681	SLIDEPROS	06/17/2020	Regular	0.00	18,501.00	185024
<u>1316</u>	Invoice	05/21/2020	HCAP Slide restoration	0.00	18,501.00	
18687	JOSEPH HERZ	06/17/2020	Regular	0.00	1,127.50	185025
<u>1141087</u>	Invoice	06/10/2020	Refund	0.00	1,127.50	
18666	JOSHUA MESEC	06/17/2020	Regular	0.00	104.55	185026
<u>1138150</u>	Invoice	06/02/2020	Refund	0.00	104.55	
18686	JUDY CHEN	06/17/2020	Regular	0.00	460.00	185027
<u>1140749</u>	Invoice	06/09/2020	Refund 5 @ \$92.00 ea.	0.00	460.00	
18049	JULIA PAPHITIS	06/17/2020	Regular	0.00	1,612.00	185028
<u>1140799</u>	Invoice	06/09/2020	Refund	0.00	781.00	
<u>1140799-1</u>	Invoice	06/09/2020	Refund	0.00	831.00	
18665	KATHERINE GLASSER	06/17/2020	Regular	0.00	187.84	185029
<u>1138108</u>	Invoice	06/02/2020	Refund	0.00	187.84	
18682	KELSEY MORA	06/17/2020	Regular	0.00	22.34	185030
<u>1140496</u>	Invoice	06/08/2020	Refund	0.00	22.34	
18669	KELSEY PAYNE	06/17/2020	Regular	0.00	2,429.00	185031
<u>1138527</u>	Invoice	06/03/2020	Refund	0.00	2,429.00	
11525	LAKE SHORE FEEDER BASEBALL LEA	06/17/2020	Regular	0.00	2,850.00	185032
<u>061620</u>	Invoice	06/16/2020	2020 Baseball league fees	0.00	2,850.00	
18473	LENUTA UNGUREANU	06/17/2020	Regular	0.00	235.00	185033
<u>1138638</u>	invoice	06/03/2020	Refund	0.00	235.00	
18676	LINDSAY PLOWDEN	06/17/2020	Regular	0.00	133.00	185034
<u>1138375</u>	Invoice	06/03/2020	Refund	0.00	133.00	
16400	LISA ZASLAVSKY	06/17/2020	Regular	0.00	171.00	185035
<u>1138495</u>	invoice	06/03/2020	Refund	0.00	171.00	
18087	LIZ MEYER	06/17/2020	Regular	0.00	36.43	185036
<u>1138891</u>	Invoice	06/04/2020	Refund	0.00	36.43	

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
18474	LAKESHORE RECYCLING SYSTEMS, LI	06/17/2020	Regular	0.00	639.34	185037
<u>0004448813</u>	Invoice	05/31/2020	Trash removal 06/01/20-06/30/20	0.00	303.68	
<u>0004449067</u>	Invoice	05/31/2020	Trash removal 06/01/20-06/30/20	0.00	335.66	
18474	LAKESHORE RECYCLING SYSTEMS, LI	06/17/2020	Regular	0.00	77.88	185038
<u>0004448810</u>	Invoice	05/31/2020	Garbage & Recycling 05/10/20-06/30/20	0.00	77.88	
18043	LYNDA GREENBERG	06/17/2020	Regular	0.00	152.00	185039
<u>1138877</u>	Invoice	06/04/2020	Refund 2 @ \$76.00 ea.	0.00	152.00	
16172	MARA DELMAN	06/17/2020	Regular	0.00	2,040.50	185040
<u>1138571</u>	Invoice	06/03/2020	Refund	0.00	817.50	
<u>1138571-1</u>	Invoice	06/03/2020	Refund	0.00	1,223.00	
11665	MARC EKLUND	06/17/2020	Regular	0.00	180.00	185041
<u>051520</u>	Invoice	05/15/2020	Referee fees - January 2020	0.00	180.00	
18673	MARC STRONGIN	06/17/2020	Regular	0.00	190.00	185042
<u>1138665</u>	Invoice	06/03/2020	Refund	0.00	190.00	
18670	MARK SHULMAN	06/17/2020	Regular	0.00	865.00	185043
<u>1138424</u>	Invoice	06/03/2020	Refund	0.00	865.00	
18683	MARY GLOWACZ	06/17/2020	Regular	0.00	10.24	185044
<u>1140512</u>	Invoice	06/08/2020	Refund	0.00	10.24	
18679	MELISSA REICH	06/17/2020	Regular	0.00	346.65	185045
<u>1138407</u>	Invoice	06/03/2020	Refund	0.00	196.65	
<u>1138407-1</u>	Invoice	06/03/2020	Refund	0.00	150.00	
11774	MICHAEL FISHBAIN	06/17/2020	Regular	0.00	240.00	185046
<u>052020</u>	Invoice	05/20/2020	Referee fees - February/March 2020	0.00	240.00	
11805	MIKE CORRIGAN	06/17/2020	Regular	0.00	180.00	185047
<u>052020</u>	Invoice	05/20/2020	Referee fees - February 2020	0.00	180.00	
11809	MIKE FRAGIAS	06/17/2020	Regular	0.00	271.00	185048
<u>052020</u>	Invoice	05/20/2020	Referee fees - Jan/Feb/Mar 2020	0.00	271.00	
15369	MOTHER'S TRUST FOUNDATION	06/17/2020	Regular	0.00	130.00	185049
<u>1138698</u>	Invoice	06/03/2020	Refund	0.00	130.00	
16246	NANCY COOPER	06/17/2020	Regular	0.00	246.00	185050
<u>1139122</u>	Invoice	06/04/2020	Refund 2 @ \$123.00 ea.	0.00	246.00	
11896	NCC-PETERSON PRODUCTS	06/17/2020	Regular	0.00	319.30	185051
<u>81873</u>	Invoice	04/17/2020	Disinfectant wipes & cleaner	0.00	319.30	
16368	NIKKI LOBUE	06/17/2020	Regular	0.00	9.00	185052
<u>1139722</u>	Invoice	06/05/2020	Refund	0.00	9.00	
18668	NOREEN OHCANA	06/17/2020	Regular	0.00	407.00	185053
<u>1138207</u>	Invoice	06/02/2020	Refund	0.00	407.00	
13604	NORTH SHORE GAS	06/17/2020	Regular	0.00	254.94	185054
<u>0602405421-000</u>	Invoice	06/03/2020	Aquatic Park 05/02/20-06/01/20	0.00	127.27	
<u>0608197647-000</u>	Invoice	06/02/2020	Sunset Rd N of Bldg 05/02/20-06/01/20	0.00	127.67	
11959	NSSRA	06/17/2020	Regular	0.00	41,780.05	185055
<u>383</u>	Invoice	05/24/2020	2020 Inclusion Billing 1st Installment	0.00	41,780.05	
18089	OLHA MYKOLYSHYN	06/17/2020	Regular	0.00	2,233.00	185056
<u>1138214</u>	Invoice	06/02/2020	Refund	0.00	286.00	
<u>1138214-1</u>	Invoice	06/02/2020	Refund	0.00	190.00	
<u>1139743</u>	Invoice	06/05/2020	Refund	0.00	1,757.00	

Check Register

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
11998 <u>070120</u>	PARK DISTRICT RISK MGMT AGCY Invoice	06/17/2020 06/16/2020	Regular Health Invoice	0.00 0.00	4,327.14 4,327.14	185057
11998 <u>0520133H</u>	PARK DISTRICT RISK MGMT AGCY Invoice	06/17/2020 05/31/2020	Regular Health Invoice	0.00 0.00	152,852.33 152,852.33	185058
11998 <u>0520133</u>	PARK DISTRICT RISK MGMT AGCY Invoice	06/17/2020 05/31/2020	Regular Property/Liability/Workers Comp/Emp	0.00 0.00	30,797.77 30,797.77	185059
16344 <u>061720</u>	PARKS FOUNDATION OF HIGHLAND Invoice	06/17/2020 06/17/2020	Regular Revenue collected on behalf of Parks Fou	0.00 0.00	10,143.00 10,143.00	185060
18684 <u>1139736</u>	PAUL SILVERMAN Invoice	06/17/2020 06/05/2020	Regular Refund	0.00 0.00	1,712.00 1,712.00	185061
12057 <u>061120</u>	PHIL FOLINO Invoice	06/17/2020 06/11/2020	Regular Referee fees - February 2020	0.00 0.00	120.00 120.00	185062
12062 <u>1140500</u> <u>1140500-1</u> <u>1140500-2</u>	PHYLLIS MARX Invoice Invoice Invoice	06/17/2020 06/08/2020 06/08/2020 06/08/2020	Regular Refund Refund Refund	0.00 0.00 0.00 0.00	263.41 138.00 99.00 26.41	185063
17425 <u>827207</u>	PNC EQUIPMENT FINANCE Invoice	06/17/2020 05/29/2020	Regular Lease July Utility Carts	0.00 0.00	1,309.70 1,309.70	185064

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	139	116	0.00	461,621.12
Manual Checks	0	0	0.00	0.00
Voided Checks	0	42	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	139	158	0.00	461,621.12



Park District of Highland Park, IL

Check Register

Packet: APPKT02353 - 20200527 1

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK 11427	K H KIM TAEKWONDO	01/09/2020	Regular	0.00	-5,737.55	184329

Bank Code AP 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	1	0.00	-5,737.55
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	0	1	0.00	-5,737.55



Park District of Highland Park, IL

Check Register

Packet: APPKT02359 - 20200528 2

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK 17861	BAILEY MC CLURE	05/28/2020	Regular	0.00	-60.00	183227

Bank Code AP 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	1	0.00	-60.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	0	1	0.00	-60.00



Park District of Highland Park, IL

Check Register

Packet: APPKT02373 - 20200615 1

By Check Number

Vendor Number Payable #	Vendor DBA Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
Bank Code: AP-AP BANK 11514	LAKE COUNTY SMC	01/09/2020	Regular	0.00	-3,280.00	184330

Bank Code AP 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	1	0.00	-3,280.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	0	1	0.00	-3,280.00



Park District of Highland Park, IL

Check Register

Packet: APPKT02360 - 20200528 3

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11161	ICMA RETIREMENT TRUST #302037	05/28/2020	Bank Draft	0.00	3,402.97	DFT0002587
<u>ICMA 457 05222</u>	Invoice	05/22/2020	Wire Transfer ICMA 457 Deferred Comp	0.00	3,402.97	
12825	ICMA RETIREMENT TRUST #705568	05/28/2020	Bank Draft	0.00	295.00	DFT0002588
<u>ICMA Roth 05222</u>	Invoice	05/22/2020	Wire Transfer ICMA Roth	0.00	295.00	
11177	ILL MUNICIPAL RETIREMENT FUND	05/28/2020	Bank Draft	0.00	40,973.33	DFT0002589
<u>IMRF May 2020</u>	Invoice	05/22/2020	IMRF 05/22/20	0.00	40,973.33	

Bank Code PAYROLL Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	3	3	0.00	44,671.30
EFT's	0	0	0.00	0.00
	3	3	0.00	44,671.30



Park District of Highland Park, IL

Check Register

Packet: APPKT02363 - 20200602 3

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
10058	AFLAC	05/28/2020	Bank Draft	0.00	785.44	DFT0002596
<u>AFLAC 052820</u>	Invoice	05/28/2020	AFLAC 05/28/20	0.00	785.44	

Bank Code PAYROLL 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	1	1	0.00	785.44
EFT's	0	0	0.00	0.00
	1	1	0.00	785.44



Park District of Highland Park, IL

Check Register

Packet: APPKT02367 - 20200603 4

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
11176	ILL LIQUOR CONTROL COMMISSION	05/31/2020	Bank Draft	0.00	600.00	DFT0002597
<u>053120</u>	Invoice	05/31/2020	State Liquor License Renewal	0.00	600.00	

Bank Code AP 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	1	1	0.00	600.00
EFT's	0	0	0.00	0.00
	1	1	0.00	600.00



Park District of Highland Park, IL

Check Register

Packet: APPKT02372 - 20200608 3

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
10111	AMALGAMATED BANK OF CHICAGO	06/08/2020	Bank Draft	0.00	226,381.25	DFT0002609
4944 060820	Invoice	06/08/2020	Debt Series 2012A Refunding	0.00	47,475.00	
5170 060820	Invoice	06/08/2020	Debt Series 2013	0.00	65,981.25	
6069 060820	Invoice	06/08/2020	Tax Park Bonds Series 2016	0.00	8,775.00	
6444 060820	Invoice	06/08/2020	Tax Park Bonds Series 2017	0.00	104,150.00	
11161	ICMA RETIREMENT TRUST #302037	06/08/2020	Bank Draft	0.00	3,407.70	DFT0002610
ICMA 457 06052	Invoice	06/05/2020	Wire Transfer ICMA 457 Deferred Comp	0.00	3,407.70	
12825	ICMA RETIREMENT TRUST #705568	06/08/2020	Bank Draft	0.00	270.00	DFT0002611
ICMA Roth 06052	Invoice	06/05/2020	Wire Transfer ICMA Roth	0.00	270.00	

Bank Code AP 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	6	3	0.00	230,058.95
EFT's	0	0	0.00	0.00
	6	3	0.00	230,058.95



Park District of Highland Park, IL

Check Register

Packet: APPKT02378 - 20200615 6

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PAYROLL-PAYROLL BANK						
11177	ILL MUNICIPAL RETIREMENT FUND	06/15/2020	Bank Draft	0.00	10,732.82	DFT0002612
<u>IMRF June 2020 J</u>	Invoice	06/15/2020	Accelerated Payment IMRF 06/15/20	0.00	10,732.82	

Bank Code PAYROLL 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	1	1	0.00	10,732.82
EFT's	0	0	0.00	0.00
	1	1	0.00	10,732.82



Park District of Highland Park, IL

Check Register

Packet: APPKT02382 - 20200617 1

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
11188	ILLINOIS DEPT OF REVENUE	06/17/2020	Bank Draft	0.00	125.00	DFT0002613
<u>May 2020</u>	Invoice	06/16/2020	May 2020	0.00	125.00	

Bank Code AP 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	1	1	0.00	125.00
EFT's	0	0	0.00	0.00
	1	1	0.00	125.00



Park District of Highland Park, IL

Check Register

Packet: APPKT02357 - 20200528 1

By Check Number

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP BANK						
10313	BOA P-CARD STATEMENTS	05/28/2020	Bank Draft	0.00	133,385.17	DFT0002586
<u>050720</u>	Invoice	05/07/2020	P-Card with PA	0.00	133,385.17	

Bank Code AP 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	1	1	0.00	133,385.17
EFT's	0	0	0.00	0.00
	1	1	0.00	133,385.17

P-Card Transactions
04/08/20 - 05/07/20

Vendor Name	Transaction Count	Amount Total
22ND CENTURY MEDIA	1	\$325.00
28 MILE VODKA COMPANY,	2	\$354.00
32 MIX LLC / CARDFLEX	3	\$185.90
4TE KEYTH SECURITY SYS	2	\$1,485.00
ABC PRINTING COMPANY	3	\$733.93
ACUSHNET BILLTRUST	2	\$4,427.14
ALPHA PRIME WIRELESS C	1	\$1,777.00
AMAZON.COM AMZN.COM/BI	1	(\$203.22)
AMAZON.COM LP8R387P3 A	1	\$55.29
AMERICAN GASES CORP	1	\$39.60
AMZN MKTP US 2H9DQ8SA3	1	\$89.99
AMZN Mktp US 2L0SI76C3	1	\$142.50
AMZN Mktp US 2Q6G455Y3	1	\$25.98
AMZN Mktp US 437KT70H3	1	\$138.67
AMZN MKTP US 4Y0AE1653	1	\$69.96
AMZN MKTP US 5W4GN6CZ3	1	\$32.85
AMZN MKTP US 7205814K3	1	\$289.03
AMZN MKTP US 9F7B269R3	1	\$26.97
AMZN MKTP US B35UT5LS3	1	\$17.76
AMZN Mktp US BH36K6SC3	1	\$42.24
AMZN Mktp US DS61U92C3	1	\$413.70
AMZN Mktp US FB3VW0UX3	1	\$51.44
AMZN Mktp US FJ1X84FB3	1	\$23.97
AMZN Mktp US HM52W3C33	1	\$67.60
AMZN MKTP US IW0FU4EK3	1	\$7.99
AMZN MKTP US L83JX3VQ3	1	\$9.99
AMZN MKTP US LJ28U58D3	1	\$37.95
AMZN MKTP US LS1UD9YF3	1	\$34.47
AMZN Mktp US M58HQ1632	1	\$142.95
AMZN MKTP US MG8931WH1	1	\$63.59
AMZN MKTP US MG8TB1NK0	1	\$26.82
AMZN MKTP US NW0PX1593	1	\$45.33
AMZN MKTP US QO6TT3443	1	\$54.08
AMZN MKTP US SR8UJ1IR3	1	\$15.94
AMZN Mktp US SZ9GB2ZC3	1	\$61.08
AMZN Mktp US T02AW0JZ3	1	\$270.63
AMZN MKTP US VP75P06N3	1	\$53.96
AMZN MKTP US VY5JR1QN3	1	\$73.36
AMZN MKTP US YR4H51VK3	1	\$252.95
AMZN Mktp US ZB0JB50F3	1	\$12.42
AMZN Mktp US ZB83D62E3	1	\$156.00
ANDERSON LOCK CO	2	(\$67.53)
APFS STAFFING, INC.	2	\$6,091.96
AT&T PREMIER EBIL	1	\$1,158.69
ATT BUS PHONE PMT	3	\$248.24
AVALON PETROLEUM	1	\$2,599.22
BANNER PLUMBING SUPPLY	1	\$136.76
BHFX #10	4	\$190.00
BLN SPAMTITAN	1	\$195.72
BTSI	5	\$6,475.50
BURRIS EQUIPMENT - WAU	3	\$445.64

P-Card Transactions
04/08/20 - 05/07/20

CANTEEN COFFEE78052560	1	\$247.38
CHEMCRAFT INDUSTRIES I	2	\$326.00
CHICAGO AUDUBON SOCIET	2	(\$136.00)
CHICAGO TRIB SUBSCRIPT	2	\$31.92
CITY OF HIGHLAND PARK	1	\$8,171.75
Claim ADJ/MAGISTO	1	(\$15.00)
CLAIM ADJ/PAYPAL DAVEBRO	1	(\$2,212.65)
CLAIM ADJ/SHELL OIL 57445	1	(\$95.00)
CLEAN CUT TREE CARE IN	1	\$7,545.00
CLIFFORD WALD AND COMP	2	\$525.64
COBRA-PUMA GOLF INC	1	\$653.88
COMCAST	2	\$23,862.43
COMCAST CHICAGO	1	\$148.35
COMCAST CHICAGO CS 1X	11	\$2,108.53
CRAFTWOOD LUMBER & HAR	7	\$349.42
CUSTOMINKONLINE STORES	1	\$260.31
DAVE & BUSTER'S, INC.	1	(\$299.88)
DOLLAR TREE	2	\$24.00
DOMESTIC UNIFORM 5	1	\$220.79
DOUBLE D BOOKING	1	\$1,260.87
DROPBOX DXC3MKX8MYW7	1	\$11.99
DTV DIRECTV SERVICE	3	\$559.53
EMPIRE COOLER SERVICE	1	\$150.00
Epidemic Sound AB	2	\$0.00
FACEBK NMWUYSAFW2	1	\$37.70
FACEBK QD3PXRNWU2	1	\$2.42
FAULKS BROS CONSTRUCTI	4	\$4,569.12
FISH TECH	2	\$16.26
GFS STORE #1919	1	\$58.48
GLOBAL SPECIALTIES DIR	1	\$130.00
GOLF ASSOCIATES ADVERT	1	\$1,209.00
GOOGLE ADS4050332202	1	\$500.00
GOOGLE GSUITE_pdhp.or	1	\$6.00
Google LLC ADS4050332	1	\$500.00
GRAINGER	4	\$3,855.42
HEY AND ASSOCIATES INC	2	\$9,396.25
HOUSE OF RENTAL	1	\$215.90
IDLEWOOD ELECTRIC SUPP	1	\$20.40
IL CAMPING OR MUSEUM	3	(\$216.00)
ILLINOIS ASSOC OF PARK	2	(\$483.00)
IN NATIONAL DRUG SCRE	1	\$300.00
IN THE MULCH CENTER L	1	\$300.00
INTERNATIONAL TRANSACTION	2	\$0.00
INVEX DESIGN LLC	2	\$5,828.64
IPRA	2	\$50.00
JASPERSON SOD SERVIC	2	\$4,072.00
JW TURF INC	1	\$57.94
KERI SYSTEMS INC	1	\$1,195.00
LAKESHORE LEARNING MAT	1	\$143.91
LAKESHORE RECYCLING SY	3	\$1,745.38
LOWES #02728	1	\$65.88
MAGISTO	1	\$15.00

P-Card Transactions
04/08/20 - 05/07/20

MAILCHIMP MONTHLY	1	\$285.81
MARK VEND CO.	1	\$58.40
MCMASTER-CARR	1	\$478.04
MENARDS 3327	3	\$333.78
MENARDS ANTIOCH IL	1	\$322.22
MENONI & MOCOJNI, INC.	8	\$1,463.37
Microsoft Xbox	1	\$9.99
MID-WEST SIGN SUPPLY C	1	\$137.03
MONARCH WATCH	1	\$61.00
MUTUAL ACE HARDWARE &	19	\$918.31
NAPA AUTO PRTS HIGHLAN	34	\$1,434.11
NIKEGOLF	2	\$1,386.03
NORTHSHORE PHYSICIAN	1	\$323.00
OFFICESUPPLY.COM	1	\$167.07
Park District Risk Man	4	(\$468.00)
PIEROS PIZZA - MOTO	1	\$156.78
PITNEY BOWES PI	2	\$2,028.90
PROFLOWERS	1	\$62.62
RAL IN_DNR_CAMP	1	(\$32.80)
READYREFRESH BY NESTLE	1	\$28.97
REINDERS - SUSSEX CS	2	\$432.55
SHELL OIL 57444090906	1	\$30.62
SMARTSHEET	1	\$741.00
SMITHEREEN PEST MANAGE	3	\$164.00
SOCIAL DISTANCING STIC	1	\$67.84
STAPLES 00118616	1	\$67.98
STAPLES DIRECT	2	\$167.96
TARGET 00011684	1	\$66.93
TARGET 00024901	1	\$15.50
TEACHERSPAYTEACHERS.CO	1	\$18.00
THE HOME DEPOT #1926	8	\$220.43
THE HOME DEPOT 1926	1	\$334.80
TRIBUNE PUBLISHING COM	1	\$203.16
TRIMARK MARLINN LLC	2	\$3,139.33
TRUCKNTOW.COM, INC	1	\$74.99
TURF VENTURES	2	\$4,391.53
TYCOINTEGRATEDSECURITY	2	\$3,000.46
ULINE SHIP SUPPLIES	1	\$176.55
USPS KIOSK 1636069550	1	\$11.00
WAREHOUSE DIRECT	17	\$2,432.41
WEDDING LINENS INC	1	\$150.00
WHENTOWORK INC	1	\$288.00
WINGS ETC - 0032 - ECO	1	\$66.52
WM SUPERCENTER #3893	2	\$17.74
WWW.1877FLOORGUY.COM	4	\$433.82
WWW.NORTHERNSAFETY.COM	1	\$341.37
YA YA E FAVORMART	2	\$389.75
ZOOM.US	2	\$89.33
TOTAL		\$133,385.17



Memorandum

To: Park Board of Commissioners

From: Mari-Lynn Peters, Director of Finance; Brian Romes, Executive Director

Date: June 23, 2020

Subject: **2019 Comprehensive Annual Financial Report (CAFR)**

Summary

On May 28, 2020, Dan Berg from the accounting firm of Sikich LLP presented to the Finance Committee, a draft version of the Park District of Highland Park's audited financial statements for 2019. Sikich LLP issued an unqualified or clean opinion for the report.

In accordance with state statute, the CAFR must be approved by the Park Board of Commissioners and filed with Lake County by June 30, 2020. The 2019 Annual Financial Report will be filed with the State of Illinois Comptroller's office.

Recommendation

Staff recommends approval from the Park Board of Commissioners the 2019 Comprehensive Annual Financial Report of the Park District of Highland Park.

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2019**



**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

For the Year Ended
December 31, 2019

Prepared by:

Finance Department
Mari-Lynn Peters, Director of Finance

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
TABLE OF CONTENTS**

	<u>Page(s)</u>
INTRODUCTORY SECTION	
Principal Officials	i
Organizational Chart	ii
Certificate of Achievement	iii
Transmittal Letter.....	iv-vi
FINANCIAL SECTION	
INDEPENDENT AUDITOR’S REPORT	1-3
GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS	
Management’s Discussion and Analysis.....	MD&A 1-9
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	4
Statement of Activities	5
Fund Financial Statements	
Governmental Funds	
Balance Sheet.....	6-7
Reconciliation of Fund Balances of Governmental Funds to the Governmental Activities in the Statement of Net Position.....	8
Statement of Revenues, Expenditures and Changes in Fund Balances	9-10
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balances to the Governmental Activities in the Statement of Activities	11
Notes to Financial Statements	12-34

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
TABLE OF CONTENTS (Continued)

Page(s)

FINANCIAL SECTION (Continued)

GENERAL PURPOSE EXTERNAL FINANCIAL STATEMENTS (Continued)

Required Supplementary Information

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
General Fund	35
Recreation Fund.....	36
Illinois Municipal Retirement Fund	
Schedule of Employer Contributions	37
Schedule of Changes in the Employer's Net Pension Liability and Related Ratios	38
Other Postemployment Benefit Plan	
Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios	39
Notes to the Required Supplementary Information.....	40

**COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

Schedule of Expenditures - Budget and Actual	
Recreation Fund.....	41
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Capital Projects Fund	42
Debt Service Fund	43

NONMAJOR GOVERNMENTAL FUNDS

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	
Special Recreation Fund.....	44

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements	
General Obligation Limited Tax Refunding Debt Certificates of 2012	45
Debt Certificates of 2013.....	46
General Obligation Limited Tax Park Bonds of 2016.....	47
General Obligation Limited Tax Park Bonds of 2017.....	48

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
TABLE OF CONTENTS (Continued)

	<u>Page(s)</u>
STATISTICAL SECTION	
Financial Trends	
Net Position by Component	49-50
Change in Net Position	51-52
Fund Balances of Governmental Funds	53-54
Changes in Fund Balances of Governmental Funds.....	55-56
Revenue Capacity	
Assessed and Estimated Actual Value of Taxable Property	57
Principal Property Taxpayers	58
Property Tax Rates - Direct and Overlapping Governments - Lake County	59
Property Tax Levies and Collections	60
Debt Capacity	
Ratios of Outstanding Debt by Type.....	61
Ratios of Net General Bonded Debt Outstanding	62
Direct and Overlapping Bonded Debt.....	63
Legal Debt Margin Information	64-65
Demographic and Economic Information	
Demographic and Economic Information	66
Principal Employers.....	67
Operating Information	
Employees by Function/Program.....	68
Operating Indicators by Function/Program.....	69-70
Capital Asset Statistics by Function/Program.....	71

INTRODUCTORY SECTION

PARK DISTRICT OF HIGHLAND PARK

HIGHLAND PARK, ILLINOIS

LIST OF PRINCIPAL OFFICIALS

December 31, 2019

BOARD OF PARK COMMISSIONERS

Brian Kaplan, President

Barnett Ruttenberg, Vice President

Calvin A. Bernstein, Commissioner

Terry Grossberg, Commissioner

Lori Flores Weisskopf, Commissioner

ADMINISTRATIVE

Brian Romes, Executive Director

Mari-Lynn Peters, Director of Finance

Daniel Voss, Director of Parks

Liz Gogola, Director of Communications

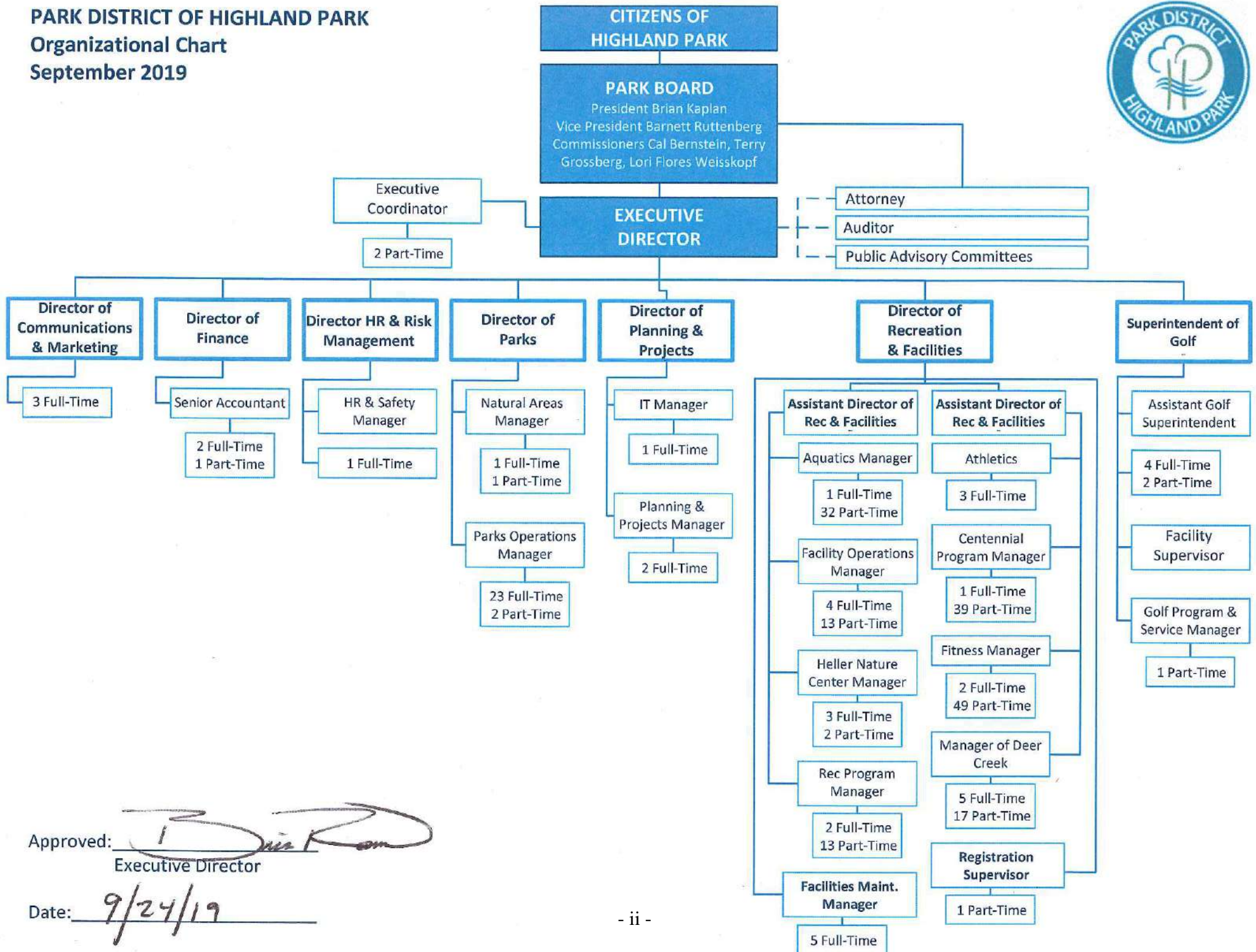
Mitch Carr, Director of Recreation and Facilities

Jeff Smith, Director of Planning, Projects, and IT

Donna Dunn, Director of Human Resources

Chris Maliszewski, Assistant Director of Recreation Facilities

PARK DISTRICT OF HIGHLAND PARK
Organizational Chart
September 2019



Approved: 
 Executive Director

Date: 9/24/19



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Park District of Highland Park
Illinois**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2018

Christopher P. Morill

Executive Director/CEO



636 Ridge Road
Highland Park, IL 60035
847.831.3810 | pdhp.org

June 16, 2020

To: Board of Park Commissioners and Citizens of the Park District of the Park District of Highland Park

State law requires that every general-purpose local government publish within six months of the close of each fiscal year a complete set of audited financial statements. This report is published to fulfill that requirement for the fiscal year ended December 31, 2019.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that is established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Sikich LLP, Certified Public Accountants, has issued an unmodified (“clean”) opinion on the Park District of Highland Park’s financial statements for the year ended December 31, 2019. The independent auditor’s report is located at the front of the financial section of this report.

Management’s discussion and analysis (MD&A) immediately follows the independent auditor’s report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Park District of Highland Park

The District was founded in 1909 and is located in the City of Highland Park, Illinois along the north shore of Lake Michigan. The District serves the City of Highland Park and a small portion of the Village of Deerfield. The District owns and operates more than 700 acres of land in 45 park areas while also helping other municipal agencies manage some land and is located approximately 25 miles north of Chicago.

The Park District operates under a Board-Director form of government serving a population of approximately 30,000. Educational services for the residents of the District are provided by North Shore School District 112 and Township High School District 113. Route 41 traverses the District and Interstate 94 is along its western boundary. METRA rail service to downtown Chicago is available with stations in Deerfield, Highland Park, Ft. Sheridan, and Highwood.

The District offers over 3,000 programs annually. These programs include athletics, pre-school, art and dance, ice skating, tennis, swimming, golf, gymnastics, and tennis. The District also offers general youth and adult variety programs throughout its facilities and parks. To support these programs, the District parks contain baseball and softball fields (including backstops - 23), outdoor basketball courts (full and half - 17), football/soccer fields (24), indoor/outdoor tennis courts (38), disc golf courses (2), and fishing areas (4). The District operates 10 facilities ranging from an ice center to a nature center.

The Comprehensive Annual Financial Report, which follows this transmittal letter, includes all funds of governmental operations and component units based on financial accountability. The accompanying financial statements include only those funds of the Park District, as there are no other organizations for which it has financial accountability. The Park District participates in the Illinois Municipal Retirement Fund (IMRF), the Northern Suburban Special Recreation Association (NSSRA), and the Park District Risk Management Agency (PDRMA). These organizations are not included in this report. However, such statements are available upon request from their respective business offices.

The Board of Park Commissioners is required to adopt a final budget and appropriation ordinance by no later than three months after the close of the fiscal year. This annual budget serves as the foundation for the Park District of Highland Park's financial planning and control. The budget is prepared by fund and state law prohibits further appropriation at any time within the same fiscal year. The Board of Commissioners has the authority, after the first six months of the fiscal year, to make transfers between various items in any fund in the appropriation ordinance with a two-thirds (2/3) vote. Additionally, if circumstances warrant it, a supplemental budget and appropriations ordinance can be prepared. Transfers cannot exceed 10%, in the aggregate, of the total amount appropriated for the fund or item that is having funds reallocated.

Local Economy

The City of Highland Park has a well-established reputation as a preeminent community located in the northern corridor of the Chicago metropolitan area. The area encompassing the Park District of Highland Park is an outstanding place in which to live and work as the city has a large residential base and a successful downtown. The residents of Highland Park receive excellent municipal and educational services. From an educational standpoint, over one-third of its residents have an advanced degree and an additional third have a bachelor's degree. This is well above the norm for the County (Lake) as well as the State of Illinois.

From a pure economic position, the District serves a highly affluent community as the median value of homes is \$575,800 as opposed to a state average of \$182,600. The median household income of \$147,962 is approximately 46% higher than the state's median household income.

Long-term Planning

GreenPrint 2024, the District's comprehensive master plan, was adopted at the December 2015 Regular Board Meeting. It establishes a clear set of goals, best practices and standards for all Park District facilities, open space, and programs. Since adoption, numerous initiatives have been addressed including the creation of the Parks Foundation of Highland Park and Athletic Field Master Plan. Three major capital

initiatives were completed, construction of a new Golf/Parks Maintenance facility, Sunset Valley Golf Course and Club House.

Working with the City of Highland Park, the District purchased the Highland Park Country Club property and began the transformation to a passive recreational open space. This will create a large natural open area in the center of town for all to enjoy.

During 2019, a community Attitude and Interest Survey was completed. Information obtained from the survey was used to 'refresh' GreenPrint 2024 to ensure that resources are aligned with current and future resident needs, community values, and the District's changing demographics.

Other Information

During 2019, the Board of Park Commissioners selected a new Executive Director from internal staff. Some restructuring of the District ensued to ensure continued quality and expanded programming at the District. Additionally, a new Director of Finance was hired late in 2019 to help to continue achieve the District's financial and operating goals.

Independent Audit: The District is required by Illinois Compiled Statutes to have an annual audit conducted by an independent certified public accountant selected by the Board of Park Commissioners. The audit firm, Sikich LLP, Certified Public Accountants' report on the general-purpose financial statements and combining and individual fund statements and schedules are included in the financial section of this report.

Awards: The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Park District of Highland Park for its comprehensive annual financial report for the fiscal year ended December 31, 2018. This was the thirtieth consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

In 2020, the Park District of Highland Park received the following awards:

- Illinois Distinguished Accredited Agency by the Illinois Association of Park Districts (IAPD) and the Illinois Park and Recreation Association (IPRA).
- IPRA Outstanding Program of the Year for ParkSchool

Affiliations: The District is a member of the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), the Park District Risk Management Agency (PDRMA) and the Northern Suburban Special Recreation Association (NSSRA).

The timely preparation of this comprehensive financial report was made possible by the dedicated staff of the entire Park District and coordinated by the Finance staff. We would like to express our sincere

appreciation for their contributions not only to this report, but also to their commitment of abiding to policies and procedures to ensure the high integrity of the information presented in this financial report. We thank the Board of Park Commissioners for their leadership and support as it relates to the financial operations and policies of the District.

Sincerely,

A handwritten signature in blue ink, appearing to read "Brian Romes".

Brian Romes
Executive Director

A handwritten signature in blue ink, appearing to read "Mari-Lynn Peters".

Mari-Lynn Peters
Director of Finance

FINANCIAL SECTION

13400 Bishops Lane, Suite 300
Brookfield, WI 53005
262.754.9400

SIKICH.COM

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Park District of Highland Park, Highland Park, Illinois (the District), as of and for the year ended December 31, 2019, and the related notes to financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Park District of Highland Park, Highland Park, Illinois, as of December 31, 2019, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The introductory section, combining and individual fund financial statements and schedules, supplemental schedules and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Sikich LLP

Naperville, Illinois

June 16, 2020

**GENERAL PURPOSE EXTERNAL
FINANCIAL STATEMENTS**

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

Management's Discussion and Analysis December 31, 2019

Our discussion and analysis of the Park District of Highland Park's financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2019. Please read it in conjunction with the transmittal letter, which begins on page iv and the District's financial statements, which begin on page 4.

FINANCIAL HIGHLIGHTS

- The Park District of Highland Park's net position increased \$2,970,071, which is approximately 5.60% greater than the prior year, as a result of operations.
- During the year, government-wide revenues for the primary government totaled \$24,376,951 while expenses totaled \$21,406,880, resulting in an increase to net position of \$1,316,022.
- The Park District of Highland Park's net position totaled \$55,981,791 on December 31, 2019, which includes \$37,782,923 net investment in capital assets, \$487,832 subject to external restrictions, and \$17,711,036 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported excess revenue over expenditures for the year of \$1,546,600 exclusive of net transfers out of \$622,625. The net change in fund balance of \$923,975 brings the fund balance in the General Fund to \$3,304,258, resulting in an increase of 38.8%.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (on pages 4 - 5) provide information about the activities of the District as a whole and present a longer-term view of the District's finances. Fund financial statements begin on page 6. For governmental activities, these statements tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Government-Wide Financial Statements

The government-wide financial statements provide readers with a broad overview of the District's finances, in a matter similar to a private-sector business. The government wide financial statements can be found on pages 4 - 5 of this report.

The Statement of Net Position reports information on all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the District's property tax base and the condition of the District's infrastructure, is needed to assess the overall health of the District.

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

Management's Discussion and Analysis December 31, 2019

USING THIS ANNUAL REPORT – Continued

Government-Wide Financial Statements – Continued

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and government and recreation services. There are no business-type activities reported by the District.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the District are reported as governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The District maintains five individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Recreation Fund, Debt Service Fund, and Capital Projects Fund, all of which are considered to be major funds, and the Special Recreation Fund, the District's only nonmajor fund.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 6 - 11 of this report.

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

Management's Discussion and Analysis December 31, 2019

USING THIS ANNUAL REPORT – Continued

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 12 - 34 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. employee pension obligations, as well as budgetary comparison schedules for the General Fund and Recreation Fund. These items can be found on pages 41 - 43.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$55,981,791.

	Net Position	
	2019	2018
Current and Other Assets	\$ 37,466,249	30,708,488
Capital Assets	53,645,017	54,557,308
Total Assets	91,111,266	85,265,796
Deferred Outflows	688,372	3,854,056
Total Assets/ Deferred Outflows	91,799,638	89,119,852
Long-Term Debt	16,641,196	16,681,986
Other Liabilities	3,374,738	5,691,307
Total Liabilities	20,015,934	22,373,293
Deferred Inflows	15,801,913	13,734,839
Total Liabilities/ Deferred Inflows	35,817,847	36,108,132
Net Investment in Capital Assets	37,782,923	36,056,097
Restricted	487,832	386,216
Unrestricted	17,711,036	16,569,407
Total Net Position	55,981,791	53,011,720

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

Management's Discussion and Analysis December 31, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

A large portion of the District's net position, \$37,782,923 or 67%, reflects its investment in capital assets (for example, land, buildings, machinery, and equipment), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion, \$487,832 or 0.8%, of the District's net position represents resources that are subject to external restrictions on how they may be used. Essentially, these restrictions represent property taxes levied for a specific purpose. The remaining 32.2%, or \$17,711,036, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Changes in Net Position	
	2019	2018
Revenues		
Program Revenues		
Charges for Services	9,609,804	8,495,425
Operating Grants/Contributions		36,970
Capital Grants/Contributions	1,094,905	
General Revenues		
Property Taxes	12,963,247	12,639,828
Replacement Taxes	174,765	140,571
Other General Revenues	534,230	608,350
Total Revenues	<u>24,376,951</u>	<u>21,921,144</u>
Expenses		
General Government	6,105,515	7,081,362
Recreation	14,865,902	15,142,209
Interest on Long-Term Debt	435,463	499,331
Total Expenses	<u>21,406,880</u>	<u>22,722,902</u>
Change in Net Position	2,970,071	(801,758)
Net Position-Beginning	<u>53,011,720</u>	<u>53,813,478</u>
Net Position - Ending	<u><u>55,981,791</u></u>	<u><u>53,011,720</u></u>

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

Management’s Discussion and Analysis December 31, 2019

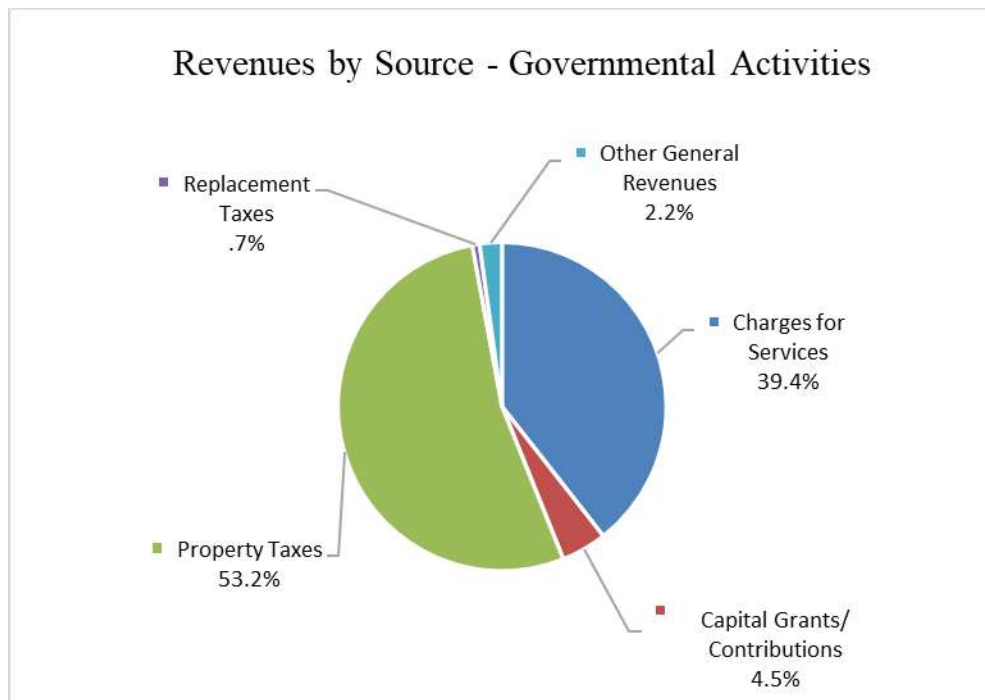
GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Net position of the District’s governmental activities increased by 5.6% to \$55,981,791 at December 31, 2019 compared to \$53,011,720 at December 31, 2018. Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$17,711,036 at December 31, 2019.

Governmental Activities

Revenues for governmental activities totaled \$24,376,951, while the cost of all governmental functions totaled \$21,406,880. This results in a gain of \$2,970,071. For the year ended December 31, 2018, revenue of \$21,921,144 was less than expenses of \$22,722,902, resulting in a loss of (\$801,758). During 2019, revenues increased due to the opening of the renovated Sunset Valley Golf Club.

The following chart graphically depicts the major revenue sources of the District. This graph illustrates that, more than half of the District’s revenues come from property tax.



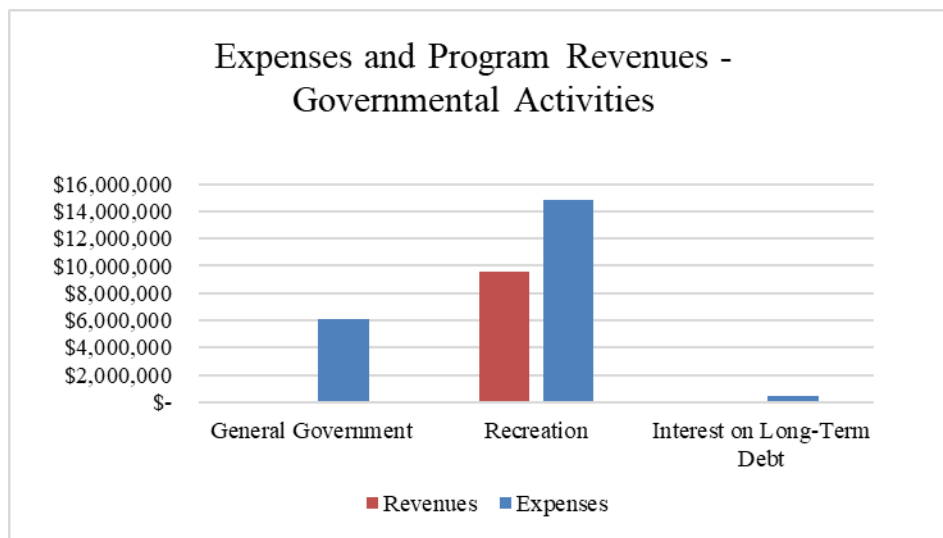
PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

Management’s Discussion and Analysis December 31, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities – Continued

The Expenses and Program Revenues Chart identifies those governmental functions where program expenses greatly exceed revenues. Although in the government-wide statements expenses normally exceed revenues, general revenues such as property and replacement taxes support the general government expenses, a portion of recreation expenses, and interest expenses. During 2019, staff controlled spending resulting in a favorable savings compared to budget.



FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government’s net resources available for spending at the end of the fiscal year.

The ending fund balance when the District’s Governmental Funds combined is \$15,626,058 which is \$1,352,297, or 9%, more than last year’s total of \$14,273,761. Of that amount, \$15,055,759, of the total is committed, assigned, or unassigned. The District’s intent is to remain true to its fund balance policy that is discussed in the Notes to the Financial Statements, by transferring a portion of the excess balances to the Capital Projects Fund to assure that the District’s existing assets are well maintained moving forward. The District transferred \$2,500,000 from the Recreation Fund to the Capital Projects Fund in excess fund balance.

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

Management's Discussion and Analysis December 31, 2019

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS – Continued

Governmental Funds – Continued

The General Fund is the chief operating fund of the District. At December 31, 2019, unassigned fund balance in the General Fund was \$3,292,104, which represents 99.6% of the total fund balance of the General Fund.

The Recreation Fund reported a net positive change in fund balance at December 31, 2019 of \$55,693, increasing the fund balance to \$4,715,040. This is an increase of 1.2%.

The Debt Service Fund reported an increase of \$4,169, to \$164,892 and was due to principal and interest expense. The fund balance in the Debt Service Fund is restricted for future debt service payments.

The Capital Projects Fund reported an increase in fund balance of \$6,847,186 to \$7,118,928. This increase is due to a deliberate reduction of use of reserve for capital expenditures as projects are realigned and a bond issuance is anticipated.

GENERAL FUND BUDGETARY HIGHLIGHTS

During 2019, the District did not revise the annual operating budget of the General Fund. The fund is reported as a major fund, and accounts for the routine park operations of the District. The overall performance of the fund was greater than budgeted. The actual revenues for the year total \$6,779,987, compared to budgeted revenue of \$5,908,895. The \$871,092 difference was mainly due to the under budgeting of impact fees. Expenditures had a favorable budget variance by \$461,088 and this was due to over budgeting related to staffing.

RECREATION FUND HIGHLIGHTS

During 2019, the District did not revise the annual operating budget of the Recreation Fund. The fund is reported as a major fund, and accounts for the revenue and expenditures related to recreation programs funded by a tax levy and user fees. The overall performance of the fund was greater than budgeted. The actual revenues for the year total \$14,885,818, compared to budgeted revenue of \$15,486,303. The \$600,485 difference was largely due to extra anticipated greens fees as a result of the closing of a nearby course that ended up staying open. Expenditures had a favorable budget variance by \$706,906 and this was largely due to over budgeting related to staffing.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of December 31, 2019 was \$53,645,017 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, improvements, equipment, and vehicles.

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

**Management's Discussion and Analysis
December 31, 2019**

CAPITAL ASSETS AND DEBT ADMINISTRATION – Continued

Capital Assets – Continued

	Capital Assets - Net of Depreciation	
	2019	2018
Land	\$ 3,748,634	3,748,634
Construction in Progress	446,504	172,172
Buildings	26,065,300	26,890,692
Improvements	19,639,567	19,671,726
Equipment	3,369,502	3,744,267
Vehicles	375,510	329,817
Total	<u>53,645,017</u>	<u>54,557,308</u>

This year's major additions included:

Construction in Progress	\$ 291,916
Improvements	1,306,402
Equipment	130,234
Vehicles	<u>148,257</u>
Total	<u>1,876,809</u>

Additional information on the District's capital assets can be found in note 4 on page 21 of this report.

Debt Administration

At year-end, the District had total outstanding debt of \$15,335,000 as compared to \$17,885,000 the previous year, a decrease of 14.2%. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	2019	2018
General Obligation Bonds	\$ 15,335,000	17,885,000

Additional information on the District's long-term debt can be found in Note 5 on pages 22 – 23 of this report.

PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

Management's Discussion and Analysis December 31, 2019

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

Through conservative efforts to maintain its reserves and careful financial planning, the District's financial position continues to remain strong. Many trends and economic factors which can affect the future operations of the District are considered during budgeting and long-range planning. The District is committed to maintaining reserves and is continually reviewing ways to improve its capital assets and strong financial position to provide residents with excellent programs and facilities. A community Attitude and Interest Survey was completed in 2020. The information received from this study will be used for future programming and capital planning, to align the District's resources with the needs of the community. There are several additional major factors that the Park District has been dealing with and will address in the upcoming budget year as well:

- The continuing negative effect of the tax cap on the District's property tax revenue
- Systematic increase in the minimum wage over the next four years
- Rising group health insurance costs
- Increased competition from private industry for participants and users
- Declining elementary school enrollment
- COVID-19 implications
- Additional capital funding

In 2020, COVID-19 caused the District to temporarily stop all programming and close facilities. All part-time staff were furloughed, and full-time staff hours were reduced. Additionally, future large events, such as Fourth Fest were cancelled. The outdoor aquatic center will be closed for the 2020 season, the indoor pool was drained, and the ice rink melted. Such actions have significantly reduced operating expenses. Furthermore, the District has begun virtual programming for fees, re-opened golf, tennis, personal training, beaches, and trails. As of April 30, the District financials were favorable versus budget by nearly \$1,000,000. Future forecasts and cash flow modeling suggest this surplus will continue through the rest of 2020.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be directed to Office of the Finance Director, Park District of Highland Park, 636 Ridge Road, Highland Park, IL 60035

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

STATEMENT OF NET POSITION

December 31, 2019

	<u>Governmental Activities</u>
ASSETS	
Cash and investments	\$ 17,392,070
Receivables (net, where applicable, of allowances for uncollectibles)	
Property taxes	13,399,878
Accrued interest	82,211
Grants	226,120
Programs	346,266
Other	2,785
Due from other governments	813,333
Prepaid expenses	66,228
Inventory	16,239
Net pension asset	5,121,119
Capital assets not being depreciated	4,195,138
Capital assets being depreciated (net of accumulated depreciation)	<u>49,449,879</u>
Total assets	<u>91,111,266</u>
DEFERRED OUTFLOWS OF RESOURCES	
Pension items - IMRF	658,316
OPEB items	<u>30,056</u>
Total deferred outflows of resources	<u>688,372</u>
Total assets and deferred outflows of resources	<u>91,799,638</u>
LIABILITIES	
Accounts payable	1,044,362
Accrued payroll	471,114
Accrued interest payable	18,865
Unearned revenue	1,840,397
Noncurrent liabilities	
Due within one year	2,345,124
Due in more than one year	<u>14,296,072</u>
Total liabilities	<u>20,015,934</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred property tax revenue	13,363,199
Pension items - IMRF	2,420,110
OPEB items	<u>18,604</u>
Total deferred inflows of resources	<u>15,801,913</u>
Total liabilities and deferred inflows of resources	<u>35,817,847</u>
NET POSITION	
Net investment in capital assets	37,782,923
Restricted for	
Debt service	164,892
Special recreation	322,940
Unrestricted	<u>17,711,036</u>
TOTAL NET POSITION	<u><u>\$ 55,981,791</u></u>

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

STATEMENT OF ACTIVITIES

For the Year Ended December 31, 2019

FUNCTIONS/PROGRAMS PRIMARY GOVERNMENT	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities
Governmental Activities					
General government	\$ 6,105,515	\$ -	\$ -	\$ 1,064,453	\$ (5,041,062)
Recreation	14,865,902	9,609,804	-	30,452	(5,225,646)
Interest and fiscal charges	435,463	-	-	-	(435,463)
Total governmental activities	21,406,880	9,609,804	-	1,094,905	(10,702,171)
TOTAL PRIMARY GOVERNMENT	\$ 21,406,880	\$ 9,609,804	\$ -	\$ 1,094,905	(10,702,171)

General Revenues	
Taxes	
Property	12,963,247
Intergovernmental	
Replacement	174,765
Investment income	262,147
Other	272,083
Total	13,672,242
CHANGE IN NET POSITION	2,970,071
NET POSITION, JANUARY 1	53,011,720
NET POSITION, DECEMBER 31	\$ 55,981,791

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

BALANCE SHEET
GOVERNMENTAL FUNDS

December 31, 2019

	<u>General</u>	<u>Recreation</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental</u>	<u>Total Governmental</u>
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES						
ASSETS						
Cash and investments	\$ 2,867,331	\$ 6,757,621	\$ 162,184	\$ 7,286,305	\$ 318,629	\$ 17,392,070
Receivables (net, where applicable, of allowances for uncollectibles)						
Taxes	5,615,245	5,225,697	1,583,362	-	975,574	13,399,878
Accrued interest	81,345	-	-	866	-	82,211
Grants	-	-	-	226,120	-	226,120
Programs	-	346,266	-	-	-	346,266
Other	2,785	-	-	-	-	2,785
Due from other governments	813,333	-	-	-	-	813,333
Inventory	-	16,239	-	-	-	16,239
Prepaid items	12,154	54,074	-	-	-	66,228
Total assets	<u>9,392,193</u>	<u>12,399,897</u>	<u>1,745,546</u>	<u>7,513,291</u>	<u>1,294,203</u>	<u>32,345,130</u>
DEFERRED OUTFLOWS OF RESOURCES						
None	-	-	-	-	-	-
Total deferred outflows of resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 9,392,193</u>	<u>\$ 12,399,897</u>	<u>\$ 1,745,546</u>	<u>\$ 7,513,291</u>	<u>\$ 1,294,203</u>	<u>\$ 32,345,130</u>

(This statement is continued on the following page.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

BALANCE SHEET (Continued)
GOVERNMENTAL FUNDS

December 31, 2019

	General	Recreation	Debt Service	Capital Projects	Nonmajor Governmental	Total Governmental
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES						
LIABILITIES						
Accounts payable	\$ 287,083	\$ 362,916	\$ -	\$ 394,363	\$ -	\$ 1,044,362
Accrued payroll	185,138	285,976	-	-	-	471,114
Unearned program revenue	-	1,824,683	-	-	-	1,824,683
Unearned revenue	15,714	-	-	-	-	15,714
Total liabilities	487,935	2,473,575	-	394,363	-	3,355,873
DEFERRED INFLOWS OF RESOURCES						
Unavailable property tax revenue	5,600,000	5,211,282	1,580,654	-	971,263	13,363,199
Total deferred inflows of resources	5,600,000	5,211,282	1,580,654	-	971,263	13,363,199
Total liabilities and deferred inflows of resources	6,087,935	7,684,857	1,580,654	394,363	971,263	16,719,072
FUND BALANCES						
Nonspendable						
Prepaid items	12,154	54,074	-	-	-	66,228
Inventory	-	16,239	-	-	-	16,239
Restricted	-	-	164,892	-	322,940	487,832
Committed	-	4,644,727	-	-	-	4,644,727
Assigned	-	-	-	7,118,928	-	7,118,928
Unassigned	3,292,104	-	-	-	-	3,292,104
Total fund balances	3,304,258	4,715,040	164,892	7,118,928	322,940	15,626,058
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 9,392,193	\$ 12,399,897	\$ 1,745,546	\$ 7,513,291	\$ 1,294,203	\$ 32,345,130

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**RECONCILIATION OF FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF NET POSITION**

December 31, 2019

FUND BALANCES OF GOVERNMENTAL FUNDS	\$ 15,626,058
--	----------------------

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds	53,645,017
---	------------

Differences between expected and actual experiences, assumption changes and net difference between projected and actual earnings and contributions subsequent to the measurement date for the Illinois Municipal Retirement Fund are recognized as deferred outflows and inflows of resources on the statement of net position	(1,761,794)
--	-------------

Differences between expected and actual experiences, assumption changes and net difference between projected and actual earnings for the Other Postemployment Benefit Plan are recognized as deferred outflows and inflows of resources on the statement of net position	11,452
--	--------

Long-term liabilities (assets) are not due and payable in the current period and, therefore, are not reported in governmental funds	
General obligation bonds	(7,175,000)
Debt certificates	(8,160,000)
Net pension liability (asset) - IMRF	5,121,119
Total OPEB liability	(775,736)
Premium on general obligation bonds	(527,725)
Accrued interest	(18,865)
Compensated absences	(2,735)

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 55,981,791</u>
--	-----------------------------

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

For the Year Ended December 31, 2019

	General	Recreation
REVENUES		
Taxes	\$ 5,564,621	\$ 5,092,972
Charges for services	40,996	9,568,808
Donations	-	30,452
Intergovernmental - grants	838,333	-
Investment income	262,147	-
Miscellaneous	73,890	193,586
	6,779,987	14,885,818
EXPENDITURES		
Current		
General government	5,233,387	-
Recreation	-	11,344,598
Capital outlay	-	51,589
Debt service		
Principal retirement	-	-
Interest and fiscal charges	-	-
	5,233,387	11,396,187
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,546,600	3,489,631
OTHER FINANCING SOURCES (USES)		
Transfers in	-	-
Transfers (out)	(622,625)	(3,433,938)
	(622,625)	(3,433,938)
NET CHANGE IN FUND BALANCES	923,975	55,693
FUND BALANCES, JANUARY 1	2,380,283	4,659,347
FUND BALANCES, DECEMBER 31	\$ 3,304,258	\$ 4,715,040

	Debt Service	Capital Projects	Nonmajor Governmental	Total Governmental
\$	1,524,568	\$ -	\$ 955,851	\$ 13,138,012
	-	-	-	9,609,804
	-	-	-	30,452
	-	226,120	-	1,064,453
	-	-	-	262,147
	-	4,607	-	272,083
	<u>1,524,568</u>	<u>230,727</u>	<u>955,851</u>	<u>24,376,951</u>
	-	264,334	564,335	6,062,056
	-	-	-	11,344,598
	-	2,489,449	-	2,541,038
	2,550,000	-	-	2,550,000
	526,962	-	-	526,962
	<u>3,076,962</u>	<u>2,753,783</u>	<u>564,335</u>	<u>23,024,654</u>
	(1,552,394)	(2,523,056)	391,516	1,352,297
	1,556,563	2,794,798	-	4,351,361
	-	-	(294,798)	(4,351,361)
	<u>1,556,563</u>	<u>2,794,798</u>	<u>(294,798)</u>	<u>-</u>
	4,169	271,742	96,718	1,352,297
	160,723	6,847,186	226,222	14,273,761
\$	<u>164,892</u>	<u>\$ 7,118,928</u>	<u>\$ 322,940</u>	<u>\$ 15,626,058</u>

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
GOVERNMENTAL ACTIVITIES IN THE STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2019

NET CHANGE IN FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 1,352,297
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlay as expenditures; however, they are capitalized and depreciated in the statement of activities	1,859,225
Depreciation on capital assets is reported as an expense in the statement of activities	(2,743,772)
The loss on disposal of capital assets is reported as an expense in the statement of activities	(27,744)
The change in certain liabilities are reported as expenses on the statement of activities	
Compensated absences	(2,735)
Accrued interest	3,013
The amortization of premium on long-term debt does not provide current financial resources and, therefore, is not reported as revenue in the governmental funds	88,486
The change in the Illinois Municipal Retirement Fund net pension liability (asset), deferred inflows and deferred outflows are not a source or use of a financial resource	(96,068)
The change in the total OPEB liability, deferred inflows and deferred outflows are not a source or use of a financial resource	(12,631)
The repayment of long-term debt is reported as an expenditure when due in governmental funds but as a reduction of principal outstanding in the statement of activities	<u>2,550,000</u>
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 2,970,071</u>

See accompanying notes to financial statements.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

NOTES TO FINANCIAL STATEMENTS

December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Park District of Highland Park, Highland Park, Illinois (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to government units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

a. Reporting Entity

The District is a body corporate and politic established under Illinois Compiled Statutes (ILCS) incorporated in 1909. The District operates under a Board-Manager form of government, providing recreation and other services to the residents of the City of Highland Park including recreation programs, park management, capital development and general administration. The District has a separately elected board. The District is considered to be a primary government as defined by GASB Statement No. 14 and No. 61, since it is legally separate and fiscally independent. The accompanying basic financial statements present the District only since the District does not have component units. The Parks Foundation of Highland Park, while a potential component unit, is not significant to the District and, therefore, has been excluded from its reporting entity.

b. Fund Accounting

The District uses funds to report on its financial position and the changes in its financial position. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Funds are classified into the following categories: governmental, proprietary and fiduciary. The District does not have any proprietary or fiduciary funds.

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of restricted, committed or assigned monies (special revenue funds), the funds restricted, committed or assigned for the acquisition or construction of capital assets (capital projects funds) and the funds restricted for the servicing of governmental long-term debt (debt service funds). The General Fund (corporate) is used to account for all activities of the government not accounted for in some other fund.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

c. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. The effect of material interfund activity, other than interfund service transactions, has been eliminated from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on user fees and charges for support. The District does not report any business-type activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function, segment or program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. Contributions of land by developers under land/cash ordinances are reported as capital grants and contributions on the statement of activities.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The District reports the following major governmental funds:

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those accounted for in another fund.

The Recreation Fund, a special revenue fund, is used to account for revenue and expenditures related to recreation programs funded by a tax levy and user fees.

The Capital Projects Fund is used to account for the acquisition and construction of major capital facilities.

The Debt Service Fund is used to account for the accumulation of resources for and the payment of principal and interest on governmental activities long-term debt.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

d. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and all liabilities associated with the operation of these activities/funds are included on the statement of net position. Revenues are recorded when earned and expenses are recorded when a liability is incurred. Property taxes are recognized as revenues in the year for which they are levied (i.e., intended to finance). Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Program revenues consist of user fees and other charges for services, operating grants and capital grants.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). “Measurable” means the amount of the transaction can be determined and “available” means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period (60 days). The District recognizes property taxes when they become both measurable and available in the year intended to finance. Expenditures are recorded when the related liability is incurred. However, debt service expenditures are recorded only when payment is due, unless due the first day of the following fiscal year.

Those revenues susceptible to accrual are property taxes, interest revenue and charges for services.

The District reports deferred/unearned/unavailable revenue on its financial statements. Deferred/unearned/unavailable revenues arise when potential revenue does not meet both the measurable and available criteria for recognition in the current period for governmental funds or earned at the government-wide level. Deferred/unearned/unavailable revenues also arise when resources are received by the government before it has legal claim to them as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when revenue recognition criteria are met, or when the government has a legal claim to the resources by meeting all eligibility requirements, the deferred inflows of resources or liability is removed from the financial statements and revenue is recognized.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

e. Investments

Investments with maturity of less than one year when purchased, non-negotiable certificates of deposit and other nonparticipating investments are stated at cost or amortized cost. Investments with maturity greater than one year at time of purchase, if any, are stated at fair value. The District categorizes its fair value measurements within the fair value hierarchy established by GAAP. The hierarchy is based on valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. As of December 31, 2019, all of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

f. Inventories

Inventories consist of amounts available for resale and are accounted for using the consumption method. Inventories are valued at cost on the first-in/first-out (FIFO) method.

g. Prepaid Expenses/Items

Certain payments to vendors reflect costs applicable to future accounting periods, and are recorded as prepaid expenses/items using the consumption method. Such amounts are offset by nonspendable fund balance for prepaid expenses/items in the fund financial statements.

h. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., bike trails, paths and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$10,000 - \$250,000, tangible in nature and have an estimated useful life in excess of one year. Such assets are reported at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

h. Capital Assets (Continued)

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant and equipment is depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings	25 - 35
Improvements	10 - 20
Equipment	3 - 15
Vehicles	5 - 10

i. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities financial statements. Bond premiums and discounts are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental funds recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as expenditures.

j. Compensated Absences

The District accrues accumulated unpaid vacation and associated employee-related costs when earned (or estimated to be earned) by the employee. In accordance with GASB Statement No. 16, no liability is recorded for nonvesting accumulation rights to receive sick pay benefits. However, a liability is recognized for that portion of accumulated sick leave that is estimated to be taken as “terminal leave” prior to retirement or resignation. All vacation pay is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

k. Property Taxes

The District's property taxes are required to be levied by ordinance. A certified copy of the levy ordinance must be filed with the county clerk no later than the last Tuesday in December of each year. Taxes are due and collectible one-half in June and one-half in September of the following year. Property taxes attach as an enforceable lien on property as of January 1. Property taxes which have been levied but are not due before the end of the fiscal year are recorded as receivable. The entire receivable is offset by unavailable/deferred property tax revenue as they are intended to finance the subsequent fiscal year.

l. Net Position/Fund Balances

In the fund financial statements, governmental funds report nonspendable fund balance for amounts that are either not in spendable form or legally or contractually required to be maintained intact. Restrictions of fund balance are reported for amounts constrained by legal restrictions from outside parties for use for a specific purpose or externally imposed by outside entities. None of the restricted fund balance result from enabling legislation adopted by the District. Committed fund balance is constrained by formal actions of the District's Board of Commissioners, which is considered the District's highest level of decision-making authority. Formal actions include ordinances approved by the Board of Commissioners. The Board of Commissioners would also take action to modify or rescind committed fund balance, if applicable. Assigned fund balance represents amounts constrained by the District's intent to use them for a specific purpose. The authority to assign fund balance has been delegated to the Executive Director and Director of Finance through the approved fund balance policy of the District. Any residual fund balance in the General Fund is reported as unassigned. Deficit fund balances in other governmental funds are also reported as unassigned.

The District's flow of funds assumption prescribes that the funds with the highest level of constraint are expended first. If restricted or unrestricted funds are available for spending, the restricted funds are spent first. Additionally, if different levels of unrestricted funds are available for spending, the District considers committed funds to be expended first followed by assigned and then unassigned funds.

The District's policy manual states that the General Fund should maintain a minimum assigned fund balance level of three to four months and unassigned fund balance of four months of annual budgeted expenditures not including capital, debt service, and interfund transfers. The District's policy manual states that the Recreation Fund should maintain a minimum assigned fund balance equal to 25% of budgeted expenditures not including capital, debt service and interfund transfers. Fund balances in excess of said levels may be transferred to the Capital Projects Fund at the discretion of the Board.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

l. Net Position/Fund Balances (Continued)

In the government-wide financial statements, restricted net position is legally restricted by outside parties for a specific purpose. Net investment in capital assets represents the District's investment in the book value of capital assets, less any outstanding debt that was issued to construct or acquire the capital asset.

m. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Deferred inflows are also reported related to pension items.

n. Interfund Transactions

Reciprocal interfund service transactions are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions are reported as transfers.

o. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other fund" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans).

p. Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS

ILCS and the District’s investment policy authorize the District to make deposits/invest in insured commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. agencies, money market mutual funds with portfolios of securities issued or guaranteed by the United States Government or agreements to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services, The Illinois Funds, the Illinois Metropolitan Investment Fund and the Illinois Park District Liquid Asset Fund.

It is the policy of the District to invest its funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the District and conforming to all state and local statutes governing the investment of public funds, using the “prudent person” standard for managing the overall portfolio. The primary objective of the policy is safety (preservation of capital and protection of investment principal), liquidity and yield.

The Illinois Park District Liquid Asset Fund allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. Investments in the Illinois Park District Liquid Asset Fund are valued at the share price, the price for which the investment could be sold.

Deposits with Financial Institutions

Custodial credit risk for deposits with financial institutions is the risk that in the event of a bank’s failure, the District’s deposits may not be returned to it. The District’s investment policy requires pledging of collateral with a fair value of 102% of all bank balances in excess of federal depository insurance with the collateral held by a third party in the District’s name.

Investments

Investment Type	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1-5	6-10	Greater Than 10
Illinois Park District Liquid Asset Fund	\$ 6,939,174	\$ 6,939,174	\$ -	\$ -	-
TOTAL	\$ 6,939,174	\$ 6,939,174	\$ -	\$ -	-

Interest rate risk is the risk that change in interest rates will adversely affect the fair value of an investment. In accordance with its investment policy, the District limits its exposure to interest rate risk by structuring the portfolio to provide liquidity for operating funds.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

2. DEPOSITS AND INVESTMENTS (Continued)

Investments (Continued)

The District limits its exposure to credit risk, the risk that the issuer of a debt security will not pay its par value upon maturity, by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government and The Illinois Park District Liquid Asset Fund. The Illinois Park District Liquid Asset Fund is rated AAAM.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to the investment, the District will not be able to recover the value of its investments that are in possession of an outside party. The District's investment policy does not address custodial credit risk for investments.

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. The District's investment policy limits concentration risk by diversifying investments by limiting investments to avoid overconcentration of securities from a specific issuer or business sector, limiting investments in securities that have higher credit risks, investing in securities with varying maturities, and continuously investing a portion of the portfolio in readily available funds such as local government investment pools, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

3. PROPERTY TAX CALENDAR

The following information gives significant dates on the property tax calendar of the District.

- The property tax lien date is January 1;
- The annual tax levy ordinance for 2019 was passed December 12, 2019;
- Property taxes are due to the County Collector in two installments, June 1 and September 1; and
- Property taxes for 2019 are normally received monthly beginning in May and generally ending by November 2020.

The 2019 tax levy, which attached as an enforceable lien on property as of January 1, 2019, has been recorded as a receivable as of December 31, 2019 as the tax was levied by the District in December 2019.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

4. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019 was as follows:

	Beginning Balances	Reclasses*	Beginning Balances, Reclassified	Increases	Decreases	Ending Balances
GOVERNMENTAL ACTIVITIES						
Capital assets not being depreciated						
Land	\$ 3,748,634	\$ -	\$ 3,748,634	\$ -	\$ -	\$ 3,748,634
Construction in progress	172,172	-	172,172	291,916	17,584	446,504
Total capital assets not being depreciated	3,920,806	-	3,920,806	291,916	17,584	4,195,138
Capital assets being depreciated						
Buildings	38,795,741	(37,108)	38,758,633	-	14,300	38,744,333
Improvements	28,587,032	2,240,731	30,827,763	1,306,402	11,776	32,122,389
Equipment	8,698,033	(2,203,623)	6,494,410	130,234	81,121	6,543,523
Vehicles	1,099,818	-	1,099,818	148,257	47,798	1,200,277
Total capital assets being depreciated	77,180,624	-	77,180,624	1,584,893	154,995	78,610,522
Less accumulated depreciation for						
Buildings	11,870,377	(2,436)	11,867,941	815,300	4,208	12,679,033
Improvements	9,817,620	1,338,417	11,156,037	1,338,561	11,776	12,482,822
Equipment	4,086,124	(1,335,981)	2,750,143	487,347	63,469	3,174,021
Vehicles	770,001	-	770,001	102,564	47,798	824,767
Total accumulated depreciation	26,544,122	-	26,544,122	2,743,772	127,251	29,160,643
Total capital assets being depreciated, net	50,636,502	-	50,636,502	(1,158,879)	27,744	49,449,879
GOVERNMENTAL ACTIVITIES						
CAPITAL ASSETS, NET	\$ 54,557,308	\$ -	\$ 54,557,308	\$ (866,963)	\$ 45,328	\$ 53,645,017

*Certain assets were reclassified between categories, as noted in the table above.

Depreciation expense was charged to functions/programs of the District's governmental activities as follows:

GOVERNMENTAL ACTIVITIES	
Culture and recreation	<u>\$ 2,743,772</u>
TOTAL DEPRECIATION EXPENSE - GOVERNMENTAL ACTIVITIES	<u><u>\$ 2,743,772</u></u>

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

The following is a summary of changes in long-term debt for governmental activities for the year ended December 31, 2019:

	Fund Debt Retired By	Beginning Balances	Additions	Reductions	Ending Balances	Current Portion
GOVERNMENTAL ACTIVITIES						
General obligation bonds	Debt Service	\$ 8,430,000	\$ -	\$ 1,255,000	\$ 7,175,000	\$ 965,000
Premium on bonds	N/A	616,211	-	88,486	527,725	-
Debt certificate	Debt Service	9,455,000	-	1,295,000	8,160,000	1,330,000
Compensated absences	General and Recreation	-	2,735	-	2,735	-
Total OPEB liability	General and Recreation	730,775	44,961	-	775,736	50,124
TOTAL GOVERNMENTAL ACTIVITIES		\$ 19,231,986	\$ 47,696	\$ 2,638,486	\$ 16,641,196	\$ 2,345,124

Long-term debt at December 31, 2019 is comprised of the following:

General Obligation Bonds

The District uses general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

	Total Outstanding	Current Portion
2016 General Obligation Limited Tax Park Bond \$2,935,000 General Obligation Limited Tax Park Bond, Series 2016, due in annual installments of \$540,000 to \$690,000 through December 15, 2020 with interest payable semiannually on June 15 and December 15 at 2% to 3%.	\$ 585,000	\$ 585,000
2017 General Obligation Limited Tax Park Bond \$8,635,000 General Obligation Limited Tax Park Bond, Series 2017, due in annual installments of \$85,000 to \$1,060,000 through December 15, 2028 with interest payable semiannually on June 15 and December 15 at 3% to 4%.	6,590,000	380,000
TOTAL BONDS	\$ 7,175,000	\$ 965,000

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

5. LONG-TERM DEBT

Debt Certificates

The District issues debt certificates to provide funds for the acquisition and construction of major capital facilities. Debt certificates are direct obligations and pledge the full faith and credit of the District. Debt certificates currently outstanding are as follows:

	Total Outstanding	Current Portion
\$6,770,000 General Obligation Limited Tax Refunding Debt Certificate of 2012, due in annual installments of \$35,000 to \$825,000 through December 15, 2023 with interest payable semiannually on June 15 and December 15 at 2% to 3%.	\$ 3,165,000	\$ 760,000
\$8,755,000 Debt Certificate of 2013, due in annual installments of \$505,000 to \$685,000 December 15, 2027 with interest payable semiannually on June 15 and December 15 at 2% to 3%.	4,995,000	570,000
TOTAL DEBT CERTIFICATES	\$ 8,160,000	\$ 1,330,000

Debt Service to Maturity

The annual requirements to amortize to maturity serial debt outstanding as of December 31, 2019 are as follows:

Fiscal Year Ending December 31,	General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest
2020	\$ 965,000	\$ 225,850	\$ 1,330,000	\$ 226,913
2021	1,030,000	196,900	1,365,000	191,288
2022	1,060,000	166,000	1,400,000	154,725
2023	920,000	123,600	1,440,000	115,725
2024	915,000	96,000	630,000	75,600
2025	855,000	68,550	645,000	59,850
2026	835,000	42,900	665,000	40,500
2027	510,000	17,850	685,000	20,544
2028	85,000	2,550	-	-
TOTAL	\$ 7,175,000	\$ 940,200	\$ 8,160,000	\$ 885,145

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

6. INDIVIDUAL FUND DISCLOSURES

Interfund Transfers

Individual fund interfund transfers are as follows:

	Transfers In	Transfers (Out)
MAJOR GOVERNMENTAL FUNDS		
General Fund	\$ -	\$ 622,625
Recreation Fund	-	3,433,938
Debt Service Fund	1,556,563	-
Capital Projects Fund	2,794,798	-
	<u>4,351,361</u>	<u>4,056,563</u>
NONMAJOR GOVERNMENTAL FUNDS		
Special Recreation Fund	-	294,798
	<u>-</u>	<u>294,798</u>
TOTAL	<u>\$ 4,351,361</u>	<u>\$ 4,351,361</u>

The transfers resulted from:

- \$1,556,563 transferred to the Debt Service Fund from the General Fund and the Recreation Fund is to subsidize debt costs. The amount will not be repaid.
- \$2,794,798 transferred to the Capital Projects Fund from the Recreation Fund and the Special Recreation Fund is for purchases of capital assets. The amounts will not be repaid.

7. JOINT GOVERNED ORGANIZATION - NORTH SUBURBAN SPECIAL RECREATION ASSOCIATION

The District is a member of the North Suburban Special Recreation Association (NSSRA), which was organized by several area park districts in order to provide special recreation programs to the physically and mentally handicapped within their districts and to share the expenses of such programs on a cooperative basis. Each member district's contribution is based upon a formula set out in the operating agreement.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

7. JOINT GOVERNED ORGANIZATION - NORTH SUBURBAN SPECIAL RECREATION ASSOCIATION (Continued)

NSSRA's Board of Directors consists of one member from each participating district. The Board of Directors is the governing body of NSSRA and is responsible for establishing all major policies and changes therein and for approving all budgets, capital outlay, programming and master plans. The District is not financially accountable for the activities of NSSRA and, accordingly, NSSRA has not been included in the accompanying financial statements. The financial statements of NSSRA may be obtained from the Association administrative offices at 3104 MacArthur Blvd. Northbrook, Illinois 60062.

8. RISK MANAGEMENT

The District is exposed to various risks of loss to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; illnesses of employees; natural disasters; and employee health.

Since 1984, the District has been a member of the Park District Risk Management Agency (PDRMA), a joint risk management pool of park and forest preserve districts and special recreation associations through which employee health, property, general liability, automobile liability, crime, boiler and machinery, public officials' and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

Each member assumes the first \$1,000 of property claims each occurrence and has self-insurance retentions at various amounts.

Management consists of a Board of Directors comprised of one appointed representative from each member. In addition, there are two officers, a Risk Manager and a Treasurer.

The District does not exercise any control over the activities of PDRMA beyond its representation on the Board of Directors.

Initial contributions are determined in advance of each membership year based on the individual member's expenditures as defined in the by-laws of PDRMA, assessment factors based on past member experience and the funding needs for the membership year. The Board of Directors may require that supplemental contributions be made by members to ensure that adequate funds are available to meet the obligations applicable to the membership year. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the District. The District is not aware of any additional amounts owed to PDRMA at December 31, 2019.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT FUND COMMITMENTS

Illinois Municipal Retirement Fund

The District's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF is an agent multiple-employer pension plan that acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly. IMRF issues a publicly available report that includes financial statements and supplementary information for the plan as a whole but not by individual employer. That report may be obtained by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523 or at www.imrf.org.

Plan Administration

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members.

The plan is accounted for on the economic resources measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Plan Membership

At December 31, 2019, IMRF membership consisted of:

Inactive employees or their beneficiaries currently receiving benefits	120
Inactive employees entitled to but not yet receiving benefits	163
Active employees	<u>119</u>
TOTAL	<u><u>402</u></u>

Benefits Provided

IMRF provides two tiers of pension benefits. Employees hired prior to January 1, 2011 are eligible for Tier 1 benefits. For Tier 1 employees, pension benefits vest after eight years of service. Participating members who retire at age 55 (reduced benefits) or after age 60 (full benefits) with eight years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. Employees hired on or after January 1, 2011 are eligible for Tier 2 benefits. For Tier 2 employees,

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
 NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Benefits Provided (Continued)

pension benefits vest after ten years of service. Participating members who retire at age 62 (reduced benefits) or after age 67 (full benefits) with ten years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1 2/3% of their final rate of earnings, for each year of credited service up to 15 years, and 2% for each year thereafter. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute.

Contributions

Participating members are required to contribute 4.50% of their annual covered salary to IMRF. The District is required to contribute the remaining amounts necessary to fund IMRF as specified by statute. The employer contribution rate for the calendar year ended December 31, 2019 was 1.06% of covered payroll.

Actuarial Assumptions

The District's net pension liability was measured as of December 31, 2019 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation performed as of the same date using the following actuarial methods and assumptions.

Actuarial valuation date	December 31, 2019
Actuarial cost method	Entry-age normal
Assumptions	
Price inflation	2.50%
Salary increases	3.35% to 14.25%
Interest rate	7.25%
Cost of living adjustments	3.00%
Asset valuation method	Market value

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Actuarial Assumptions (Continued)

developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for nondisabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

Discount Rate

The discount rate used to measure the total pension liability was 7.25% in 2019 and 2018. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that the District contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the District's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability (Asset)

	(a) Total Pension Liability	(b) Plan Fiduciary Net Position	(a) - (b) Net Pension Liability (Asset)
BALANCES AT JANUARY 1, 2019	\$ 42,993,815	\$ 43,269,545	\$ (275,730)
Changes for the period			
Service cost	\$ 687,671	\$ -	\$ 687,671
Interest	3,069,219	-	3,069,219
Difference between expected and actual experience	338,775	-	338,775
Changes in assumptions	-	-	-
Employer contributions	-	85,139	(85,139)
Employee contributions	-	322,753	(322,753)
Net investment income	-	8,250,273	(8,250,273)
Benefit payments and refunds	(2,007,202)	(2,007,202)	-
Other (net transfer)	-	282,889	(282,889)
Net changes	2,088,463	6,933,852	(4,845,389)
BALANCES AT DECEMBER 31, 2019	\$ 45,082,278	\$ 50,203,397	\$ (5,112,119)

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Changes in the Net Pension Liability (Asset) (Continued)

No changes in assumptions were made since the prior measurement date.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

For the year ended December 31, 2019, the District recognized pension expense of \$198,966. At December 31, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to IMRF from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 229,764	\$ 68,105
Changes in assumption	428,552	220,567
Net difference between projected and actual earnings on pension plan investments	-	2,131,438
TOTAL	\$ 658,316	\$ 2,420,110

Amounts reported as deferred outflows of resources and deferred inflows of resources related to IMRF will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2020	\$ (447,499)
2021	(514,241)
2022	232,137
2023	(1,032,191)
2024	-
Thereafter	-
TOTAL	\$ (1,761,794)

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

9. RETIREMENT FUND COMMITMENTS (Continued)

Illinois Municipal Retirement Fund (Continued)

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability (asset) to changes in the discount rate. The table below presents the net pension liability (asset) of the District calculated using the discount rate of 7.25% as well as what the District's net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net pension liability (asset)	\$ 353,651	\$ (5,112,119)	\$ (9,577,568)

10. OTHER POSTEMPLOYMENT BENEFITS

a. Plan Description

In addition to providing the pension benefits described, the District provides other postemployment health care benefits (OPEB) for retired employees through a single-employer defined benefit plan. The benefits, benefit levels, employee contributions and employer contributions are governed by the District and can be amended by the District through its personnel manual. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The plan does not issue a separate report. The activity of the plan is reported in the District's governmental activities.

b. Benefits Provided

The District provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with ILCS, which creates an implicit subsidy of retiree health insurance. To be eligible for benefits, an employee must qualify for retirement under the District's retirement plan. Upon a retiree reaching age 65 years of age, Medicare becomes the primary insurer and the retiree is no longer eligible to participate in the plan, but can purchase a Medicare supplement plan from the District's insurance provider.

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

c. Membership

At September 30, 2019 (the latest information available), membership consisted of:

Inactive fund members or beneficiaries currently receiving benefits payments	6
Inactive fund members entitled to but not yet receiving benefit payments	-
Active fund members	<u>99</u>
 TOTAL	 <u>105</u>

d. Actuarial Assumptions and Other Inputs

The total OPEB liability was determined by an actuarial valuation performed as of September 30, 2019 (most recent data available) using the following actuarial methods and assumptions.

Actuarial valuation date	September 30, 2019
Actuarial cost method	Entry-age normal
Inflation	2.50%
Discount rate	2.66%
Healthcare cost trend rates	4.50% to 8.00% in Fiscal 2019 based on type of plan
Asset valuation method	N/A
Mortality rates	RP - 2014 Combined Annuitant Table for males and females

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

e. Discount Rate

The discount rate was based on the S&P Municipal Bond 20 year high-grade rate index rate for tax exempt general obligation municipal bonds rated AA or better at September 30, 2019.

f. Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
BALANCES AT JANUARY 1, 2019	<u>\$ 730,775</u>
Changes for the period	
Service cost	30,815
Interest	30,787
Changes in assumptions	26,564
Implicit benefit payments	(50,124)
Difference between expected and actual experience	<u>6,919</u>
Net changes	<u>44,961</u>
BALANCES AT DECEMBER 31, 2019	<u>\$ 775,736</u>

g. Rate Sensitivity

The following is a sensitive analysis of total OPEB liability to changes in the discount rate and the healthcare cost trend rate. The table below presents the total OPEB liability of the District calculated using the discount rate of 2.66% as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.66%) or 1 percentage point higher (3.66%) than the current rate:

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
Total OPEB liability	\$ 818,089	\$ 775,736	\$ 733,887

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

10. OTHER POSTEMPLOYMENT BENEFITS (Continued)

The table below presents the total OPEB liability of the District calculated using the healthcare rate of 4.50% to 8.00% as well as what the District's total OPEB liability would be if it were calculated using a healthcare rate that is 1 percentage point lower (3.50% to 7.00%) or 1 percentage point higher (5.50% to 9.00%) than the current rate:

	1% Decrease (3.50% to 7.00%)	Current Healthcare Rate (4.50% to 8.00%)	1% Increase (5.50% to 9.00%)
Total OPEB liability	\$ 707,607	\$ 775,736	\$ 855,001

h. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2019, the District recognized OPEB expense of \$35,535. At December 31, 2019, the District reported deferred outflows and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumption	\$ 23,845	\$ 18,604
Difference between expected and actual experience	6,211	-
TOTAL	\$ 30,056	\$ 18,604

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year Ending December 31,	
2020	\$ 1,153
2021	1,153
2022	1,153
2023	1,153
2024	1,153
Thereafter	5,687
TOTAL	\$ 11,452

PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
NOTES TO FINANCIAL STATEMENTS (Continued)

11. SUBSEQUENT EVENT

On February 4, 2020, the District issued \$7,250,000 General Obligation Limited Tax Park Bonds, Series 2020 for capital improvements and purchases. The bonds mature in installments of \$160,000 to \$830,000 with interest from 3% to 5%.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedules
 - General Fund
 - Recreation Fund
- Schedule of Employer Contributions
 - Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability and Related Ratios
 - Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability and Related Ratios
 - Retiree Benefit Plan

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with GAAP.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND

For the Year Ended December 31, 2019

	Original and Final Appropriation	Actual	Variance Over (Under)
REVENUES			
Property taxes	\$ 5,500,000	\$ 5,389,856	\$ (110,144)
Replacement taxes	128,000	174,765	46,765
Charges for services			
Fees and charges	44,800	40,471	(4,329)
Sales and rental	360	525	165
Investment income	130,000	262,147	132,147
Intergovernmental	-	838,333	838,333
Miscellaneous	105,735	73,890	(31,845)
Total revenues	<u>5,908,895</u>	<u>6,779,987</u>	<u>871,092</u>
EXPENDITURES			
Current			
General government			
Salaries	2,792,670	2,516,881	(275,789)
Services	1,066,199	1,012,378	(53,821)
Insurance	1,104,610	1,017,971	(86,639)
Utilities	124,342	143,422	19,080
Materials and supplies	246,030	217,730	(28,300)
Landscape and maintenance	125,167	101,137	(24,030)
Pension contributions	235,457	223,868	(11,589)
Total expenditures	<u>5,694,475</u>	<u>5,233,387</u>	<u>(461,088)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<u>214,420</u>	<u>1,546,600</u>	<u>1,332,180</u>
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(622,625)	(622,625)	-
Total other financing sources (uses)	<u>(622,625)</u>	<u>(622,625)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE			
	<u>\$ (408,205)</u>	<u>923,975</u>	<u>\$ 1,332,180</u>
FUND BALANCE, JANUARY 1			
		<u>2,380,283</u>	
FUND BALANCE, DECEMBER 31			
		<u>\$ 3,304,258</u>	

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
RECREATION FUND**

For the Year Ended December 31, 2019

	Original and Final Appropriation	Actual	Variance Over (Under)
REVENUES			
Property taxes	\$ 5,200,000	\$ 5,092,972	\$ (107,028)
Charges for services			
Fees and charges	3,602,424	3,198,045	(404,379)
Instruction fees	5,054,422	4,864,349	(190,073)
Sales and rental	1,475,048	1,506,414	31,366
Donations	20,000	30,452	10,452
Miscellaneous	134,409	193,586	59,177
Total revenues	15,486,303	14,885,818	(600,485)
EXPENDITURES			
Current			
Recreation	12,038,933	11,344,598	(694,335)
Capital outlay	64,160	51,589	(12,571)
Total expenditures	12,103,093	11,396,187	(706,906)
OTHER FINANCING SOURCES (USES)			
Transfers (out)	(3,433,938)	(3,433,938)	-
Total other financing sources (uses)	(3,433,938)	(3,433,938)	-
NET CHANGE IN FUND BALANCE			
	\$ (50,728)	55,693	\$ 106,421
FUND BALANCE, JANUARY 1			
		4,659,347	
FUND BALANCE, DECEMBER 31			
		\$ 4,715,040	

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS
ILLINOIS MUNICIPAL RETIREMENT FUND**

Last Five Fiscal Years

FISCAL YEAR ENDED DECEMBER 31,	2015	2016	2017	2018	2019
Actuarially determined contribution	\$ 433,856	\$ 224,954	\$ 317,696	\$ 329,800	\$ 73,033
Contributions in relation to the actuarially determined contribution	433,856	224,954	317,696	329,800	73,033
CONTRIBUTION DEFICIENCY (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Additional contributions	-	-	-	-	12,106
Covered payroll	\$ 6,514,351	\$ 6,635,823	\$ 6,632,498	\$ 6,814,049	\$ 6,889,931
Contributions as a percentage of covered payroll	6.66%	3.39%	4.79%	4.84%	1.06%

Notes to Required Supplementary Information

The information presented was determined as part of the actuarial valuations as of January 1 of the prior fiscal year. Additional information as of the latest actuarial valuation presented is as follows: the actuarial cost method was entry-age normal; the amortization method was level percent of pay, closed and the amortization period was 24 years; the asset valuation method was five-year smoothed market; and the significant actuarial assumptions were an investment rate of return at 7.50% annually, projected salary increases assumption of 3.35% to 14.25% compounded annually and postretirement benefit increases of 2.50% compounded annually.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S
NET PENSION LIABILITY AND RELATED RATIOS
ILLINOIS MUNICIPAL RETIREMENT FUND

Last Five Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2015	2016	2017	2018	2019
TOTAL PENSION LIABILITY					
Service cost	\$ 688,654	\$ 671,502	\$ 679,854	\$ 637,165	\$ 687,671
Interest	2,582,565	2,784,030	2,945,570	2,972,382	3,069,219
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	1,099,031	574,888	(174,040)	(93,513)	338,775
Changes of assumptions	-	-	(1,148,872)	1,155,156	-
Benefit payments, including refunds of member contributions	(1,455,717)	(1,895,237)	(1,866,229)	(1,981,112)	(2,007,202)
Net change in total pension liability	2,914,533	2,135,183	436,283	2,690,078	2,088,463
Total pension liability - beginning	34,817,738	37,732,271	39,867,454	40,303,737	42,993,815
TOTAL PENSION LIABILITY - ENDING	\$ 37,732,271	\$ 39,867,454	\$ 40,303,737	\$ 42,993,815	\$ 45,082,278
PLAN FIDUCIARY NET POSITION					
Contributions - employer	\$ 433,856	\$ 224,954	\$ 317,696	\$ 329,800	\$ 85,139
Contributions - member	300,740	301,272	301,701	326,978	322,753
Net investment income	207,714	2,727,218	7,581,104	(2,757,655)	8,250,273
Benefit payments, including refunds of member contributions	(1,455,717)	(1,895,237)	(1,866,229)	(1,981,112)	(2,007,202)
Other	(1,512,523)	579,257	(702,497)	(95,233)	282,889
Net change in plan fiduciary net position	(2,025,930)	1,937,464	5,631,775	(4,177,222)	6,933,852
Plan net position - beginning	41,903,458	39,877,528	41,814,992	47,446,767	43,269,545
PLAN NET POSITION - ENDING	\$ 39,877,528	\$ 41,814,992	\$ 47,446,767	\$ 43,269,545	\$ 50,203,397
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (2,145,257)	\$ (1,947,538)	\$ (7,143,030)	\$ (275,730)	\$ (5,121,119)
Plan fiduciary net position as a percentage of the total pension liability (asset)	105.69%	104.89%	117.72%	100.64%	111.36%
Covered payroll	\$ 6,514,351	\$ 6,635,823	\$ 6,632,498	\$ 6,814,049	\$ 6,889,931
Employer's net pension liability (asset) as a percentage of covered payroll	(32.93%)	(29.35%)	(107.70%)	(4.05%)	(74.33%)

As of 2019, the overfunded status will be amortized over ten years.

There was a change in assumptions related to the discount rate in 2018.

There was a change in assumptions related to price inflation, salary increases, retirement age and mortality rates in 2017.

There was a change in assumptions related to the discount rate in 2015 and 2016.

There was a change in assumptions related to the retirement age and mortality rates in 2014.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

SCHEDULE OF CHANGES IN THE EMPLOYER'S
TOTAL OPEB LIABILITY AND RELATED RATIOS
OTHER POSTRETIREMENT BENEFIT PLAN

Last Two Fiscal Years

MEASUREMENT DATE DECEMBER 31,	2018	2019
TOTAL OPEB LIABILITY		
Service cost	\$ 32,604	\$ 30,815
Interest	27,302	30,787
Differences between expected and actual experience	-	6,919
Changes in assumptions	(23,152)	26,564
Benefit payments	(46,844)	(50,124)
Other changes	-	-
Net change in total OPEB liability	(10,090)	44,961
Total OPEB liability - beginning	740,865	730,775
TOTAL OPEB LIABILITY - ENDING	\$ 730,775	\$ 775,736
Covered payroll	\$ 6,261,333	\$ 4,955,091
Employer's total OPEB liability as a percentage of covered payroll	11.67%	15.66%

There were assumption changes in 2019 relating to the discount rate, per capital health costs, retiree contribution rates, percent of future retirees assumed to have an eligible spouse who opts for coverage, and the age spread between husband and wife was decreased.

Ultimately, this schedule should present information for the last ten years. However, until ten years of information can be compiled, information will be presented for as many years as is available.

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

December 31, 2019

BUDGETS

The Board of Commissioners follows these procedures in establishing the budgetary data reflected in the financial statements. Prior to the December board meeting, the Director submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes proposed expenditures and the means of financing them.

The District's budgetary operations are governed by the appropriation law detailed in the Illinois Park District Code and administered by the Director of Finance.

Notice is given and public meetings are conducted to obtain taxpayer comments. The Board of Commissioners may add to, subtract from or change appropriations, but may not change the form of the budget. Prior to the end of the first quarter of each fiscal year, the budget is legally enacted through the passage of an annual combined budget and appropriation ordinance.

Budgets for the General, Special Revenue, Capital Projects and Debt Service Funds are legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. Budgetary information for individual funds is prepared on the same basis as the basic financial statements. All budgets are prepared based on the annual fiscal year of the District. Budgetary funds are controlled by an integrated budgetary accounting system in accordance, where applicable, with various legal requirements which govern the District. The legal level of budgetary control at the fund level.

Management may make transfers between individual expenditure categories of a fund for up to 10% for the budgeted amount, but not alter the total budget of the fund. Any revisions that alter the total expenditures of any fund must be approved by the Board of Commissioners. After the first six months of any fiscal year, the District Board of Commissioners may, by a two-thirds vote, amend the initially approved budget and appropriations ordinance. Unused appropriations lapse at the end of the fiscal year. The budget and appropriation ordinance was amended for the year ended December 31, 2019.

The following funds had expenditures greater than the appropriation for the year ended December 31, 2019:

Fund	Actual Expenditures	Final Appropriation
Special Recreation	\$ 564,335	\$ 548,429

**COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES**

MAJOR GOVERNMENTAL FUNDS

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
RECREATION FUND**

For the Year Ended December 31, 2019

	Original and Final Appropriation	Actual	Variance Over (Under)
EXPENDITURES			
Current			
Recreation			
Salaries	\$ 4,979,222	\$ 4,767,418	\$ (211,804)
Services	1,028,639	989,938	(38,701)
Insurance	1,078,221	900,382	(177,839)
Utilities	771,664	770,061	(1,603)
Materials and supplies	410,627	387,909	(22,718)
Landscape and maintenance	336,250	328,808	(7,442)
Program expenditures	3,012,972	2,791,208	(221,764)
Pension contributions	421,338	408,874	(12,464)
Total recreation	<u>12,038,933</u>	<u>11,344,598</u>	<u>(694,335)</u>
Capital outlay	<u>64,160</u>	<u>51,589</u>	<u>(12,571)</u>
Total capital outlay	<u>64,160</u>	<u>51,589</u>	<u>(12,571)</u>
TOTAL EXPENDITURES	<u>\$ 12,103,093</u>	<u>\$ 11,396,187</u>	<u>\$ (706,906)</u>

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
CAPITAL PROJECTS FUND**

For the Year Ended December 31, 2019

	Original and Final Appropriation	Actual	Variance Over (Under)
REVENUES			
Grants	\$ -	\$ 226,120	\$ 226,120
Miscellaneous	-	4,607	4,607
Total revenues	-	230,727	230,727
EXPENDITURES			
Current			
General government			
Contractual services	332,400	264,334	(68,066)
Capital outlay	6,935,847	2,489,449	(4,446,398)
Total expenditures	7,268,247	2,753,783	(4,514,464)
OTHER FINANCING SOURCES (USES)			
Transfers in	3,050,000	2,794,798	(255,202)
Total other financing sources (uses)	3,050,000	2,794,798	(255,202)
NET CHANGE IN FUND BALANCE	\$ (4,218,247)	271,742	\$ 4,489,989
FUND BALANCE, JANUARY 1		6,847,186	
FUND BALANCE, DECEMBER 31		\$ 7,118,928	

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
DEBT SERVICE FUND**

For the Year Ended December 31, 2019

	Original and Final Appropriation	Actual	Variance Over (Under)
REVENUES			
Property taxes	\$ 1,551,182	\$ 1,524,568	\$ (26,614)
Total revenues	1,551,182	1,524,568	(26,614)
EXPENDITURES			
Current			
Debt service			
Principal	2,550,000	2,550,000	-
Interest and fiscal charges	528,862	526,962	(1,900)
Total expenditures	3,078,862	3,076,962	(1,900)
OTHER FINANCING SOURCES (USES)			
Transfers in	1,556,563	1,556,563	-
Total other financing sources (uses)	1,556,563	1,556,563	-
NET CHANGE IN FUND BALANCE	\$ 28,883	4,169	\$ (24,714)
FUND BALANCE, JANUARY 1		160,723	
FUND BALANCE, DECEMBER 31		\$ 164,892	

(See independent auditor's report.)

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds - are established to account for proceeds from specific revenue sources that are restricted by law or administrative action to expenditure for specific purposes.

The Special Recreation Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies to the Northern Suburban Special Recreation Association to provide special recreation programs for the physically and mentally handicapped.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SPECIAL RECREATION FUND

For the Year Ended December 31, 2019

	<u>Original</u> <u>Appropriation</u>	<u>Final</u> <u>Appropriation</u>	<u>Actual</u>	<u>Variance</u> <u>Over (Under)</u>
REVENUES				
Property taxes	\$ 961,498	\$ 961,498	\$ 955,851	\$ (5,647)
Total revenues	961,498	961,498	955,851	(5,647)
EXPENDITURES				
Current				
Recreation				
Contractual services	413,765	548,429	564,335	15,906
Total expenditures	413,765	548,429	564,335	15,906
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	547,733	413,069	391,516	(21,553)
OTHER FINANCING SOURCES (USES)				
Transfers (out)	(550,000)	(550,000)	(294,798)	255,202
Total other financing sources (uses)	(550,000)	(550,000)	(294,798)	255,202
NET CHANGE IN FUND BALANCE	<u>\$ (2,267)</u>	<u>\$ (136,931)</u>	96,718	<u>\$ 233,649</u>
FUND BALANCE, JANUARY 1			<u>226,222</u>	
FUND BALANCE, DECEMBER 31			<u>\$ 322,940</u>	

(See independent auditor's report.)

SUPPLEMENTAL SCHEDULES

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION LIMITED TAX REFUNDING DEBT CERTIFICATES OF 2012**

December 31, 2019

Date of issue	July 16, 2012
Original principal	\$ 6,770,000
Date of maturity	December 15, 2023
Interest rate	2% to 3%
Principal payments	December 15
Interest payments	June 15 and December 15

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30,	Principal	Interest	Total
2020	\$ 760,000	\$ 94,950	\$ 854,950
2021	780,000	72,150	852,150
2022	800,000	48,750	848,750
2023	825,000	24,750	849,750
	<u>\$ 3,165,000</u>	<u>\$ 240,600</u>	<u>\$ 3,405,600</u>

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS
DEBT CERTIFICATES OF 2013**

December 31, 2019

Date of issue	April 9, 2013
Original principal	\$ 8,755,000
Date of maturity	December 15, 2027
Interest rate	2% to 3%
Principal payments	December 15
Interest payments	June 15 and December 15

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30,	Principal	Interest	Total
2020	\$ 570,000	\$ 131,963	\$ 701,963
2021	585,000	119,138	704,138
2022	600,000	105,975	705,975
2023	615,000	90,975	705,975
2024	630,000	75,600	705,600
2025	645,000	59,850	704,850
2026	665,000	40,500	705,500
2027	685,000	20,544	705,544
	<u>\$ 4,995,000</u>	<u>\$ 644,545</u>	<u>\$ 5,639,545</u>

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION LIMITED TAX PARK BONDS OF 2016**

December 31, 2019

Date of issue	July 17, 2016
Original principal	\$ 2,935,000
Date of maturity	December 15, 2020
Interest rate	2% to 3%
Principal payments	December 15
Interest payments	June 15 and December 15

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30,	Principal	Interest	Total
2020	\$ 585,000	\$ 17,550	\$ 602,550
	<u>\$ 585,000</u>	<u>\$ 17,550</u>	<u>\$ 602,550</u>

(See independent auditor's report.)

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

**LONG-TERM DEBT REQUIREMENTS
GENERAL OBLIGATION LIMITED TAX PARK BONDS OF 2017**

December 31, 2019

Date of issue	March 10, 2017
Original principal	\$ 8,635,000
Date of maturity	December 15, 2028
Interest rate	3% to 4%
Principal payments	December 15
Interest payments	June 15 and December 15

CURRENT AND FUTURE PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year Ending April 30,	Principal	Interest	Total
2020	\$ 380,000	\$ 208,300	\$ 588,300
2021	1,030,000	196,900	1,226,900
2022	1,060,000	166,000	1,226,000
2023	920,000	123,600	1,043,600
2024	915,000	96,000	1,011,000
2025	855,000	68,550	923,550
2026	835,000	42,900	877,900
2027	510,000	17,850	527,850
2028	85,000	2,550	87,550
	<u>\$ 6,590,000</u>	<u>\$ 922,650</u>	<u>\$ 7,512,650</u>

(See independent auditor's report.)

**STATISTICAL SECTION
(UNAUDITED)**

This part of the Park District of Highland Park, Highland Park, Illinois' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information displays about the District's overall financial health.

<u>Contents</u>	<u>Page(s)</u>
Financial Trends These schedules contain trend information to help the reader understand how the District's financial performance and well-being have been changed over time.	49-56
Revenue Capacity These schedules contain information to help the reader assess the District's most significant local revenue source, the property tax.	57-60
Debt Capacity These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the District's ability to issue additional debt in the future.	61-65
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.	66-67
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.	68-71

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

NET POSITION BY COMPONENT

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
GOVERNMENTAL ACTIVITIES				
Net investment in capital assets	\$ 37,782,923	\$ 36,056,097	\$ 31,570,496	\$ 31,103,670
Restricted	487,832	386,216	467,053	685,612
Unrestricted	17,711,036	16,569,407	22,516,794	21,048,030
TOTAL PRIMARY GOVERNMENT	\$ 55,981,791	\$ 53,011,720	\$ 54,554,343	\$ 52,837,312

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

Data Source

Audited Financial Statements

2015	2014*	2014	2013	2012	2011
\$ 29,698,684	\$ 21,471,792	\$ 20,263,950	\$ 20,340,870	\$ 19,172,217	\$ 18,453,824
345,073	490,281	892,981	3,165,145	3,526,882	5,665,680
21,548,400	17,817,537	15,923,143	14,192,490	20,952,528	18,474,656
<u>\$ 51,592,157</u>	<u>\$ 39,779,610</u>	<u>\$ 37,080,074</u>	<u>\$ 37,698,505</u>	<u>\$ 43,651,627</u>	<u>\$ 42,594,160</u>

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

CHANGE IN NET POSITION

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
EXPENSES				
Governmental activities				
General government	\$ 6,105,515	\$ 7,081,362	\$ 4,680,213	\$ 5,603,504
Recreation	14,865,902	15,142,209	16,750,430	16,211,473
Interest and fiscal charges	435,463	499,331	593,134	294,895
Total governmental activities expenses	<u>21,406,880</u>	<u>22,722,902</u>	<u>22,023,777</u>	<u>22,109,872</u>
TOTAL PRIMARY GOVERNMENT EXPENSES	<u>\$ 21,406,880</u>	<u>\$ 22,722,902</u>	<u>\$ 22,023,777</u>	<u>\$ 22,109,872</u>
PROGRAM REVENUES				
Governmental activities				
Charges for services				
General government				
Recreation	\$ 9,609,804	\$ 8,495,425	\$ 10,333,214	\$ 10,978,534
Operating grants and contributions	-	-	-	-
Capital grants and contributions	1,094,905	36,970	436,434	45,441
Total governmental activities program revenues	<u>10,704,709</u>	<u>8,532,395</u>	<u>10,769,648</u>	<u>11,023,975</u>
TOTAL PRIMARY GOVERNMENT PROGRAM REVENUES	<u>\$ 10,704,709</u>	<u>\$ 8,532,395</u>	<u>\$ 10,769,648</u>	<u>\$ 11,023,975</u>
TOTAL PRIMARY GOVERNMENT NET REVENUE (EXPENSE)	<u>\$ (10,702,171)</u>	<u>\$ (14,190,507)</u>	<u>\$ (11,254,129)</u>	<u>\$ (11,085,897)</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION				
Governmental activities				
Taxes				
Property	\$ 12,963,247	\$ 12,639,828	\$ 12,280,482	\$ 11,468,120
Replacement	174,765	140,571	173,623	146,418
Investment income	262,147	289,703	232,962	154,603
Miscellaneous	272,083	318,647	284,093	561,911
Total governmental activities	<u>13,672,242</u>	<u>13,388,749</u>	<u>12,971,160</u>	<u>12,331,052</u>
TOTAL PRIMARY GOVERNMENT	<u>\$ 13,672,242</u>	<u>\$ 13,388,749</u>	<u>\$ 12,971,160</u>	<u>\$ 12,331,052</u>
TOTAL PRIMARY GOVERNMENT CHANGE IN NET POSITION	<u>\$ 2,970,071</u>	<u>\$ (801,758)</u>	<u>\$ 1,717,031</u>	<u>\$ 1,245,155</u>

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

Data Source

Audited Financial Statements

2015	2014*	2014	2013	2012	2011
\$ 7,390,876	\$ 3,907,202	\$ 5,706,274	\$ 11,825,208	\$ 4,413,988	\$ 4,280,808
16,445,750	10,795,143	13,081,135	13,937,646	12,881,240	13,511,109
332,236	264,587	325,218	783,395	367,934	401,313
<u>24,168,862</u>	<u>14,966,932</u>	<u>19,112,627</u>	<u>26,546,249</u>	<u>17,663,162</u>	<u>18,193,230</u>
<u>\$ 24,168,862</u>	<u>\$ 14,966,932</u>	<u>\$ 19,112,627</u>	<u>\$ 26,546,249</u>	<u>\$ 17,663,162</u>	<u>\$ 18,193,230</u>
\$ 10,812,993	\$ 6,940,048	\$ 8,153,219	\$ 8,306,731	\$ 8,190,406	\$ 8,705,561
-	-	260,254	176,675	238,034	246,781
6,509,467	71,017	-	-	-	-
<u>17,322,460</u>	<u>7,011,065</u>	<u>8,413,473</u>	<u>8,483,406</u>	<u>8,428,440</u>	<u>8,952,342</u>
<u>\$ 17,322,460</u>	<u>\$ 7,011,065</u>	<u>\$ 8,413,473</u>	<u>\$ 8,483,406</u>	<u>\$ 8,428,440</u>	<u>\$ 8,952,342</u>
<u>\$ (6,846,402)</u>	<u>\$ (7,955,867)</u>	<u>\$ (10,699,154)</u>	<u>\$ (18,062,843)</u>	<u>\$ (9,234,722)</u>	<u>\$ (9,240,888)</u>
\$ 10,526,931	\$ 10,313,220	\$ 9,609,488	\$ 9,604,889	\$ 9,757,439	\$ 10,737,943
146,241	121,086	157,206	137,129	138,583	151,796
58,568	75,929	147,297	241,443	228,671	205,327
407,633	145,168	166,732	151,298	167,496	248,165
<u>11,139,373</u>	<u>10,655,403</u>	<u>10,080,723</u>	<u>10,134,759</u>	<u>10,292,189</u>	<u>11,343,231</u>
<u>\$ 11,139,373</u>	<u>\$ 10,655,403</u>	<u>\$ 10,080,723</u>	<u>\$ 10,134,759</u>	<u>\$ 10,292,189</u>	<u>\$ 11,343,231</u>
<u>\$ 4,292,971</u>	<u>\$ 2,699,536</u>	<u>\$ (618,431)</u>	<u>\$ (7,928,084)</u>	<u>\$ 1,057,467</u>	<u>\$ 2,102,343</u>

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
GENERAL FUND				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved	12,154	-	-	-
Nonspendable	-	26,566	9,939	9,734
Restricted	-	21,149	40,714	59,214
Assigned	-	-	-	-
Unassigned	3,292,104	2,332,568	2,836,278	2,781,215
TOTAL GENERAL FUND	\$ 3,304,258	\$ 2,380,283	\$ 2,886,931	\$ 2,850,163
ALL OTHER GOVERNMENTAL FUNDS				
Reserved	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in				
Special revenue funds	-	-	-	-
Debt service funds	-	-	-	-
Capital projects funds	-	-	-	-
Nonspendable	70,313	67,056	107,942	119,861
Restricted	487,832	386,945	450,863	642,311
Committed	4,644,727	4,592,291	3,998,365	3,650,159
Assigned for recreation	7,118,928	6,847,186	12,801,286	12,828,116
Unassigned	-	-	-	-
TOTAL ALL OTHER GOVERNMENTAL FUNDS	\$ 12,321,800	\$ 11,893,478	\$ 17,358,456	\$ 17,240,447
TOTAL GOVERNMENTAL FUNDS	\$ 15,626,058	\$ 14,273,761	\$ 20,245,387	\$ 20,090,610

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

**The District implemented GASB Statement 54 for the year ended March 31, 2012. This resulted in a change in fund balance classification. The District has not elected to report this change retroactively.

Data Source

Audited Financial Statements

2015	2014*	2014	2013	2012**	2011
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,483,765
-	-	-	-	-	2,397,067
6,255	4,965	6,778	7,802	8,691	-
88,045	206,342	301,814	1,312,195	1,828,620	-
-	-	-	-	2,471,600	-
1,724,126	759,649	608,099	(177,286)	3,019,925	-
\$ 1,818,426	\$ 970,956	\$ 916,691	\$ 1,142,711	\$ 7,328,836	\$ 4,880,832
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,379,208
-	-	-	-	-	10,869,322
-	-	-	-	-	-
-	-	-	-	-	5,681,538
173,333	62,898	225,039	215,373	198,174	-
271,876	299,767	712,587	1,924,232	1,803,191	-
3,571,072	7,340,426	5,250,834	3,567,084	11,290,491	-
11,199,434	10,010,443	13,749,983	11,235,296	4,565,763	-
-	-	(98,695)	-	-	-
\$ 15,215,715	\$ 17,713,534	\$ 19,839,748	\$ 16,941,985	\$ 17,857,619	\$ 19,930,068
\$ 17,034,141	\$ 18,684,490	\$ 20,756,439	\$ 18,084,696	\$ 25,186,455	\$ 24,810,900

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
REVENUES				
Taxes - property and replacement	\$ 13,138,012	\$ 12,780,399	\$ 12,454,105	\$ 11,614,538
Charges for services	9,609,804	8,495,425	10,333,214	10,978,534
Donations	30,452	36,970	436,434	45,441
Intergovernmental - grants	1,064,453	-	-	-
Investment income	262,147	289,703	232,962	154,603
Miscellaneous	272,083	318,647	284,093	561,911
Total revenues	24,376,951	21,921,144	23,740,808	23,355,027
EXPENDITURES				
Current				
General government	6,062,056	6,232,477	4,879,963	4,823,064
Recreation	11,344,598	11,959,607	13,410,846	13,649,069
Capital outlay	2,541,038	6,625,223	11,257,222	2,533,398
Debt service				
Principal retirement	2,550,000	2,485,000	2,460,000	1,895,000
Interest and fiscal charges	526,962	590,463	662,787	409,574
Total expenditures	23,024,654	27,892,770	32,670,818	23,310,105
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,352,297	(5,971,626)	(8,930,010)	44,922
OTHER FINANCING SOURCES (USES)				
Bonds issued at par	-	-	8,635,000	2,935,000
Premium on bonds issued	-	-	449,787	68,147
Discounts on bonds issued	-	-	-	-
Disposal of capital assets	-	-	-	8,400
Payment to escrow agent	-	-	-	-
Transfers in	4,351,361	3,109,013	3,255,512	2,595,863
Transfers (out)	(4,351,361)	(3,109,013)	(3,255,512)	(2,595,863)
Total other financing sources (uses)	-	-	9,084,787	3,011,547
NET CHANGE IN FUND BALANCES	\$ 1,352,297	\$ (5,971,626)	\$ 154,777	\$ 3,056,469
DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES**	14.54%	14.09%	14.00%	11.00%

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

Data Source

Audited Financial Statements

2015	2014*	2014	2013	2012	2011
\$ 10,673,172	\$ 10,434,306	\$ 9,766,694	\$ 9,742,018	\$ 9,896,022	\$ 10,889,739
10,812,993	6,940,048	8,153,219	8,306,731	8,190,406	8,705,561
58,568	71,017	147,297	241,443	238,034	246,781
-	-	-	-	-	-
295,137	75,929	260,254	176,675	228,671	205,327
407,633	145,168	166,732	151,298	167,496	248,165
22,247,503	17,666,468	18,494,196	18,618,165	18,720,629	20,295,573
5,106,324	4,129,004	5,779,407	11,771,545	4,370,856	4,358,433
13,854,585	8,960,862	10,750,785	11,025,750	11,354,779	11,638,820
3,381,131	5,095,776	6,554,585	2,013,935	1,704,837	1,186,728
1,175,000	1,135,000	1,170,000	610,000	530,000	1,805,000
380,812	417,775	388,404	402,318	384,602	429,669
23,897,852	19,738,417	24,643,181	25,823,548	18,345,074	19,418,650
(1,650,349)	(2,071,949)	(6,148,985)	(7,205,383)	375,555	876,923
-	-	8,755,000	6,770,000	-	-
-	-	65,728	571,155	-	-
-	-	-	(33,769)	-	-
-	-	-	-	-	-
-	-	-	(7,203,762)	-	-
5,934,863	3,123,150	2,147,403	22,809,287	4,257,986	3,444,976
(5,934,863)	(3,123,150)	(2,147,403)	(22,809,287)	(4,257,986)	(3,444,976)
-	-	8,820,728	103,624	-	-
\$ (1,650,349)	\$ (2,071,949)	\$ 2,671,743	\$ (7,101,759)	\$ 375,555	\$ 3,447,092
10.00%	10.00%	8.00%	4.00%	5.00%	12.00%

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Levy Years

Tax Levy Year	Residential Property	Farm Property	Commercial Property	Industrial Property	Railroad Property	Less: Tax-Exempt Property	Total Taxable Assessed Valuation	Total Direct Tax Rate
2009	\$ 2,514,077,611	\$ 413	\$ 226,335,788	\$ 567,093	\$ 919,688	\$ -	\$ 2,741,900,593	0.3940
2010	2,372,304,047	454	213,064,426	545,760	1,099,257	-	2,587,013,944	0.3790
2011	2,147,385,990	499	205,558,934	476,191	961,743	-	2,354,383,357	0.4100
2012	1,995,281,283	549	193,428,436	464,616	1,280,511	-	2,190,455,395	0.4450
2013	1,900,644,387	603	186,978,939	447,194	1,534,284	-	2,089,605,407	0.4970
2014	1,890,248,722	665	187,084,550	444,603	1,591,213	-	2,079,369,753	0.5080
2015	2,001,724,516	772	202,847,928	439,359	1,869,989	-	2,206,882,564	0.5200
2016	2,129,592,281	1,257	212,302,541	472,885	1,899,166	-	2,344,268,130	0.5280
2017	2,214,194,455	1,497	223,651,158	481,655	1,933,526	-	2,440,262,291	0.5220
2018	2,210,737,185	1,745	222,911,973	482,480	2,062,535	-	2,436,195,918	0.5353

Note: Property is assessed at 33.33% of actual value; therefore, estimated actual taxable values are equal to assessed values times three. The 2018 property tax information was not available at the time of printing.

Data Sources

Lake County

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

PRINCIPAL PROPERTY TAXPAYERS

Current Year and Nine Years Ago

Taxpayer	2019			2010		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Valuation	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Valuation
Renaissance BLOTS IL LLC	\$ 10,970,858	1	0.45%	\$ 15,446,971	1	0.60%
Federal Realty Investment Trust	6,813,012	2	0.28%	8,361,716	2	0.32%
Midwest Family Housing LLC	6,551,264	3	0.27%	4,576,804	7	0.18%
Americana Apartments	5,320,291	4	0.22%	4,476,037	8	0.17%
McGovern Flats LLC	4,866,180	5	0.20%			
Highland Park Associates II, LLC	4,845,974	6	0.20%	4,810,886	6	0.19%
Red Cup Land Company LLC	3,875,269	7	0.16%			
Sunset Foods Mart Inc.	3,792,132	8	0.16%	5,248,608	4	0.20%
Target Corporation	3,294,992	9	0.14%	3,464,654	10	0.13%
SURCHI, LLC	2,916,528	10	0.12%			
Klairmont Enterprises				5,375,846	3	0.21%
Solos Cup Company				4,984,335	5	0.19%
First Highland LLC				3,570,305	9	0.14%
	<u>\$ 53,246,500</u>		<u>2.20%</u>	<u>\$ 60,316,162</u>		<u>2.33%</u>

Data Sources

Office of the County Clerk

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAKE COUNTY

Last Ten Levy Years

Levy Year	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
District										
Corporate	0.2225	0.2000	0.2150	0.2630	0.2920	0.1970	0.2560	0.1500	0.1360	0.1030
IMRF	-	-	-	-	-	-	-	0.0170	0.0160	0.0220
Police protection	-	-	-	-	-	-	-	0.0120	0.0110	0.0100
Audit	-	-	-	-	-	-	-	-	-	0.0010
Liability insurance	-	-	-	-	-	-	-	0.0090	0.0080	0.0150
Recreation for handicapped	0.0395	0.0390	0.0400	0.0400	0.0400	0.0400	0.0180	0.0280	0.0260	0.0240
Recreation	0.2103	0.2200	0.2090	0.1840	0.1760	0.2600	0.1710	0.0810	0.0740	0.0690
Recreation and Community Center	-	-	-	-	-	-	-	0.0900	0.0870	0.0820
Bonds and interest	0.0630	0.0630	0.0640	0.0340	-	-	-	-	-	0.0490
Museum	-	-	-	-	-	-	-	0.0230	0.0210	0.0190
Total direct rates	0.5353	0.5220	0.5280	0.5210	0.5080	0.4970	0.4450	0.4100	0.3790	0.3940
District										
Lake County	0.6120	0.6220	0.6320	0.6630	0.6830	0.6630	0.8080	0.5540	0.5050	0.4640
Lake County Forest Preserve District	0.1820	0.1870	0.1930	0.2080	0.2100	0.2180	0.2120	0.2010	0.1980	0.2000
Moraine Township	0.0540	0.0540	0.0560	0.0630	0.0660	0.0700	0.0660	0.0590	0.0520	0.0470
City of Highland Park	0.7720	0.7260	0.7370	0.7490	0.7950	0.7850	0.7090	0.6430	0.5860	0.5360
North Shore Sanitary District	0.1530	0.1530	0.1570	0.1660	0.1690	0.1640	0.1500	0.1500	0.1360	0.1240
South Lake Mosquito Abatement	0.0110	0.0110	0.0120	0.0120	0.0130	0.0070	0.1500	0.0140	0.0130	0.0120
Elementary School Districts	2.9140	2.8260	2.8620	3.0060	3.1520	3.0760	2.9570	2.8180	2.5510	2.3870
High School District	2.2220	2.1640	2.1870	2.3090	2.4210	2.3640	2.1780	2.1670	1.9210	1.7480
Community College District 532	0.2820	0.2810	0.2850	0.2990	0.3060	0.2960	0.2400	0.2400	0.2180	0.2000
Total overlapping rate	7.2020	7.0240	7.1210	7.4750	7.8150	7.6430	7.4700	6.8460	6.1800	5.7180
TOTAL RATE	7.7373	7.5460	7.6490	7.9960	8.3230	8.1400	7.9150	7.2560	6.5590	6.1120

Note: Tax rates are expressed in dollars per \$1,000 of assessed valuation.
The 2019 property tax information was not available at the time of printing.

Data Source

Office of the County Clerk

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Levy Years

Tax Levy Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2009	\$ 10,803,088	\$ 10,737,943	99.40%	\$ -	\$ 10,737,943	99.40%
2010	9,804,783	9,757,439	99.52%	-	9,757,439	99.52%
2011	9,652,972	9,604,889	99.50%	-	9,604,889	99.50%
2012	9,747,527	9,609,488	98.58%	-	9,609,488	98.58%
2013	10,385,339	10,313,220	99.31%	-	10,313,220	99.31%
2014	10,566,317	10,526,158	99.62%	-	10,526,158	99.62%
2015	11,482,476	11,466,892	99.86%	-	11,466,892	99.86%
2016	12,395,646	12,277,863	99.05%	-	12,277,863	99.05%
2017	12,715,143	12,639,828	99.41%	-	12,639,828	99.41%
2018	13,039,568	12,963,247	99.41%	-	12,963,247	99.41%

Note: Property is assessed at 33.33% of actual value; therefore, estimated actual taxable values are equal to assessed values times three.

The 2019 property tax information was not available at the time of printing.

Data Sources

Office of the County Clerk/Park District Financial Records

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years

Fiscal Year Ended	Governmental Activities		Total Primary Government	Percentage of Personal Income	Per Capita
	Debt Certificates	General Obligation Bonds			
2011	\$ -	\$ 9,035,228	\$ 9,035,228	0.42%	\$ 287
2012	-	8,495,211	8,495,211	0.43%	284
2013	-	8,403,559	8,403,559	0.42%	282
2014	-	15,940,963	15,940,963	0.80%	536
2014*	-	14,758,367	14,758,367	0.74%	496
2015	-	13,535,771	13,535,771	0.69%	455
2016	11,005,578	14,528,174	25,533,752	1.12%	488
2017	9,692,982	10,069,119	19,762,101	0.86%	711
2018	9,692,982	8,808,229	18,501,211	0.81%	624
2019	8,350,386	7,512,339	15,862,725	0.62%	536

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

Note: Details of the District's outstanding debt can be found in the notes to financial statements.

Data Source

Audited Financial Statements

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years

Fiscal Year	Debt Certificates	Net General Obligation Bonds	Less Amounts Available	Total	Percentage of Actual Taxable Value of Property**	Per Capita
2010	\$ -	\$ 9,035,228	\$ 228,215	\$ 8,807,013	0.34%	\$ 279
2011	-	8,495,211	110,758	8,384,453	0.36%	281
2012	-	8,403,559	269,255	8,134,304	0.37%	273
2013	-	15,940,963	240,641	15,700,322	0.75%	528
2014	-	14,758,367	136,608	14,621,759	0.70%	491
2014*	-	13,535,771	136,639	13,399,132	0.64%	450
2015	-	14,528,174	141,126	14,387,048	0.65%	483
2016	11,005,578	10,069,119	132,006	20,942,691	0.89%	707
2017	9,692,982	8,808,229	138,845	18,362,366	0.75%	619
2018	8,350,386	7,512,339	164,892	15,697,833	0.64%	530

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

**See the schedule of Assessed and Estimated Actual Value of Taxable Property for property value data.

Note: Details of the District's outstanding debt can be found in the notes to financial statements.

Data Source

Audited Financial Statements

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

DIRECT AND OVERLAPPING BONDED DEBT

December 31, 2019

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District	District's Share of Debt
Park District of Highland Park	\$ 15,862,725	100.00%	\$ 15,862,725
Overlapping Debt			
Lake County Forest Preserve District	240,365,000	9.15%	21,993,398
City of Highland Park	20,032,200	100.00%	20,032,200
Village of Deerfield	57,790,000	1.33%	768,607
School District 109	18,245,000	3.02%	550,999
Township High School District Number 113	84,480,000	53.85%	45,492,480
Community College District Number 532	13,290,000	9.63%	1,279,827
Total overlapping debt	434,202,200		90,117,511
TOTAL DIRECT AND OVERLAPPING DEBT	\$ 450,064,925		\$ 105,980,236

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the District. The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the District's taxable.

Data Sources

Lake County Tax Extension Department

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
Equalized Assessed Valuation	\$ 2,436,195,918	\$ 2,440,264,291	\$ 2,344,268,130	\$ 2,206,882,574
Statutory Debt Limitation 2.875% of assessed valuation	\$ 70,040,633	\$ 70,157,598	\$ 67,397,709	\$ 63,447,874
Total Net Debt Applicable to Limit	7,175,000	8,430,000	9,650,000	14,195,000
Legal Debt Margin	62,865,633	61,727,598	57,747,709	49,252,874
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	10.24%	12.02%	14.32%	22.37%
Non-Referendum Legal Debt Limitation 0.575% of assessed valuation	\$ 14,008,127	\$ 14,031,520	\$ 13,479,542	\$ 12,689,575
Amount of Debt Applicable to Limit	7,175,000	8,430,000	9,650,000	2,245,000
Non-Referendum Legal Debt Margin	6,833,127	5,601,520	3,829,542	10,444,575
Percentage of Legal Debt Margin to Bonded Debt Limit	51.22%	60.08%	71.59%	17.69%

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

Data Source

Audited Financial Statements

2015	2014*	2014	2013	2012	2011
\$ 2,079,369,739	\$ 2,089,605,391	\$ 2,190,455,395	\$ 2,354,383,357	\$ 2,587,013,944	\$ 2,741,900,593
\$ 59,781,880	\$ 60,076,155	\$ 62,975,593	\$ 67,688,522	\$ 74,376,651	\$ 78,829,642
13,155,000	14,330,000	15,465,000	7,880,000	8,375,000	8,905,000
46,626,880	45,746,155	47,510,593	59,808,522	66,001,651	69,924,642
22.00%	23.85%	24.56%	11.64%	11.26%	11.30%
\$ 11,956,376	\$ 12,015,231	\$ 12,595,119	\$ 13,537,704	\$ 14,875,330	\$ 15,765,928
-	-	-	-	-	-
11,956,376	12,015,231	12,595,119	13,537,704	14,875,330	15,765,928
0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

DEMOGRAPHIC AND ECONOMIC INFORMATION

Last Ten Fiscal Years

Fiscal Year	Population	Personal Income (in thousands of dollars)	Per Capita Personal Income	Unemployment Rate
2011	31,516	\$ 2,142,710	\$ 67,988	6.7%
2012	29,882	1,977,740	66,185	5.6%
2013	29,763	2,024,003	68,004	5.7%
2014	29,763	2,002,068	67,267	6.3%
2014*	29,763	2,002,068	67,267	6.3%
2015	29,763	1,951,113	65,555	4.4%
2016	29,789	2,287,974	76,806	3.9%
2017	29,641	2,297,504	77,511	4.4%
2018	29,641	2,297,504	77,511	3.2%
2019	29,622	2,576,047	86,964	2.9%

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

Data Sources

U.S. Census Bureau
Illinois Department of Employment Security

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

PRINCIPAL EMPLOYERS

Current Year and Nine Years Ago

Employer	2019			Employer	2010		
	Rank	Number	% of Total District Population		Rank	Number	% of Total District Population
Highland Park Hospital	1	1,200	4.05%	Allstate	1	5,000	15.86%
Township High School District Number 113	2	742	2.50%	Walgreen	2	2,500	7.93%
School District Number 112	3	600	2.03%	Underwriters Laboratories	3	1,600	5.08%
Ravinia Festival *	4	500	1.69%	Lake Forest Hospital	4	1,600	5.08%
Northern Suburban Special Education District	5	460	1.55%	Hospira, Inc	5	1,600	5.08%
City of Highland Park *	6	276	0.93%	Highland Park Hospital	6	1,500	4.76%
Dick Blick Holdings **	7	131	0.44%	Comined School District	7	1,200	3.81%
First Bank of Highland Park	8	128	0.43%	WW Grainger	8	1,200	3.81%
Highland Park Public Library	9	90	0.30%	City of Highland Park	9	1,100	3.49%
Highland Park Post Office	10	60	0.20%	Trustmark Mutual Holding Co	10	940	2.98%
		<u>4,187</u>	<u>14.12%</u>			<u>18,240</u>	<u>57.88%</u>

* Includes full and part-time employees

** Highland Park locations only

Data Sources

2019 Manufacturers' News, Inc

Illinois Manufacturers and Illinois Services Directories and telephone survey

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016	2015	2014*	2014	2013	2012	2011
ADMINISTRATION/FINANCE										
Full-time employees	16	17	13	22	20	22	22	24	24	18
OPERATIONS										
Full-time employees	32	25	24	25	28	26	26	26	28	26
RECREATION										
Full-time employees	38	40	38	29	30	32	32	24	24	25
GRAND TOTAL	86	82	75	76	78	80	80	74	76	69

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

Data Source

District Records

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

OPERATING INDICATORS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016
RECREATION CENTER				
Memberships	2,688	2,170	2,027	2,029
Members	3,033	3,100	3,329	3,129
Day passes	1,799	6,827	8,026	7,699
Rentals	71	58	55	166
AQUAPARK				
Memberships	540	449	575	788
CENTENNIAL ICE AREA				
Ice skating participants	2,057	2,294	1,978	2,065
Gymnastics participants	1,640	1,697	1,908	2,252
ARTS PROGRAM				
Individual enrollments	38	189	207	141
WEST RIDGE				
Individual enrollments	669	893	1,398	1,664
ATHLETICS PROGRAM				
Individual enrollments	2,007	2,257	1,643	1,940
CAMPS				
Individual enrollments	1,205	1,291	1,246	1,466
SPECIAL EVENTS				
Individuals	8,724	9,647	7,264	6,232
BOATING BEACH				
Season passes	**	**	**	160
GOLF COURSE				
Annual rounds played	30,711	6,228	22,997	24,184
Season passes	***	***	1,058	91
TENNIS				
Memberships	601	479	675	708

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

**Beginning in fiscal year December 31, 2017, the District no longer sells boating beach seasonal passes.

***Beginning in fiscal year December 31, 2018, the District no longer sells Sunset Valley Golf memberships.

Data Source

Various District Departments

2015	2014	2014*	2013	2012	2011
2,067	1,804	1,744	2,952	1,897	1,499
3,239	3,050	3,086	2,712	2,584	2,736
8,180	2,062	1,791	2,235	2,914	2,639
1,261	193	115	207	241	192
703	655	856	484	872	846
2,076	1,599	1,158	1,809	2,453	3,297
1,766	1,791	1,115	2,165	1,874	2,714
183	660	186	363	359	827
1,403	1,799	1,874	1,919	1,592	1,973
2,222	2,224	1,793	2,455	2,691	3,920
1,572	1,194	1,371	1,238	1,275	1,284
7,120	1,176	8,788	3,215	1,613	554
205	199	67	232	384	357
27,127	27,775	24,724	31,635	30,859	30,001
135	-	-	-	2,252	2,236
704	704	750	693	577	591

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years

Fiscal Year	2019	2018	2017	2016	2015	2014	2014*	2013	2012	2011
Recreation										
Facilities (Number of)										
Adventure golf mini-course	1	1	-	-	-	-	-	-	-	-
Aqua park	1	1	1	1	1	1	1	1	1	1
Ball diamonds	29	29	29	29	23	23	23	23	23	23
Boat launching ramp	1	1	1	1	1	1	1	1	1	1
Disc golf courses	2	2	2	2	2	2	2	2	2	2
Dog off-leash exercise area	3	3	3	3	3	3	3	3	2	1
Fishing ponds	3	3	3	3	3	3	3	3	3	3
Football fields/soccer	14	14	14	14	14	14	14	14	14	14
Golf course	1	1	1	1	1	1	1	1	1	1
Golf learning center (driving range)	1	1	-	-	-	-	-	-	-	-
Gymnastics studio	1	1	1	1	1	1	1	1	1	1
Indoor tennis courts	6	6	6	6	6	6	6	6	6	6
Indoor ice arena	1	1	1	1	1	1	1	1	1	1
Indoor playground	1	1	1	1	1	1	1	1	1	1
In-line/skateboard park	1	1	1	1	1	1	1	1	1	1
Walking and bike trails (miles)	9	9	9	9	9	9	9	9	10	10
Nature center	1	1	1	1	1	1	1	1	1	1
Nature preserves	6	6	6	6	6	6	6	6	6	6
Outdoor basketball courts	10	10	10	10	10	10	10	10	10	10
Outdoor hard surface tennis courts	36	39	39	39	39	39	39	39	39	39
Outdoor ice skating	1	1	1	1	1	1	1	1	1	1
Outdoor pickleball courts	8	-	-	-	-	-	-	-	-	-
Outdoor soft surface tennis courts	4	7	7	7	7	7	7	7	7	3
Parking spaces	2,149	2,149	2,149	2,149	2,149	2,149	2,149	2,149	1,922	1,922
Picnic areas	16	16	16	16	16	16	16	16	16	16
Picnic shelters	4	4	4	4	4	4	4	4	4	4
Playgrounds	39	39	39	39	39	39	39	39	39	39
Public park restrooms	12	12	12	12	11	11	11	11	11	11
Racquetball courts	4	4	4	4	4	4	4	4	4	4
Recreation centers	1	1	1	1	1	1	1	1	1	2
Swimming beaches	1	1	1	1	1	1	1	1	1	1
Program shelter	1	1	1	1	1	1	1	1	-	-
Public recreation beaches	4	4	4	4	4	4	4	4	-	-

*The District changed its fiscal year end from March 31 to December 31 for the period December 31, 2014.

Data Source

District Department Heads



**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

AUDITOR'S COMMUNICATION TO THE
BOARD OF PARK COMMISSIONERS

For the Year Ended December 31, 2019

A decorative background image showing a perspective view of a modern building's interior or exterior structure, composed of many thin, overlapping lines and planes, creating a complex, geometric pattern. The image is in grayscale and has a semi-transparent effect.

SIKICH.COM

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS
AUDITOR’S COMMUNICATION TO THE
BOARD OF PARK COMMISSIONERS
TABLE OF CONTENTS**

	<u>Page(s)</u>
COVER LETTER	1
REQUIRED COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE	2-6
• Adjusting Journal Entries	
• Passed Adjustments	
MANAGEMENT LETTER	7-11
FIRM PROFILE	

13400 Bishops Lane, Suite 300
Brookfield, WI 53005
262.754.9400

SIKICH.COM

June 16, 2020

The Honorable President
Members of the
Board of Park Commissioners
Park District of Highland Park
636 Ridge Rd
Highland Park, Illinois 60035

Ladies and Gentlemen:

As part of our audit process we are required to have certain communications with those charged with governance at the beginning of our audit process and at the conclusion of the audit. Those communications include information related to the planned scope and timing of our audit, as well as other information required by audit standards. Our communication at the beginning of our audit process along with our questionnaire regarding consideration of fraud in a financial statement audit was sent to you on February 3, 2020.

In addition, auditing standards require the communication of internal control related matters to those charged with governance. Our management letter, as well as a listing of future pronouncements that may affect the District, are enclosed within this document.

This information is intended solely for the use of the President, Board of Commissioners and management of the Park District of Highland Park and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Sikich, LLP
By: Dan Berg, CPA
Partner

13400 Bishops Lane, Suite 300
Brookfield, WI 53005
262.754.9400

SIKICH.COM

June 16, 2020

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

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Park District of Highland Park, Highland Park, Illinois (the District) for the year ended December 31, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated October 23, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2019. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no particularly sensitive estimates made by management during our audit of the financial statements except for the actuarial assumptions used to calculate the total pension liability for IMRF and OPEB.

Management's estimate of the District's net pension liabilities and total other postemployment benefit liability are based on various actuarially determined amounts, including estimated investment returns, dates of employee retirement, discount rates, healthcare trend rates, and mortality rates. We evaluated key factors and assumptions used to develop the management's estimates of the District's net pension liabilities and total other postemployment benefit liability in determining that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no particularly sensitive disclosures during our audit of the financial statements. The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole, except for AJE#01 and AJE#02.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 16, 2020.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis and other required supplementary information (RSI) listed in the table of contents that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund statements and schedules and supplemental schedules which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory and statistical section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the Board of Park Commissioners and management of Park District of Highland Park and is not intended to be, and should not be, used by anyone other than these specified parties.

We appreciate the courtesies extended to us by the District. If you have any questions regarding the purpose of this letter or the requirement mentioned, please give me a call.

Sincerely,

Sikich LLP

Sikich LLP
By: Dan Berg, CPA
Partner

Park District of Highland Park

Year End: December 31, 2019

Adjusting Journal Entries

Date: 1/1/2019 To 12/31/2019

Account No: AJE#01 To AJE#03

Number	Date	Name	Account No	Debit	Credit
AJE#01	12/31/2019	Grants Receivable	70-11-138000 CP-70		-118,552.43
AJE#01	12/31/2019	HPCC - GRANTS	70-11-997-482345 CP-70	118,552.43	
Adjust IEPA grant receivable and revenue to amount incurred related to grant in FY'19.					
AJE#02	12/31/2019	CLAIM ON CASH	01-11-102001 GC-01		-30,083.19
AJE#02	12/31/2019	FLEX PDRMA HEALTH PREMIUMS	01-11-219400 GC-01	49,720.44	
AJE#02	12/31/2019	CLAIM ON CASH	29-11-102001 RE-29	30,083.19	
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	01-11-000-630583 GC-01		-3,476.62
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	01-13-000-630583 GC-01		-2,150.54
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	01-14-000-630583 GC-01		-12,209.61
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	01-22-000-630583 GC-01		-1,800.48
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-11-000-630583 RE-29		-6,908.18
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-24-000-630583 RE-29		-2,236.70
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-26-000-630583 RE-29		-1,078.69
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-28-000-630583 RE-29		-207.48
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-29-000-630583 RE-29		-177.03
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-31-000-630583 RE-29		-445.51
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-32-000-630583 RE-29		-57.78
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-33-000-630583 RE-29		-141.05
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-34-000-630583 RE-29		-249.50
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-38-000-630583 RE-29		-1,871.25
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-41-000-630583 RE-29		-2,608.12
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-42-000-630583 RE-29		-1,054.15
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-49-000-630583 RE-29		-4,177.99
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-51-000-630583 RE-29		-1,340.64
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-53-000-630583 RE-29		-509.29
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-55-000-630583 RE-29		-2,465.25
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-56-000-630583 RE-29		-389.16
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-61-000-630583 RE-29		-2,995.32
AJE#02	12/31/2019	EMPLOYEE HEALTH CONTRIBUTION	29-74-000-630583 RE-29		-1,170.10
To adjust PDRMA employee health insurance accruals from Jan-March 2019 to the appropriate expense accounts					
AJE#03	12/31/2019	DEFERRED PROGRAM REVENUE	29-11-256000 RE-29	5,687.72	
AJE#03	12/31/2019	DEFERRED PROGRAM REVENUE	29-24-256000 RE-29		-902.00
AJE#03	12/31/2019	DEFERRED PROGRAM REVENUE	29-26-256000 RE-29	77,505.00	
AJE#03	12/31/2019	DEFERRED PROGRAM REVENUE	29-38-256000 RE-29		-235.00
AJE#03	12/31/2019	DEFERRED PROGRAM REVENUE	29-55-256000 RE-29		-3,931.19
AJE#03	12/31/2019	CHILDHOOD ENRICHMENT PROGRAM	29-24-308-491308 RE-29	902.00	
AJE#03	12/31/2019	BASKETBALL-BOYS TRAVEL	29-26-127-491127 RE-29		-27,126.75
AJE#03	12/31/2019	BASEBALL BOYS TRAVEL	29-26-145-491145 RE-29		-50,378.25
AJE#03	12/31/2019	SKATING SCHOOL	29-38-077-491077 RE-29	235.00	
AJE#03	12/31/2019	MASTER SWIM INSTRUCTION	29-53-795-491795 RE-29		-5,687.72
AJE#03	12/31/2019	YOUTH TENNIS	29-55-001-491001 RE-29	3,931.19	
To adjust deferred revenue system variances					

PASSED ADJUSTMENTS

PARK DISTRICT OF HIGHLAND PARK
(CLIENT)

RECREATION FUND
GOVERNMENTAL ACTIVITIES
(FUND OR FUND TYPE)

For the Year Ended 12/31/2019

All entries posted as Debit (Credit)

Description	Workpaper Reference	Assets	(Liabilities)	(Retained Earnings/Fund Balance)	(Profit) Loss
Current Effect of Prior Period Passed AJE's that have carried forward to Current Period		\$ -	\$ -	\$ -	\$ -
Restatement of prior year unearned revenues and related revenues.		-	-	(78,125)	78,125
Totals		\$ -	\$ -	\$ (78,125)	\$ 78,125

**PARK DISTRICT OF HIGHLAND PARK
HIGHLAND PARK, ILLINOIS**

MANAGEMENT LETTER

December 31, 2019

13400 Bishops Lane, Suite 300
Brookfield, WI 53005
262.754.9400

SIKICH.COM

The Honorable President
Members of the Board of Park Commissioners
Park District Highland Park
Highland Park, Illinois

In planning and performing our audit of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information which collectively comprise the basic financial statements of the Park District of Highland Park, Highland Park, Illinois (the District) for the year ended December 31, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses and, therefore, material weaknesses may exist that were not identified. We did not identify any deficiencies in internal control that we consider to be material weaknesses. This letter does not affect our report dated June 16, 2020, on the basic financial statements of the District.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

This communication is intended solely for information and use of the Park District of Highland Park Board of Park Commissioners, management and others within the administration and is not intended to be and should not be used by anyone other than these specified parties.

Sikich LLP

Naperville, Illinois
June 16, 2020

DEFICIENCIES

We believe that the following constitute deficiencies in internal control:

1. Segregation of Duties

During our review of the District's significant transaction cycles, it was noted that the District's HR Function maintains responsibility over payroll and payroll processing. HR has the ability to make changes to payroll data, including adding and removing employees and adjusting pay rates and benefits. We recommend the District consider transferring responsibility over payroll and payroll processing to Finance, as Finance does not have the access to make changes to employee data. If HR will continue to process payroll, we recommend a Payroll Change report is run each payroll and reviewed to verify any changes to payroll information have been appropriately approved.

2. Unclaimed Checks

During our audit, we noted checks on the outstanding check list of the bank reconciliation which were greater than three years outstanding. Generally, property the District is holding for over three years becomes escheat property and must be reported and remitted to the State and is considered abandoned or unclaimed. The District records these in a liability account. The total amount of checks unclaimed that were more than three years old is not material, however the District should regularly review for these items in order to comply with State statute. We recommend all checks over three years outstanding be reviewed to determine if they are escheat property and the liability be adjusted accordingly and payment be made according to state regulations.

OTHER COMMENTS

1. Parks Foundation of Highland Park

The District should review the financial statements of the Parks Foundation of Highland Park and evaluate if they are a component unit in accordance with GASB Statement No. 39, *Determining Whether Certain Organizations Are Component Unit*. It is a matter of professional judgment to determine whether the nature and the significance of a potential component unit's relationship with the primary government warrant inclusion in the reporting entity. Certain organizations warrant inclusion as part of the financial reporting entity because of the nature and significance of their relationship with the primary government, including their ongoing financial support of the primary government. A legally separate, tax-exempt organization should be reported as a component unit of a reporting entity if all of the following criteria are met:

- The economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units, or its constituents.
- The primary government, or its component units, is entitled to, or has the ability to otherwise access, a majority of the economic resources received or held by the separate organization.

The economic resources received or held by an individual organization that the specific primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to that primary government.

OTHER INFORMATION

1. Future Accounting Pronouncements

The Governmental Accounting Standards Board (GASB) has issued a number of pronouncements that will impact the District in the future.

GASB Statement No. 87, *Leases*, establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset and aims to enhance comparability of financial statements among governments. This statement also requires additional notes to the financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this statement are effective for the fiscal year ending December 31, 2020.

GASB Statement No. 89, *Accounting for Interest Costs Incurred Before the End of a Construction Period*, was issued in June 2018 and provides guidance for interest cost incurred before the end of a construction period, including interest previously accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 GASB and AICPA Pronouncements*, which are superseded by this statement. This statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This statement is effective for the fiscal year ending December 31, 2020.

GASB Statement No. 91, *Conduit Debt Obligations*, was issued in May 2019. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improved required note disclosures. This statement is effective for fiscal year ending December 31, 2021.

GASB Statement No. 92, *Omnibus 2020*, addresses a variety of topics including: The effective date of Statement No. 87 for interim financial reports; reporting of intra-entity transfers of assets between a primary government employer and a component unit defined benefit pension plan or defined benefit other postemployment benefit (OPEB) plan; the applicability of Statements No. 73 to Certain Provisions of GASB Statement Nos. 67 and 68, as amended, and No. 74, as amended, to reporting assets accumulated for postemployment benefits; the applicability of certain requirements of Statement No. 84, to postemployment benefit arrangements; measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers; reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature and terminology used to refer to derivative instruments. The requirements of this Statement are effective for the fiscal years ending December 30, 2021 and thereafter, except for the requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance.

OTHER INFORMATION (Continued)

1. Future Accounting Pronouncements (Continued)

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, was issued to address the financial reporting implications that result from the replacement of an Interbank Offered Rate (IBOR). The statement clarifies the existing guidance under Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, as amended and Statement No. 87, *Leases*. The statement preserves the consistency and comparability of reporting hedging derivative instruments and leases after governments amend or replace agreements to replace an IBOR. This statement is effective for the fiscal year ending December 31, 2022.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* was issued to address issues related to accounting and reporting for public-private and public-public partnership arrangements (PPPs). A PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which is defined in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. This Statement is effective for fiscal year ending December 31, 2023.

We will advise the District of any progress made by GASB in developing this and other future pronouncements that may have an impact on the financial position and changes in financial position of the District.

FIRM PROFILE



ORGANIZATION

Sikich LLP, a leading professional services firm specializing in accounting, technology, investment banking* and advisory services**, has 1,000+ professionals throughout the country. Founded in 1982, Sikich now ranks within the country's top 30 largest Certified Public Accounting firms and is among the top one percent of all enterprise resource planning solution partners in the world. From corporations and not-for-profits to state and local governments, Sikich clients can use a broad spectrum of services and products that help them reach long-term, strategic goals.

INDUSTRIES

Sikich provides services and solutions to a wide range of industries. We have devoted substantial resources to develop a significant base of expertise and experience in:

AGRICULTURE	AUTOMOTIVE	CONSTRUCTION & REAL ESTATE
DISTRIBUTION & SUPPLY CHAIN	GOVERNMENT	HIGH-TECH
LIFE SCIENCES	MANUFACTURING	NOT-FOR-PROFIT
PRIVATE EQUITY	PROFESSIONAL SERVICES	

STATISTICS

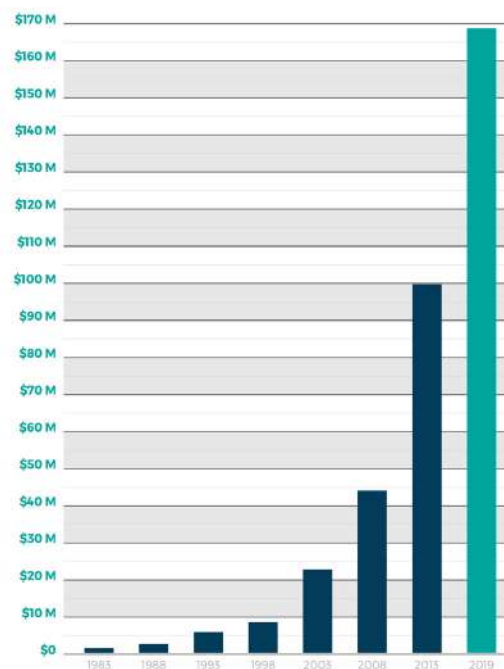
2019 Revenue \$167.4M
 Total Partners 100+
 Total Personnel 1,000+
 Personnel count as of January 1, 2020



● SIKICH. LOCATIONS®
 ● PRIME GLOBAL PARTNERS

Alexandria, VA (703) 836-1350	Chicago, IL (312) 648-6666	Denver, CO (720) 200-0142	Milwaukee, WI (262) 754-9400	Springfield, IL (217) 793-3363
Akron, OH (330) 864-6661	Crofton, MD (410) 451-5150	Indianapolis, IN (317) 842-4466	Minneapolis, MN (331) 229-5235	St. Louis, MO (314) 275-7277
Boston, MA (508) 485-5588	Decatur, IL (217) 423-6000	Los Angeles, CA (877) 279-1900	Naperville, IL (630) 566-8400	

SIKICH TOTAL REVENUE



SERVICES

ACCOUNTING, TAX & ASSURANCE

TECHNOLOGY

- Business Application
- Cloud & Infrastructure
- Consulting & Implementation
- Security and Compliance
- Digital Transformation Consulting

ADVISORY

- Business Succession Planning
- Insurance Services
- Forensic and Valuation Services
- Human Capital Management & Payroll Consulting
- Investment Banking
- Marketing & Design
- Public Relations
- Retirement Plan Services
- Supply Chain
- Transaction Advisory Services
- Wealth Management

* Securities offered through Sikich Corporate Finance LLC, member FINRA/SIPC.

** Investment advisory services offered through Sikich Financial, an SEC Registered Investment Advisor.

CERTIFICATIONS

All professional accounting staff with more than one year of experience have earned or are working toward earning the Certified Public Accountant designation. Sikich is a member of the American Institute of Certified Public Accountants' Governmental Audit Quality Center and the Employee Benefit Plan Audit Quality

Center. We adhere to the strict requirements of membership which assure we meet the highest standards of audit quality. In 2017 Sikich LLP received its 10th consecutive unmodified ("pass") peer review report, the highest level of recognition conferred upon a public accounting firm for its quality control systems.

AWARDS

2018-2020 AWARDS

- 2020 & 2019 Oracle® NetSuite 5 Star Award
- 2019/2020 & 2018/2019 Inner Circle for Microsoft Dynamics
- *Accounting Today* Top 100 Firms - ranked top 30 nationally
- Best Places to Work in Illinois
- Best Places to Work in Indiana
- Milwaukee's Best and Brightest Companies to Work For®
- Chicago's Best and Brightest Companies to Work For®
- Boston's Best and Brightest Companies to Work For®
- Bob Scott's Top 100 Value Added Reseller Stars (VARs)-ranked #8

2017 AWARDS

- Bob Scott's Top 100 (VARs) - ranked #7
- *Accounting Today* Top 100 VARs - ranked #6
- Vault Accounting Top Ranked
- When Work Works Award
- WorldatWork Work-Life Seal of Distinction
- Microsoft Dynamics Inner Circle and President's Club
- Best Places to Work in Illinois
- Milwaukee's 101 Best and Brightest Companies to Work For®
- Best Places to Work in Indiana
- Chicago's 101 Best and Brightest Companies to Work For®
- *Milwaukee Journal Sentinel* Top Workplaces in Milwaukee
- *Chicago Tribune's* Top Workplaces
- *Crain's List* Chicago's Largest Privately Held Companies - ranked #234
- Boston's 101 Best and Brightest Companies to Work For®
- National Best and Brightest in Wellness
- National Best and Brightest Companies to Work For

2019/2020 INNERCIRCLE

for Microsoft Business Applications

SIKICH IS PROUD TO BE PART OF:

PRIMEGLOBAL

PrimeGlobal is one of the top five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.





1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

June 18, 2020

Ms. Mary-Lynn Peters
Park District of Highland Park
636 Ridge Road
Highland Park, Illinois 60035

Dear Mary-Lynn,

We have submitted your 2019 Annual Financial Report (AFR) via the Internet. No hard copies of the AFR need to be sent to the State Comptroller's Office.

Also, a copy of the AFR and a copy of the audit should be sent to the County Clerk's Office. If you have any questions, please do not hesitate to call at (630) 566-8535.

Yours truly,

A handwritten signature in black ink, appearing to read 'Dan A. Berg'.

Daniel A. Berg, CPA
Partner

Enclosure



SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Highland Park Park District (049/070/12) - FY 2019

Welcome, Highland Park Park District (049/070/12) to Comptroller Connect Internet Filing. You can view the help file by clicking on [Help] in the menu bar above.

If you have just logged into your FY 2019 for the first time - Click on the REGISTRATION menu item above to get started. Otherwise, use the REGISTRATION or FINANCIAL DATA menu items above to navigate to the section you would like to work on.

2019 Audit completed and submitted

Thank you for submitting your 2019 Annual Audit on 06/18/2020. It is waiting approval. **You can REQUEST TO REPLACE YOUR AUDIT DOCUMENT.**

(/AFR2019/UploadDocument/RequestResubmit.cfm?

DocumentType=AuthResubmitAudit) Upon receiving this request, the Local Government Division will authorize you to replace your Audit Document.

2019 AFR completed and submitted

Thank you for submitting your 2019 Annual Financial Report on 06/18/2020. You can **REQUEST TO RESUBMIT YOUR AFR DOCUMENT.** (/AFR2019/UploadDocument/RequestResubmit.cfm?

DocumentType=RequesttoResubmitAnnualReport) Upon receiving this request, the Local Government Division will authorize you to resubmit your AFR.

Need Help? (/AFR2019/Screens/SubmitProblem/SubmitProblem.cfm) call our Toll-Free

Local Government Assistance Hotline (877) 304-3899 or Email us at

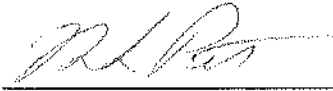
LocGov@IllinoisComptroller.Gov (Mailto:locgov@IllinoisComptroller.Gov)

Copyright 2019 Illinois Comptroller's Office.

All rights reserved.

AFR Approval Form

I have reviewed the Annual Financial Report sent to me by Sikich LLP, and agree with all representations made within this report. I give Sikich LLP permission to submit the AFR via the Internet to the State Comptrollers Office.

 Park District of Highland Park 6/4/20
Signature Government's Name Date

Please email your response to martha.trotter@sikich.com.

Unit Name : Highland Park Park District

Unit Code : 049/070/12

Please be sure to fill out this section accurately. The information you provide below is (1) our primary way of contacting your government, (2) the information we supply to external agencies, and (3) is the name and title we will list on our website. This section should NOT contain ANY of your Accounting Professional's information.

STEP 1: ENTER CONTACT INFORMATION

Is the following information correct and complete? _____ Yes _____ No

A. Contact Person (elected or appointed official responsible for filling out this form.)		B. Chief Executive Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for the EXECUTIVE ADMINISTRATION, i.e. mayor, supervisor, or chairman. Your name will be listed with this responsibility on our website.)		C. Chief Financial Officer (Enter your name here ONLY if you are the elected or appointed official <u>responsible</u> for MAINTAINING THE GOVERNMENT'S FINANCIAL RECORDS. Your name will be listed with this responsibility on our website.)	
Brian	Romes	Brian	Romes	Mari-Lynn	Peters
Director		Director		Fin. Officer	
636 Ridge Rd		636 Ridge Rd		636 Ridge Rd	
Highland Park		Highland Park		Highland Park	
IL 60035		IL 60035		IL 60035	
Phone: (847) 579-3119 Ext.		Phone: (847) 579-3119 Ext.		Phone: (847) 579-3138 Ext.	
Fax:		Fax:		Fax:	
E-Mail: bromes@pdhp.org		E-Mail: bromes@pdhp.org		E-Mail: mlpeters@pdhp.org	
D. Purchasing Agent (Enter the Purchasing Agent or if there is no Purchasing Agent, the name of the person responsible for oversight of all competitively bid contracts should be listed.)		E. FOIA Officer (Enter the FOIA Officer or if there is no FOIA Officer, the name of the person responsible for oversight of all FOIA requests should be listed.)			
Mari-Lynn	Peters	Brian	Romes		
Fin. Officer		Director			
636 Ridge Rd		636 Ridge Rd			
Highland Park		Highland Park			
IL 60035		IL 60035			
Phone: (847) 579-3138 Ext.		Phone: (847) 579-3119 Ext.			
Fax:		Fax:			
E-Mail: mlpeters@pdhp.org		E-Mail: bromes@pdhp.org			

If the Chief Executive Officer and the Chief Financial Officer are the same person as the Contact Person, please check this box and skip to Step 2.

Unit Name : Highland Park Park District

Unit Code : 049/070/12

STEP 2: VERIFY FISCAL YEAR END

FY END DATE: 12/31/2019

If the fiscal year end date listed above is incorrect, follow the steps outlined in the Comptroller Connect application to provide your official documentation that confirms your fiscal year end date. Upon receipt and approval of this documentation, your fiscal year end date can be officially amended.

STEP 3: GASB 34, ACCOUNTING SYSTEM, DEBT, UTILITY, HOME RULE, TIF, AND PENSION / RETIREMENT BENEFITS

P1. Has your government commenced dissolution proceedings? ___ Yes X No **Dissolution Filing Date** ___

A. Has your government implemented GASB 34 in FY 2019 reporting or in previous reporting years? X Yes ___ No

B. Which type of accounting system does Highland Park Park District use?

___ Cash - with no assets (Cash Basis) X Modified Accrual/Accrual
___ Cash - with assets (Modified Cash Basis) ___ Combination (Explain) _____

C. Does the government have bonded debt this reporting fiscal year? X Yes ___ No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

X G.O.Bonds ___ Revenue Bonds ___ Alternative Revenue Bonds

D. Does the government have debt, other than bonded debt this reporting fiscal year? X Yes ___ No

If "Yes", indicate the type(s) of debt and complete the Statement of Indebtedness and Debt Limitations and Future Debt pages, located on page F5 and F6.

___ Contractual Commitments X Other (Explain) _____
Debt certificates _____

E. Does the government own or operate a public utility company? ___ Yes X No

If "Yes", indicate the type(s) of utilities and enter the expenditures in Code 271.

___ Water/Sewer ___ Electric/Gas/Transit ___ 911 Telephone/Telecommunications ___ Other _____

F. Does the government have a pension funds or other retirement benefits this reporting fiscal year? X Yes ___ No

If Yes, indicate the type(s) of pension funds or other retirement benefits and complete the Pension Funds/Retirement Benefits section.

X Illinois Municipal Retirement Fund (IMRF) ___ Police Pension ___ Fire Pension ___ Sheriff's Law Enforcement Personnel Plan (SLEP)
___ Other Pension _____ X Other Post Employment Benefits (OPEB)

Unit Name : Highland Park Park District

Unit Code : 049/070/12

STEP 4: POPULATION, EAV AND EMPLOYEES

What is the total population of Highland Park Park District?^	29,622
What is the total EAV of Highland Park Park District?	\$2,436,195,918
How many full time employees are paid?*	86
How many part time employees are paid?*	70
What is the total salary paid to all employees?	\$8,634,651

^ Or provide estimated population.

* Do not include contractual employees.

STEPS 5 AND 6: COMPONENT UNITS AND APPROPRIATIONS

Provide the appropriation for the primary government listed in the first row of the table below.

In the remaining rows, provide the names of all component units along with their appropriations. Indicate if the component units are blended or discretely presented, its fiscal year end date and if the component unit was funded with governmental fund types or enterprise fund types. If the component units are already indicated, that data is based on forms submitted last year. If you have more component units than the rows provided below, please indicate them on an attachment.

If you need assistance with the terms indicated below, refer to the *Chart of Accounts and Definitions* and the *How to Fill Out An AFR* documents.

Name of Unit/Component FUNDS SHOULD NOT BE LISTED HERE*	Appropriation^	Type of Component Unit (Blended or Discretely Presented)	Fiscal Year End	Enterprise Fund Type or Governmental Fund Type
Highland Park Park District	\$36,629,636		12/31	
Total Appropriations	\$36,629,636			

* Do not enter funds such as Joint Bridge, Permanent Road, Town Fund, Equipment, Water & Sewer, General Assistance, etc. These funds should be included in Step 8.

^ If the Primary Government or Component Unit does NOT budget or levy taxes, please enter the unit's TOTAL EXPENDITURES.

Unit Name : Highland Park Park District

Unit Code : 049/070/12

STEP 7: OTHER GOVERNMENTS

Indicate any payments Highland Park Park District made to other governments for services or programs (include programs performed on a reimbursement, cost-sharing basis or federal payroll taxes).

Intergovernmental agreements - indicate how much was paid	\$0
Federal government payroll taxes	\$661,998
All other intergovernmental payments	\$0

STEP 8: FUND LISTING & ACCOUNT GROUPS

A. List all funds and how much was spent in FY 2019 for each fund. Also, indicate the Fund Type (Fund Types are at the top of each column beginning on page F1). If any fund names appear below, the data is based on forms submitted last year. Please make all necessary corrections. If you have more fund names than the rows provided below, please indicate them on an attachment.

Fund Name	Expenditure	Fund Type	FY End
Capital Projects	\$2,753,783	Capital Projects Fund	12/31
Debt Service	\$3,076,962	Debt Service Fund	12/31
General	\$5,233,387	General Fund	12/31
Recreation	\$11,396,187	Special Revenue Fund	12/31
Special Recreation	\$564,335	Special Revenue Fund	12/31
Total Expenditures	\$23,024,654		

B. Does Highland Park Park District have assets or liabilities that should be recorded as a part of Account Groups? See Chart of Accounts and Definitions and the How to Fill Out An AFR documents for more information about Account Groups.

Yes No

Unit Name : Highland Park Park District

Unit Code : 049/070/12

STEP 9: GOVERNMENTAL ENTITIES

List of governmental entities that are part of or related to the primary government. Exclude component units detailed in Steps 5 & 6. Most small governments do not have governmental entities.

Entity Name	Relationship

STEP 10: REPORTING

Check any state or local entity where financial reports are filed.

STATE AGENCIES	
<input type="checkbox"/> - Board of Education	<input type="checkbox"/> - Board of Higher Education
<input type="checkbox"/> - DCEO	<input type="checkbox"/> - Department of Insurance
OTHER STATE OR LOCAL OFFICES	
<input checked="" type="checkbox"/> - Illinois Comptroller	<input type="checkbox"/> - Secretary of State
<input type="checkbox"/> - General Assembly - House	<input type="checkbox"/> - General Assembly - Senate
<input checked="" type="checkbox"/> - County Clerk	<input type="checkbox"/> - Circuit Clerk
<input type="checkbox"/> - Governor's Office	<input checked="" type="checkbox"/> - Other - <input type="checkbox"/> N

Assets

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Assets					
101t	Cash and Cash Equivalent	\$17,392,070	\$0	\$0	\$0
102t	Investments	\$0	\$0	\$0	\$0
115t	Receivables	\$14,057,260	\$0	\$0	\$0
109t	Inventories	\$16,239	\$0	\$0	\$0
112t	Other Assets (Explain)	\$6,000,680	\$0	\$0	\$0
Non-Current Assets					
116t	Capital Assets/Net of Accumulated Depreciation	\$49,449,879	\$0	\$0	\$0
117t	Other Capital Assets (Explain)	\$4,195,138	\$0	\$0	\$0
120t	Total Assets	\$91,111,266	\$0	\$0	\$0
150t	Deferred Outflow of Resources	\$688,372	\$0	\$0	\$0

Liabilities

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
Current Liabilities					
122t	All Payables	\$1,534,341	\$0	\$0	\$0
132t	Deferred Revenues	\$1,840,397	\$0	\$0	\$0
128t	Other Liabilities (Explain)	\$0	\$0	\$0	\$0
Non-Current/Long Term Liabilities					
129t	Due Within One Year	\$2,345,124	\$0	\$0	\$0
130t	Due Beyond One Year	\$14,296,072	\$0	\$0	\$0
131t	Other Non-Current/Long Term Liabilities (Explain)	\$0	\$0	\$0	\$0
135t	Total Liabilities	\$20,015,934	\$0	\$0	\$0
155t	Deferred Inflow of Resources	\$15,801,913	\$0	\$0	\$0

Net Position

Code	Enter All Amounts in Whole Numbers	Governmental Activity	Business-Like Activity	Fiduciary	Discretely Presented Component Units
143t	Investments in Capital Assets/Net of Related Debt	\$37,782,923	\$0	\$0	\$0
148t	Net Position - Restricted	\$487,832	\$0	\$0	\$0
149t	Net Position - Unrestricted	\$17,711,036	\$0	\$0	\$0
146t	Total Net Position	\$55,981,791	\$0	\$0	\$0

Revenues and Receipts

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Local Taxes		Report In Whole Numbers							
201t	Property Tax	\$5,389,856	\$6,048,823	\$0	\$1,524,568	\$0	\$0	\$0	\$0
203t	Utilities Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
204t	Other Taxes (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Receipts & Grants									
212t	State Sales Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
213t	State Motor Fuel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
214t	State Replacement Tax	\$174,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0
205t	State Gaming Tax(es)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
215t	Other State Sources (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
225t	Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
226t	Other Intergovernmental Sources (Explain)	\$838,333	\$0	\$226,120	\$0	\$0	\$0	\$0	\$0
Other Local Sources									
231t	Licenses and Permits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
233t	Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
234t	Charges for Services	\$40,996	\$9,568,808	\$0	\$0	\$0	\$0	\$0	\$0
235t	Interest	\$262,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0
236t	Miscellaneous (Explain)	\$73,890	\$224,038	\$4,607	\$0	\$0	\$0	\$0	\$0
240t	Total Receipts and Revenue	\$6,779,987	\$15,841,669	\$230,727	\$1,524,568	\$0	\$0	\$0	\$0

Disbursements, Expenditures and Expenses

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
251t	General Government	\$5,233,387	\$0	\$264,334	\$0	\$0	\$0	\$0	\$0
252t	Public Safety	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
254t	Judiciary and Legal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
255t	Transportation and Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
256t	Social Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
257t	Culture and Recreation	\$0	\$11,908,933	\$0	\$0	\$0	\$0	\$0	\$0
258t	Housing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
275t	Environment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
259t	Debt	\$0	\$0	\$0	\$3,076,962	\$0	\$0	\$0	\$0
271t	Public Utility Company	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
272t	Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
280t	Capital Outlay	\$0	\$51,589	\$2,489,449	\$0	\$0	\$0	\$0	\$0
260t	Other Expenditures/Expenses (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
270t	Total Expenditures/Expense	\$5,233,387	\$11,960,522	\$2,753,783	\$3,076,962	\$0	\$0	\$0	\$0

F3

Fund Balances and Other Financing Sources (Uses)

Code	Enter All Amounts in Whole Numbers	General	Special Revenue	Capital Projects	Debt Service	Enterprise	Internal Service	Fiduciary	Discretely Presented Component Units
Report In Whole Numbers									
301t	Excess of receipts/revenues over (under) expenditures/expenses (240t-270t)	\$1,546,600	\$3,881,147	(\$2,523,056)	(\$1,552,394)	\$0	\$0	\$0	\$0
302t	Operating transfers in	\$0	\$0	\$2,794,798	\$1,556,563	\$0	\$0	\$0	\$0
303t	Operating transfers out	(\$622,625)	(\$3,728,736)	\$0	\$0	\$0	\$0	\$0	\$0
304t	Bond proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
305t	Other long term debt (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
306t	Net increase (decrease) in fund balance (301t + 302t - 303t + 304t + 305t)	\$923,975	\$152,411	\$271,742	\$4,169	\$0	\$0	\$0	\$0
307t	Previous year fund balance	\$2,380,283	\$4,885,569	\$6,847,186	\$160,723	\$0	\$0	\$0	\$0
308t	Other (Explain)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
310t	Current Year Ending Fund Balance (306t + 307t + 308t)	\$3,304,258	\$5,037,980	\$7,118,928	\$164,892	\$0	\$0	\$0	\$0

Statement of Indebtedness (Governmental & Proprietary combined)

Debt Instruments for All Funds	Code	Outstanding Beginning of Year	Code	Issued Current Fiscal Year	Code	Retired Current Fiscal Year	Code	Outstanding End of Year	Original Issue Amount	Final Maturity Date	Interest Rate Ranges-Lowest	Interest Rate Ranges-Highest
Report In Whole Numbers												
General Obligation Bonds	400	\$8,430,000	406	\$0	412	\$1,255,000	418	\$7,175,000	\$0		0.00%	0.00%
Revenue Bonds	401	\$0	407	\$0	413	\$0	419	\$0	\$0		0.00%	0.00%
Alternate Revenue Bonds	402	\$0	408	\$0	414	\$0	420	\$0	\$0		0.00%	0.00%
Contractual Commitments	403	\$0	409	\$0	415	\$0	421	\$0	\$0		0.00%	0.00%
Other (Explain)	404	\$9,455,000	410	\$0	416	\$1,295,000	422	\$8,160,000	\$0		0.00%	0.00%
Total Debt	405	\$17,885,000	411	\$0	417	\$2,550,000	423	\$15,335,000				

Debt Limitations and Future Debt

___ I certify that Highland Park Park District does not have Legal Debt Limitation

___ Based on Statute

___ Based on Other

Total Legal Debt Limitation: \$70,040,633

Total Debt Applicable to the limit: \$7,175,000

Legal Debt Margin: \$62,865,633

Legal Debt Margin (%): 89.75%

Future Debt Service Requirements for Bonded Debt listed above			
Year Ending	Principal	Interest	Total
2020	\$965,000	\$225,850	\$1,190,850
2021	\$1,030,000	\$196,900	\$1,226,900
2022	\$1,060,000	\$166,000	\$1,226,000
2023	\$920,000	\$123,600	\$1,043,600
2024	\$915,000	\$96,000	\$1,011,000
2025-2029	\$2,285,000	\$131,850	\$2,416,850
2030-2034	\$0	\$0	\$0
2035-2039	\$0	\$0	\$0
TOTAL	\$ 7,175,000	\$ 940,200	\$ 8,115,200

Please provide a summary of the authorized debt limitations, including any statutory references.

Pension Funds / Retirement Benefits

Code	Enter All Amounts in Whole Numbers	IMRF			Police Pension			Fire Pension		
		2017	2018	2019	Year 1	Year 2	Year 3	Year 1	Year 2	Year 3
500	Actuarial Valuation Date (VD)	12/31/2017	12/31/2018	12/31/2019						
500a	Reporting Date (RD)	12/31/2017	12/31/2018	12/31/2019						
500b	Measurement Date (MD)	12/31/2017	12/31/2018	12/31/2019						
501	Total Pension Liability (TPL)	\$40,303,737	\$42,993,815	\$45,082,278	\$0	\$0	\$0	\$0	\$0	\$0
502	Plan Fiduciary Net Position (FNP)	\$47,446,767	\$43,269,545	\$50,203,397	\$0	\$0	\$0	\$0	\$0	\$0
503	Net Pension Liability (NPL)	(\$7,143,030)	(\$275,730)	(\$5,121,119)	\$0	\$0	\$0	\$0	\$0	\$0
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	117.72%	100.64%	111.35%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
505	Net Pension Obligation/ Net OPEB Obligation	(\$7,143,030)	(\$275,730)	(\$5,121,119)	\$0	\$0	\$0	\$0	\$0	\$0

Enter All Amounts in Whole Numbers

Code		SLEP			Other Pension			OPEB (Net)		
		Year 1	Year 2	Year 3	Year 1	Year 2	Year 3	2017	2018	2019
500	Actuarial Valuation Date (VD)							12/31/2017	12/31/2018	12/31/2019
500a	Reporting Date (RD)							12/31/2017	12/31/2018	12/31/2019
500b	Measurement Date (MD)							12/31/2017	12/31/2018	12/31/2019
501	Total Pension Liability (TPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$730,775	\$775,736
502	Plan Fiduciary Net Position (FNP)	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$1	\$1
503	Net Pension Liability (NPL)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$730,774	\$775,735
504	Plan Fiduciary Net Position as a Percentage of Total Pension Liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%
505	Net Pension Obligation / Net OPEB Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$1	\$730,775	\$775,736

Capital Outlay*

Code	Function	These are not funds	
		Construction	Land, Structures, and Equipment
601t	General Government	\$0	\$0
602t	Law Enforcement	\$0	\$0
603t	Corrections	\$0	\$0
604t	Fire	\$0	\$0
605t	Sewerage	\$0	\$0
606t	Sanitation and Wastewater	\$0	\$0
607t	Parks and Recreation	\$291,916	\$1,567,309
608t	Housing and Community Development	\$0	\$0
609t	Highways, Roads and Bridges	\$0	\$0
610t	Parking Facilities	\$0	\$0
611t	Welfare	\$0	\$0
612t	Hospital	\$0	\$0
613t	Water	\$0	\$0
614t	Nursing Homes	\$0	\$0
615t	Conservation and Natural Resources	\$0	\$0
616t	Libraries	\$0	\$0
617t	Other	\$0	\$0

*This page should only be filled out if you have spent funds for capital projects or development.

*The Capital Outlay page is requested by the U.S. Census Bureau and is considered optional by the State Comptroller.

*If you complete this page you WILL NOT have to complete the Survey of Government Finances from the U.S. Census Bureau.

*If you do NOT complete this page the U.S. Census Bureau will contact you for further information.

Explanation or Comments

<u>Type</u>	<u>Explanation</u>
112t	Net pension asset, due from other governments, prepaid expenses
117t	Capital assets not being depreciated
236t	GF: Reimbursements, miscellaneous revenues SRF: Sponsorships, reimbursements, miscellaneous revenues CPF: Reimbursements
404t	Beginning debt certificates
416t	Retirement of debt certificates
GENdebt	400e: Beginning GO bonds 412e: Retirement of GO bonds Beginning balance of 400e does not agree to prior year report due to presenting debt certificates in 404t, 416t, and 422t in the current year.

Office of the Comptroller, Susana A. Mendoza
FY 2019 AFR
Special Purpose Form

CPA Information

According to the Governmental Account Audit Act [50 ILCS 310], an Annual Audit submitted to the IL Office of the Comptroller shall be performed by a licensed public accountant, with a valid certificate as a public accountant under the Illinois Public Accounting Act [225 ILCS 450]. Please access the website of the Illinois General Assembly (www.ilga.gov/legislation/ilcs/ilcs.asp) to view these Acts. **If your government is required to submit an Annual Audit, please complete the following:**

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Individual Licensed Certified Public Accountant

 Public Accounting Firm (IL License)

 Professional Service Corporation (IL License)

Out-of-State (Individual / Public Accounting Firm / Professional Service Corporation)

Is the Licensed Certified Public Accountant performing your audit working as an individual licensed in Illinois, or are they working in association with a Public Accounting Firm or a Professional Service Corporation licensed in Illinois, or are they licensed in another state? Please use a checkmark to select one choice:

Enter the active 9-digit License#:	<u>066003284</u>	License Status:	<u>ACTIVE</u>
Business Name:	<u>SIKICH LLP</u>		
Address:	<u>1415 W Diehl Rd Ste 400</u>	Address 2:	_____
City:	<u>Naperville</u>	State: <u>IL</u>	ZIP: <u>60563-2349</u>
Phone:	_____	Ext. _____	Fax: _____ E-Mail: _____
Last Name:	<u>Berg</u>	First Name: <u>Dan</u>	Title: <u>Partner</u>
Phone:	<u>6305668400</u>	Ext. _____	E-Mail: <u>dan.berg@sikich.com</u>

F10

Non-Critical

Record Explanation for OTHER amounts



Memorandum

To: Park Board of Commissioners

From: Jeff Smith, Director of Planning and Projects; Brian Romes, Executive Director

Date: June 23, 2020

Subject: **Rosewood Beach Boardwalk**

Summary

At the May 12 Workshop Meeting staff reported on conditions at Rosewood Beach, including the boardwalk along the south side of the Rosewood Beach parking lot showing signs of leaning. Staff have received a proposal SmithGroup to investigate the reason for the leaning, design a solution, and prepare construction documents for the repair.

The attached proposal is divided into two Phases. In Phase One SmithGroup would conduct site observations, review existing records, and work with Park District staff to identify the cause. SmithGroup would then develop potential solutions, including concept level opinions of probable construction cost.

In Phase Two SmithGroup would create construction documents, including plans and technical specifications, for the approved solution. SmithGroup would also provide an updated opinion of probable construction cost.

Financial Impact

The Park District has \$50,000 budgeted and available for general planning needs in the 2020 Capital Budget.

Recommendation

Staff recommends approval from the Park Board of Commissioners authorization for the Executive Director to enter into an agreement with SmithGroup for Phase One of the Rosewood Beach Boardwalk Review and Repair Proposal in the amount of \$16,850.

SMITHGROUP

LETTER FORM PROPOSAL

Date: June 5, 2020

Jeff Smith
Director of Planning and Projects
Park District of Highland Park
West Ridge Center
636 Ridge Road
Highland Park, IL 60035

RE: Rosewood Beach Boardwalk Review and Repair

Dear Mr. Jeff Smith,

On behalf of SmithGroup, Inc. (SmithGroup), we are pleased to submit this proposal for professional services for the Rosewood Beach Boardwalk Repair to the Park District of Highland Park (PDHP).

We understand that a portion of the boardwalk installed in 2014, located along the southeast edge of the parking lot near the outlet of a ravine, has been undermined and caused settling of the boardwalk. There is concern that heavy rains created flows within the ravine that eroded the bank adjacent to the boardwalk.

The PDHP has requested that SmithGroup provide a proposal to investigate the reason for the undermining, design a solution, and prepare construction documents for the repair.

SCOPE OF SERVICES

The following details our scope of services for this project, which is broken into two phases, Phase 1 and 2:

Phase 1:

1. SmithGroup will visit the site to observe the boardwalk and ravine bridge condition and take photos and measurements.
2. We will either meet a representative of the Park District on site or meet with the Park District while in town (or via WebEx) to discuss the project and ascertain background information.
3. The Park District shall provide to SmithGroup any as-built or record drawings, geotechnical and survey data, hydraulic calculations, and any other documents associated with the design of the parking lot, boardwalk, drainage area, and other relevant information documented during the design of the original project.
4. SmithGroup will review the background documents made available to us as well as our own observations and summarize in a memo our understanding of the project conditions, likely reason for boardwalk undermining, and potential solutions (up to three).
5. We will review the memo with the Park District on a WebEx (virtual) conference call and discuss the pros and cons of each potential solution. We will come to a consensus on the preferred approach. SmithGroup will provide an agenda and minutes for this meeting.
6. SmithGroup will attend one board meeting in-person to present the concepts generated and discuss the recommended path forward.

Park District of Highland Park	Rosewood Beach Boardwalk Repair	Rev. 08.01.18
	Highland Park, IL	SmithGroup 00000.000

SMITHGROUP

Phase 1 Meetings:

- In-person site visit and initial meeting
- Follow-up conference call (via WebEx)
- In-person attendance at one board meeting to review concepts

Phase 1 Deliverables:

- Memo summarizing observations and potential solutions
- Concept level OPCCs for generated solutions
- Board Powerpoint presentation
- Meeting agendas and minutes

Phase 2:

1. Upon approval of a proposed solution, SmithGroup will create draft (approximately 50%) construction documents (CDs), including plans and technical specifications, for the boardwalk repair.
2. Based on the 50% CDs, we will prepare a 50%-level opinion of probable construction cost (OPCC).
3. The draft CDs and OPCC will be reviewed with the Park District on a WebEx call (we will provide an agenda and minutes). All comments will be incorporated into final CDs, including plans and technical specifications, and an OPCC.
 - The Park District will be responsible for advertising and soliciting bids from contractors using the CDs we provide.
 - The Park District is responsible for providing front-end specifications, project manual, and contractual documents.

Phase 2 Meetings:

- Two (2) WebEx Meetings with the Park District to discuss progress at 50% and 100% CDs

Phase 2 Deliverables:

- 50% and 100% Construction Documents (plans and technical specifications)
- 50% and 100% OPCCs
- Meeting agendas and minutes

OWNER RESPONSIBILITIES

The owner is responsible for providing information collected and prepared to date to SmithGroup.

PROFESSIONAL SERVICES FEE

The Park District of Highland Park shall compensate SmithGroup a lump sum amount of \$16,850 for Phase 1 of the above scope of services, inclusive of travel expenses.

Due to the range of potential repair options, our Phase 2 fee will be negotiated upon completion of Phase 1, once we determine what the scope of the proposed repair will entail. The anticipated Phase 2 fee is expected to range between 8 and 10 percent of the proposed OPCC, depending on the project size and complexity.

Park District of Highland Park	Rosewood Beach Boardwalk Repair Highland Park, IL	Rev. 08.01.18 SmithGroup 00000.000
--------------------------------	---	--

SMITHGROUP

REIMBURSABLE EXPENSES

We anticipate no reimbursable expenses for this work.

ADDITIONAL SERVICES

The following services are not provided but can be added to SmithGroup's scope through written approval by the Park District:

- Detailed survey or geotechnical investigations.
- Additional revisions of deliverables or a greater project scope than defined above.
- Renderings or illustrative plans and cross-sections for the community.
- Community outreach or other meetings beyond those listed.
- Additional site visits.
- Bidding or construction administration services.
- Front end specifications and project manual.
- Printing costs.

Requests for additional services or staff will be documented by SmithGroup (if given verbally), and the work will commence upon approval of an estimated fee for that effort or, if not agreed otherwise, The Park District of Highland Park shall reimburse SmithGroup on an hourly basis of SmithGroup's project staff actively engaged for all personnel hours worked on the project.

PAYMENTS

Invoices will be prepared monthly on the basis of services rendered.

All payments due to SmithGroup shall be made monthly upon presentation of the statement of services rendered. All payments due SmithGroup under this agreement shall bear interest at one-and one-half (1½%) percent per month commencing thirty (30) days after the date of billing.

LIMITATION OF LIABILITY

NOTWITHSTANDING ANYTHING TO THE CONTRARY AND TO THE FULLEST EXTENT PERMITTED BY LAW, THE PARK DISTRICT OF HIGHLAND PARK AGREES THAT THE TOTAL LIABILITY OF SMITHGROUP IN CONNECTION WITH THIS AGREEMENT, WHETHER IN CONTRACT, TORT, NEGLIGENCE, BREACH OR OTHERWISE, SHALL NOT EXCEED AND SHALL BE LIMITED TO THE TOTAL COMPENSATION RECEIVED BY SMITHGROUP UNDER THIS AGREEMENT.

MISCELLANEOUS PROVISIONS

SmithGroup will use reasonable professional efforts and judgment in responding in the design to applicable federal, state and local laws, rules, codes, ordinances and regulations. The Park District of Highland Park acknowledges that certain state and local laws, rules, codes, ordinances and regulations may reference standards that are outdated and/or contrary with today's industry requirements. SmithGroup cannot and does not warrant or guarantee that the Project will comply with all such outdated and/or contrary federal, state and local laws, rules, codes, ordinances and regulations

Park District of Highland Park	Rosewood Beach Boardwalk Repair Highland Park, IL	Rev. 08.01.18 SmithGroup 00000.000
--------------------------------	---	--

SMITHGROUP

Notwithstanding anything to the contrary, nothing contained herein shall be construed: i) to constitute a guarantee, warranty or assurance, either express or implied, that the SmithGroup's Services will yield or accomplish a perfect outcome for this Project; or ii) to obligate the SmithGroup to exercise professional skill or judgment greater than the standard of care exercised by other similarly situated design professionals currently practicing in the same locale as this Project, under the same requirements of this Agreement; or iii) as an assumption by the SmithGroup of liability of any other party.

SmithGroup will use reasonable professional efforts and judgment to interpret applicable ADA requirements and other federal, state and local laws, rules, codes, ordinances and regulations as applicable to this Project. The Park District of Highland Park acknowledges that requirements of ADA, as well as other federal, state and local laws, rules, codes, ordinances and regulations, will be subject to various and possibly contradictory interpretations. SmithGroup cannot and does not warrant or guarantee that the Project will comply with all interpretations of the ADA requirements and/or the requirements of other federal, state and local laws, rules, codes, ordinances and regulations

This document will serve as an agreement between us, and you may indicate your acceptance by signing in the space provided below and returning one (1) signed copy for our files.

SmithGroup (*Signature*)

Owner (*Signature*)

(*Printed name and title*)

(*Printed name and title*)

Date

Date

Attachment 'A'



Memorandum

To: Park Board of Commissioners
From: Brian Romes, Executive Director
Date: June 23, 2020
Subject: **Conduct Ordinance**

Summary

Park Board and Staff will review the Park District's Conduct Ordinance as it relates to First Amendment Locations.

**AN ORDINANCE REGULATING THE USE
OF THE PARKS AND PROPERTY OWNED OR CONTROLLED
BY THE PARK DISTRICT OF HIGHLAND PARK
("CONDUCT ORDINANCE")**

**Adopted October 25, 2001
Revised January 18, 2007
Revised June 2013
Revised July 2015**



**By Authority of the Executive Director
of the Park District of Highland Park**

**AN ORDINANCE REGULATING THE USE OF THE PARKS
AND PROPERTY OWNED OR CONTROLLED BY THE
PARK DISTRICT OF HIGHLAND PARK
("CONDUCT ORDINANCE")**

CHAPTER I - DEFINITIONS, CONSTRUCTION, AND SCOPE

Section 1.01. Short Title. This Ordinance regulating the use of the parks and property owned, operated, maintained or controlled by the Park District of Highland Park shall be known and may be cited as the "Conduct Ordinance of the Park District of Highland Park."

Section 1.02. Definitions. Unless otherwise expressly stated elsewhere in this Ordinance, for purposes of this Ordinance, the following words, terms, and phrases shall have the meanings given herein:

1. "Aircraft" means any man-made device that is used or intended to be used for flight in the air or is capable of flight in the air, including without limitation powerless flight.
2. "Alcoholic Liquor" is defined as provided in the Illinois Liquor Control Act of 1934 (235 ILCS 5/1-3.05) as now or hereafter amended.
3. "Aquatic Life" means all fish, reptiles, amphibians, crayfish, mussels, mollusks, and crustaceans.
4. "Board" means the Board of Park Commissioners of the Park District of Highland Park.
5. "Camping" shall include, separately or in combination, the erecting of a tent or shelter of natural or synthetic material, preparing a sleeping bag, hammock, or other bedding material for use, setting up any temporary or permanent camping equipment including without limitation food preparation equipment, and parking of a motor vehicle, motor home or trailer, or mooring of a vessel, for the apparent purpose of overnight occupancy.
6. "Cannabis" is defined as provided in the Illinois Cannabis Control Act (720 ILCS 550/3(a)) as amended hereafter.
7. "Carry" means to wear, bear, or have on or about the person.
8. "Controlled Substance" is defined as provided in the Illinois Controlled Substance Act (720 ILCS 570/102 (f), 204, 206, 208, 210 and 212) as amended hereafter.
9. "District" is the Park District of Highland Park, Lake County, Illinois.
10. "District Police Force" shall include the members of the Lake County Sheriff's Police and City of Highland Park Police Department and such members of the Board, District employees and other police officers as shall be appointed by the Board and shall be qualified in accordance with applicable Illinois law.
11. "District Property" is all of the property, real and personal, of every kind and description located within the jurisdiction of, or owned, administered, leased or licensed by, or otherwise in the possession or under the control of the District, including without limitation every building, shelter, street, sidewalk, trail, path, beach, park, playground, wilderness or open space, or other public place or facility and all District Waters, located on or adjacent to or flowing over property located within the jurisdiction of, or owned, administered, leased or licensed by, or otherwise in the possession or under the control of the District.

12. "District Waters" shall include all water located on or adjacent to or flowing over land owned, leased, or generally administered or operated by the District, including without limitation all natural or man-made lakes, rivers, creeks, streams, ponds, lagoons, bays, and drainage ways. This definition includes such District Waters whether in a frozen or liquid state.

13. "Department Head" is the person immediately in charge of a given District department and its activities and to whom all employees of such department are directly responsible (e.g., Director of Parks and Planning, Director of Facilities and Recreation Services, Director of Finance and Personnel).

14. "Executive Director" is the Executive Director of the District.

15. "Facility" means any District Property other than a building, park or playground and includes, without limitation, swimming pools, golf courses, tennis courts and basketball courts.

16. "Fish" or "Fishing" means taking or attempting to take aquatic life in or from any District Waters by any method, and all other acts such as placing, setting, drawing or using any device commonly used for the taking of aquatic life whether resulting in such taking or not. Ice fishing is included in this definition.

17. "ILCS" is the Illinois Compiled Statutes.

18. "Obscene" is defined as set forth in 70 ILCS 5/11-20.

19. "Operator" means a person who operates, drives, controls, otherwise has charge of, or is in actual physical control of any mode of transportation or any other mechanical equipment.

20. "Ordinance" means the Conduct Ordinance of the District.

21. "Permit" is the written authorization issued by or under the authority of the District, by a District officer or employee empowered to grant said authorization, to a Person to do or engage in a particular act or acts on District Property. Said authorization is subject to the terms and conditions specified in the Permit as well as all applicable federal, state, local, and District laws, ordinances, rules, and regulations.

22. "Person" is every natural person and every organization, firm, partnership, association, corporation, unit of government or entity of any kind or any employee, agent or officer thereof. This definition shall not include the District and any authorized officer, employee (full- or part-time, regular or short-term), or agent of the District when acting within the scope of his authority.

23. "Possess" or "Possession" means exercising direct physical control or dominion, with or without ownership, over any kind of property, or archeological, cultural or natural resource.

24. "Refuse" includes without limitation trash, garbage, rubbish, waste, papers, bottles or cans, debris, litter, oil, solvents, liquid waste, or other discarded material whether solid or liquid.

25. "Services" shall include but not be limited to labor, professional services, transportation, leasing or renting any article, object, privilege, or service, giving of instructions or lessons, admission to exhibits, use of telephone or other utilities, or any act for which payment is customarily received.

26. "Smoking" means the lighting of cigarettes, cigars or pipes, the carrying of lighted cigarettes, cigars or pipes, or the intentional and direct inhalation of smoke from these objects. The use of electronic cigarettes shall not be considered smoking for the purpose of this Ordinance.

27. "Take" or "Taking" means to pursue, hunt, harass, lure, harm, shoot, trap or ensnare, gig or spear, net, capture, collect, kill, destroy, wound, or attempt to do any of the above.

28. "Vehicle" means every device in, upon, or by which a person or property is transported or drawn on land, whether motor powered or self-propelled, except baby carriages or strollers, bicycles when properly used on walks or trails, and vehicles in the service of the District.

29. "Vessel" means every type or description of craft, other than a seaplane on water, used or capable of being used as a means of transportation on water, including without limitation boats, rafts, canoes, kayaks, jet skis, inflated devices, or any buoyant device permitting or capable of free flotation.

30. "Wildlife" shall include any waterfowl, mammal, animal, amphibian, reptile, or bird or the young or eggs thereof. Wildlife does not include any animal that is specifically permitted to be on District Property by a section of this Ordinance, but such presence shall be in strict accordance with any conditions or restrictions provided in such section.

Section 1.03. Construction and Scope.

(a) In the interpretation of this Ordinance, its provisions shall be construed as follows: (1) Where the context permits, words in the masculine gender shall include the feminine and neuter genders and words in the singular number shall include the plural number; (2) The word "shall" is always mandatory and not merely directory; (3) The word "may" is always permissive and upon the discretion of the District; (4) This Ordinance is in addition to and supplemental to all applicable state, federal, local, and District laws, ordinances, rules, and regulations including without limitation the Park District Code (70 ILCS 1205/1-1 *et seq.*); (5) The meaning of any term, phrase, or word not otherwise defined in this Ordinance shall be construed and interpreted to mean the same as said term, phrase, or word is otherwise defined, construed or interpreted in such applicable federal, state, local, or District laws, ordinances, rules, or regulations; (6) The meaning of any term, phrase, or word not otherwise defined in this Ordinance or in such applicable federal, state, local, or District laws, ordinances, rules, or regulations shall retain its ordinary and properly understood meaning; (7) The descriptive headings of the various sections or parts of this Ordinance are for convenience only and shall not affect the meaning or construction, nor be used in the interpretation of any provision of this Ordinance; and, (8) An attempt or conspiracy to commit an act or engage in an activity prohibited under this Ordinance shall likewise be deemed prohibited in the same manner as the commission of such act or the engaging in such activity and subject to the same penalties.

(b) This Ordinance shall apply to and be enforceable within and upon all District Property, and shall regulate the use thereof by all Persons. However, no provision hereof shall make unlawful any act necessarily performed by any officer, employee or agent of the District, member of the District Police Force when acting within the scope of his authority or in his line of duty, or any other Person summoned by such person to assist him.

CHAPTER II - SPECIFIC RESTRICTIONS ON CONDUCT AND BEHAVIOR

Section 2.01. Aircraft/Model Aircraft.

(a) No Person shall fly, cause to be flown or permit or authorize the flying of any Aircraft of any kind at any time over District Property at an elevation lower than the minimum safety requirements established by the Federal Aviation Administration or other governmental authority, at an elevation which is lower than is reasonably safe under the circumstances, or in a manner that endangers the safety of any Person on District Property.

(b) No Person shall land, cause to be landed, or permit or authorize the landing of any Aircraft on District Property, except when necessitated by unavoidable emergency.

(c) No Person shall fly or cause to be flown or permit or authorize the flying of model Aircraft or rocket on or over District Property unless a Permit therefor has first been obtained from the District in accordance with Chapter V of this Ordinance.

(d) No Person shall parachute or otherwise descend from an Aircraft into or onto District Property or cause, permit or authorize another Person to parachute or otherwise descend from an Aircraft into or onto District Property, except when necessitated by unavoidable emergency.

Section 2.02. Alcoholic Liquor.

(a) No Person, other than the District or its agent, shall sell or deliver any Alcoholic Liquor on District Property, unless said Person has first obtained a Permit therefor from the District.

(c) No Person shall bring into, possess, drink, consume, take, use, or transfer any Alcoholic Liquor on District Property without having first obtained a Permit therefor from the District unless he is in or on District Property where the possession, consumption, use, or transfer of Alcoholic Liquor is permitted. Please refer to Section 5.08 of the Board Policy Manual for the regulations defining where Alcoholic Liquor is permitted to be possessed, used, consumed or sold on District Property.

(d) Every Person possessing, using, consuming, or transferring Alcoholic Liquor pursuant to this section shall be subject to and shall comply with all applicable federal, state, local, and District laws, ordinances, rules, and regulations regarding the possession, use, consumption, or transfer of Alcoholic Liquor.

Section 2.03. Animals and Pets.

(a) No Person shall bring or release onto District Property any Wildlife including without limitation any animal the capture or killing of which is authorized by the fish and game laws of the State of Illinois, except for domesticated dogs, cats or other domesticated animals subject to the restrictions contained in this section. Provided, however, that the District may bring or release, or permit another Person to bring or release such proscribed animals onto District Property in conjunction with an activity or event conducted or sponsored by the District or in conjunction with a zoo, museum, nature center, or similar facility controlled, maintained, permitted or licensed by the District.

(b) No owner or agent of the owner having control of any domesticated dog, cat, or other domesticated animal shall cause or permit such animal to be on District Property unless the pet is on a leash which shall not exceed six (6) feet in length, except at those off-leash areas (e.g., dog beach, Beitler Dog Park, et.al.) designated by the District for such use, and such Person has in his immediate possession a device for removal, and a depository for the transportation, of animal excrement from such Property.

(c) All owners or agents of the owner having control of any domesticated dog, cat, or other domesticated animal, shall immediately remove any excrement from District Property left by such animal.

(d) No Person shall bring a domesticated dog, cat, or any other animal onto or permit any animal to remain on any portion of District Property where the presence of animals is prohibited, except (i) in conjunction with an activity or event conducted or sponsored by the District; or (ii) as provided in subsection (g) below.

(e) No person shall bring a domesticated dog, cat or any other animal onto or across or permit any animal to remain on any portion of Rosewood Beach Park. The Beach Park is defined as any area east of the west parking lot border at the north property and any area east of the bluff staircase landing on the south property and includes all land, beach, boardwalk and waterfront.

(f) Any animal found on District Property in violation of subsections (a) or (d) may be apprehended, removed to an animal shelter, public pound, or other place provided for that purpose, and disposed of pursuant to the laws or ordinances of Lake County. The owner or Person responsible for such animal shall be responsible for all costs and expenses incurred or encumbered in the removal and housing of such animal and such charge shall be in addition to and not in lieu of any other penalties

provided for in this Ordinance and any other applicable federal, state, local or District laws, ordinances, rules or regulations.

(g) Dogs for the visually impaired and other domesticated animals specially trained to assist Persons with disabilities are excluded from the prohibitions of this section when they are accompanying Persons with disabilities for purposes of providing such assistance.

Section 2.04. Assault or Bodily Injury.

(a) No Person shall, without lawful authority, engage in conduct on District Property that places another Person in reasonable apprehension of receiving bodily harm or physical contact of an insulting or provoking nature.

(b) No Person shall intentionally or knowingly by any means cause bodily harm or make physical contact of an insulting or provoking nature with another Person on District Property.

Section 2.05. Begging and Panhandling.

(a) No Person shall beg or panhandle in District buildings or facilities or the entrances or stairways of such buildings or facilities.

(b) No Person begging or panhandling on District Property shall intentionally obstruct or impede District employees, pedestrians or Vehicles; harass employees or park visitors with physical contact or persistent demands; misrepresent his affiliations; misrepresent what the solicited funds will be used for; or interfere, interrupt, or engage in conduct incompatible with the purpose of any program, activity, function, and/or special event conducted, sponsored, licensed or otherwise permitted by the District; or coerce or intimidate another Person into giving money, goods or services.

Section 2.06. Boating/Model Boats.

(a) No Person shall launch any Vessel in District Waters, except from such places as may be designated by the District therefor, and then only in compliance with applicable federal, state, local and District laws, ordinances, rules, and regulations.

(b) No Person shall use, employ, or be in or upon any District launching ramp or facility for the launching or removal of Vessels except on dates and during hours established by the District.

(c) No Person shall use or employ any District Property designated by the District for launching or removal of Vessels, unless he has purchased and is displaying a current daily fee ticket or a current season Vessel launching permit.

(d) No Person shall allow any Vessel or watercraft equipment or accessories to remain on District Property after the close of the boating season designated by the District, other than in a storage area designated by the District.

(e) No Person may launch or remove a Vessel on or from District Property unless said Vessel has successfully passed a United States Coast Guard safety inspection.

(f) No Person shall operate or cause to be operated or permit or authorize the operation of model boats on or over District Property unless a Permit therefor has first been obtained from the District in accordance with Chapter V of this Ordinance.

Section 2.07. Camping. No Person shall place, erect, or use any hammock, swing, tent, shelter or any other type of temporary or permanent housing or camping equipment on District Property, nor otherwise engage in Camping on District Property unless a Permit therefor has first been obtained from the District.

Section 2.08. Charitable, Religious, Political, or Nonprofit Activities.

(a) For purposes of this section, charitable, religious, political, or nonprofit activities shall include, without limitation, an exclusively in a First Amendment Location, the solicitation of contributions, the sale or distribution of merchandise, solicitation of votes or circulation of petitions for or against any candidate for election to public office or with respect to any referendum or other public question. For any solicitation or sale to be considered within the scope of this Section 2.08, not less than 90% of the proceeds of the solicitation or sale must be conveyed exclusively to the sponsoring organization.

(a) Soliciting contributions for charitable, religious, political, or nonprofit organizations is permitted in First Amendment Locations provided that a Permit therefor has first been obtained from the District in accordance with Chapter V of this Ordinance.

(b) The sale or distribution of merchandise by charitable, religious, political, or nonprofit organizations is permitted in First Amendment Locations provided that a Permit has therefor first been obtained from the District in accordance with Chapter V of this Ordinance.

(c) Soliciting votes and circulating petitions for or against any candidate for election to public office or with respect to any referendum or other public question is permitted in First Amendment Locations without a Permit, subject to the limitations set forth in paragraphs (e) and (f) of this Section 2.08.

(d) No Person shall engage in any activity described in subsections (a) through (d) of this Section 2.08 in any room of a District building, or on District athletic fields or other facilities in or on which any program, activity, class, function or special event conducted, sponsored, licensed or otherwise permitted by the District is in progress, notwithstanding whether it is otherwise a First Amendment Location.

(e) No Person engaged in any activity described in subsections (a) through (d) of this Section 2.08 shall obstruct or impede District employees, pedestrians or Vehicles, harass District employees or park visitors with physical contact or persistent demands, misrepresent the affiliations of those engaged in such activities, misrepresent what solicited funds will be used for or whether merchandise offered for sale or distribution is available without cost or donation, or interfere, interrupt, or engage in conduct incompatible with the purpose of, any program, activity, function, and/or special event conducted, sponsored, licensed or otherwise permitted by the District.

Section 2.09. Commercial Sale, Rental, Exhibition, or Distribution of Goods or Services.

(a) No peddler, vendor or any other Person involved in an endeavor for profit shall engage in the commercial sale, rental, exhibition, or distribution of goods or services, including without limitation the giving of instruction or lessons for a fee, including without limitation tennis, golf, ice skating or other athletic lessons, upon District Property unless he has received a contract therefor from the District. See Section 4.06 of the Board Policy Manual.

(b) No Person engaged in the sale or distribution of goods or services under this section shall obstruct or impede District employees, pedestrians or Vehicles, harass employees or park visitors with physical contact or persistent demands, misrepresent the affiliations of those engaged in such activities, misrepresent whether the goods or services are available without cost or donation, or interfere, interrupt, or engage in conduct incompatible with the purpose of, any program, activity, function, and/or special event conducted, sponsored, licensed or otherwise permitted by the District.

Section 2.10. Controlled Substances and Cannabis. No Person shall bring into, possess, take, use, sell, or transfer any Controlled Substance or Cannabis on District Property regardless of whether the Person is a Cardholder, as defined in the Compassionate Use of Medical Cannabis Pilot Program Act.

Section 2.11. Cooperation with Authorities.

(a) No Person shall physically hinder, threaten, resist, intimidate, disobey, or otherwise intentionally interfere with any member of the District Police Force or any District employee or agent in the performance of his duties.

(b) No Person shall falsely represent that he is, or otherwise pretend to be, a District officer or employee, a member of the District Police Force, or an agent or other representative of the District.

(c) No Person shall knowingly give a false report or false information (including, without limitation, information requested in a Permit application) for the purpose of misleading the Board, a District employee or agent, or a member of the District Police Force in the conduct of his official duties.

Section 2.12. Disorderly Conduct.

A Person commits the offense of disorderly conduct when he knowingly:

(a) Does any act in such unreasonable manner as to alarm or disturb another and to provoke a breach of the peace; or

(b) Makes or causes to be made any excessively loud or unreasonable noise which disturbs the peace. For purposes of this subsection 2.12 (b), excessively loud or unreasonable noise is defined as noise inconsistent with or not reasonably attendant to appropriate and customary park and recreational activities, considering the nature and purpose of the actor's conduct, location, time of day or night, and other factors that would govern the conduct of a reasonably prudent Person under the circumstances. This section shall include, without limitation, the loud or amplified playing of any type of audio equipment, noisemaker, musical instrument or sound equipment. This section shall not apply to the playing of any musical instrument, public speaking, or the amplification thereof, in conjunction with activities conducted, sponsored, licensed or otherwise permitted by the District; or

(c) Uses obscene or abusive language or gestures, or threatens violence or injury to the Person or property of others, in a manner intended and likely to incite or produce an immediate breach of the peace or violent or disorderly response; or,

(d) Congregates with other Persons on District Property with the intent to restrict vehicular or pedestrian traffic or with the intent to restrict free ingress to and egress from District Property and fails to comply with a lawful order of the District Police Force to disperse; or

(e) Refuses or fails to cease and desist any peaceful conduct or activity likely to produce a breach of peace where there is an imminent threat of violence, and where the District Police Force has made all reasonable efforts to protect the otherwise peaceful conduct and activity, and has requested that said conduct and activity be stopped and explained the request if there be time; or

(f) Fails to obey a lawful order of dispersal by a person known to him to be a peace officer or member of the District Police Force under circumstances where Persons are committing acts of disorderly conduct in the immediate vicinity, which acts are likely to cause substantial harm or serious inconvenience, annoyance or alarm; or

(g) Appears on District Property manifestly under the influence of Alcoholic Liquor, Cannabis or a Controlled Substance, or other drug not therapeutically administered, to the degree that he may endanger himself or other Persons or property, or unreasonably annoy Persons in his vicinity; or

(h) Transmits in any manner to the District or to the District Police Force, or to any officer, employee or member thereof, a false alarm or report of fire, explosion, bomb, chemical or biological hazard, or act of terrorism, or a threat of a fire, explosion, bomb, chemical or biological hazard or act of terrorism, or a report of the commission or threat of a commission of any offense, knowing at the time of such transmission that there is no reasonable grounds for believing that such fire, explosion, bomb, chemical or biological hazard or act of terrorism exists or has been threatened, or that such offense has been committed or threatened; or

(i) Engages in fighting, loud shouting, making threats of physical harm, or other tumultuous or disruptive behavior, or refuses or fails after repeated requests to sit down or to be quiet when asked to do so by the Board President or other presiding officer of the District, during any regularly or specially convened meeting of the Board or any committee, subcommittee or advisory body thereof.

Section 2.13. Display of Permit or Pass. Every Person shall produce or display a Permit, contract or pass when requested to do so by any authorized Person for the purpose of enforcing compliance with any federal, state, local, or District law, ordinance, rule, or regulation, when such Permit, contract or pass is required to engage in an activity on District Property.

Section 2.14. Dumping, Polluting, Sanitation, and Litter.

(a) No Person shall litter, cast, throw, drop, leave, scatter, place, pile or otherwise dump, leave, or deposit in any manner any kind of dirt, rubbish, placard, handbill, pamphlet, circular, book, notice, paper of any kind, ashes, garbage, waste material, snow, ice, or other substance, whether liquid or solid, or any other Refuse in or upon District Property except as specifically permitted by the District. Provided, however, that paper, glass, cans, garbage and other Refuse resulting from picnics or other lawful use of District Property may and shall be deposited in receptacles provided by the District for that purpose. Where receptacles are not provided, are missing, or are full to capacity, all such garbage, Refuse, or other material shall be carried away from the area of use by the Person responsible for its creation and presence, and properly disposed of elsewhere.

(b) No Person shall spit upon District Property.

(c) No Person shall urinate or defecate on District Property other than in toilets in restroom facilities expressly provided for such purposes.

(d) No Person shall drain Refuse from a trailer or other Vehicle on District Property.

(e) No Person shall bathe or wash himself or food, clothing, dishes, or other property at water outlets, fixtures or pools in District Waters or on District Property, except at those areas designated by the District for such use.

(f) No Person shall pollute or contaminate District Property or District Waters.

(g) No Person shall dispose of fish remains on District Property, or in District Waters within 200 feet of boat docks or designated swimming beaches and areas, or within any park area of the District except as permitted by the District.

(h) No Person shall dispose of human or animal waste on District Property or in District Waters except at designated locations or in receptacles provided for that purpose.

(i) Any Person violating this section may be assessed the cost of removing any such improperly deposited substance or material and such charge shall be in addition to and not in lieu of any other penalties provided for in this Ordinance or applicable federal, state, local, and/or District laws, ordinances, rules, and regulations.

Section 2.15. Erection of Structure/Wires. No Person shall construct, build, erect, or otherwise place any building, tent, stand, scaffold, platform or other structure of whatever kind, whether stationary or moveable and whether permanent or temporary in character, or construct, run, string, or otherwise place any electrical wire, conduit or pipe, or any public service or private utility, into, upon, above, across or beneath District Property, unless a Permit, license, or contract therefor has first been obtained from the District.

Section 2.16. Fairs and Special Events: Sale and Distribution of Merchandise; Soliciting Contributions. No Person shall exercise any authority under Sections 2.08, 2.09 and 2.25 during fairs or special events conducted or sponsored by the District except at a fixed location designated by the District and unless a Permit or contract therefor has first been obtained from the District. The District shall allocate space at the fixed location to applicants on a first-come, first-served basis until no more space remains available.

Section 2.17. Fires.

(a) No Person shall permit, light, maintain, or make use of any fire on District Property, except at such places and at such times as the District may designate for such purpose and under such rules as may be prescribed by the District.

(b) No fire shall ever be left unattended. Every fire shall be under the continuous care and direction of a competent adult from the time it is kindled until the time it is completely extinguished. All fires must be properly and completely extinguished prior to any Person leaving the site of the fire. Any charcoals used in the course of lighting or maintaining the fire shall be properly disposed of in a safe waste container.

(c) No Person shall throw or otherwise discard lighted or smoldering material in any manner that threatens, causes damage to, or results in the burning of District Property or park resources, or creates a safety hazard.

Section 2.18. Fishing.

(a) No Person shall Fish or otherwise take aquatic life from District Waters except in areas designated by the District for such purposes.

(b) Every Person Fishing in District Waters shall comply with all applicable federal, state, local, and District laws, ordinances, rules, and regulations including, without limitation, conservation laws and licensing requirements.

(c) Fishing in District Waters shall be conducted by means of a hook and line, with the rod or line being closely attended. No Person shall use drugs, poisons, explosives, electricity, spears or missiles of any kind to District Waters.

(d) No Person shall dig, scratch, or otherwise disturb District Property in order to locate or take bait.

(e) Every Person shall carefully and immediately return to the water from which it was taken any fish that does not conform to size or species restrictions imposed by any applicable federal, state, local or District law, ordinance, rule or regulation, or that the Person chooses not to retain. This provision does not apply to common carp species.

Section 2.19. Gambling and Games of Chance. No Person shall play or engage in selling fortunes or futures, games of chance or in any other device or game of chance, hazard or skill, either as bookmaker, dealer, player or otherwise, for the purpose of gaming or gambling for money or other valuable things on District Property, except at a fair, or other organized event conducted, sponsored or authorized by the District.

Section 2.20. Hunting or Trapping. No Person shall hunt or trap, on or in or bring any device for hunting or trapping into or onto, District Property or District Waters, except under the authorization and approval of the District, or its agents, in designated areas.

Section 2.21. Interference with Other Users.

(a) No Person shall walk, act, or conduct himself upon any portion of District Property designated for a particular game, sport, event, amusement or other use in such a way as to interfere with the use of such portion by other Persons who are properly using the same for the particular game, sport, event, amusement or other use for which it has been designated.

(b) No Person shall unreasonably disturb or interfere with any Person occupying an area or participating in any activity on District Property under the authority of a Permit.

(c) No Person shall engage in any activity on District Property in a manner calculated or which is reasonably likely to endanger, injure, or damage Persons or property in any way.

(d) No Person shall remain in any District building or facility in such a manner that: (1) unreasonably obstructs the usual use of entrances, hallways, corridors, stairways, or rooms designated for specific purposes; (2) impedes or disrupts the performance of official duties by District employees; or, (3) prevents the general public from obtaining the administrative, recreational or other services provided in the building or facility in a timely manner, after being requested to relocate or leave by any member of the District Police Force.

Section 2.22. Loitering in District Buildings. No Person shall loiter or remain in any District building or facility in such a manner that: (1) unreasonably obstructs the usual use of entrances, hallways, corridors, stairways, or rooms designated for specific purposes; (2) impedes or disrupts the performance of official duties by District employees; or, (3) prevents the general public from obtaining the administrative, recreational or other services provided in the building or facility in a timely manner, after being requested to leave by any member of the District Police Force, or where the District has posted a sign or signs that prohibit loitering.

Section 2.23. Misappropriation of Property. No Person on Park District Property shall knowingly:

- (a) Obtain or exercise unauthorized control over the property of another.
- (b) Obtain by deception control over property of another.
- (c) Obtain by threat control over property of another.
- (d) Obtain control over stolen property knowing the property to have been stolen or under such circumstances as would reasonably induce him to believe that the property was stolen, where he:
 - (1) Intends to deprive the owner permanently of the use or benefit of the property; or,
 - (2) Knowingly uses, conceals, or abandons the property in such a manner as to deprive the owner permanently of such use or benefit; or,
 - (3) Uses, conceals, or abandons the property knowing such use, concealment, or abandonment probably will deprive the owner permanently of such use or benefit.

Section 2.24. Mob Action.

- (a) No Person shall act together with any other Person(s) to use force or violence disturbing the public peace without authority of law, or to commit any unlawful act.
- (b) No Person shall knowingly commit an act or engage in conduct that urges or incites other Persons to riot, engage in immediate violence or lawlessness, or commit any unlawful act.
- (c) No Person shall organize, promote, encourage, or otherwise participate in a riot or other breach of the peace involving crowds of two (2) or more Persons gathered, without authority of law, for unlawful purposes or any purposes of disturbance or obstruction of the lawful activities of other Persons.

Section 2.25. Parades, Public Assemblies or Meetings.

- (a) Public parades, processions, theatrical or dramatic presentations, meetings, assemblies, gatherings, and demonstrations are permitted in First Amendment Locations provided that where the number of participants and/or spectators is reasonably expected to exceed twelve (12) or more Persons and/or Vehicles a Permit therefor must first be obtained from the District in accordance with Chapter V of this Ordinance.

(b) This section shall not apply to students going to and from school classes or participating in educational activities under the immediate direction and supervision of school authorities or their agents, a governmental agency acting within the scope of its functions, or normal or scheduled District programs or activities.

Section 2.26. Posting Printed or Written Material in Designated Area.

(a) The District may designate an area for the posting of printed or written public information material ("Community Bulletin Board"). Except on the Community Bulletin Board, no Person shall post any printed or written material on District Property except to the extent it is incidental to the exercise of authority under Sections 2.08, 2.09 and 2.25 and it is removed upon the cessation of such event.

(b) No Person shall post, place, display, or cause to be posted, placed, or displayed any printed or written material on the Community Bulletin Board without presenting the material to the District. The District shall stamp and date the material as received and confirm it meets the size requirements described in paragraph (c). The District shall post the material, space permitting, on the Community Bulletin Board unless the said material is Obscene. The material may remain posted for a period not to exceed one (1) week after which a Person may resubmit his public information notice for posting, space permitting.

(c) Space on the Community Bulletin Board shall be allocated on a first-come, first-served basis (as conclusively determined by reference to the date stamp), except that the District's own printed or written public information may be given priority. The printed or written material shall be no larger than 8 ½ inches x 11 inches and only one copy of each public information notice shall be posted. Material rejected for lack of space shall not be held in a queue for later display and must be resubmitted at a later time.

(d) The District may remove printed or written material that has not been posted in accordance with this section. The Person responsible for said posting shall be liable for the cost incurred in the removal thereof. The provisions of the Illinois Parental Responsibility Law (740 ILCS 115/1 *et seq.*) are specifically incorporated in this Ordinance by reference for purposes of this section.

Section 2.27. Posting Printed or Written Material on Public Places and Objects.

(a) Except as provided in Section 2.26 of this Ordinance, no Person shall paint, write on, or in any way mark or deface, or post or otherwise affix, any printed or written words, symbols, materials, or other marks to or upon District Property or any thing or object located on District Property.

(b) The District may remove any printed or written word, symbol, material, or other mark found posted or otherwise affixed upon any District Property or any thing or object located on District Property in violation of the provisions of this section. The Person responsible for any such defacing, writing, or posting shall be liable for the cost incurred in the removal thereof. The provisions of the Illinois Parental Responsibility Law (740 ILCS 115/1 *et seq.*) are specifically incorporated in this Ordinance by reference for purposes of this section.

Section 2.28. Protection of Wildlife.

(a) No Person shall hunt, pursue, hurt, molest, wound, kill, trap, catch, poison, abuse, chase, shoot, touch, throw or propel objects at, endanger in any way, remove or cause to be removed, have in his possession, or release or cause to be released, any Wildlife on or upon District Property, except under the authorization and approval of the District, or its agents, in designated areas.

(b) No Person shall give or offer to any Wildlife any harmful, poisonous, or noxious substance on or upon District Property.

(c) No Person shall touch, tease, frighten, disturb, or otherwise intentionally interfere with any Wildlife while feeding, nesting, breeding, sleeping, resting, flying or engaging in any other activity on, upon, over or under District Property, except under the authorization and approval of the District, or its agents, in designated areas.

(d) No Person shall molest, touch, throw or propel an object at, destroy, dig up, crush, shake, or in any way tamper with or damage the nest, lair, den, burrow, or home of any Wildlife found on, upon, over or under District Property.

Section 2.29. Protection of Property.

(a) No Person shall mark, carve, bend, cut, paint, deface, affix any sticker or sign to, break down, destroy, damage, alter, change, sever, uproot, dig, excavate or otherwise remove, or attach or suspend any rope, wire, or other material or contrivance to, on, or from, District Property or any thing or object on or upon District Property, or otherwise take, damage or destroy such Property, thing or object unless a Permit, license or contract therefor has first been obtained from the District.

(b) No Person shall climb upon, walk on, hang from or stand or sit on, any plant, fence, structure, or other District Property of any kind except such benches or other property designated or customarily used for such purposes, or recreational equipment installed for such purposes.

(c) No Person shall bring into, throw, cast, drop, deposit, or otherwise leave or lay down any smoke bomb, stink bomb, or other offensive smelling compound on District Property.

(d) No Person shall bring any non-native or diseased plant or portion of a plant or plant product onto District Property.

(e) The District may give rewards to the Person(s) (other than District employees or agents) who furnish information to the District, directly resulting in the arrest and conviction of any Person who unlawfully takes, damages, or destroys District Property. All claims for said reward must be made to the District within thirty (30) days after conviction and the District shall be the sole judge of any dispute arising over a reward, if any, and the Person(s) entitled to share therein. The District's decision on any matter connected with the reward shall be final, conclusive, and binding and shall not be subject to judicial review.

Section 2.30. Nudity. No person shall appear or be on any portion of District Property (other than in shower, locker or dressing rooms) in a state of nudity or undress.

Section 2.31. Reporting Incident. A Person involved in an incident on District Property resulting in personal injury or property damage, other than an accident reportable under Section 3.06 of this Ordinance, shall report the incident to the District within twenty-four (24) hours after the incident.

Section 2.32. Restricted Areas.

(a) No Person shall enter or remain in any facility, building or other portion of District Property where Persons are prohibited by the District from entering, or, except as provided in Section 2.34 (c) of this Ordinance, where use is restricted to Persons of the opposite sex as indicated by a sign or notice posted by the District.

(b) No Person shall enter or remain in any District Property when it is closed to the public.

(c) No Person shall enter any District Property that is reserved or scheduled for a specific group or activity, unless the individual, group, or agency responsible for such activity invites such Person, or unless such Person has paid any applicable admission and/or registration fees.

(d) No Person whose admission privileges to all or any part of District Property have been terminated, revoked, forfeited or suspended by the District pursuant to Section 7.01 of this Ordinance shall enter or remain in any District Property that is the subject of the termination, revocation, forfeiture or suspension.

Section 2.33. Restrictions Applicable to Specific Recreational Activities.

(a) Golf. No Person shall play or practice golf on District Property, except when involved in an established golf class under the supervision and direction of the District, or in an area designated by the District for the playing or practicing of golf and the Person has satisfied all requisites before playing or practicing, including without limitation the paying of any applicable fees.

(b) Athletic Field Play, Baseball, Softball, Football, Soccer, Lacrosse or Volleyball Playing.

(1) No Person shall engage in Athletic Field Play, Baseball, Softball, Football, Soccer, Lacrosse or Volleyball games except in those parks on which goals, diamonds and backstops or other appropriate fields of play have been constructed for that purpose, or such other areas as may be specifically designated by the District.

(2) In those parks having established athletic play areas, participation in Athletic Field Play, Baseball, Softball, Football, Soccer, Lacrosse or Volleyball in areas other than on such goals, diamonds and backstops, or other designated athletic fields is limited in accordance with signs or notices posted by the District.

(3) In those parks having established athletic play areas, the type of recreation on said athletic play areas shall be in accordance with posted signs or notices posted by the District.

(4) No group of Persons exceeding twelve (12) in number shall participate in Athletic Field Play, Baseball, Softball, Football, Soccer, Lacrosse or Volleyball on District Property unless a Permit therefor has first been obtained from the District in accordance with Chapter V of this Ordinance.

(c) Picnics.

(1) Picnics requiring fires shall be held only in those areas where fireplaces, stoves, grills, or pits have been provided for that purpose and upon issuance of a Permit by the District in accordance with Chapter V of this Ordinance.

(2) No group of Persons exceeding twelve (12) in number shall picnic on District Property unless a Permit therefor has first been obtained from the District in accordance with Chapter V of this Ordinance. The District may designate areas for preparing, consuming, and dispensing food, beverages and other products. Persons holding a Permit and dispensing any such products may do so only in the area designated in the Permit. In the event that dispensing of the permitted products is by sale, the Person also must comply with Section 2.09 of this Ordinance. No Person may dispense, prepare, consume, sell or otherwise use products, items or things otherwise prohibited in this Ordinance or any other federal, state, local, or District law, ordinance, rule, or regulation. Please refer to Section 4.05 of the Board Policy Manual for additional rules related to picnic permits.

(d) Classes, Camps, and Lessons. No Person shall bring or cause to be brought onto District Property any class, play class, day camp, or similar organized group activity of any kind or conduct lessons for monetary or other consideration unless a contract allowing such use or activity has first been obtained from the District.

(e) Tournaments, Leagues, or Other Organized Recreational Activities. No Person shall utilize any District Property, including without limitation playing fields and other District facilities, for tournaments, leagues, or other organized recreational activities and outings unless a contract allowing such use or activity has first been obtained from the District. This subsection does not apply to programs or activities conducted, sponsored, licensed or permitted by the District. Where a conflict between District programs or activities conducted, sponsored, licensed or permitted by the District and a requested activity occurs, District programs and activities shall take precedence.

Section 2.34. Restrooms, Washrooms, Shower Rooms, Changing Rooms, Locker Rooms.

(a) Every Person shall cooperate in maintaining restrooms, washrooms, shower rooms, changing rooms, and locker rooms on District Property in a neat and sanitary condition.

(b) No Person shall deposit inappropriate objects of any kind in the toilets or plumbing fixtures of a restroom or washroom, shower room, changing room, or locker room facility on District Property.

(c) Only Persons under the age of four (4) years may use restrooms, washrooms, changing rooms and locker rooms designated for the opposite sex on District Property.

(d) No Person shall bring or use (i) any still camera, television or movie camera, camcorder, video recorder or transmitter or any other device capable of recording, filming or transmitting visual images, into any restroom, locker room or washroom facility anywhere on District Property. No person shall operate any cellular phone or mobile electronic device as a video recorder or transmitter in any restroom, locker room or washroom facility anywhere on District Property.

Section 2.35. Roller Skates, Skateboards, and Other Similar Devices; Helmets.

(a) No Person using roller skates, in-line skates, skateboards, roller skis, coasting vehicles, or similar devices on District Property shall interfere with pedestrian use of sidewalks or use of the streets by Vehicles, or otherwise act negligently, recklessly or without due caution, or in any manner so as to endanger any Person or property. No Person shall use such devices on any District Property where such use has been posted as prohibited.

(b) Every Person under the age of sixteen (16) years shall wear a protective helmet that meets the standards promulgated by the American National Standards Institute or the American Society for Testing and Materials or the Snell Memorials Foundation, Inc., whenever that Person is upon any street, sidewalk, bicycle path, other public right-of-way or recreational facility owned or leased by the District, or under the control of the District, or used by the District for its parks or recreational programs pursuant to an intergovernmental agreement or otherwise, and is riding or being carried on any bicycle or any carrier attached to or pulled by a bicycle, or is skateboarding or using in-line skates or any other non-motorized user-propelled wheeled device.

Section 2.36. Selling or Distributing Printed or Written Material.

(a) The distribution by political, religious or charitable organizations of printed or written material available without cost or donation is permitted in relevant First Amendment Locations, provided it is performed in compliance with Section 2.14.

(b) The sale or distribution for donation for commercial purposes of printed or written material is permitted on District Property provided that a Permit therefor has first been obtained from the District in accordance with Chapter V of this Ordinance.

(c) Any Person engaged in the sale or distribution of printed or written materials under this Section 2.36 shall not obstruct or impede District employees, pedestrians or Vehicles, harass employees or park visitors with physical contact or persistent demands, misrepresent the affiliations of those engaged

in such activities, misrepresent whether the materials are available without cost or donation, or interfere, interrupt, or engage in conduct incompatible with the purpose of any program, activity, function, and/or special event conducted, sponsored, licensed or otherwise permitted by the District.

Section 2.37. Sledding, Ice Skating, and Snowmobiling.

(a) No Person shall skate, sled, toboggan, inner tube, ski, slide, or engage in similar activities on District Property except at such places and at such times as the District may designate for such purposes.

(b) No Person shall engage in any such activity in a reckless manner that endangers himself or others or at a speed greater than is safe and proper under the circumstances.

(c) No Person shall erect or build man-made jumps on District Property.

(d) No Person shall tow, push, pull, or otherwise propel another Person on skis, sled, or other sliding device by use of any Vehicle on District Property.

(e) No Person shall drive, ride, or otherwise operate a snowmobile on District Property. For purposes of this subsection, a snowmobile shall be defined as any self-propelled vehicle intended for travel primarily on snow, driven by a track or tracks in contact with the snow, and steered by ski or skis in contact with the snow.

Section 2.38. Sleeping on District Property. Except to the extent permitted under Section 2.07, no Person shall sleep on benches, sidewalks, parking lots, picnic grounds or tables, playgrounds or playground equipment, stairways or in doorways of District buildings or other District Property. No Person may do so as to unreasonably obstruct or hinder the movement of other Persons or the use of any such facility.

Section 2.39. Smoking. Smoking or any use of a tobacco product, including smokeless tobacco, is prohibited in all District buildings, facilities and vehicles. Smoking is also prohibited in all wooded areas on District Property and Rosewood Beach. Park visitors are also advised to be familiar with the Smoke Free ordinance adopted by the City of Highland Park. The Park District shall comply with the Smoke Free Illinois Act and in the event of a conflict between this Ordinance and the Act the more restrictive rule shall apply.

Section 2.40. Swimming. No Person shall bathe, swim, wade, float, splash, or otherwise enter District Waters except at such times and places and in compliance with all policies, rules, and regulations as the District may designate for such activities.

Section 2.41. Firearms. The Park District shall comply with the Firearm Concealed Carry Act, P.A. 98-63. In addition, no person shall carry any firearm, loaded or unloaded, on or into: any District building or portion of a building; any public gathering or special event conducted on District Property open to the public that requires the issuance of a permit from the District or City of Highland Park; any public playground; and any District park, athletic area, or athletic facility, provided nothing in this Section shall prohibit the carrying a concealed firearm while on a trail or bikeway if only a portion of the trail or bikeway includes a public park.

Section 2.42. Service Animals. The Park District shall comply with the Service Animal Policy, as amended from time to time. A copy of the Service Animal Policy is available for copying, review and inspection at the Administrative Offices of the District.

CHAPTER III - MOTORIZED VEHICLES, PARKING, AND TRAFFIC CONTROL

Section 3.01. All-Terrain Vehicles; Golf Carts; Mopeds.

(a) No Person shall drive, ride, or otherwise operate an all-terrain Vehicle on District Property. For purposes of this section, an all-terrain Vehicle shall be defined as any motorized off-highway device designed to travel primarily off-highway, 50 inches or less in width, having a manufacturer's dry weight of 1,500 pounds or less, traveling on 3 or more non-highway tires, designed with a seat or saddle for operator use, and handlebars or steering wheel for steering control, except equipment such as lawnmowers.

(b) No Person shall drive, ride, or otherwise operate a golf cart on District Property except where and when it is expressly permitted. For purposes of this section, a golf cart shall be defined as a vehicle specifically designed and intended for the purposes of transporting one or more persons and their golf clubs or maintenance equipment while engaged in the playing of golf, supervising the play of golf, or maintaining the condition of the grounds on a golf course.

(c) No Person shall drive, ride, or otherwise operate any moped on District Property. For purposes of this section, a moped shall be defined as a motor-driven cycle, with or without optional power derived from manually operated pedals, whose speed attainable in one mile is at least 20 mph but not greater than 30 mph, and is equipped with a motor that produces 2 brake horsepower or less. If an internal combustion engine is used, the displacement shall not exceed 50 cubic centimeter displacement and the power drive system shall not require the operator to shift gears.

Section 3.02. Bicycles.

(a) When two (2) or more Persons in a group are operating bicycles on District Property, they shall not ride abreast, but shall ride in single file.

(b) No Person operating a bicycle on District Property shall cling or attach himself or his bicycle to any other moving Vehicle.

(c) The operator of a bicycle emerging from an alley, driveway or building on District Property shall, upon approaching a sidewalk or the sidewalk area extending across any alley or driveway, yield the right-of-way to all pedestrians approaching on said sidewalk or sidewalk area, and, upon entering the roadway, shall yield the right-of-way to all Vehicles approaching on said roadway.

(d) No Person operating a bicycle on District Property shall carry another Person on the same bicycle. This restriction does not apply to tandem bicycles equipped with two or more seats or saddles or an ordinary bicycle equipped with a seat or saddle for an infant or small child if used properly. In that event, there shall be only the number of Persons on the bicycle that shall not exceed the number of seats or saddles available.

(e) No Person shall operate a bicycle on District Property between 30 minutes after sunset and 30 minutes before sunrise, without a clear, white, properly lighted headlight, visible under normal atmospheric conditions from the front thereof for not less than 500 feet and firmly attached to the bicycle, and without a red reflector firmly attached to the bicycle, which is clearly visible in the headlight beam of an automobile for a distance of 500 feet to the rear of the bicycle.

(f) No Person shall operate a bicycle on District playgrounds, ball fields, tennis courts, skate parks, or sidewalks except that children under the age of 4 years old riding three- or more-wheeled cycles may operate such cycles on sidewalks while under the supervision and control of an adult.

(g) No Person shall ride a bicycle on any District street or path where signs are posted prohibiting riding bicycles.

(h) Bicycles shall not, at any time, in any place, be indiscriminately parked on District Property in such manner as to interfere with pedestrian or vehicular traffic, or with Persons getting into or out of Vehicles. No Person shall leave a bicycle on District Property lying on the ground or paving or set against trees or otherwise in a place other than a bicycle rack when such is provided and there is space available.

No Person other than the owner or user shall move or in any manner interfere with any bicycle that is properly parked on District Property, nor shall any Person interfere with or in any manner hinder any Person from properly parking a bicycle.

(i) All bicycles, when operated on District roadways, shall be kept to the right and shall be operated as nearly as practicable to the right-hand edge of the roadway.

(j) No Person shall operate a bicycle on District Property unless the bicycle is equipped with a signaling device (e.g., bell or horn) in good working order and audible at a distance of 100 feet when sounded.

(k) No Person shall operate a bicycle on District Property at a speed faster than is reasonable and proper under the circumstances, and every bicycle shall be operated with reasonable regard for the safety of the rider and of other Persons and property.

(l) Every Person under the age of sixteen (16) years shall wear a protective helmet that meets the standards promulgated by the American National Standards Institute or the American Society for Testing and Materials or the Snell Memorials Foundation, Inc., whenever that Person is upon any street, sidewalk, bicycle path, other public right-of-way or recreational facility owned or leased by the District, or under the control of the District, or used by the District for its parks or recreational programs pursuant to an intergovernmental agreement or otherwise, and is riding or being carried on any bicycle or any carrier attached to or pulled by a bicycle.

(m) Every Person operating a bicycle on District Property shall obey all federal, state, local, and District traffic laws, ordinances, rules, and regulations applicable to motor Vehicles, except those provisions which by their nature can have no application to the operation of a bicycle and except as otherwise provided by this section. In the event of a conflict between this Ordinance and any other applicable law, the more restrictive rule shall apply.

Section 3.03. Change of Oil/Cleaning. No Person shall change the oil or grease of, or wash, clean or polish Vehicles on District Property, unless a Permit therefor has first been obtained from the District in accordance with Chapter V of this Ordinance.

Section 3.04. Commercial Vehicles.

(a) The term "commercial vehicles" as used in this section shall include, but not be limited to, any Vehicles when used in transporting Persons or movable property for a fee or profit, either as a direct charge to another Person, or otherwise, or used as incident to providing services to another Person, or used in connection with any business.

(b) All roadways on District Property shall be used for pleasure driving only. No Person other than District employees shall drive any commercial vehicle of any kind on District Property without first obtaining a Permit, license or contract therefor from the District.

(c) This section shall not apply to commercial vehicles making authorized deliveries to or performing authorized services for the District.

Section 3.05. Driving Areas. No motor Vehicle shall be driven or otherwise operated upon District Property except over and upon such roadways, parking lots, or other areas designated or marked by the District for use by motor Vehicles. A bicycle path shall not be deemed a roadway for the use of motor Vehicles under this section.

Section 3.06. Duty of Operator in Accidents. No Person shall leave the scene of a Vehicle collision with another Vehicle, Person or property occurring on District Property, without giving his true name and residence address to the injured Person or any other Person or member of the District Police Force

requesting same, and in the event no public officer is present, he must immediately report the occurrence to the nearest police station or police headquarters.

Section 3.07. Emergency Vehicles.

(a) For purposes of this section, emergency Vehicles shall include all ambulances, fire trucks and other firefighting equipment, police, fire, and ranger cars, and other Vehicles used to protect the public health, safety, and welfare.

(b) The provisions of this Chapter regulating the movement or parking of Vehicles on District Property shall not apply to the operator of any emergency Vehicle when responding to an emergency call or pursuing an actual or suspected violator of the law. However, such operator shall exercise extreme caution when on or approaching District Property including, without limitation, slowing down as necessary for safety, cautiously proceeding through intersections protected by traffic lights or stop signs, and utilizing the Vehicle's warning signals (e.g., siren, lights).

(c) The operator of an emergency Vehicle shall obey all provisions of this Chapter when not responding to an emergency call or in pursuit of an actual or suspected violator of the law.

(d) Every Person operating a Vehicle on District Property shall, at the immediate approach of an emergency Vehicle making use of its warning signals, yield the right-of-way and shall stop, if possible, and pull to the side of the road and remain in such position until the emergency Vehicle has passed, unless otherwise directed by a member of the District Police Force.

Section 3.08. Enforcement of Traffic Regulations. No Person shall fail to obey a member of the City of Highland Park Police Force or other District employee who is directing traffic or enforcing sections of this Chapter on District Property.

Section 3.09. Fleeing or Attempting to Elude the District Police Force. No Person driving or otherwise operating a motor Vehicle on District Property shall willfully fail or refuse to obey a visual or audible signal by a member of the District Police Force to bring his Vehicle to a stop. The signal given by a member of the District Police Force may be by hand, voice, siren, or red or blue light. The member of the District Police Force giving such signal shall be in uniform or driving a Vehicle appropriately marked showing it to be an official District Vehicle.

Section 3.10. Gas and Smoke. No Person shall drive or otherwise operate a Vehicle on District Property which emits excessively noxious fumes or dense smoke.

Section 3.11. Hitchhiking. No Person shall solicit a ride nor stand in or near a roadway on District Property for the purpose of soliciting a ride from the operator of any Vehicle.

Section 3.12. Incorporation of State Statutes. In addition to the provisions of this Chapter, and to the extent not inconsistent therewith, no Person shall drive or otherwise operate a Vehicle or perform any act in any manner on District Property in violation of Chapters 11 and 12 of the Illinois Vehicle Code (625 ILCS 5/11-100 *et seq.* and 625 ILCS 5/12-100 *et seq.*) which provisions are specifically incorporated in this Ordinance by reference.

Section 3.13. Intoxicated Operators.

(a) No Person shall drive or otherwise operate nor attempt to drive or otherwise operate a Vehicle on District Property while under the influence of intoxicating liquor, drugs, or a combination of liquor and drugs, as defined in Section 11-501 of the Illinois Vehicle Code (625 ILCS 5/11-501).

(b) Upon trial for such offense, in addition to other evidence, evidence of the amount of alcohol in the Person at the time of the act alleged, as shown by a chemical analysis of his breath, blood, urine, saliva, or other bodily substances, is admissible, and the result of such analysis shall give rise to the

presumptions set forth in Section 11-501.2 (b) of the Illinois Vehicle Code (625 ILCS 5/11-501.2 (b)) which provision is specifically incorporated in this Ordinance by reference.

Section 3.14. Minibikes, Trail Bikes and Scooters. No Person shall drive, ride, or otherwise operate any minibike, trail bike or scooter on District Property. For purposes of this section, every motor Vehicle which is self-propelled by power obtained by the combustion of gasoline which is designed with a seat or a saddle for the use of the rider, and is designed to travel on not more than three (3) wheels shall be deemed to be a minibike or trail bike or scooter.

Section 3.15. Negligent Driving. No Person shall drive or otherwise operate a Vehicle on District Property negligently, recklessly or without due caution, or in any manner so as to endanger any Person or property. All Vehicles shall be driven or otherwise operated on the right side of any roadway open to travel, except when passing other Vehicles.

Section 3.16. Parking.

(a) No Person shall park a motor Vehicle on District Property other than in established or designated parking areas, and in accordance with posted directions and markings or with the directions of any attendant who may be present.

(b) No Person shall park any motor Vehicle or allow any motor Vehicle to remain parked in any area of District Property beyond the normal closing hour of the park system, except when a different closing hour has been designated by the District for that area or unless permission therefor has first been obtained from the District. In no event shall any motor Vehicle except District Vehicles be parked on District Property later than 11:00 p.m., except with the approval of the District which approval shall automatically be deemed given in connection with activities conducted, sponsored, licensed or otherwise permitted by the District.

(c) No Person shall park a Vehicle upon District Property for any of the following purposes:

(1) To display such Vehicle for sale; or,

(2) To perform maintenance or repair of such Vehicle, except for repairs necessitated by an emergency; or,

(3) To sell goods or services from such Vehicle.

(d) The operator of an authorized emergency Vehicle, as defined in Section 3.07 of this Ordinance, may park or stand irrespective of the provisions of this Ordinance.

(e) Penalty Provisions for Parking Violations.

(1) Whenever any Vehicle shall have been parked in violation of any section of this Ordinance prohibiting or restricting vehicular standing or parking, the Person in whose name the Vehicle is registered with the Secretary of State of Illinois shall be prima facie responsible for the violation and subject to the penalty therefor, except as provided in Section 3.16 (f) of this Ordinance.

(2) Any Person who violates or fails to comply with any provision of this section at Rosewood Park and Beach, Millard Park and Beach, Central Park, Park Avenue Beach, and Moraine Park and Dog Beach, shall be fined \$75.00 for each offense. Any Person who violates or fails to comply with any provision of this section at any and all other Park District property shall be fined \$25.00 for each offense.

(6) Any Person on whom a parking violation notice has been served shall within fourteen (14) days from the date of the notice either pay the indicated fine or, in the

manner indicated on the notice, request a court hearing to contest the charge, violation, or violations.

Section 3.17. Riding Outside Vehicles.

(a) No Person shall ride upon the fenders, running boards, bumpers, hood, or any other exterior part of any Vehicle on District Property.

(b) No Person shall cling or attach himself, his Vehicle, or any other object, to any other Vehicle on District Property except for lawful towing operations.

Section 3.18. Right-of-Way.

(a) Every operator of a Vehicle shall yield the right-of-way to a pedestrian at any marked crosswalk or within any unmarked crosswalk at any intersection on District Property.

(b) Every operator of a Vehicle shall exercise due care to avoid colliding with pedestrians upon any roadway on District Property, shall give warning to any pedestrian in the roadway by sounding the horn when necessary, and shall exercise proper precaution upon observing any child, confused Person, or disabled Person upon a roadway.

(c) Every pedestrian crossing at a roadway on District Property at any point other than within a marked crosswalk or within an unmarked crosswalk at any intersection shall yield the right-of-way to Vehicles upon the roadway.

(d) Except as otherwise provided herein, the operator of a Vehicle approaching an intersection on District Property shall yield the right-of-way to a Vehicle that has already entered the intersection from a different roadway. When two (2) Vehicles approach an unmarked intersection from different roadways at approximately the same time, the operator of the Vehicle on the left shall yield the right-of-way to the Vehicle on the right.

Section 3.19. Siren Devices. No Person shall utilize any siren-sounding device or other type of signaling device that makes unusually loud or unnecessary noise on District Property unless that Person is driving or operating an authorized emergency Vehicle, as defined under Section 3.07, responding to an emergency call, or pursuing an actual or suspected violator of the law.

Section 3.20. Speeding.

Except as provided in Section 3.07 (b) of this Ordinance:

(a) No Person shall drive or otherwise operate a Vehicle on District Property at a speed greater than is reasonable and safe under the circumstances, having due regard for traffic, pedestrians, weather conditions and the intended use of the roadway and at no time at a speed greater than 20 miles per hour.

(b) No Person shall drive or otherwise operate a Vehicle on District Property at a speed that endangers the safety of any Person or property.

Section 3.21. Traffic Signs and Signals.

(a) No Person shall fail to observe any traffic sign indicating speed limit, direction of travel, caution, stopping, parking, crosswalk lanes, traffic lane markers, and any other sign posted by the District for safeguarding life or property.

(b) No Person shall deface, injure, move, or otherwise interfere with any traffic sign or signal on District Property.

Section 3.22. Unattended Motor Vehicles. No Person driving, operating, or otherwise in charge of a motor Vehicle on District Property shall permit it to stand unattended without first stopping the engine, locking the ignition and removing the keys. When the motor Vehicle is standing upon any perceptible grade, the Person shall set the parking brake thereon and turn the front wheels to the curb or side of the roadway.

Section 3.23. Unauthorized Use of Parking Places Reserved for Handicapped Persons.

(a) For purposes of this section, handicapped Person means every natural Person who qualifies as a "person with disabilities" as defined in Section 1-159.1 of the Illinois Vehicle Code.

(b) No Person shall park on District Property any motor Vehicle which is not bearing registration plates or decals issued to a handicapped Person, pursuant to 625 ILCS 5/3-616, 11-1301.1, 11-1301.2, or to a disabled veteran pursuant to 625 ILCS 5/3-609, which provisions are specifically incorporated in this Ordinance by reference, as evidence that the Vehicle is operated by or for a handicapped Person or disabled veteran, in any parking place, including without limitation any private or public off-street parking facility, specifically reserved by the District, by the posting of an official sign as designated under 625 ILCS 5/11-301, for motor Vehicles bearing such registration plates. Any motor Vehicle bearing a handicapped license plate or a handicapped parking decal or device containing the international symbol of access issued to handicapped Persons by any local authority, state, district, territory or foreign country shall be recognized by the District as a valid license plate or device and receive the same parking privileges as handicapped residents of this State.

(c) The District may remove or cause to be removed to the nearest garage or other place of safety any Vehicle parked within a stall or space reserved for use by the handicapped which does not display handicapped registration plates or a special decal or device as required by this section.

(d) Any Person found guilty of violating the provisions of this section shall be fined \$250.00 in addition to any costs or charges connected with the removal or storage of any motor Vehicle authorized under this section.

Section 3.24. Mobility Assistance Devices. Notwithstanding anything in this Ordinance to the contrary, the District shall enforce the Mobility Device Use Policy, as amended from time to time. A copy of the Mobility Device Use Policy is available for copying, review and inspection at the Administrative Offices of the District.

CHAPTER IV - PARK HOURS, CLOSING, AND GENERAL OPERATION POLICIES

Section 4.01. Hours.

(a) Except as otherwise provided in this Section 4.01, District parks shall be open to the public from sunrise in the morning until sunset in the evening of that same day and District parks shall be closed to the public from sunset each day until sunrise the following day.

(b) The Board may establish other hours during which District Property or any parts thereof shall be closed to the public. The Board may periodically revise these hours.

Section 4.02. Special Closings. The Board or the Executive Director may close one or more District parks, buildings, and facilities or any part thereof to the public at any time and for any interval of time, either temporarily or at regular intervals, and either entirely or merely to certain uses, as deemed advisable and in the best interest of the public and District.

Section 4.03. Use of Closed Property Prohibited. No Person shall use, occupy, be in, or remain upon District Property or leave any personal property in or upon District Property which is closed to the public, or after closing hours, unless permission therefor has first been obtained from the District.

Section 4.04. Schedules, Fees, Rules, and Regulations. Time schedules for the operation of, and the activities to be conducted on, District Property and the amount of facility, Permit and program fees, may be reviewed and approved periodically by the Board. As permitted by law, fees charged nonresidents of the District need not be the same as fees charged residents of the District. Specific policies, rules and regulations pertaining to District Property and programs may be posted at or on the applicable District Property and/or published in District program brochures or otherwise made available to the users of District Property, who shall be charged with actual knowledge thereof. All Persons shall abide by all District policies, rules and regulations and with the direct orders or requests of employees and agents of the District when using District Property.

Section 4.05. Admission/Identification. No Person shall enter into, be, or remain in or upon District Property without paying any applicable admission fees, without complying with registration requirements that may be established by the District, or without displaying the required admission identification. All admission identification cards, papers and tickets are nontransferable and must be individually registered, unless otherwise specifically noted thereon. The District may make a charge for replacing lost admission identification cards, papers and tickets.

Section 4.06. Lost, Found, and Abandoned Property.

(a) For the purpose of this Ordinance, property is "lost" when it is unintentionally separated from the possession or control of its owner and property is "abandoned" when the owner, intending to relinquish all rights to the property, leaves it free to be appropriated by any other person.

(b) No Person shall abandon property on District Property.

(b) Property left unattended for longer than twenty-four (24) hours or unattended property that interferes with any park employee's or visitor's safety, orderly management of the park area, or presents a threat to park resources shall be considered lost. Lost property may be impounded or removed by the District at any time. The owner of such property shall be responsible and liable for all costs and expenses associated with the impounding, removal, storage, or other disposal of the property.

(c) Any Person finding lost or unattended property on District Property shall report the discovery to the District as soon as is practicable. Whenever a District employee or agent finds lost property on District Property he shall report the discovery to his Department or Division Head. The District will attempt to make every reasonable effort to locate the property's owner(s).

(d) Lost property that has been impounded shall be disposed of in accordance with the Estrays and Lost Property Act, 765 ILCS 1020/1, et seq.

Section 4.07. Building Use. No Person shall use any District building or facility for an event or activity that is not conducted or sponsored by the District unless a Permit therefor has first been obtained from the District in accordance with Chapter V of this Ordinance and/or an agreement has been executed with the District. All Persons using District buildings or facilities shall comply with the provisions of this Ordinance and with the provisions and conditions of the Permit and/or license agreement and with all other applicable policies, rules, and regulations of the District regarding the use of District property.

CHAPTER V - PERMITS AND OTHER AUTHORITY

Section 5.01. Permits.

(a) Permits may be granted upon proper application and approval where the applicable section of this Ordinance or any other District ordinance, policy, rule, or regulation requires a Permit in order to engage in a particular use.

(b) Every Person requesting a Permit shall complete and file a written application with the Executive Director, on forms provided by the District, and pay applicable application fees at the District's administrative offices located at 636 Ridge Road, Highland Park, Illinois. The application shall be dated and stamped only when a complete application is received and a receipt issued to the applicant.

(c) Application Deadlines.

(1) Applications for Permits under Sections 2.08, 2.16, 2.25 and 2.36 must be received by the District at least forty-eight (48) hours prior to the use for which a Permit is sought but not more than ninety (90) days before the date on which the applicant seeks to conduct the activity.

(2) Applications for Permits under any other section of this Ordinance or any other District ordinance, rule, or regulation not involving the exercise of First Amendment rights must be received by the District at least twenty-one (21) calendar days prior to the requested use, but not more than ninety (90) days before the date on which the applicant seeks to conduct the activity.

(d) For applications for Permits under Sections 2.08, 2.16, 2.25 and 2.36, which comply with the terms and conditions of this Ordinance, the District shall issue the requested Permit without unreasonable delay unless:

(1) The proposed activity violates any federal, state, local, or District law, rule, or regulation; or,

(2) A prior application for a Permit for the same date, time, and location has been or will be granted and the use authorized by that Permit do not reasonably allow multiple occupancy of that particular location by more than one permittee; or,

(3) The proposed location is not a First Amendment Location for such use; or

(4) The proposed use would substantially impair the operation or use of facilities or services of District concessionaires or contractors; or,

(5) The proposed use would so dominate the use of District Property as to preclude other Persons from using and enjoying the park.

(6) This subsection 5.01 (d) is not applicable to applications under any other section of this Ordinance or any other District ordinance, rule, or regulation not involving the exercise of First Amendment rights.

(e) The District shall approve or deny any complete application received pursuant to Sections 2.08, 2.16, 2.25 or 2.36 of this Ordinance within twenty-four (24) hours from its receipt. For complete applications any other section of this Ordinance or any other District ordinance, rule, or regulation not involving the exercise of First Amendment rights, the District shall approve or deny the application within fourteen (14) calendar days from its receipt. However, the District may extend the time for such action provided that it notifies the applicant within twenty-four (24) hours after the District's receipt of the application. Such notice shall specify the time within which the District will approve or deny the application.

(f) If the application is approved and the applicant has paid all applicable fees, the District shall issue a written Permit to the applicant. If the application is denied, the District shall issue to the applicant written reasons for denying the application.

(g) If an application is denied on the basis of a scheduling conflict or inappropriateness of the location, duration, or time of the activity, the District will make a reasonable effort to arrange for a reasonable alternative location, duration or time. If the District denies an application pursuant to Sections 2.08, 2.16, 2.25 or 2.36, or the applicant is dissatisfied with such Permit as issued, he may appeal the decision to the Board within ten (10) calendar days after the decision is rendered. If the Board rejects the appeal after full review, or if time for full review is not available, the applicant may appeal the decision to the appropriate state or federal court. All other decisions on the issuance of Permits by the District are final.

(h) Any Permit granted by the District may contain lawful prerequisites to the issuing of the Permit and restrictions on the conduct of the permitted use including without limitation: payment of a reasonable fee; general liability insurance coverage; an agreement to fully indemnify and hold the District harmless from any liability or costs resulting from the use; a requirement that the Persons involved in the use observe all federal, state, local, and District laws, ordinances, rules, and regulations; time, duration, and location restrictions; restoration deposit; a written agreement by the applicant to fully restore any District Property soiled or damaged by the use; and, any reasonable restriction necessary for the efficient and orderly contemporaneous administration of the use, other activities with a Permit, and regular District uses, functions, programs, and activities.

(i) Any Person holding a valid Permit issued by the District for use of District Property may use the District Property identified on the Permit to the exclusion of any other Person except the District.

(j) Subject to the terms of subsection (g) above, the District may make necessary changes or place necessary additional restrictions on any Permit after it has been issued.

(k) Violation of the terms, restrictions and conditions contained in the Permit may result in the suspension or revocation of the Permit.

(l) No Permit shall be issued for a period in excess of seven (7) consecutive calendar days. A Permit may be extended for like periods of time pursuant to a new application, unless another Person has requested use of the same location and use of that location by more than one permittee is not reasonably possible. This subsection shall not apply to Permits granted under Section 2.36 of this Ordinance for news racks or newsstands. Such Permits shall be issued for a period of six (6) months.

(m) For uses involving the exercise of First Amendment rights, the District may waive any application or permit fees if the applicant demonstrates that the cost of such fees is prohibitive. An applicant must request such a waiver in writing.

(n) For purposes of this Section 5.01, the term "exercise of First Amendment rights" shall include, without limitation, uses described in sections 2.08, 2.16, 2.25 and 2.36 and which comply with the terms and conditions of this Ordinance.

Section 5.02. Insurance and Hold Harmless Agreement.

(a) Except as provided in subsection 5.02 (a) (1), every applicant for a Permit shall acquire general liability insurance to protect himself and the District from liability resulting from his use of District Property and provide proof of such insurance to the District before the District will issue a Permit to an otherwise acceptable applicant. The District must be named on such policy as an additional insured. Where possible, an applicant may acquire a rider to the District's insurance policy at the applicant's cost and expense. Applicants should contact the District's administrative office for more information. The General Liability Insurance required hereby shall provide coverage for personal injury, property damage,

and automobile liability (for owned and non-owned vehicles) with limits of not less than \$1,000,000 per occurrence, \$2,000,000 aggregate, and deductibles not to exceed \$5,000.

(1) For activities involving the exercise of First Amendment rights, including uses described in sections 2.08, 2.16, 2.25 and 2.36 and which comply with the terms and conditions of this Ordinance, the District may waive the requirement of insurance if the applicant demonstrates that he or his organization cannot procure general liability insurance or that the cost of procuring such insurance or acquiring a rider to the District's insurance policy is cost prohibitive. An applicant must request such a waiver in writing which describes how the applicant qualifies for a waiver.

(b) Every applicant must execute and deliver to the Park District an agreement to indemnify and hold the District harmless from any liability, of whatever kind, nature or amount, caused by the negligent or unlawful acts of the applicant or any member, volunteer, employee, agent, participant, or other Person associated with the applicant or his group or organization.

Section 5.03. Restoration Deposit.

(a) The District may require payment of a restoration deposit as a prerequisite to the issuance of a Permit involving any use with greater than _____ participants, invitees and/or guests. The District shall refund the deposit if the Person responsible for the permitted use cleans any refuse caused or left by the use or the use's participants and restores District Property to the condition it was in prior to the use to the District's satisfaction. If the District is required to clean up or restore District Property after the permitted use, the Person responsible for the permitted use shall reimburse the District for all costs and expenses associated with the clean-up and restoration. The cost of the cleanup and restoration shall be deducted from the restoration deposit. If there are any funds remaining after the cleanup and restoration costs have been paid, they shall be returned to the permittee. If the costs and expenses for the cleanup and restoration exceed the amount of the restoration deposit, the District reserves the right to bill the permittee and to pursue any and all legal options.

(b) The District may accept a written agreement to clean up and restore District Property after the permitted use if the applicant can demonstrate that payment of a restoration deposit would create an undue financial hardship. If the permittee does not satisfactorily perform according to the agreement, the District reserves the right to bill the permittee and pursue any and all legal remedies.

Section 5.04. Other Authority. Activities otherwise prohibited under this Ordinance, or any other District ordinance, policy, rule, or regulation may be conducted or engaged in by a Person, his agents and/or employees, if done in strict conformance with the provisions of an agreement with the District that has been duly authorized by the Board.

CHAPTER VI - ENFORCEMENT

Section 6.01. Police/Security Force.

(a) The District Police Force shall be the conservators of the peace on District Property, and shall be responsible for the enforcement of all federal, state, local and District laws, ordinances, rules, and regulations on District Property.

(b) The members of the District Police Force shall have the authority to eject from District Property, arrest, or issue citations to any Person who violates any applicable federal, state, local, or District law, ordinance, rule, or regulation on District Property.

Section 6.02. Rules to be Obeyed. No Person shall violate or disobey any provision of this Ordinance or any other District ordinance, policy, rule or regulation of general applicability regulating conduct or activities on District Property even though the same may not have been posted. No Person shall violate or disobey the directions or instructions contained in any notice or sign posted by the District relating to the

use of District Property, or the directions or instructions of any member of the District Police Force, or any employee of the District seeking to enforce compliance with federal, state, local or District laws, ordinances, rules, or regulations.

Section 6.03. Parties to Ordinance Violation.

(a) Every Person who commits, attempts to commit, conspires to commit, or aids or abets in the commission of any act in violation of this Ordinance or other ordinance, rule or regulation of the District, as principal, agent, or accessory, shall be guilty of such offense, and every Person who falsely, fraudulently, forcibly or willfully induces, causes, coerces, requires, permits, or directs another to violate any provision of this Ordinance is likewise guilty of such offense.

(b) Any Person who is the owner, registered owner, or Person in control of any animal, Vehicle or other property of any kind brought, placed, parked or allowed to remain on District Property in violation of this Ordinance or other District ordinance, rule, or regulation, shall be deemed prima facie responsible for such violation and shall be subject to the penalties provided herein.

(c) It is unlawful for the owner or any other Person employing or otherwise directing the operator of any Vehicle, to request or knowingly permit operation of any such Vehicle on District Property in any manner contrary to this Ordinance.

CHAPTER VII - PENALTIES

Section 7.01. Revocation of Privileges, Fines. Any Person violating or disobeying any section or part thereof of this Ordinance, or any other ordinance, rule or regulation of the District may be fined not less than \$25 nor more than \$1,000 for each offense, may be forthwith evicted from District Property, or may have his admission rights to District Property suspended, terminated or revoked. Fines may be recovered by an action in the name of the District in the Circuit Court for the Nineteenth Judicial Circuit, Lake County, Illinois, if not voluntarily paid by the Person committing the offense within ten (10) days of the issuance by the District or its agent of a notice of violation, specifying the amount of the fine(s). The procedure in such actions shall be the same as that provided by law for like actions for the violation of ordinances in cities organized under the general laws of the State of Illinois.

Section 7.02. Restitution. In addition to, or instead of, the fines and penalties provided for in Section 7.01, any Person violating or disobeying any section or part of this Ordinance, or any other federal, state, local, or District law, rule, or regulation, may be required to make restitution for damages resulting from such violation(s). The provisions of the Illinois Parental Responsibility Law (740 ILCS 115/1 *et seq.*) are specifically incorporated in this Ordinance by reference for purposes of this section.

Section 7.03. Seizure/Removal/impoundment of Property. Any property, substance or thing brought into, utilized, placed, or left on District Property in violation of this Ordinance, or any other District ordinance, rule or regulation may be removed, seized, and destroyed in the case of property and substances referred to in Section 2.02, Alcoholic Liquors, 2.03, Animals and Pets, 2.10, Controlled Substances and Cannabis, and 2.41, Weapons, Firearms, Explosives, Rockets, or seized and impounded in the case of any other property, substance or thing (including without limitation Vehicles and bicycles). Property so impounded shall not be returned to the owner(s) thereof until such Person(s) shall have provided the District with acceptable proof of evidence of ownership and until such Person(s) shall have reimbursed the District in full for all costs and expenses to the District of such impoundment including without limitation any removal and storage charges. Property not claimed by the rightful owner(s) thereof within sixty (6) days after such impoundment may be sold by the District which shall be entitled to the entire proceeds thereof, or otherwise disposed of, provided that any motor Vehicle towed and/or impounded shall be disposed of according to the applicable laws of the State of Illinois.

Section 7.04. Non-Exclusivity of Penalties. The penalties provided for in this Chapter VII are in addition to and not exclusive of any other remedies available to the District as provided by applicable law. Each of the penalties provided for in this Chapter is not exclusive of any of the other penalties provided in this Chapter and such penalties may be imposed singly or in any combination permitted by law.

CHAPTER VIII - REPEAL

All District ordinances, resolutions, policies, rules and regulations in conflict or inconsistent with any of the provisions of this Ordinance are hereby repealed.

CHAPTER IX - SEVERABILITY

Provisions of this Ordinance shall be deemed to be severable. Should any section or part of this Ordinance be declared invalid by a court of competent jurisdiction, the remaining part or parts of such section and/or the other sections, as the case may be, of this Ordinance shall nevertheless be valid, binding and subsisting.



Memorandum

To: Park Board of Commissioners
From: Brian Romes, Executive Director
Date: June 23, 2020
Subject: **COVID-19 Emergency Operations Planning Update**

Summary

Executive Director Romes will provide an update regarding the Park District's emergency operational plans and response efforts due to the SARS-CoV-2 (Corona) Virus.



PARK DISTRICT
of HIGHLAND PARK

UPDATED FINANCIAL FORECASTS

Due to Covid-19

Special Disclaimer Regarding Research and Forecasts

Research and forecasts are based on current information as of May 31, 2020, that we consider reliable, but we do not represent it as accurate or complete, and it should not be relied on as such. The information, opinions, estimates, and forecasts contained herein are also as of the date hereof and are subject to change without prior notification.

Source: Public Financial Management (PFM)

ASSUMPTIONS:

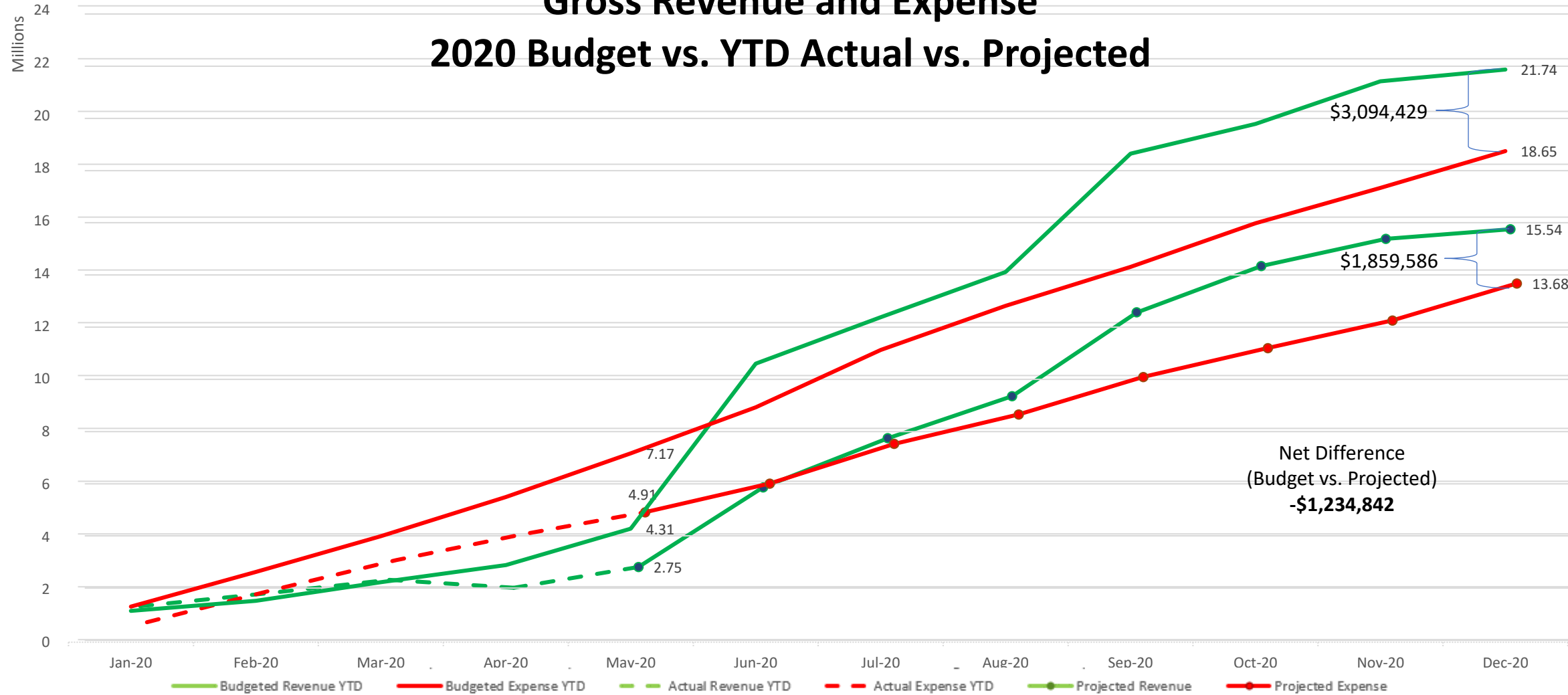
- Projections are based on worst case scenario
- Tax collections delayed and at a 94% collection rate of data provided by Lake County (roughly \$700,000)
- Impact fees at \$16,881
- Hiring freeze saving roughly \$318,000 in salaries plus benefits (HR/Safety Manager, Asst. Director of Recreation etc.)
- Travel Baseball cancelled and fall athletics at 50%
- All special events cancelled for year
- Hidden Creek closed for season
- Tennis at 50% for Summer and Fall
- Centennial rentals at full capacity in Fall. Gymnastics/Ice programming at 50% capacity in Fall
- Recreation Center at 50% capacity (pool open in mid to late July)
- Summer Camp at 10% Capacity
- Golf almost fully operational
- Unemployment cost of \$250,000
- Reduction to staff development, job advertising and pre-employment physicals
- Digital brochures for Fall 2020, Camp 2021 and Winter 2021
- Reduction in Parks Maintenance Contracts (\$150,000)



General and Recreation Funds

Gross Revenue and Expense

2020 Budget vs. YTD Actual vs. Projected



Budgeted Revenue YTD	1,188,294.13	1,575,195.97	2,280,462.98	2,927,603.82	4,314,417.76	10,576,659.18	12,345,363.37	14,054,602.59	18,552,446.55	19,679,220.39	21,297,789.22	21,744,635.46
Budgeted Expense YTD	1,353,093.79	2,668,619.84	4,029,485.33	5,511,507.99	7,169,117.86	8,916,565.52	11,098,300.23	12,776,144.10	14,249,861.43	15,909,758.58	17,250,718.34	18,650,205.74
Projected Revenue					2,747,825.88	5,764,849.80	7,624,576.02	9,216,976.42	12,391,589.96	14,143,550.54	15,176,378.01	15,538,124.04
Projected Expense					4,907,674.16	6,005,541.12	7,529,406.27	8,657,328.87	10,091,869.55	11,201,001.55	12,257,564.14	13,678,537.74
Actual Revenue YTD	1,267,006.47	1,744,428.16	2,265,402.76	1,959,942.81	2,747,825.88							
Actual Expense YTD	690,255.83	1,918,469.57	3,073,383.17	4,052,332.80	4,907,674.16							



Park District of Highland Park, IL

Budget Comparison Report

RECREATION FUND 29

Account Type	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	2020 2020#2	2020 2020PRO	Increase / (Decrease)	
Center: 11 - ADMINISTRATIVE				
Revenue	5,271,282.00	4,925,105.08	(346,176.92)	-6.5672
Expense	5,569,944.00	5,254,352.13	(315,591.87)	-5.666
Total Center: 11 - ADMINISTRATIVE:	(298,662.00)	(329,247.05)	(30,585.05)	10.2407
Center: 24 - WEST RIDGE CENTER				
Revenue	525,565.96	272,279.25	(253,286.71)	-48.193
Expense	875,789.65	663,942.37	(211,847.28)	-24.189
Total Center: 24 - WEST RIDGE CENTER:	(350,223.69)	(391,663.12)	(41,439.43)	11.8323
Center: 26 - ATHLETICS				
Revenue	955,092.97	312,656.62	(642,436.35)	-67.264
Expense	914,819.32	471,545.08	(443,274.24)	-48.455
Total Center: 26 - ATHLETICS:	40,273.65	(158,888.46)	(199,162.11)	-494.52
Center: 28 - CAMPS				
Revenue	987,541.00	333,700.00	(653,841.00)	-66.209
Expense	657,076.00	265,483.02	(391,592.98)	-59.596
Total Center: 28 - CAMPS:	330,465.00	68,216.98	(262,248.02)	-79.357
Center: 29 - SPECIAL EVENTS				
Revenue	64,285.00	23,465.00	(40,820.00)	-63.498
Expense	190,993.66	72,458.40	(118,535.26)	-62.052
Total Center: 29 - SPECIAL EVENTS:	(126,708.66)	(48,993.40)	77,715.26	-61.334
Center: 31 - HIDDEN CREEK AQUAPARK				
Revenue	427,880.00	2,136.00	(425,744.00)	-99.501
Expense	563,474.68	124,923.03	(438,551.65)	-77.83
Total Center: 31 - HIDDEN CREEK AQUAPARK:	(135,594.68)	(122,787.03)	12,807.65	-9.4455
Center: 32 - ROSEWOOD INTERPRETIVE CENTER				
Revenue	143,640.50	11,240.00	(132,400.50)	-92.175
Expense	134,451.45	54,192.26	(80,259.19)	-59.694
Total Center: 32 - ROSEWOOD INTERPRETIVE CENTER:	9,189.05	(42,952.26)	(52,141.31)	-567.43
Center: 33 - ROSEWOOD BEACH				
Revenue	86,515.00	16,000.00	(70,515.00)	-81.506
Expense	144,011.88	143,768.40	(243.48)	-0.1691

6/4/2020 8:05:51 AM

RECREATION FUND 29

Budget Comparison Report

Account Type	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
	2020 2020#2	2020 2020PRO	Increase / (Decrease)	
Total Center: 33 - ROSEWOOD BEACH:	(57,496.88)	(127,768.40)	(70,271.52)	122.218
Center: 34 - PARK AVENUE				
Revenue	104,681.00	89,906.00	(14,775.00)	-14.114
Expense	120,079.51	86,112.08	(33,967.43)	-28.287
Total Center: 34 - PARK AVENUE:	(15,398.51)	3,793.92	19,192.43	-124.64
Center: 38 - ICE ARENA				
Revenue	1,236,655.20	690,882.39	(545,772.81)	-44.133
Expense	1,078,636.25	777,734.57	(300,901.68)	-27.896
Total Center: 38 - ICE ARENA:	158,018.95	(86,852.18)	(244,871.13)	-154.96
Center: 41 - MAINTENANCE				
Expense	776,887.19	590,525.24	(186,361.95)	-23.988
Total Center: 41 - MAINTENANCE:	776,887.19	590,525.24	(186,361.95)	-23.988
Center: 42 - PRO SHOP				

Revenue		1,439,530.00	1,140,500.00	(299,030.00)	-20.773
Expense		502,375.52	407,333.71	(95,041.81)	-18.918
Total Center: 42 - PRO SHOP:		937,154.48	733,166.29	(203,988.19)	-21.767
Center: 49 - RECREATION CENTER ADMIN					
Revenue		173,222.00	56,764.00	(116,458.00)	-67.23
Expense		1,208,314.98	1,043,098.37	(165,216.61)	-13.673
Total Center: 49 - RECREATION CENTER ADMIN:		(1,035,092.98)	(986,334.37)	48,758.61	-4.7106
Center: 51 - RECREATION CENTER FITNESS					
Revenue		1,839,560.20	781,485.00	(1,058,075.20)	-57.518
Expense		875,679.55	564,449.94	(311,229.61)	-35.541
Total Center: 51 - RECREATION CENTER FITNESS:		963,880.65	217,035.06	(746,845.59)	-77.483
Center: 53 - RECREATION CENTER AQUATICS					
Revenue		230,067.50	78,034.00	(152,033.50)	-66.082
Expense		370,015.39	248,634.67	(121,380.72)	-32.804
Total Center: 53 - RECREATION CENTER AQUATICS:		(139,947.89)	(170,600.67)	(30,652.78)	21.903
Center: 55 - INDOOR TENNIS					
Revenue		1,274,182.50	798,301.52	(475,880.98)	-37.348
Expense		1,124,363.62	832,108.14	(292,255.48)	-25.993
Total Center: 55 - INDOOR TENNIS:		149,818.88	(33,806.62)	(183,625.50)	-122.56
Center: 56 - OUTDOOR TENNIS					
Revenue		247,742.50	118,662.13	(129,080.37)	-52.103
Expense		171,679.04	113,168.43	(58,510.61)	-34.081
Total Center: 56 - OUTDOOR TENNIS:		76,063.46	5,493.70	(70,569.76)	-92.777

6/4/2020 8:05:51 AM		RECREATION FUND 29			
Budget Comparison Report					
		Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2020 2020#2	2020 2020PRO	Increase / (Decrease)	
Account Type					
Center: 61 - HELLER NATURE CENTER					
Revenue		305,280.00	44,508.00	(260,772.00)	-85.4205975
Expense		662,626.22	480,011.87	(182,614.35)	-27.5591796
Total Center: 61 - HELLER NATURE CENTER:		(357,346.22)	(435,503.87)	(78,157.65)	21.8716879
Center: 74 - HPCC LEARNING CENTER					
Revenue		358,694.00	268,186.00	(90,508.00)	-25.2326496
Expense		382,463.71	288,850.89	(93,612.82)	-24.4762621
Total Center: 74 - HPCC LEARNING CENTER:		(23,769.71)	(20,664.89)	3,104.82	-13.0620862
Center: 76 - HPCC BUILDING					
Revenue		42,353.13	22,378.99	(19,974.14)	-47.1609536
Expense		42,353.10	36,835.50	(5,517.60)	-13.0276178
Total Center: 76 - HPCC BUILDING:		0.03	(14,456.51)	(14,456.54)	-48188466.7
Report Total:		(652,264.26)	(2,533,338.12)	(1,881,073.86)	288.391374
6/4/2020 8:05:51 AM					
Budget Comparison Report					
		Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
		2020 2020#2	2020 2020PRO	Increase / (Decrease)	
Fund					
29 - RECREATION		(652,264.26)	(2,533,338.12)	(1,881,073.86)	288.39

Report Total:

(652,264.26)

(2,533,338.12)

(1,881,073.86)

288.39



Park District of Highland Park, IL

Budget Comparison Report

GENERAL FUND 01

Type	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
					2020	2020	2020
					2020#2	2020PRO	Increase / (Decrease)
Revenue							
410 - TAX	5,760,000.00	5,361,220.95	(398,779.05)	(6.92)			
420 - FEES & CHARGES	36,600.00	22,300.00	(14,300.00)	(39.07)			
460 - MERCHANDISING	540.00	274.36	(265.64)	(49.19)			
470 - INTEREST INCOME	170,000.00	98,990.67	(71,009.33)	(41.77)			
480 - MISCELLANEOUS INCOME	53,300.00	59,191.32	5,891.32	11.05			
510 - OTHER INCOME	10,425.00	1,000.00	(9,425.00)	(90.41)			
Total Revenue:	6,030,865.00	5,542,977.30	(487,887.70)	(8.09)			
Expense							
610 - SALARIES & WAGES	2,795,046.32	2,253,920.65	(541,125.67)	(19.36)			
620 - CONTRACTUAL SERVICES	1,012,140.62	584,048.52	(428,092.10)	(42.30)			
630 - INSURANCE	1,137,666.82	1,121,266.25	(16,400.57)	(1.44)			
640 - MATERIALS & SUPPLIES	234,973.90	162,410.19	(72,563.71)	(30.88)			
650 - MAINTENANCE & LANDSCAPING CONTRACTS	98,817.47	100,669.34	1,851.87	1.87			
660 - UTILITIES	122,705.60	123,782.73	1,077.13	0.88			
670 - PENSION CONTRIBUTIONS	316,974.29	271,862.29	(45,112.00)	(14.23)			
Total Expense:	5,718,325.02	4,617,959.97	(1,100,365.05)	(19.24)			
Report Total:	312,539.98	925,017.33	612,477.35	195.97			
Fund	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%			
					2020	2020	2020
					2020#2	2020PRO	Increase / (Decrease)
01 - GENERAL CORPORATE	312,539.98	925,017.33	612,477.35	195.97			
Report Total:	312,539.98	925,017.33	612,477.35	195.97			



Park District of Highland Park, IL

DISTRICT WIDE

Income Statement

Current Period Ending 05/31/2020

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	8,259.30	104,698.04	878,353.14	1,458,561.17	-580,208.03	2,927,414.43	68,008.22	1,276,108.54
110 - CAMPS	0.00	0.00	2,382.50	8,647.60	-6,265.10	1,911,333.50	325.00	11,809.06
120 - LESSONS	14,965.75	27,846.62	102,758.62	166,371.87	-63,613.25	374,985.50	20,622.71	140,796.07
130 - SPECIAL EVENTS	0.00	29,235.00	10,850.00	62,683.02	-51,833.02	112,105.00	16,843.99	56,965.99
410 - TAX	639,320.46	929,856.46	705,058.52	995,152.46	-290,093.94	13,523,199.00	227,496.09	285,129.36
420 - FEES & CHARGES	140,060.95	206,298.82	265,544.86	446,536.23	-180,991.37	1,870,237.00	167,197.84	366,604.84
440 - MEMBERSHIPS	30,820.97	131,619.04	372,876.11	638,183.28	-265,307.17	1,635,001.20	124,637.37	609,678.62
450 - RENTALS	52,197.80	131,074.56	337,487.62	573,151.84	-235,664.22	1,361,334.70	116,943.75	573,628.38
460 - MERCHANDISING	18,169.31	17,509.39	40,200.44	42,979.62	-2,779.18	175,519.00	11,160.04	45,364.66
470 - INTEREST INCOME	21,178.97	14,161.00	56,012.81	70,805.00	-14,792.19	170,000.00	31,406.85	153,088.76
480 - MISCELLANEOUS INCOME	380,831.70	19,140.89	604,409.04	124,176.39	480,232.65	306,117.43	45,811.34	105,667.12
510 - OTHER INCOME	0.00	0.00	958,993.31	0.00	958,993.31	73,978.13	1,000.00	11,439.50
520 - BOND/DEBT PROCEEDS	3,780.82	0.00	6,462,833.12	7,100,000.00	-637,166.88	7,100,000.00	0.00	0.00
Total Revenue:	1,309,586.03	1,611,439.82	10,797,760.09	11,687,248.48	-889,488.39	31,541,224.89	831,453.20	3,636,280.90
Expense								
100 - PROGRAMS	29,213.67	165,550.79	501,042.36	837,757.49	336,715.13	1,742,372.36	142,614.22	596,538.42
110 - CAMPS	-1,048.68	57,943.30	21,924.55	109,837.60	87,913.05	1,036,564.89	11,906.97	28,475.09
120 - LESSONS	0.00	18,652.55	52,972.21	84,921.10	31,948.89	191,345.95	16,154.02	77,410.30
130 - SPECIAL EVENTS	276.77	32,494.56	62,933.99	113,478.98	50,544.99	236,312.08	14,940.59	81,091.90
610 - SALARIES & WAGES	434,286.10	670,881.34	2,431,320.73	3,042,477.15	611,156.42	8,154,729.26	544,477.60	2,589,577.73
620 - CONTRACTUAL SERVICES	85,903.32	233,277.05	848,787.46	1,048,501.49	199,714.03	2,944,773.67	439,870.59	1,036,798.90
630 - INSURANCE	161,287.58	188,434.66	600,891.55	942,173.30	341,281.75	2,323,922.96	156,661.40	661,523.62
640 - MATERIALS & SUPPLIES	18,612.17	71,185.04	105,856.08	228,250.34	122,394.26	602,514.61	45,399.78	148,000.52
650 - MAINTENANCE & LANDSCAPING CONTRACTS	24,755.38	66,892.27	101,836.29	215,883.41	114,047.12	425,817.47	45,322.90	106,805.30
660 - UTILITIES	58,295.88	74,572.87	271,639.40	341,281.75	69,642.35	920,634.66	63,513.03	283,845.64
670 - PENSION CONTRIBUTIONS	49,139.06	69,850.56	271,520.18	339,764.16	68,243.98	891,036.45	45,039.64	221,265.78
680 - COST OF GOODS SOLD	4,427.14	11,276.80	5,910.82	22,084.00	16,173.18	42,427.50	19,544.08	23,024.76
710 - DEBT RETIREMENT	0.00	0.00	1,326.04	0.00	-1,326.04	3,273,044.50	0.00	1,425.00
720 - CAPITAL OUTLAY	401,967.98	480,914.13	482,778.82	798,971.65	316,192.83	7,694,927.00	139,003.11	324,170.96
Total Expense:	1,267,116.37	2,141,925.92	5,760,740.48	8,125,382.42	2,364,641.94	30,480,423.36	1,684,447.93	6,179,953.92
Report Total:	42,469.66	-530,486.10	5,037,019.61	3,561,866.06	1,475,153.55	1,060,801.53	-852,994.73	-2,543,673.02

Fund Summary

Fund	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
01 - GENERAL CORPORATE	-41,197.96	-190,089.20	-1,117,990.03	-1,750,081.64	632,091.61	312,539.98	-215,637.72	-1,340,497.91
25 - SPECIAL RECREATION	44,090.88	80,906.20	-118,364.13	-81,231.11	-37,133.02	556,988.38	-200,661.77	-353,621.50
29 - RECREATION	-26,260.33	-80,706.73	-1,035,926.36	-1,104,618.46	68,692.10	2,781,889.24	-310,428.55	-464,061.01
60 - DEBT SERVICE	73,831.26	131,668.47	72,505.22	131,668.47	-59,163.25	-1,692,390.50	21,941.32	20,516.32
70 - CAPITAL PROJECTS	-7,994.19	-472,264.84	7,236,794.91	6,366,128.80	870,666.11	-898,225.57	-148,208.01	-406,008.92
Report Total:	42,469.66	-530,486.10	5,037,019.61	3,561,866.06	1,475,153.55	1,060,801.53	-852,994.73	-2,543,673.02

Special Recreation/Debt Service: Budgeted tax receipts are trending unfavorably due to the deadline for tax payments in Lake County being pushed back to August as a result of COVID-19.

Capital Projects: Significantly under budget as projects have been delayed or eliminated due to COVID-19.

General Corporate/Recreation: Showing a favorable variance from budget due to reduced payroll, reduced expenses due to closing, and timing difference in health insurance.



Park District of Highland Park, IL

01 - GENERAL FUND

Income Statement

Current Period Ending 05/31/2020

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
410 - TAX	278,910.63	283,182.00	344,648.69	348,478.00	-3,829.31	5,760,000.00	118,489.69	176,122.96
420 - FEES & CHARGES	1,695.11	3,253.98	10,448.82	12,491.70	-2,042.88	36,600.00	4,122.16	16,235.46
460 - MERCHANDISING	45.99	26.29	134.36	94.69	39.67	540.00	47.94	225.67
470 - INTEREST INCOME	21,178.97	14,161.00	56,012.81	70,805.00	-14,792.19	170,000.00	31,406.85	153,088.76
480 - MISCELLANEOUS INCOME	0.00	128.18	49,200.01	40,431.87	8,768.14	53,300.00	41,608.00	62,265.97
510 - OTHER INCOME	0.00	0.00	0.00	0.00	0.00	10,425.00	1,000.00	1,000.00
Total Revenue:	301,830.70	300,751.45	460,444.69	472,301.26	-11,856.57	6,030,865.00	196,674.64	408,938.82
Expense								
610 - SALARIES & WAGES	161,681.89	223,197.46	862,951.30	1,082,581.64	219,630.34	2,795,046.32	187,740.81	963,378.54
620 - CONTRACTUAL SERVICES	62,808.70	115,431.81	216,958.51	413,730.20	196,771.69	1,012,140.62	103,024.87	229,683.55
630 - INSURANCE	81,328.88	94,767.81	286,813.48	473,839.05	187,025.57	1,137,666.82	80,435.01	342,156.86
640 - MATERIALS & SUPPLIES	5,238.42	15,122.74	43,743.14	59,047.42	15,304.28	234,973.90	8,825.97	53,266.97
650 - MAINTENANCE & LANDSCAPING CONTRACTS	4,868.10	5,331.17	26,343.60	33,591.20	7,247.60	98,817.47	8,830.37	30,472.57
660 - UTILITIES	8,753.45	12,789.26	43,189.85	43,161.59	-28.26	122,705.60	7,792.13	47,683.30
670 - PENSION CONTRIBUTIONS	18,349.22	24,200.40	98,434.84	116,431.80	17,996.96	316,974.29	15,663.20	82,794.94
750 - TRANSFERS OUT	0.00	0.00	0.00	0.00	0.00	622,769.00	0.00	0.00
Total Expense:	343,028.66	490,840.65	1,578,434.72	2,222,382.90	643,948.18	6,341,094.02	412,312.36	1,749,436.73
Report Total:	-41,197.96	-190,089.20	-1,117,990.03	-1,750,081.64	632,091.61	-310,229.02	-215,637.72	-1,340,497.91

Interest income is lagging as interest rates have plummeted since COVID 19. Salaries and pension contributions are down due to furloughing of staff, hiring freeze and open positions. Contractual services are down in golf by \$15,000 and parks by \$50,000 due to turf maintenance and landscape services contracts not signed as work is being performed in house. Ecological restoration work is not completed. Also causing more than a \$180,000 variance is the absence of the Park District's Health and Risk Management Monthly Insurance premium payment to PDRMA. The May insurance was paid in June, while the budgeted amount is allocated evenly over the year. Additionally, there are less staff than originally budgeted for causing less insurance expense. Materials and supplies are trending favorably, as operations were nearly ceased during May and cuts to budgets were made.



Park District of Highland Park, IL

25 - SPECIAL RECREATION

Income Statement

Current Period Ending 05/31/2020

Typ...	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
Revenue								
410 - TAX	44,090.88	80,906.20	44,090.88	80,906.20	-36,815.32	971,263.00	13,755.54	13,755.54
Total Revenue:	44,090.88	80,906.20	44,090.88	80,906.20	-36,815.32	971,263.00	13,755.54	13,755.54
Expense								
620 - CONTRACTUAL SERVICES	0.00	0.00	162,455.01	162,137.31	-317.70	414,274.62	214,417.31	367,377.04
Total Expense:	0.00	0.00	162,455.01	162,137.31	-317.70	414,274.62	214,417.31	367,377.04
Report Total:	44,090.88	80,906.20	-118,364.13	-81,231.11	-37,133.02	556,988.38	-200,661.77	-353,621.50

Budgeted tax receipts are trending unfavorably due to the deadline for tax payments in Lake County being pushed back to August as a result of COVID-19.



Park District of Highland Park, IL

29 - RECREATION FUND

Income Statement

Current Period Ending 05/31/2020

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
100 - PROGRAMS	8,259.30	104,698.04	878,353.14	1,458,561.17	-580,208.03	2,927,414.43	68,008.22	1,276,108.54
110 - CAMPS	0.00	0.00	2,382.50	8,647.60	-6,265.10	1,911,333.50	325.00	11,809.06
120 - LESSONS	14,965.75	27,846.62	102,758.62	166,371.87	-63,613.25	374,985.50	20,622.71	140,796.07
130 - SPECIAL EVENTS	0.00	29,235.00	10,850.00	62,683.02	-51,833.02	112,105.00	16,843.99	56,965.99
410 - TAX	242,487.69	434,099.79	242,487.69	434,099.79	-191,612.10	5,211,282.00	73,309.54	73,309.54
420 - FEES & CHARGES	138,365.84	203,044.84	255,096.04	434,044.53	-178,948.49	1,833,637.00	163,075.68	350,369.38
440 - MEMBERSHIPS	30,820.97	131,619.04	372,876.11	638,183.28	-265,307.17	1,635,001.20	124,637.37	609,678.62
450 - RENTALS	52,197.80	131,074.56	337,487.62	573,151.84	-235,664.22	1,361,334.70	116,943.75	573,628.38
460 - MERCHANDISING	18,123.32	17,483.10	40,066.08	42,884.93	-2,818.85	174,979.00	11,112.10	45,138.99
480 - MISCELLANEOUS INCOME	-19,168.30	6,961.50	36,510.58	23,488.47	13,022.11	108,145.00	703.34	39,901.15
510 - OTHER INCOME	0.00	0.00	8,512.81	0.00	8,512.81	63,553.13	0.00	10,439.50
Total Revenue:	486,052.37	1,086,062.49	2,287,381.19	3,842,116.50	-1,554,735.31	15,713,770.46	595,581.70	3,188,145.22
Expense								
100 - PROGRAMS	29,213.67	165,550.79	501,042.36	837,757.49	336,715.13	1,742,372.36	142,614.22	596,538.42
110 - CAMPS	-1,048.68	57,943.30	21,924.55	109,837.60	87,913.05	1,036,564.89	11,906.97	28,475.09
120 - LESSONS	0.00	18,652.55	52,972.21	84,921.10	31,948.89	191,345.95	16,154.02	77,410.30
130 - SPECIAL EVENTS	276.77	32,494.56	62,933.99	113,478.98	50,544.99	236,312.08	14,940.59	81,091.90
610 - SALARIES & WAGES	272,604.21	447,683.88	1,568,369.43	1,959,895.51	391,526.08	5,359,682.94	356,736.79	1,626,199.19
620 - CONTRACTUAL SERVICES	13,131.59	108,973.79	252,880.37	428,276.73	175,396.36	1,006,607.43	100,232.37	344,909.21
630 - INSURANCE	79,958.70	93,666.85	314,078.07	468,334.25	154,256.18	1,186,256.14	76,226.39	319,366.76
640 - MATERIALS & SUPPLIES	13,373.75	56,062.30	62,112.94	169,202.92	107,089.98	367,540.71	36,573.81	94,733.55
650 - MAINTENANCE & LANDSCAPING CONTRACTS	19,887.28	61,561.10	75,492.69	182,292.21	106,799.52	327,000.00	36,492.53	76,332.73
660 - UTILITIES	49,542.43	61,783.61	228,449.55	298,120.16	69,670.61	797,929.06	55,720.90	236,162.34
670 - PENSION CONTRIBUTIONS	30,789.84	45,650.16	173,085.34	223,332.36	50,247.02	574,062.16	29,376.44	138,470.84
680 - COST OF GOODS SOLD	4,427.14	11,276.80	5,910.82	22,084.00	16,173.18	42,427.50	19,544.08	23,024.76
720 - CAPITAL OUTLAY	156.00	5,469.53	4,055.23	49,201.65	45,146.42	63,780.00	9,491.14	9,491.14
Total Expense:	512,312.70	1,166,769.22	3,323,307.55	4,946,734.96	1,623,427.41	12,931,881.22	906,010.25	3,652,206.23
Report Total:	-26,260.33	-80,706.73	-1,035,926.36	-1,104,618.46	68,692.10	2,781,889.24	-310,428.55	-464,061.01

Fund Summary

Fund	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
29 - RECREATION	-26,260.33	-80,706.73	-1,035,926.36	-1,104,618.46	68,692.10	2,781,889.24	-310,428.55	-464,061.01
Report Total:	-26,260.33	-80,706.73	-1,035,926.36	-1,104,618.46	68,692.10	2,781,889.24	-310,428.55	-464,061.01

Overall, the Recreation fund is trending to budget. However, individual line items have variances due to the following:

Taxes received in May were almost \$200,000 less than budgeted due to payment due date extension.

Golf Learning was only open for 3 days causing cancellation of all programs with reduced salaries, insurance, and pension.

Fitness memberships have been suspended or refunded.

Rec Center operating expenses due to the closed building and drained pool dropped by 26%, including a 46% reduction in utilities.

West Ridge program fees and rentals are devastated by COVID 19 including cancelled spring programs of Kindermusik, Dance, Theatre, Youth and Adult ceramics classes. Accordingly, salaries, insurance, and other expenses were reduced.

All special events have been cancelled, including Breakfast with the bunny, Egg Hunt, Fourth Fest and Polar Express causing a greater than \$25,000 variance, thus far.

Hometown camps are only expected to gross 37% of regular camps, while expenses are estimated to run at roughly 50% of regular camps due to significantly reduced camp size.

Ice was closed for May and the ice was melted mid-May. Gymnastics will start again in June.

In summary, program expenses were significantly underbudget due to so many COVID 19 cancellations. Also causing more than a \$140,000 variance in the Recreation Fund is the absence of the Park District's Health and Risk Management Monthly Insurance premium payment to PDRMA. The May insurance was paid in June, while the budgeted amount is allocated evenly over the year. Additionally, not all positions are filled. Camps, lessons, special events, salaries, contractual services, materials and supplies, and maintenance & landscaping contracts are all significantly underbudget due to closure due to COVID 19. Pension contributions are down due to fewer employees than budgeted for.



Park District of Highland Park, IL

60 - DEBT SERVICE

Income Statement

Current Period Ending 05/31/2020

Typ...	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
Revenue								
410 - TAX	73,831.26	131,668.47	73,831.26	131,668.47	-57,837.21	1,580,654.00	21,941.32	21,941.32
Total Revenue:	73,831.26	131,668.47	73,831.26	131,668.47	-57,837.21	1,580,654.00	21,941.32	21,941.32
Expense								
710 - DEBT RETIREMENT	0.00	0.00	1,326.04	0.00	-1,326.04	3,273,044.50	0.00	1,425.00
Total Expense:	0.00	0.00	1,326.04	0.00	-1,326.04	3,273,044.50	0.00	1,425.00
Report Total:	73,831.26	131,668.47	72,505.22	131,668.47	-59,163.25	-1,692,390.50	21,941.32	20,516.32

Budgeted tax receipts are trending unfavorably due to the deadline for tax payments in Lake County being pushed back to August as a result of COVID-19.



Park District of Highland Park, IL

70 - CAPITAL FUND

Income Statement

Current Period Ending 05/31/2020

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
Revenue								
480 - MISCELLANEOUS INCOME	400,000.00	12,051.21	518,698.45	60,256.05	458,442.40	144,672.43	3,500.00	3,500.00
510 - OTHER INCOME	0.00	0.00	950,480.50	0.00	950,480.50	0.00	0.00	0.00
520 - BOND/DEBT PROCEEDS	3,780.82	0.00	6,462,833.12	7,100,000.00	-637,166.88	7,100,000.00	0.00	0.00
Total Revenue:	403,780.82	12,051.21	7,932,012.07	7,160,256.05	771,756.02	7,244,672.43	3,500.00	3,500.00
Expense								
620 - CONTRACTUAL SERVICES	9,963.03	8,871.45	216,493.57	44,357.25	-172,136.32	511,751.00	22,196.04	94,829.10
720 - CAPITAL OUTLAY	401,811.98	475,444.60	478,723.59	749,770.00	271,046.41	7,631,147.00	129,511.97	314,679.82
Total Expense:	411,775.01	484,316.05	695,217.16	794,127.25	98,910.09	8,142,898.00	151,708.01	409,508.92
Report Total:	-7,994.19	-472,264.84	7,236,794.91	6,366,128.80	870,666.11	-898,225.57	-148,208.01	-406,008.92

The \$400,000 amount in miscellaneous income is the recording of the receipt of the OSLAD grant for The Preserve. The Capital Outlay is significantly under budget as projects have been delayed or eliminated due to COVID-19. Contractual services are largely overbudget due to NSSRA payments being averaged over the year in the budget column and a large payment having been made in January.



RECREATION BY CENTER

Park District of Highland Park, IL

Y-T-D MAY 2020

Account Type	2019 Total Budget	2019 YTD Activity	2020 Total Budget	2020 YTD Activity
Fund: 29 - RECREATION				
Center: 11 - ADMINISTRATIVE				
Revenue	5,240,000.00	88,917.96	5,271,282.00	258,987.69
Expense	5,162,801.24	621,510.77	5,569,944.00	651,648.42
Center: 11 - ADMINISTRATIVE Surplus (Deficit):	77,198.76	(532,592.81)	(298,662.00)	(392,660.73)
Net Revenue:	1.47%	-598.97%	-5.67%	-151.61%
Center: 24 - WEST RIDGE CENTER				
Revenue	431,541.00	169,672.76	525,565.96	143,278.92
Expense	826,728.70	274,555.85	875,789.65	267,364.94
Center: 24 - WEST RIDGE CENTER Surplus (Deficit):	(395,187.70)	(104,883.09)	(350,223.69)	(124,086.02)
Net Revenue:	-91.58%	-61.81%	-66.64%	-86.60%
Center: 26 - ATHLETICS				
Revenue	958,379.00	289,442.55	955,092.97	304,491.59
Expense	922,942.28	255,740.44	914,819.32	224,069.70
Center: 26 - ATHLETICS Surplus (Deficit):	35,436.72	33,702.11	40,273.65	80,421.89
Net Revenue:	3.70%	11.64%	4.22%	26.41%
Center: 28 - CAMPS				
Revenue	808,416.00	2,125.00	987,541.00	100.50
Expense	587,252.22	49,632.93	657,076.00	36,884.83
Center: 28 - CAMPS Surplus (Deficit):	221,163.78	(47,507.93)	330,465.00	(36,784.33)
Net Revenue:	27.36%	-2,235.67%	33.46%	-36,601.32%
Center: 29 - SPECIAL EVENTS				
Revenue	60,305.00	23,952.50	64,285.00	23,490.00
Expense	210,304.34	74,076.39	190,993.66	52,773.71
Center: 29 - SPECIAL EVENTS Surplus (Deficit):	(149,999.34)	(50,123.89)	(126,708.66)	(29,283.71)
Net Revenue:	-248.73%	-209.26%	-197.10%	-124.66%
Center: 31 - HIDDEN CREEK AQUAPARK				
Revenue	387,467.00	16,544.74	427,880.00	2,760.09
Expense	471,161.18	58,807.78	563,474.68	52,715.81
Center: 31 - HIDDEN CREEK AQUAPARK Surplus (Deficit):	(83,694.18)	(42,263.04)	(135,594.68)	(49,955.72)
Net Revenue:	-21.60%	-255.45%	-31.69%	-1,809.93%
Center: 32 - ROSEWOOD INTERPRETIVE CENTER				
Revenue	121,237.50	23,108.00	143,640.50	3,696.17
Expense	99,583.28	26,204.57	134,451.45	23,678.27
Center: 32 - ROSEWOOD INTERPRETIVE CENTER Surplus (Deficit):	21,654.22	(3,096.57)	9,189.05	(19,982.10)
Net Revenue:	17.86%	-13.40%	6.40%	-540.62%

Account Type	2019	2019	2020	2020
	Total Budget	YTD Activity	Total Budget	YTD Activity
Center: 33 - ROSEWOOD BEACH				
Revenue	75,271.00	10,675.10	86,515.00	30.00
Expense	124,067.86	17,890.37	144,011.88	23,276.16
Center: 33 - ROSEWOOD BEACH Surplus (Deficit):	(48,796.86)	(7,215.27)	(57,496.88)	(23,246.16)
Net Revenue:	-64.83%	-67.59%	-66.46%	-77,487.20%
Center: 34 - PARK AVENUE				
Revenue	106,068.00	101,086.39	104,681.00	75,452.91
Expense	112,812.05	27,097.94	120,079.51	15,836.81
Center: 34 - PARK AVENUE Surplus (Deficit):	(6,744.05)	73,988.45	(15,398.51)	59,616.10
Net Revenue:	-6.36%	73.19%	-14.71%	79.01%
Center: 38 - ICE ARENA				
Revenue	1,359,999.10	598,062.65	1,236,655.20	323,774.79
Expense	1,164,839.51	387,054.79	1,078,636.25	344,412.75
Center: 38 - ICE ARENA Surplus (Deficit):	195,159.59	211,007.86	158,018.95	(20,637.96)
Net Revenue:	14.35%	35.28%	12.78%	-6.37%
Center: 41 - MAINTENANCE				
Revenue	-	-	-	-
Expense	806,560.88	225,757.45	776,887.19	202,781.50
Center: 41 - MAINTENANCE Surplus (Deficit):	(806,560.88)	(225,757.45)	(776,887.19)	(202,781.50)
Net Revenue:	0.00%	0.00%	0.00%	0.00%
Center: 42 - PRO SHOP				
Revenue	1,518,909.00	267,009.33	1,439,530.00	202,499.17
Expense	562,921.88	134,073.01	502,375.52	98,636.47
Center: 42 - PRO SHOP Surplus (Deficit):	955,987.12	132,936.32	937,154.48	103,862.70
Net Revenue:	62.94%	49.79%	65.10%	51.29%
Center: 49 - RECREATION CENTER ADMIN				
Revenue	201,753.00	77,763.40	173,222.00	44,052.73
Expense	1,243,782.86	387,342.26	1,208,314.98	355,030.24
Center: 49 - RECREATION CENTER ADMIN Surplus (Deficit):	(1,042,029.86)	(309,578.86)	(1,035,092.98)	(310,977.51)
Net Revenue:	-516.49%	-398.10%	-597.55%	-705.92%
Center: 51 - RECREATION CENTER FITNESS				
Revenue	1,877,352.00	730,737.21	1,839,560.20	401,931.82
Expense	739,066.44	287,878.36	875,679.55	251,619.56
Center: 51 - RECREATION CENTER FITNESS Surplus (Deficit):	1,138,285.56	442,858.85	963,880.65	150,312.26
Net Revenue:	60.63%	60.60%	52.40%	37.40%
Center: 53 - RECREATION CENTER AQUATICS				
Revenue	231,370.00	69,199.95	230,067.50	44,613.78
Expense	313,329.26	125,383.55	370,015.39	111,052.81
Center: 53 - RECREATION CENTER AQUATICS Surplus (Deficit):	(81,959.26)	(56,183.60)	(139,947.89)	(66,439.03)
Net Revenue:	-35.42%	-81.19%	-60.83%	-148.92%

Account Type	2019	2019	2020	2020
	Total Budget	YTD Activity	Total Budget	YTD Activity
Center: 55 - INDOOR TENNIS				
Revenue	1,314,678.60	651,365.62	1,274,182.50	388,559.82
Expense	1,055,274.71	414,606.70	1,124,363.62	341,097.77
Center: 55 - INDOOR TENNIS Surplus (Deficit):	259,403.89	236,758.92	149,818.88	47,462.05
Net Revenue:	19.73%	36.35%	11.76%	12.21%
Center: 56 - OUTDOOR TENNIS				
Revenue	215,880.00	350.00	247,742.50	-
Expense	166,066.75	13,207.95	171,679.04	4,239.81
Center: 56 - OUTDOOR TENNIS Surplus (Deficit):	49,813.25	(12,857.95)	76,063.46	(4,239.81)
Net Revenue:	23.07%	-3,673.70%	30.70%	0.00%
Center: 61 - HELLER NATURE CENTER				
Revenue	308,047.90	28,367.32	305,280.00	10,846.78
Expense	668,307.31	194,454.20	662,626.22	177,738.74
Center: 61 - HELLER NATURE CENTER Surplus (Deficit):	(360,259.41)	(166,086.88)	(357,346.22)	-166,891.96
Net Revenue:	-116.95%	-585.49%	-117.06%	-1,538.63%
Center: 74 - HPCC LEARNING CENTER				
Revenue	248,750.00	29,325.25	358,694.00	58,814.43
Expense	278,349.19	67,542.59	382,463.71	80,340.38
Center: 74 - HPCC LEARNING CENTER Surplus (Deficit):	(29,599.19)	(38,217.34)	(23,769.71)	(21,525.95)
Net Revenue:	-11.90%	-130.32%	-6.63%	-36.60%
Center: 76 - HPCC BUILDING				
Revenue	20,879.00	10,439.49	42,353.13	-
Expense	20,879.00	9,388.33	42,353.10	8,108.87
Center: 76 - HPCC BUILDING Surplus (Deficit):	-	1,051.16	0.03	(8,108.87)
Net Revenue:	0.00%	10.07%	0.00%	0.00%



Sunset Valley Golf Course

	2019 Budget	2019 YTD Activity	2020 Budget	2020 YTD Activity
Revenue	1,518,909.00	267,009.33	1,439,530.00	202,499.17
Expense	1,369,482.76	359,830.46	1,279,262.71	301,417.97
Report Surplus (Deficit):	149,426.24	(92,821.13)	160,267.29	(98,918.80)

Recreation Center of HP

	2019 Budget	2019 YTD Activity	2020 Budget	2020 YTD Activity
Revenue	2,310,475.00	877,700.56	2,242,849.70	490,598.33
Expense	2,296,178.56	800,604.17	2,454,009.92	717,702.61
Report Surplus (Deficit):	14,296.44	77,096.39	(211,160.22)	(227,104.28)

Deer Creek Raquet Club

	2019 Budget	2019 YTD Activity	2020 Budget	2020 YTD Activity
Revenue	1,530,558.60	651,715.62	1,521,925.00	388,559.82
Expense	1,221,341.46	427,814.65	1,296,042.66	345,337.58
Report Surplus (Deficit):	309,217.14	223,900.97	225,882.34	43,222.24

Park District of Highland Park
Investment Schedule
May 31, 2020

Security	Type		Purchase Date	Maturity Date	Interest Rate	Effective Yield to Mat	Purchase Price	Amortized Book Value	Par Value	Monthly Interest	Expected Interest
Customers Bank	CD	182	11/7/19	5/5/20	1.70%	1.70%	247,900.00	247,900.00	247,900.00	57.73	2,101.38
MUFG Union National	CD	365	5/14/19	5/13/20	2.40%	2.40%	247,000.00	247,000.00	247,000.00	211.13	5,928.00
Texas Capital Bank	CD	180	11/21/19	5/19/20	1.70%	1.70%	247,900.00	247,900.00	247,900.00	219.37	2,078.28
State Bank of India	CD	180	11/22/19	5/22/20	1.65%	1.65%	247,000.00	247,000.00	247,000.00	245.65	2,009.84
Bank of Baroda	CD	182	11/27/19	5/27/20	1.60%	1.60%	247,061.09	247,000.00	247,000.00	292.34	1,970.59
Citizens Bank National Association	CD	183	12/26/19	6/26/20	1.70%	1.70%	246,000.00	246,000.00	246,000.00	343.73	2,096.73
Millington Bank	CD	183	12/30/19	6/30/20	1.66%	1.66%	247,049.13	252,000.00	252,000.00	343.82	2,097.33
Bank of China	CD	270	11/7/19	8/3/20	1.78%	1.78%	246,700.00	246,700.00	246,700.00	360.93	3,248.33
Prudential Bank	CD	270	11/7/19	8/3/20	1.64%	1.64%	246,900.00	246,900.00	246,900.00	332.81	2,995.27
TBK Bank, SSB, The Nat'l Bank Savanna, IL	CD	285	12/18/19	9/28/20	1.68%	1.68%	246,700.00	249,937.02	249,937.02	345.12	3,278.63
Wells Fargo National Bank West	CD	276	1/17/20	10/19/20	1.66%	1.66%	249,074.79	249,074.79	249,000.00	339.73	3,125.53
Fieldpoint Private Bank & Trust	CD	180	11/7/19	5/5/20	1.66%	1.66%	247,000.00	247,000.00	247,000.00	56.17	2,022.02
First State Bank, Gothenburg	CD	180	11/7/19	5/5/20	1.66%	1.66%	247,000.00	247,000.00	247,000.00	56.17	2,022.02
East Boston Savings Bank, MA	CD	368	5/24/19	5/26/20	2.40%	2.40%	243,000.00	243,000.00	243,000.00	415.43	5,879.93
Veritex Community Bank Dallas, TX	CD	270	9/20/19	6/16/20	1.80%	1.80%	246,000.00	246,000.00	246,000.00	351.81	3,275.51
First National Bank of McGregor	CD	270	11/7/19	8/3/20	1.60%	1.60%	246,000.00	246,000.00	246,000.00	323.51	2,911.56
First Internet Bank of Indiana	CD	271	2/26/20	11/23/20	1.50%	1.50%	246,000.00	246,000.00	246,000.00	293.18	2,739.70
Gateway First Bank, Cherokee OK	CD	365	12/23/19	12/22/20	1.80%	1.80%	245,000.00	245,000.00	245,000.00	362.47	4,410.00
							4,439,285.01		4,447,337.02	4,951.09	54,190.63

EXECUTIVE DIRECTOR'S MONTHLY REPORT

JUNE 19, 2020

DEER CREEK RACQUET CLUB PROGRAMS

RECREATION	APRIL	MAY	JUNE (projected)
Free Classes Conducted		0	0
Paid Classes Conducted		1	0
Total Virtual Classes Conducted		1	
Free Program Participation/Visits		0	0
Paid Program Participation/Visits		206 (privates)	226 (programs)
Total Participation		206	226
Virtual Programming Revenue		\$0	\$0
In Person Class Revenue		\$14,196.25	\$43,390
Total Revenue		\$14,196.25	\$43,390

News & Events

- Outdoor private lessons have been very successful thanks to our full-time tennis pros.
- Mini camps for the month of June were full within days of releasing the information. We are looking to expand to more participants each week.

CIA PROGRAMS

RECREATION	APRIL	MAY	JUNE (projected)
Free Classes Conducted	0	0	0
Paid Classes Conducted	0	0	0
Total Virtual Classes Conducted	0	0	0
Free Program Participation/Visits	0	0	0
Paid Program Participation/Visits	0	0	26
Total Participation	0	0	0
Virtual Programming Revenue	0	0	0
Other Revenue	0	0	\$2,656
Total Revenue	0	0	0

News & Events

- Live gymnastics classes will begin in June. We are offering indoor gymnastics classes, as well as conditioning and dance for gymnasts.

RECREATION CENTER OF HIGHLAND PARK

RECREATION	APRIL	MAY	JUNE (projected)
Free Classes Conducted	41	56	0
Paid Classes Conducted	0	0	135
Total Virtual Classes Conducted	41	56	135
Free Class Participation/Visits	7,356 views 16,483 engagement	3,880 views 10,900 engagement	1,940 views 5,450 engagement
In Person Participation/Visits	0	0	952
Personal Training Participation	0	0	118
Personal Training Sales (Units)	0	0	39
Total Participation	7,356	3,880	2,097
Virtual Programming Revenue	0	\$815	\$60
Other Revenue	0	0	\$9,520
Total Revenue	0	\$815	\$9,580

Memberships	2018	2019	2020 (approximate)
Annual	1939	1957	1740
Non-Annual	139	56	34
Total Memberships	2029	2007	1774
Kid Fit Memberships	59	51	41

Active Members	2018	2019	2020 (approximate)
Annual	3130	3203	2771
Non-Annual	139	56	34
Total Members	3424	3515	2805
Kid Fit Members	76	61	66

News & Events:

- Members and Memberships for 2020 are an approximation based on deducting the cancelled memberships from our active membership base as of 3/13/2020 and making additional adjustments based on transfers and account modifications taken in during the closure. As of May 31, there were 101 memberships/162 members cancelled from 30 previous requests and 71 new requests. All cancellations and transfers were made effective March 13 and will continue until the facility reopens and membership resumes.
- Staff are hoping that we will be able to turn memberships back on July 2020, which will include group exercise for previous members. We will continue to charge \$10/class for non-members who would like to attend outdoor group exercise, which we predict will make up for 15% of the class participants based on the current participants we are seeing attend our classes.
- The first week of June offered 25 outdoor group exercise classes. The remainder of June offers 30-37 classes/week with greater variety as instructors return. Classes during the first 2 weeks of June accommodated 5-10 participants per class. Beginning the third week of June, some classes are able to accommodate 5-20 participants per class when space allows for social distancing. Classes that

have not reached the minimum of 5 participants are being cancelled the night prior and refunds are being issued to participants who do not want to transfer. We predict a slight decrease in July due to hot weather and holidays.

- Free virtual classes were offered throughout April and May. New content creation and publication ceased when outdoor in-person classes were offered in June, but the videos remain on our social media for virtual viewing/engagement. However, our YouTube library is still accessible for patrons to view and to engage. We predict a 50% decrease each month with the additional group exercise classes and other membership options.
- There are 5 personal training spaces that can be used at 1 time in the facility. Personal Training begins the second week of June with 3 trainers. Additional trainers will begin to train during the third week of June. The national return average for fitness facilities is 25% and deducting the time that trainers were not available and considering the limitation of space available. We predict to return with approximately 17% of the 689 personal training visits we had in June 2019 due to our late start and trainer limitations. We project 25% of the 801 personal training visits we had in July 2020 considering that our full training team should be fully onboarded but taking into consideration space limitations and holidays.
- Most personal training clients are using previously purchased packages, including some Kick Start Training Sessions still from our January promotion. We do not expect to see more personal training sales for June until closer to the end of the month when clients begin to finish these packages and as trainers are able to accommodate some new clients. We are predicting to sell 10% of the 384 units we sold in June 2019 in June 2020 and 15% of the 504 units we sold in July 2019 in July 2020.

HELLER NATURE CENTER PROGRAMS

RECREATION	APRIL	MAY	JUNE (projected)
In person Classes Conducted			4
Free virtual Classes Conducted	7	9	2-3
Paid Virtual Classes Conducted	0	1	2
Total Classes Conducted	8	7	7-9
In-person Program Participation	0	0	40
Free Program Participation/Visits	1,750 views	2,250 views	1,500views +
Paid Virtual Programs Participation/Visits	0	7	8
Total Participation	1,750	2,257	1,548
In Person program Revenue	0	0	\$1,610
Virtual Programming Revenue	0	\$413	\$348
Other Revenue	0	0	0
Total Revenue	0	413	\$1,958

News & Events:

- June 15- July 1st Mini Camp Program (10 enrolled).
- Canoeing and Archery programs full June and July.

SUNSET VALLEY GOLF CLUB & RESTAURANT

GOLF	May 2019 Actual	May 2020 Budget	May 2020 Actual
Golf Shop Sales	432	335	99
Golf Balls	293	210	73
Accessories	139	125	26
Golf Rentals	1851	2100	416
Carts	1851	2100	416
Golf Greens Fees	3638	4000	2876
Resident	1426		1420
Nonresident	1804		1367
Outing	115		50
Other	293		39
Misc. Sales	28	40	65
Sapphire Club	28	40	49
Permanent Tee Time	0	0	16

News & Events

- Course reopened on May 1, 2020 with safety guidelines set by the Illinois Department of Commerce and Economic Opportunity (DCEO). Key guidelines that affected operations include the following:
 - Twosomes only
 - Tee Times 15 minutes apart
 - Bookings must be done online or by phone
 - Walking only (no golf cart or pushcart rentals permitted)
 - 13Ninety Restaurant open for carry-out at pick-up window only
 - Clubhouse and pro shop to remain closed
 - Bring your own supply of balls, tees, ball markers, and any equipment needed to play golf
- Low golf shop sales due to clubhouse closure restriction
- Low cart sales due to walking only restriction
- Low rounds due to twosomes every 15 minutes restriction
- Golf restrictions revised on May 29, 2020. The updated restrictions, which include the following modifications to the original guidelines:
 - Online or telephone bookings are encouraged.
 - Players may be grouped in foursomes.
 - Tee times will be spaced 10 minutes apart.
 - Golf carts are permitted. Individuals, who are not members of the same household, must use individual carts. Golf carts will be sanitized after each use.
 - Putting green will operate at 50% capacity.
 - 13Ninety Restaurant open for carryout and outdoor seating.
- Permanent tee times will begin on the weekend of June 6, 2020.
- Sunset Valley Golf App launched on May 1, 2020 (Search “Sunset Valley Golf” on iOS or Android).
 - 614 downloads through June 11.

WEST RIDGE CENTER RENTALS

	2018	2019	2020
Rental Bookings (hrs.)	30.5	13	0
Garden Plot	12	12	9

News & Events

- Rentals are currently not available due to covid-19.
- Garden plot renters were refunded \$10 per plot to account for late opening due to covid-19.

PARK AVENUE BOATING FACILITY

	2018	2019	2020
Season Launch Only Pass			
Power Boat	7	10	8
Personal Watercraft (PWC)	9	11	16
Boat Storage w/ Launch Privileges			
Power Boat / PWC	28 / 5	29 / 3	23 / 3
Non-Motorized / Stand Up Paddleboard (SUP)	50 / 7	55 / 13	39 / 13
Season Parking Decals	141	117	57

News & Events

- Spaces are still available for motorized and non-motorized storage.
- Lower quantity non-motorized spaces are available this season due to space on sand and south pad.

ATHLETIC PROGRAMS

ATHLETICS	APRIL	MAY (projected)	JUNE (projected)
Free Virtual Classes Conducted	3	0	0
Paid Virtual Classes Conducted	0	5	2
Total Virtual Classes Conducted	3	5	2
Free Virtual Program Visits per day	40	0	0
Paid Virtual Program Visits per day	0	70	30
Total Participation	40	70	30
Virtual Programming Revenue	0	\$981	\$860
Other Revenue	0	0	\$32,000
Total Revenue	0	981	\$32,860

News & Events:

- Free Virtual Classes: Baseball, Football, and Coaches Clinics
- Paid Virtual Classes: Baseball Clinics, E-Sports Tournaments, Pulse Ninja Warrior
- Other revenue comes in the form of mini-camp registrations, field rentals, and private lessons.

RECREATION PROGRAMS

RECREATION	APRIL	MAY (projected)	JUNE (projected)
Free Virtual Classes Conducted	12	8	8
Paid Virtual Classes Conducted	0	9	12
Total Virtual Classes Conducted	12	17	19
Free Virtual Program Visits per day	2,400	2,200	1,800
Paid Virtual Program Visits per day	N/A	47	54
Total Participation	2,400	2,247	1,854
Virtual Programming Revenue	0	\$3,322	\$3,800
Other Revenue	0		\$5,000
Total Revenue			

News & Events:

- The Recreation Team is shifting to in-person programming beginning with ParkSchool on July 1.

CAMP HOMETOWN

CAMP LOCATION	# OF CAMPERS ENROLLED
Camp Hometown at West Ridge Center	22
Camp Hometown at Lincoln Elementary	5
Camp Hometown at Heller Nature Center	14
Camp Hometown at Danny Cunniff	0
Camp Hometown at Centennial Ice Arena	3
Camp Hometown at the Preserve of Highland Park	4
Camp Hometown at Rosewood Beach	1
After Camp Care at West Ridge Center	1
After Camp Care at Lincoln Elementary	0
Camp Hometown- Specialty – Golf Camp	9
Camp Hometown – Specialty – Tennis Camp	199
Total	245

GRANT-IN-AID

	2019	2020
Total YTD Subsidy	\$49,743	\$23,773
Households		
100% Subsidy YTD	46	40
50% Subsidy YTD	10	4
Total YTD	56	44

News & Events:

- Scholarship use has been stagnant due to the COVID-19 crisis and the associated facility/program closures. Usage is currently down 52% compared to 2019.

PARKS & NATURAL AREAS

News & Events

- Staff continuing essential park maintenance work, mowing, basic landscaping, tilling ballfields and refuse collection. Outdoor tennis courts, Debbie Gottlieb Beitler dog park and Sunset skatepark opened.
- Staff prepared Woodridge garden plots for use by Moraine Township.
- Staff continued its restoration work at Heller, Highmoor, Sleepy Hollow, Millard, Sunset Woods, May T Watts, and Fink Parks.
- Staff and Contractors continuing maintenance at The Preserve including work in Highland Park Woods, along the shorelines near the Legacy Club and in the sand bunkers, where additional pollinator friendly milkweed species were planted.
- Staff installed a new shoreline garden using plants received from Monarch Watch award for support of pollinators, on the south end of The Preserve pond, nearest the gazebo. When established, this will frame views of the water from the Recreation Center building.
- Staff continued clean up and began seasonal preparations at Park Ave Boating Facility, Millard, and Rosewood Beaches.

PLANNING

News & Events

- The Centennial Ice Arena Compressor Replacement Project is currently in progress. The project remains on schedule with an expected completion of September 1st.
- Staff continues to work with SmithGroup in the develop a Beach Management Plan which will provide management recommendations and strategies for the Park District's four lakefront locations. Funding for this plan was provided, in part, by a grant from the Illinois Department of Natural Resources Costal Management Program.
- The District has received and is currently reviewing bids for a roof replacement at Deer Creek Racquet Club and roof repairs at the Recreation Center of Highland Park.
- An Invitation for Bid is currently being developed for the Sunset Valley Youth Gold Development Brick Paver Walkway.

COMMUNICATIONS AND MARKETING

Social Media			
			
4,350	854	1,383	105
Likes	Followers	Followers	Views

Email			
45,582	98,355	31,593	3,843
Total Audience	Emails Delivered	Emails Opened	Clicks to pdhp.org

pdhp.org		
22,121	32,701	65,206
Visitors	Visits	Pageviews

Digital Brochures			
Camp		June	
1,029	53	2,820	193
Views	Clicks to Register	Views	Clicks to Register

Updates

- Traffic to our website has made a huge turn-around since in-person programming and facilities started opening in May. Traffic is 47% higher than it was this time last year.
- In the past 30 days, 18 emails were sent our residents and customers to keep them informed of new PDHP information, news, and opportunities.

- Followers to our social media sites continue to stay strong as residents connect to their friends, family, and the community. This month, there were over 8,000 engagements with PDHP social media posts and views of our videos.
- The June program and camp digital brochures were developed and marketed via the website, email and social media outlets.
- The Marketing Team is working with the Parks Foundation to host a Virtual Firecracker 5K event July 1 -5. To-date, \$2,350 in sponsorships have been raised for the event.

Graphics



PDHP.org

Page	Pageviews
	65,206 % of Total: 100.00% (65,206)
1. /	12,042 (18.47%)
2. /rosewood-beach-2/	9,732 (14.93%)
3. /2020/05/covid-19-community-health-preparedness/	5,163 (7.92%)
4. /beaches/	2,782 (4.27%)
5. /golf-learning-center/	1,925 (2.95%)
6. /deer-creek-racquet-club/	1,586 (2.43%)
7. /programs/	1,543 (2.37%)
8. /recreation-center-highland-park-fitness-center-health-club-aquatics/	1,498 (2.30%)
9. /2020/05/update-more-park-and-outdoor-facility-openings/	1,032 (1.58%)
10. /camps/	923 (1.42%)
11. /hidden-creek-aquatic-park-outdoor-pool/	907 (1.39%)
12. /boating/	882 (1.35%)
13. /moraine-park-beach/	842 (1.29%)
14. /heller-nature-center/	820 (1.26%)
15. /millard-park-beach/	817 (1.25%)
16. /2020/05/heller-and-lakefront-trails-open-friday-may-8/	766 (1.17%)
17. /parks/	670 (1.03%)
18. /beaches/parking-2/	646 (0.99%)
19. /deer-creek-racquet-club/outdoor-tennis-courts/	630 (0.97%)
20. /2020/06/update-new-facility-openings-and-in-person-programs-2/	538 (0.83%)
21. /program-guides/	521 (0.80%)
22. /recreation-center-highland-park-fitness-center-health-club-aquatics/group-fitness/	509 (0.78%)
23. /find-listing/	500 (0.77%)
24. /join-our-team/	474 (0.73%)
25. /2020/05/update-new-facility-openings-and-in-person-programs/	467 (0.72%)
26. /youth-sports/youth-baseball/	460 (0.71%)
27. /parties-rentals/	441 (0.68%)
28. /bids-rfps/	415 (0.64%)
29. /parks/dog-exercise-area/	400 (0.61%)
30. /centennial-ice-arena/	384 (0.59%)