

**NOTICE OF MEETING**  
**Tuesday, May 22, 2018**  
**6:00 p.m.**

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

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**REGULAR MEETING AGENDA**

- I. CALL TO ORDER
- II. ROLL CALL
- III. ADDITIONS TO THE AGENDA
- IV. PUBLIC COMMENT FOR ITEMS ON AGENDA
- V. CONSENT AGENDA
  - A. Minutes of 4-24-18 Regular Board Meeting
  - B. Minutes of 5-8-18 Workshop Meeting
  - C. Surplus Ordinance 18-02
  - D. Approval of Districtwide Asphalt Project Bid
  - E. Approval of Sole Source Contract for Horseback Riding Services at Big Top/Little Top Camp
  - F. Bills and Payroll in the amount of \$1,571,357.89
- VI. UNFINISHED BUSINESS
  - A. 2017 Comprehensive Annual Financial Report
  - B. Approval of 2018 Sunset Valley Golf Club – Cart Barn, Parking Lot, Car Chargers Bid
- VII. TREASURER’S REPORT
- VIII. NEW BUSINESS
  - A. Parks Foundation Update
  - B. Director’s Report
  - C. Board Comments
- IX. OPEN TO PUBLIC TO ADDRESS BOARD
- X. 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.
- XI. ACTION FROM CLOSED SESSION IF ANY

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**XII. ADJOURNMENT**

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

**PARK DISTRICT OF HIGHLAND PARK  
BOARD OF PARK COMMISSIONERS  
MINUTES OF REGULAR MEETING  
APRIL 24, 2018**

The Regular Meeting of the Board of Park Commissioners of the Park District of Highland Park was held in the Board Room at the West Ridge Center, 636 Ridge Road, Highland Park, Illinois.

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

**ROLL CALL**

**Present:** Commissioner Grossberg, Commissioner Bernstein, President Kaplan

**Absent:** Vice President Ruttenberg, Commissioner Flores Weisskopf

**Staff Present:** Executive Director McElroy; Deputy Director of Operations Donahue; IT Manager Johnson; Director Romes; Assistant Director Smith; Assistant Director Carr; Director Voss; Director Gogola; Superintendent Ochs

**ADDITIONS TO THE AGENDA** – None

**NEW BUSINESS**

**A. Foundation Check Presentation**

Director Gogola shared that The Parks Foundation of Highland Park kicked-off its first event of the year with a new fundraising initiative called “Dine for S.M.I.L.E.” The event was hosted by Bluegrass and gave diners an opportunity to donate to the Parks Foundation SMILE Grant-in-Aid Program. The culmination of week-long event was an all-you-can-eat Shrimp Boil. Bluegrass generously matched all donations made during the week and donated \$25 for each guest attending the Shrimp Boil. At the Park District of Highland Park Board meeting, Jim Lederer, owner of Bluegrass, presented a \$2,425 check for the Dine for S.M.I.L.E. fundraiser donation. Bob Bernstein, president of the Parks Foundation of Highland Park accepted the check on behalf of the Foundation along with the Park District Board of Commissioners. President Kaplan thanked Bluegrass and the Parks Foundation for a great event.

**B. Parks Foundation Update**

Bob Bernstein, President of the Parks Foundation gave an overview of the Parks Foundation. The Foundation is seeking to promote their Vision, Mission and Identity, identity and awareness. Mr. Bernstein explained that the Park District and The Parks Foundation are hoping to bring greater awareness to the community through events like the Champions Banquet, Firecracker 5K Run and special dining programs. Mr. Bernstein stated that the Foundation needs more volunteers. President Kaplan thanked Mr. Bernstein for the support

of the Foundation. Commissioner Grossberg also expressed thanks and excitement about the energy of the group.

**PUBLIC COMMENT FOR ITEMS ON AGENDA** – None

**CONSENT AGENDA**

Minutes of March 27, 2018 Regular Board Meeting; Minutes of April 11, 2018 Workshop Meeting; Approval of the 2018 Sunset Valley Golf Club Halfway House Renovation Project Bid; Approval Highland Park Country Club – Hey & Associates Proposal; Bills and Payroll in the amount of \$2,606,880.62.

Motion was made by Commissioner Bernstein; seconded by Commissioner Grossberg to approve the Consent Agenda.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, President Kaplan  
Nay: None  
Absent: Vice President Ruttenberg, Commissioner Flores Weisskopf  
Abstain: None

**Motion Carried.**

**UNFINISHED BUSINESS**

**A. Approval of Sole Source Purchase of GPS Navigation System for Sunset Valley Golf Club Golf Carts from EZ-GO**

Director Romes reported that on March 24, 2018, the Park Board of commissioners authorized the Park District to enter into a 5-year capital lease agreement with EZGO for 65 lithium ion golf carts. An optional key feature for these golf carts is the addition of a fleet management system with personal GPS touch screen monitors on each cart. This feature will significantly enhance the golfer experience, while also helping to manage, maintain and protect the golf course and golf cart fleet.

Staff reported that the benefits of the GPS will play a significant role in attracting and retaining golfers, while also protecting the golf course and golf cart fleet. Additionally, with the advertising features available on this system, it is the intent to have expenses be offset with the sale of advertising revenue. For these reasons, staff is recommending entering into a lease agreement with EZGO for a fleet management system with GPS for the same 5-year term length as the EZGO golf carts.

Staff received 5 bids for both golf carts and the fleet management system with GPS. EZGO was selected as the provider for the golf cart fleet, the Park District must also choose EZGO to supply the fleet management system. EZGO is the only authorized distributor whom can integrate this type of hardware and software into the new golf carts. For this reason, staff is recommending leasing the **TFM 10EX GPS model from EZGO**, based on being the sole source provider of this product.

The total annual cost to lease this fleet management system for all 65 carts is \$26,893.75 per year. This annual payment will be budgeted annually in the Recreation Fund under the Center for Sunset Valley Golf Club. The cost will be offset through the procurement of advertising revenue.

**Staff recommends approval from the Park Board of Commissioners to authorize the Executive Director to enter into a 5-year lease agreement, per attorney review, with EZGO for the TFM 10EX GPS model fleet management system with GPS as a Sole Source Contract at an annual fee of \$26,893.75.**

Commissioner Bernstein suggested prorating five plus four months. Commissioner Bernstein asked that sometime this summer, Staff report back to the Board on how successful selling the advertisement has been and how much it will offset the price for the GPS System. Commissioner Grossberg asked about repair and warranty of the GPS systems as well as connectivity in the carts and USB ports.

Motion was made by Commissioner Bernstein; seconded by Commissioner Grossberg to approve the Sole Source Purchase of GPS Navigation System for Sunset Valley Golf Club Golf Carts from EZ-GO.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, President Kaplan  
Nay: None  
Absent: Vice President Ruttenberg, Commissioner Flores Weisskopf  
Abstain: None

**Motion Carried.**

### **TREASURER'S REPORT**

Executive Director McElroy presented the Treasurer's Report as Director Curtis was out of town. Executive Director McElroy stated that the District's usual overall operations are in line with the budget which is reported through March 31, 2017. There are two timing exceptions with the year to date. Relative to property taxes the property tax distribution does not begin until May. Secondly, regarding capital expenditures, bills will still be coming in. The District will catch up with collections. She further reported that Lake County has finalized the District's anticipated property tax extension. The district will receive \$12,715,143.50 which includes 1.5 million for debt service and 11.1 for operations.

## **NEW BUSINESS**

### **C. Director's Report**

Assistant Director Smith explained that concrete barriers were installed at Park Avenue. Staff are in the process of working on the plan for the boating this summer and communications that will be going out to the boaters. As far as the barge itself, discussions with engineering firms are ongoing. Assistant Director Smith asserted that repairs to the barge may be possible rather than having to remove or replace it. He stated that the engineers the District has spoken to feel there are no imminent concerns about the structure and that boating can occur this summer. Assistant Director Smith indicated that there is one lane plus of space.

Executive Director McElroy reported the District will appear before the Design and Review Committee for new parking lot lights at Sunset Valley Golf Course. A letter will be sent to the Sunset Valley Golf Course neighbors detailing when the demolition of the Parks Building will occur and an invitation to an Open House to discuss the plan for lighting.

Superintendent Ochs stated that the opening date for Sunset Valley Golf Course should be determined after Memorial Day as weather conditions have been cold and have delayed growth by a month. Commissioner Grossberg asked about green six. He also asked about the wetland area at hole 13-14. Commissioner Bernstein wanted to know about the tee markers.

Executive Director McElroy reported that camp enrollment through April is up 71 campers over last year. Crew camps are trending high. Circus camp enrollment is down as it is not as popular as in the past. The Learning Center and Mini Golf is opening May 5. On May 5 the Annual Dance recital will be held at Highland Park High School. The Ice Show will be held on May 18 and May 19. There is an Open House at Deer Creek Racquet Club tomorrow evening, April 25.

### **D. Board Comments – None**

## **OPEN TO PUBLIC TO ADDRESS BOARD**

Mike Stroz asked about the capacity of the Sunset Valley Club House. Director Romes stated that with a tent it is possible to hold 120 people, without the tent 70 people.

## **CLOSED SESSION**

Motion was made by Commissioner Grossberg, seconded by Commissioner Bernstein, to adjourn into Closed Session for discussion of 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,

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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.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, President Kaplan

Nay: None

Absent: Vice President Ruttenberg, Commissioner Flores Weisskopf

Abstain: None

Meeting was adjourned into closed session at 6:37 p.m.

**ACTION FROM CLOSED SESSION**

President Kaplan reported that the Board met in Closed Session under Section 2(c)(1) – the appointment, employment, compensation, discipline of the District including legal counsel for the District; Section 2(c)11 – litigation against or on behalf of the District or where the District finds that an action is probable or imminent

No action was taken.

**ADJOURNMENT**

There being no further business, a motion was made by Commissioner Grossberg and seconded by Commissioner Bernstein and approved by unanimous vote. The Board Meeting adjourned at 6:43 p.m.

Respectfully submitted,

Liza McElroy, Secretary

**PARK DISTRICT OF HIGHLAND PARK  
BOARD OF PARK COMMISSIONERS  
MINUTES OF WORKSHOP MEETING  
MAY 8, 2018**

The Workshop Meeting of the Board of Park Commissioners of the Park District of Highland Park was held in the Board Room at the West Ridge Center, 636 Ridge Road, Highland Park, Illinois.

The meeting was called to order at 6:04 p.m. by President Kaplan.

**ROLL CALL**

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

**Absent:** Commissioner Flores Weisskopf

**Staff Present:** Executive Director McElroy; Deputy Director Donahue; Director Curtis; Assistant Director Carr; Assistant Director Smith; Director Romes; Manager Grill; Director Voss; Director Gogola; Superintendent Ochs; Senior Planner Schwartz

**ADDITIONS TO THE AGENDA** – None

**PARK DISTRICT RISK MANAGEMENT AGENCY (PDRMA) OVERVIEW**

Executive Director McElroy briefly reviewed the origins of PDRMA as well as the longstanding relationship between the Park District of Highland Park and PDRMA before introducing Brett Davis, Chief Executive Officer for PDRMA.

Mr. Davis presented an overview of how PDRMA controls cost through risk management. There are two programs that the Park District participates in, Property Casualty and a Health Program. The Park District is one of 161-member agencies of PDRMA. Mr. Davis further explained that PDRMA uses a pooling concept as a long-term solution to managing risk and that rates have remained close to where they were in 2001. He further discussed that safety and wellness are integrated into the decisions and lives of members. PDRMA is member owned, governed and controlled. PDRMA's health rate has increased only 3% in the last three years. Commissioner Grossberg asked if there are other PDRMA's in Illinois. Mr. Davis stated that there are others. Executive Director McElroy closed by stating the relationship with the Park District is excellent and they are a tremendous resource, especially when it comes to employment issues.

## **PARKS OPERATIONS / GOLF OPERATIONS CONSTRUCTION UPDATE**

Assistant Director Smith reported the Parks and Golf Maintenance staff have begun planting the final trees as part of the landscape plan. The asphalt surface layer is scheduled to be installed this week. The need for an epoxy floor coating in the second level garages has been identified and is scheduled to be installed this week. Utilities have been disconnected at the former Parks Maintenance Garage and demolition is scheduled to begin this week. Neighbors have been notified of the demolition schedule.

## **SUNSET VALLEY GOLF UPDATES**

### **A. GOLF COURSE**

Superintendent Ochs explained that everything has “greened up” instantly due to the recent rains. He explained that hole #3 is almost fully ready and that hole #2 is filling in and growing nicely. Superintendent Ochs stated that everything should be filled in by June and will be “dialed up” by July and that the biggest hurdles will be holes #1 and #7 which will take time and good weather.

### **B. CLUBHOUSE**

Director Romes shared that demolition of the clubhouse was completed in the month of April, making way for interior construction to begin. New underground plumbing has been installed, inspected, approved, and patched. Layout for the interior walls and doorways is completed, and drywall framing has begun. Masonry walls have been repaired and constructed. New ceiling structural beams have been installed, ceiling framing has begun throughout the building, duct work is being installed and electrical conduit is being run for low voltage. New electrical distribution conduits have been installed and electrical work should be completed in the next few weeks. New water lines and new sewer piping have been installed in the basement. Underground drainage lines outside the building are being installed. The exterior of the building should start to progress in the coming weeks with the welcome of warmer weather.

Bids have been released for the parking lot asphalt repair, in addition to installation of new parking lot lights, conversion of the cart barn to accommodate electrical powered golf carts, and the installation of two new car charging ports. A variety of clubhouse furniture has been purchased. Requests for proposals for both landscaping supplies and labor will be distributed later this month. President Kaplan asked what percentage of the locker rooms were being lost due to the renovation and Director Romes explained that about ½ of the locker room space would be removed to make more room for the public space. Commissioner Grossberg inquired about the use of the basement. Director Romes stated that it will be used for refrigeration, storage, electrical and plumbing.

**NORTHERN SUBURBAN SPECIAL RECREATION ASSOCIATION (NSSRA)  
CAPITAL & FACILITY PLAN**

Executive Director McElroy reviewed the strategic planning process that NSSRA started in 2010. Executive Director McElroy explained that NSSRA has been looking to move from its current location which is not handicap accessible, does not have space for programming and does not have adequate office space. The plan for a new building has been to partner with a member agency.

Executive Director McElroy shared that Northbrook will be building an Activities Center and the intent is to partner with NSSRA to address funding and shared use of space. NSSRA and Northbrook will be developing an intergovernmental agreement. She went through the steps of the process leading to approval. All board members expressed support for the project.

Commissioner Bernstein arrived at 6:47 p.m.

**HIGHLAND PARK COUNTRY CLUB INTERGOVERNMENTAL AGREEMENT**

President Kaplan gave a brief overview of the Highland Park County Club Intergovernmental Agreement. The agreements are as follows:

- Intergovernmental Agreement for the Transfer of Property (Lots 1, 2, 6 & 7) – This agreement addresses the conditions for the purchase of property as well as identifies to convert the golf course to a natural passive area. Tree Nursery Lease Agreement – This is a separate agreement that addresses the conditions for the City’s tree nursery that will be located on Lot 1.
- Shared Use Agreement (Lot 4) – This agreement addresses the shared use of the Highland Park Country Club building and parking lot which includes banquet operations and general maintenance of the facility.
- Lease Agreement (Lot 3) – This agreement addresses the arrangement for the Park District to operate the Learning Center which includes the Driving Range, Mini Golf and includes the transfer of the Dome.

Commissioner Bernstein requested that at the May 22 Board Meeting Staff make a presentation of the final draft of the agreement. Commissioner Bernstein stated that before there is a vote with the City Council a public meeting forum should be scheduled where staff and community can share their input. He suggested a possible Special Meeting in lieu of discussion at the May 22 Board Meeting.

**LAKEFRONT MASTER PLAN UPDATE**

Senior Planner Schwartz presented an overview of the Lakefront Master Plan. In 2007, the Park District, in collaboration with city-wide stakeholders, completed and began implementing the Lakefront Master Plan which provided a roadmap for improvements at all lakefront parks, beaches, and ravine ecosystems. GreenPrint 2024 identified the need to prepare a Lakefront

Master Plan Update to better build upon recent accomplishments and to better reflect current community priorities and the changing nature of the lakefront.

Since 2007, much has been accomplished along our lakefront. Major accomplishments include Rosewood Beach Development, Moraine Park Sculpture Garden, lakefront programming expansion, and natural areas restoration at Millard, Moraine, and Rosewood. Now, 11 years later, our lakefront parks and community priorities have changed. As a result, the plan is being revisited and updated to better address today's Highland Park.

The Lakefront Master Plan Update will focus on celebrating accomplishments since the 2007 Master Plan. Acknowledging the changing complexion of the lakefront and community, the update will reassess lakefront priorities. The information gathered through the update and community feedback will better inform the Park District for next steps at Lakefront parks, including Park Avenue Beach.

Staff will provide an overview of the Lakefront Master Plan Update approach and details on the upcoming Lakefront Open House on May 23<sup>rd</sup>. Commissioner Bernstein reiterated how successful the funding model was for the Rosewood project.

### **REVIEW OF VOUCHERS**

Director Curtis presented bills for checks written April 21, 2018 through May 3, 2018 for an amount totaling \$742,699.50. There were no questions from the Board. Director Curtis reminded the Board about the Finance Committee Meeting on May 9 where Ron Amen of Lauderbach and Amen will be in attendance to present the audit. Director Curtis stated that the 2019 Budget Handbook will be presented at the Manager and Supervisors Meeting May 10.

### **OPEN TO PUBLIC ADDRESS TO ADDRESS BOARD**

Mike Stroz of 580 Hillside Drive, Highland Park, asked for confirmation of time and location for the Lakefront kick-off meeting. Also in attendance were the couple from the Legacy Club.

### **CLOSED SESSION**

Motion was made by Commissioner Grossberg, seconded by Vice President Ruttenberg, to adjourn into Closed Session for discussion of 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 –

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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.

Roll Call:

Aye: Commissioner Bernstein, Commissioner Grossberg, Vice President Rotenberg,  
President Kaplan  
Nay: None  
Absent: Commissioner Flores Weisskopf  
Abstain: None

Meeting was adjourned into closed session at 7:28 p.m.

### **ACTION FROM CLOSED SESSION**

President Kaplan reported that the Board met in Closed Session under 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.

No action was taken.

### **ADJOURNMENT**

There being no further business, a motion was made by Commissioner Bernstein, seconded by Vice President Ruttenberg and approved by unanimous voice vote. The Board Meeting adjourned at 8:13 p.m.

Respectfully submitted,

Liza McElroy, Secretary



# MEMORANDUM

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**To:** Board of Commissioners  
**From:** Annette Curtis, Finance Director  
**C:** Liza McElroy, Executive Director  
**Date:** May 22, 2018  
**Re:** Ordinance 18-02: Declaration of surplus personal property and authorization for conveyance or sale.

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## **Background/Analysis**

Pursuant to 70 ILCS 1205/8-22 the Park District of Highland Park disposes of property it deems to be of no use to the Agency. With each item disposed of, the District will determine which method of disposal is in its best interests. As indicated in the ordinance, this could be through sale to the highest bidder, trade-in, or donation. Most of the property has some value, although in most cases it is minimal. If the property cannot be sold or donated, the District will dispose of it in the most economical method possible. Also pursuant to 70 ILCS 1205/8-22 the District must pass the attached ordinance by approval of at least three-fifths of the Park Board.

## **Recommendation**

Approve Ordinance 18-01 authorizing the Park District of Highland Park to dispose of surplus property as indicated in Addendum 1 of the Ordinance.

**PARK DISTRICT OF HIGHLAND PARK  
ORDINANCE #18-02**

**AN ORDINANCE AUTHORIZING AND PROVIDING FOR THE CONVEYANCE OR  
SALE OF SURPLUS PERSONAL PROPERTY OF THE PARK DISTRICT OF  
HIGHLAND PARK  
LAKE COUNTY, ILLINOIS**

**WHEREAS**, the Park District of Highland Park, Lake County, Illinois (“Park District”) owns personal property as described in Addendum A. hereinafter known as the “Property,” and

**WHEREAS**, pursuant to Section 8-22 of the Park District Code (70 ILCS 1205/8-22)(“Code”), the Park District is authorized to sell, convey or donate any personal property that in the opinion of three-fifths of the members of the Board of Park Commissioners then holding office is no longer necessary, useful to, or for the best interests of the Park District; and

**WHEREAS**, the Board of Park Commissioners (“Board”) has reviewed a staff report finding that the Property is no longer useful to the Park District and recommending its sale, donation or disposal and the Board concurs with that recommendation.

**NOW, THEREFORE, BE IT ORDAINED** by the Board of Park Commissioners of the Park District of Highland Park, Lake County, Illinois, as follows:

**Section 1.** The Board finds that all of the recitals contained in the preamble to this Ordinance are true and correct and does hereby incorporate them into this Ordinance by this reference.

**Section 2.** The Board finds that the Property is no longer necessary and useful to the Park District and declares it to be for the best interests of the Park District and its residents to dispose of the Property in the following manner:

Sell the Property to the highest bidder.

or

Trade-In the Property

or

Donate the Property to such person or entity that will make use of the equipment.

or

Dispose of the Property if the District is unable to sell or donate identified equipment.

**Section 3.** The seller, Park District of Highland Park, hereby expressly disclaims all warranties, either expressed or implied, including any implied warranty of merchantability or fitness for a particular purpose. The Park District of Highland Park neither assumes nor authorizes any other person to assume for it any liability in connection with the sale of said items.

The buyer agrees to purchase said items in an “**as is**” condition with all faults. The buyer understands that the seller does not expressly or implicitly warrant that the said items meet or comply with any applicable safety standards (examples: ASTM, OSHA, CPSC). The buyer is solely responsible for determining that the said items are appropriate for any and all particular uses.

The buyer further agrees to indemnify, hold harmless and defend the Park District of Highland Park and its officers, agents and employees from any and all claims resulting from injuries, damages and losses arising out of, connected with, or in any other way associated with the use of said items.

**Section 4.** The Board authorizes and directs the Executive Director take such action necessary to sell, donate or dispose of the Property as herein authorized.

**Section 5.** This ordinance shall be in full force and effect from and after its adoption as provided by law.

Adopted this 22nd day of May 2018.

Ayes: \_\_\_\_\_  
\_\_\_\_\_

Nays: \_\_\_\_\_

Absent: \_\_\_\_\_

\_\_\_\_\_  
President, Board of Park Commissioners  
Park District of Highland Park

ATTEST:

\_\_\_\_\_  
Secretary, Board of Park Commissioners  
Park District of Highland Park

STATE OF ILLINOIS        )  
  )  
COUNTY OF LAKE        )        SS.

SECRETARY'S CERTIFICATE

I, Liza McElroy, do hereby certify that I am Secretary of the Board of Park Commissioners of the Park District of Highland Park, Lake County, Illinois, and as such official I am keeper of the records, ordinances, files and seal of said Park District; and,

**I HEREBY CERTIFY** that the foregoing instrument is a true and correct copy of:

AN ORDINANCE authorizing and providing for the conveyance or sale of surplus personal property of the Park District of Highland Park, Lake County, Illinois

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Park District, held at West Ridge Center, Highland Park, Illinois, in said District at 6:00 p.m. on the 22nd day of May 2018.

**I FURTHER CERTIFY** that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said Ordinance was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

**IN WITNESS WHEREOF**, I hereunto affix my official signature and the seal of the Park District of Highland Park, Illinois this 22nd day of May 2018.

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Liza McElroy, Secretary  
Board of Park Commissioners  
Park District of Highland Park

(SEAL)





# Memorandum

**To:** Board of Park Commissioners

**From:** Michael Evans, Landscape Architect;  
Jeff Smith, Assistant Director of Parks, Properties & Planning;  
Dan Voss, Director of Parks, Properties and Planning;  
Kathy Donahue, Deputy Director of Operations; Liza McElroy, Executive Director

**Date:** May 22, 2018

**Subject:** **2018 Asphalt Project Bid**

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## **Summary**

The Park District of Highland Park received three fully responsive sealed bids on Tuesday, May 15, 2018 for materials and labor to complete District-wide asphalt repairs and replacements. A bid summary, detailing the various resurfacing, repair, coloring and striping, is shown on the following page.

## **Recommendation**

Staff recommends the Park Board accept the Total Base Bid and Alternates 1 & 2 from All Star Asphalt, Inc., 165 West Hintz Rd., Wheeling, IL in the total amount of \$476,750. The District has worked successfully with this contractor in past years. This work is anticipated to take place beginning July 2018 and is budgeted within the 2018 Capital Program.

## **Budget Impact**

Total Available Budgeted Funds for this project	\$664,000
<b>Bid Recommendation</b>	<b>\$476,750</b>
Anticipated Amount over/ <u>under</u> budget	(\$187,250)

<b>2018 Asphalt Project Bid Summary</b>			
<b>Base Bid</b>	<b>Allstar Asphalt</b>	<b>Abbey Paving</b>	<b>Evans &amp; Son</b>
Cloverdale Park (Basketball Court) (Patch/Color/Stripe)	\$6250	\$6615	\$7,000
Cloverdale Park (Tennis Courts) (2" Grind/2" Overlay/Color/Stripe)	\$43,400	\$42,895	\$46,000
Cunniff Park (Basketball Court) (2" Grind/2" Overlay/Color/Stripe)	\$21,800	\$23,995	\$25,000
Fink Park (Tennis Courts) (Patch/Color/Stripe)	\$45,000	\$45,905	\$47,000.
Hidden Creek Aqua Park (Parking Areas - East/West) (3" Grind/3" Overlay/Stripe)	\$135,100	\$179,605	\$180,000
Hidden Creek Aqua Park (ADA Improvements)	\$14,500	\$6,800	\$20,000
Kennedy Park (Basketball Court) (2" Grind/2" Overlay/Color/Stripe)	\$17,000	\$14,990	\$16,000
Old Elm Park (Basketball Court) (2" Grind/2" Overlay/Color/Stripe)	\$17,000	\$18,275	\$16,000
Old Elm Park (Tennis Courts) (2" Grind/2" Overlay/Color/Stripe)	\$39,300	\$41,540	\$47,0000
Sunset Valley Golf Club (Parking Area (South)) (4" Grind/4" Overlay/Stripe)	\$76,500	\$94,075	\$100,0
Sunset Valley Golf Club (Parking Area (East)/Entry Road) (Seal Coat)	\$7,000	\$4,930	\$25,000
Sunset Valley Golf Club (Roadway – Bob-o-Link) (3" Grind/3" Overlay/Stripe)	\$20,000	\$14,335	\$28,000
Sunset Valley Golf Club (Parking Area (South – removal of island/install Curb)	\$12,400	\$14,890	\$28,000
Woodridge Park (Basketball Court) (Patch/Color/Stripe)	\$7,000	\$7,210	\$8,000
<b>Total Base Bid</b>	<b>\$462,250</b>	<b>\$516,060</b>	<b>\$593,000</b>
<b>Alternates</b>			
1. - Fink Park (Disc Golf Goals)	\$4,500	\$12,240	\$10,000
2. - Sunset Valley Golf Club (Parking Area (East/Entrance drive – Removal/Install curb)	\$10,000	\$10,265	\$20,000
<b>Total Alternate Bid</b>	<b>\$14,500</b>	<b>\$22,505</b>	<b>\$30,000</b>
<b>Grand Total (Base Bid and Alternates)</b>	<b>\$476,750</b>	<b>\$538,565</b>	<b>\$623,000</b>



# Memorandum

**To:** Board of Park Commissioners

**From:** Brian Romes, Director of Facilities and Recreation  
Kathy Donahue, Deputy Director of Operations  
Liza McElroy, Executive Director

**Date:** 5/22/2018

**Subject:** **SOLE SOURCE INDEPENDENT CONTRACT HORSEBACK RIDING SERVICES AT BIG TOP/LITTLE TOP CAMP**

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The Park District of Highland Park has entered into an agreement with Tosca Zoppe and Jay Walther since 2009 to provide Circus Bareback Horse Riding activities at Camp Big Top/Little Top. The District lacks the resources and expertise to provide the required materials, supplies and instruction for this activity. Due to the specialized nature of these activities there is no other qualified service provider available, and a sole source procurement is requested.

In accordance with the Illinois Procurement Code, Park District staff recommends approval from the Board of Park Commissioners to enter into an agreement with Gypsies LLC DBA Zingari LLC at the cost of \$25,188 for the 2018 Camp Season at Big Top/Little Top. This amount is within the camp budget. This agreement provides the personnel, animals, equipment and supplies necessary for summer camp.

**AGREEMENT TO PROVIDE  
RECREATIONAL PROGRAMMING SERVICES**

This Agreement to Provide Recreational Programming Services ("Agreement") is made as of this 28 day of February, 2018, by and between the **PARK DISTRICT OF HIGHLAND PARK**, Lake County, Illinois, an Illinois unit of local government ("District"), and **Gypsies LLC DBA Zingari LLC** ("Contractor"). District and Contractor are hereinafter sometimes referred to individually as a "Party" and jointly as the "Parties."

**Preamble**

**WHEREAS**, the District annually conducts a circus camp at Larry Fink Memorial Park for children entering fourth, fifth, sixth, seventh and eighth grades, known as Camp Big/Little Top; and

**WHEREAS**, Camp Big/Little Top traditionally includes a circus bareback horse riding instructional program; and

**WHEREAS**, the District currently lacks the resources and expertise necessary to provide circus bareback riding instruction; and

**WHEREAS**, Contractor offers and conducts instructional programs for circus bareback horse riding; and

**WHEREAS**, Contractor does not own, lease or control any facilities in Illinois at which to conduct circus bareback riding instruction; and

**WHEREAS**, the District owns, operates, manages and controls certain property located at 701 Deer Creek Parkway, Highland Park, Illinois, commonly known as Larry Fink Memorial Park, at which it conducts Camp Big/Little Top; and

**WHEREAS**, the District has determined that the public interest would be served by contracting with Contractor to conduct and operate instructional programs on circus bareback horse riding on the District's behalf as part of Camp Big/Little Top at Fink Park;

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

1. **Incorporation of Recitals.** The recitals contained in the foregoing Preamble shall be deemed terms, conditions and provisions of this Agreement, and all covenants, terms, conditions and provisions hereinafter contained shall be interpreted and enforced in accordance therewith.

2. **Services to be Provided by Contractor.** Contractor shall furnish all personnel, animals, equipment and supplies necessary to provide, and shall provide on the District's behalf,

circus bareback horse riding training programs to teach children circus bareback horse riding skills and techniques as part of the District's Camp Big/Little Top at Larry Fink Memorial Park. The provision of such personnel, animals, equipment and supplies (including, without limitation, horses, animal housing and food, rigging and other safety gear), and the conduct of such programs, are hereinafter sometimes referred to collectively as the "Services."

3. **Services to be Provided by District.** The District shall furnish a level performance area at Larry Fink Memorial Park reasonably adequate for Contractor to provide the Services. The District also shall furnish: (a) an area within the parking lot at Fink Park for Contractor's vehicle(s) and animal housing; (b) adequate room for Contractor to set up its rigging; (c) a source of drinking water for Contractor's animals; (d) means to dispose of animal manure; (e) 15A receptacle for power; (f) upon Contractor's reasonable request, assistance in set-up and take-down activities. Participants in the training program conducted by Contractor will be expected to assist in grooming, harnessing, cleaning and care of Contractor's animals, under Contractor's direction and supervision. The District shall also register all participants in Camp Big/Little Top at Fink Park, and shall collect and retain all registration fees from such participants.

4. **Term.** The Term of this Agreement shall be for a period commencing on June 18, 2018 and concluding on August 2, 2018.

5. **Scheduling.** Contractor shall provide the Services according to the following schedule:

June 18-June 22	5 Classes
June 25-June 29	5 Classes
July 2-July 6	4 Classes, 1 parade day
July 9-July 13	5 Classes
July 16-July 20	5 Classes
July 23-July 27	5 Classes
July 30-August 2	4 Classes

6. **Compensation.** The District shall pay to Contractor a fee of Twenty Five Thousand One Hundred Eighty Eight and 00/100 Dollars (\$25,188.00) for the satisfactory performance of her Services, according to the following schedule:

Upon execution of this Agreement - \$5,088.00 deposit

June 23	\$3,000
June 28	\$3,000
July 7	\$3,000
July 14	\$3,000
July 21	\$3,000
July 28	\$3,000
August 2	\$2,100

The Contractor shall fully refund the \$5,088 deposit to the District in the event that Contractor fails to perform the Services as scheduled. Any such refund shall be paid to District no later than

June 29, 2018. Contactor shall refund the deposit on a pro rata basis in the event that the District terminates this Agreement pursuant to Paragraph 11 below. Any such refund shall be paid within seven (7) days after the effective date of the termination.

7. **Acknowledgment of Independent Contractor Status.** Contractor understands, acknowledges and agrees that the relationship of Contractor to the District arising out of this Agreement shall be that of independent contractor. It is understood that neither Contractor nor any of Contractor's officers, directors, owners, employees or agents, is an employee of the District and is therefore not entitled to any benefits provided by the District to its employees. It is further understood by Contractor that neither Contractor nor any of its officers, directors, owners, employees or agents will be covered under provisions of the workers compensation insurance of the District and that any injury or property damage on the job will not be the District's responsibility, except in cases where such injury or damage is the fault of the District. Also, it is understood that neither Contractor nor any of its officers, directors, owners, employees or agents is protected as an employee or as a person acting as an employee under the provisions of the public liability insurance of the District and, therefore, will be solely responsible for its own actions. The District will in no way defend Contractor in matters of Contractor's liability. The hiring of qualified personnel to provide the Services shall be the sole responsibility of Contractor, as shall the discipline and discharge of such personnel. However, notwithstanding any provision in this Agreement to the contrary, Contractor shall, on or before April 30, 2018, deliver to the District a list of all persons (including Contractor herself) whom Contractor intends to employ or otherwise use to provide the Services, along with a written authorization from each such person, including Contractor herself, permitting the District to conduct, at the Contractor's expense, a criminal conviction background investigation of each such person. The District shall promptly forward the results of each such investigation to Contractor. Contractor shall not knowingly employ any person whom Section 8-23 of the Park District Code, 70 ILCS 1205/8-23, prohibits the District from employing. A copy of Section 8-23 currently in effect is attached to, and incorporated in, this Agreement as **Exhibit A**. Contractor shall be solely responsible for compensating its personnel. Contractor shall be responsible for paying any expenses it incurs in the provision of the Services, except as otherwise provided herein. Contractor will not be covered under Social Security, federal or state income tax withholding, or any other payroll withholding program of the District. District will report payments made to Contractor pursuant to this Agreement as required by applicable federal and state law. (Payments in excess of \$600 will be reported to the Internal Revenue Service on Form 1099-Misc). Neither Contractor nor its employees shall hold themselves out to members of the public as employees of the District. Contractor shall be solely responsible for purchasing the equipment and supplies necessary to satisfactorily perform the Services required under this Agreement.

8. **Licenses, Permits, Certifications.** Contractor represents and warrants that it has, and all persons providing the Services on its behalf have, the requisite education, training and experience to properly provide the Services in accordance with the standards set forth and results to be achieved under this Agreement; have procured all licenses, permits, certifications or like permission required by law, rule or regulation to properly provide the Services; will procure all additional licenses, permits, or like permission hereafter required by law, rule or regulation during the Term of this Agreement; and will keep same in full force and effect during the term of this Agreement.

9. **Liability, Indemnification and Insurance.**

(a) To the fullest extent permitted by law, Contractor shall indemnify the District and defend and hold the District, its park commissioners, officers, employees, volunteers and agents forever harmless from and against any and all loss, cost, damage and expense, including without limitation court costs and reasonable attorneys' fees, which District may suffer, incur or sustain, or for which the District may become liable by reason of a lawsuit or claim for compensation arising in favor of any person, including, without limitation, the employees, officers, independent contractors, subcontractors or invitees of Contractor or the District, on account of the injury to or the death of any person(s), or the loss or damage of any property arising out of, incident to, resulting directly or indirectly from, or in connection with the breach by Contractor of any provisions of this Agreement, or the exercise by Contractor of the rights and privileges granted to Contractor or the performance of any of the obligations undertaken by Contractor under this Agreement, except that Contractor shall have no liability for damages or the costs incident thereto to the extent caused by the negligence or intentional wrongful acts or omissions of the District or its employees or agents. In defending against any such claims, Contractor may select legal counsel of its own choice and the District will reasonably cooperate with such counsel in the defense of such claim; provided, however, that the District shall not have to incur any expense in connection therewith. The District reserves the right to independently defend against or participate in Contractor's defense of any such claim, at the District's own expense. This reserved right shall not in any way diminish Contractor's indemnification, defense and hold harmless obligations hereunder. Except with the written consent of the District, Contractor shall not consent to the entry of any judgment or settlement which does not include as an unconditional term thereof, the giving by the claimant or plaintiff to the District of an unconditional release from all liability in respect of such third party claim or demand.

(b) In furtherance of and not in limitation of its responsibilities and promises in this Agreement, Contractor shall secure and maintain at its own expense insurance with coverages and terms as provided in **Exhibit B** attached to and incorporated herein by reference.

(c) Contractor shall be responsible for maintaining, at its sole cost and expense, insurance covering any of its property located at Larry Fink Memorial Park or other District property. The District shall not be responsible or liable for injury to or death of any person, or for damage to, loss, theft or destruction of any materials, tools, machinery, animals, equipment or other property, incurred or sustained as a direct or indirect result of or relating to the exercise by Contractor, its agents, employees or other persons acting on behalf of Contractor or with Contractor's consent, of the rights and privileges granted to Contractor under this Agreement, except to the extent any injury, damage or loss is caused by the willful and wanton or intentional acts or omissions of District or its employees or agents.

1. COI must be provided within 30 days of receipt of signed contract.

(d) To the fullest extent permitted by the laws of the State of Illinois, Contractor hereby waives any and all rights or claims Contractor may have at any time against the District, its park commissioners, officers, employees, volunteers, agents or other persons acting on its behalf, for injury to or the death of any person or for the damage to or destruction of any property sustained

or incurred by Contractor, or any person claiming by, through or under Contractor in connection with the exercise by such persons of rights and privileges granted to Contractor, or the performance of Contractor's obligations under this Agreement, except to the extent any injury or death, or damage or destruction of any property is proximately caused by or results from the negligence of, or from the intentional wrongful acts or omissions of, or by the breach of this Agreement by, the District or its employees, volunteers, agents, or others acting on its behalf.

(e) Nothing contained in this Paragraph 9 or elsewhere in this Agreement is intended or shall be construed as a waiver by District, or its employees, volunteers, agents or others acting on its behalf of the privileges, defenses or immunities from liability afforded under Illinois law, including, without limitation, the Illinois Local Governmental and Governmental Employees Tort Immunity Act.

**10. Compliance With Applicable Laws.** Contractor shall comply with all applicable laws, regulations and rules of any Federal, State, County, Municipal and/or other governmental entity or regulatory body now in effect, or which may be effect during the Term of this Agreement, and relating to Contractor's provision of the Services under and pursuant to this Agreement, including without limitation all applicable laws, rules and regulations pertaining to equal employment opportunity and non-discrimination in the provision of services to the public for or on behalf of a governmental unit. Contractor specifically represents and certifies to District that Contractor complies, and shall comply, with all applicable provisions of the Illinois Human Rights Act and that it maintains and will maintain a written sexual harassment policy in full compliance with Section 2-105(A)(4) thereof. 775 ILCS 5/2-105(A)(4). The District shall comply with all applicable laws, regulations and rules of any Federal, State, County, Municipal and/or other governmental entity or regulatory body now in effect, or which may be effect during the Term of this Agreement, and relating to the District's obligations under and pursuant to this Agreement

**11. Termination.** This Agreement may be terminated immediately by District in the event of Contractor's material breach of any of its obligations under this Agreement, including, without limitation, Contractor's failure to satisfactorily perform the Services described in Paragraph 2 above, provided that Contractor has failed to cure any such breach within seven (7) days after receiving written notice of same from the District. In such an event, District may recover from Contractor any damages incurred by District proximately caused by such breach, including, without limitation, reasonable attorney's fees and costs.

**12. Advertising.** The Contractor may advertise the availability of its Services only with the prior permission of the District, and shall submit the content of any such advertising to the District for its review and approval.

**13. Notices.** Any notices which are required to be given or which may be given under this Agreement shall be sent certified mail return receipt requested to the Parties at their respective addresses set forth under their respective signatures below (or such other address as either of the Parties may hereinafter designate to the other Party in writing) or by hand delivery evidenced by receipt.

**14. Non-Assignment.** Contractor understands that this Agreement is a contract for the personal services of Contractor and its employees and that it is made by District in reliance on the representations of Contractor with respect to its employees' personal skill(s), fitness, knowledge, and ability to safely and properly provide the Services. Accordingly, this Agreement may not be assigned by Contractor.

**15. Force Majeure.** If either Party is prevented from complying, either totally or in part, with any of the terms or provisions of this Agreement by reason of fire, flood, storm, strike, lockout or other labor trouble, any law, order, proclamation, regulation, ordinance, demand or requirement of any governmental authority, riot, war, rebellion or other causes beyond the reasonable control of such Party, or other acts of God, then upon written notice to the other Party, the affected provisions and/or other requirements of this Agreement shall be suspended during the period of such disability and such Party shall have no liability to the other in connection therewith. Each Party shall make all reasonable efforts to remove such disability within seven (7) days of giving notice of such disability.

**16. Miscellaneous.**

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

(b) Where the context admits in this Agreement, words in the masculine gender shall include the feminine gender, words in the singular number shall include the plural number, and the word Contractor or any pronoun representing it shall include all officers, directors, owners, employees, agents or any other person acting on or purporting to act on behalf of Contractor.

(c) Any term or provision of this Agreement which is invalid or unenforceable by virtue of any statute, ordinance, court order, final administrative action or otherwise, shall be ineffective to the extent of such invalidity or unenforceability without rendering invalid or unenforceable the remaining terms and provisions of this Agreement.

(d) No assent or waiver, express or implied, of any breach of any one or more of the terms of this Agreement shall be deemed to be taken to be a waiver of any other term or condition or assent to continuation of such breach.

(e) This Agreement shall be governed by and interpreted in accordance with the Laws of the State of Illinois. Any legal action commenced with respect to this Agreement shall be commenced and prosecuted only in a court of proper jurisdiction in Lake County, Illinois.

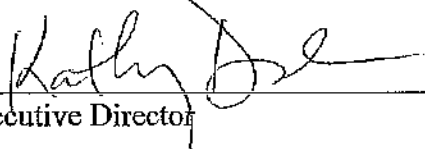
(f) This Agreement is not intended, and shall not be construed, to create any partnership or joint venture between the District and Contractor.

(g) This Agreement is made solely between the Parties, and is not intended, and shall not be construed, to create any rights of, or duties or obligations to, any third party.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year first above written.

PARK DISTRICT OF HIGHLAND PARK  
636 Ridge Road  
Highland Park, IL 60035-4361

By:

  
Executive Director

JOHN WALTHER  
Gypsies LLC DBA Zingari LLC  
7 Springhill Drive  
Greenbrier, AR 72058

By:

 7/21/18

**Agreement to Provide  
Recreational Programming Services**

**Park District of Highland Park and Tosca Zoppe**

**EXHIBIT A**

(70

ILCS

1205/8-23)

Sec. 8-23. Criminal background investigations.

(a) An applicant for employment with a park district is required as a condition of employment to authorize an investigation to determine if the applicant has been convicted of any of the enumerated criminal or drug offenses in subsection (c) of this Section or has been convicted, within 7 years of the application for employment with the park district, of any other felony under the laws of this State or of any offense committed or attempted in any other state or against the laws of the United States that, if committed or attempted in this State, would have been punishable as a felony under the laws of this State. Authorization for the investigation shall be furnished by the applicant to the park district. Upon receipt of this authorization, the park district shall submit the applicant's name, sex, race, date of birth, and social security number to the Department of State Police on forms prescribed by the Department of State Police. The Department of State Police shall conduct a search of the Illinois criminal history records database to ascertain if the applicant being considered for employment has been convicted of committing or attempting to commit any of the enumerated criminal or drug offenses in subsection (c) of this Section or has been convicted of committing or attempting to commit, within 7 years of the application for employment with the park district, any other felony under the laws of this State. The Department of State Police shall charge the park district a fee for conducting the investigation, which fee shall be deposited in the State Police Services Fund and shall not exceed the cost of the inquiry. The applicant shall not be charged a fee by the park district for the investigation.

(b) If the search of the Illinois criminal history record database indicates that the applicant has been convicted of committing or attempting to commit any of the enumerated criminal or drug offenses in subsection (c) or has been convicted of committing or attempting to commit, within 7 years of the application for employment with the park district, any other felony under the laws of this State, the Department of State Police and the Federal Bureau of Investigation shall furnish, pursuant to a fingerprint based background check, records of convictions, until expunged, to the president of the park district. Any information concerning the record of convictions obtained by the president shall be confidential and may only be transmitted to those persons who are necessary to the decision on whether to hire the applicant for employment. A copy of the record of convictions obtained from the Department of State Police shall be provided to the applicant for employment. Any person who releases any confidential information concerning any criminal convictions of an applicant for employment shall be guilty of a Class A misdemeanor, unless the release of such information is authorized by this Section.

(c) No park district shall knowingly employ a person who has been convicted for committing attempted first degree murder or for committing or attempting to commit first degree murder, a Class X felony, or any one or more of the following offenses: (i) those defined in Sections 11-6, 11-9, 11-14, 11-15, 11-15.1, 11-16, 11-17, 11-18, 11-19, 11-19.1, 11-19.2, 11-20, 11-20.1, 11-21, 12-13, 12-14, 12-14.1, 12-15, and 12-16 of the Criminal Code of 1961; (ii) those defined in the Cannabis Control Act, except those defined in Sections 4(a), 4(b), and 5(a) of that Act; (iii) those defined in the Illinois Controlled Substances Act; (iv) those defined in the Methamphetamine Control and Community

Protection Act; and (v) any offense committed or attempted in any other state or against the laws of the United States, which, if committed or attempted in this State, would have been punishable as one or more of the foregoing offenses. Further, no park district shall knowingly employ a person who has been found to be the perpetrator of sexual or physical abuse of any minor under 18 years of age pursuant to proceedings under Article II of the Juvenile Court Act of 1987. No park district shall knowingly employ a person for whom a criminal background investigation has not been initiated.  
(Source: P.A. 93-418, eff. 1-1-04; 94-556, eff. 9-11-05.)

**Agreement to Provide  
Recreational Programming Services  
Park District of Highland Park and Tosca Zoppe**

**EXHIBIT B**

**INSURANCE REQUIREMENTS**

Contractor shall obtain insurance of the types and in the amounts listed below.

**A. Commercial General and Umbrella Liability Insurance**

Contractor shall maintain commercial general liability (CGL) and, if necessary, commercial umbrella insurance with a limit of not less than \$1,000,000 each occurrence. If such CGL insurance contains a general aggregate limit, it shall apply separately to this project/location.

CGL insurance shall be written on Insurance Services Office (ISO) occurrence form CG 00 01 10 93, or a substitute form providing equivalent coverage, and shall cover liability arising from premises, operations, independent contractors, products-completed operations, personal injury and advertising injury, and liability assumed under an insured contract (including the tort liability of another assumed in a business contract).

District shall be included as an insured under the CGL, using ISO additional insured endorsement CG 20 26 or a substitute providing equivalent coverage, and under the commercial umbrella, if any. This insurance shall apply as primary insurance with respect to any other insurance or self-insurance afforded to District. Any insurance or self-insurance maintained by the District shall be excess of the Contractor's insurance and shall not contribute with it.

**B. Business Auto and Umbrella Liability Insurance**

If applicable, Contractor shall maintain business auto liability and, if necessary, commercial umbrella liability insurance with a limit of not less than \$1,000,000 each accident. Such insurance shall cover liability arising out of any auto including owned, hired and non-owned autos.

Business auto insurance shall be written on Insurance Services Office (ISO) form CA 00 01, CA 00 05, CA 00 12, CA 00 20, or a substitute form providing equivalent liability coverage. If necessary, the policy shall be endorsed to provide contractual liability coverage equivalent to that provided in the 1990 and later editions of CA 00 01.

**C. Workers Compensation Insurance**

If applicable, Contractor shall maintain workers compensation and employers liability insurance. The commercial umbrella and/or employers liability limits shall not be less than \$1,000,000 each accident for bodily injury by accident or \$1,000,000 each employee for bodily injury by disease.

If District has not been included as an insured under the CGL using ISO additional insured endorsement CG 20 26 under the Commercial General and Umbrella Liability Insurance required in this Contract, the Contractor waives all rights against District and its officers, officials, employees, volunteers and agents for recovery of damages arising out of or incident to the Contractor's work.

**D. General Insurance Provisions**

**1. Evidence of Insurance**

Prior to beginning work, Contractor shall furnish District with a certificate(s) of insurance and applicable policy endorsement(s), executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above.

All certificates shall provide for 30 days' written notice to District prior to the cancellation or material change of any insurance referred to therein. Written notice to District shall be by certified mail, return receipt requested.

Failure of District to demand such certificate, endorsement or other evidence of full compliance with these insurance requirements or failure of District to identify a deficiency from evidence that is provided shall not be construed as a waiver of Contractor's obligation to maintain such insurance.

District shall have the right, but not the obligation, of prohibiting Contractor from beginning work until such certificates or other evidence that insurance has been placed in complete compliance with these requirements is received and approved by District.

Failure to maintain the required insurance may result in termination of this Contract at District's option.

Contractor shall provide certified copies of all insurance policies required above within 10 days of District's written request for said copies.

**2. Acceptability of Insurers**

Insurance shall be purchased from insurance companies which obtain a rating from A.M. Best of not less than A VII using the most recent edition of the A.M. Best's Key Rating Guide. If the Best's rating is less than A VII or a Best's rating is not obtained, the District has the right to reject insurance written by an insurer it deems unacceptable. Insurance

companies providing the insurance described herein shall be licensed to sell insurance in the State of Illinois.

### **3. Cross-Liability Coverage**

If Contractor's liability policies do not contain the standard ISO separation of insured's provision, or a substantially similar clause, they shall be endorsed to provide cross-liability coverage.

### **4. Deductibles and Self-Insured Retentions**

Any deductibles or self-insured retentions must be declared to the District. At the option of the District, the Contractor may be asked to eliminate such deductibles or self-insured retentions as respects the District, its officers, officials, employees, volunteers and agents or required to procure a bond guaranteeing payment of losses and other related costs including but not limited to investigations, claim administration and defense expenses.

### **5. Subcontractors**

Contractor shall cause each subcontractor employed by Contractor to purchase and maintain insurance of the type specified above. When requested by the District, Contractor shall furnish copies of certificates of insurance evidencing coverage for each subcontractor.

## **F. Indemnification**

Contractor shall indemnify and hold harmless the District and its officers, officials, employees, volunteers and agents from and against all claims, damages, losses and expenses, including but not limited to legal fees (attorney's and paralegals' fees and court costs), arising out of or resulting from the performance of the Contractor's work, provided that any such claim, damage, loss or expense (i) is attributable to bodily injury, sickness, disease or death, or injury to or destruction of tangible property, including the loss of use resulting there from, and (ii) is caused in whole or in part by any wrongful or negligent act or omission of the Contractor, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable, regardless of whether or not it is caused in part by a party indemnified hereunder. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this Paragraph. Contractor shall similarly protect, indemnify and hold and save harmless the District, its officers, officials, employees, volunteers and agents against and from any and all claims, costs, causes, actions and expenses including but not limited to legal fees, incurred by reason of Contractor's breach of any of its obligations under, or Contractor's default of, any provision of the Contract.

### Tent Rental Contract

This Tent Rental Contract ("Contract") is made as of this 15 day of March, 2018 ("Effective Date"), by and between Gypsies LLC DBA Zingari LLC ("Contractor"), and the Park District of Highland Park ("District").

1. Term: The term of this Contract shall begin on the Effective Date and shall conclude on August 5, 2018.
2. Tent Rental Dates: June 18, 2018, through August 3, 2018.
3. Location: Larry Fink Memorial Park 701 Deer Creek Parkway, Highland Park, IL 60035.
4. Set up Date: June 16, 2018, at 9:00 A.M.
5. Take Down Date: August 4, 2018, at 9:00 A.M. (weather permitting).
6. Equipment to be provided by Contractor: Contractor shall provide one "Piccolo" 76' round, modified blue and white circus tent and bleacher seating for 500 people. The cost of labor for the setup of the take down of the tent, and the cost of transportation of the tent and other equipment to be provided by contractor, is included in the overall rental price.
7. Rental Price: The total rental price owed by District shall be \$13,000.00. A deposit of \$10,000.00 shall be paid to Gypsies LLC DBA Zingari LLC, by District within thirty days of the Effective Date of this Contract. The remaining \$3,000.00 shall be paid by District to Gypsies LLC DBA Zingari LLC no later than June 14, 2018.
8. District will provide a site at Larry Fink Memorial Park for Contractor to set up the tent. The tent site must consist of an area measuring 150' wide x 100' deep to set up the "Piccolo" tent. The tent site must be free and clear of all obstacles, and a grass lot is preferable. District shall also provide two fire extinguishers.
9. Contractor will provide the tent ("Piccolo" tent as specified in Section 6), and all labor necessary for the set up and dismantling of the tent. Additionally, Contractor shall be responsible for complying with the J.U.L.I.E. law and confirming that there are no underground utilities at the location where the tent is to be installed. Any and all permits or other authorizations necessary for the installation of the tent shall be the responsibility of Contractor.
10. Cancellations: District may terminate this Contract with or without cause at any time by providing written notice to Gypsies LLC DBA Zingari LLC. Upon termination by District, Contractor shall refund the entire deposit to District within 30 days. If District terminates this Contract less than thirty (30) days prior to June 14, 2018, then Contractor shall be entitled to retain Twenty-five (25) percent of the deposit.
11. Damages and Liability: Contractor shall use its best efforts to protect District's property during any delivery, installation, and removal of the tent or other equipment.
  - (A) To the fullest extent permitted by law, Contractor shall indemnify the District and defend and hold the District, its park commissioners, officers, employees, volunteers and agents forever harmless from and against any and all loss, cost, damage and expense, including without limitation court costs and reasonable attorneys' fees, which District may suffer, incur or sustain, or for which the District may become liable by reason of a lawsuit or claim for compensation arising in favor of any person, including, without limitation, the employees, officers, independent contractors, subcontractors or invitees of Contractor or the District, on account of the injury to or the death of any person(s), or the loss or damage of any property arising out of, incident to, resulting directly or indirectly from, or in connection with any act and/or omission of Contractor, its subcontractors and any other party for which Contractor may be held liable under any theory of liability, the breach by Contractor of any provisions of this Agreement, or the exercise by Contractor of the rights and privileges granted to Contractor or the performance of any of the

obligations undertaken by Contractor under this Agreement, except that Contractor shall have no liability for damages or the costs incident thereto to the extent caused by the intentional wrongful acts or omissions of the District or its employees or agents. In defending against any such claims, Contractor may select legal counsel of its own choice and the District will reasonably cooperate with such counsel in the defense of such claim; provided, however, that the District shall not have to incur any expense in connection therewith. The District reserves the right to independently defend against or participate in Contractor's defense of any such claim, at the District's own expense. This reserved right shall not in any way diminish Contractor's indemnification, defense and hold harmless obligations hereunder. Except with the written consent of the District, Contractor shall not consent to the entry of any judgment or settlement which does not include as an unconditional term thereof, the giving by the claimant or plaintiff to the District of an unconditional release from all liability in respect of such third party claim or demand.

(B) In furtherance of and not in limitation of its responsibilities and promises in this Agreement, Contractor shall secure and maintain at its own expense, and cause its subcontractors to secure and maintain at their own expense, insurance with coverages and terms as provided in Exhibit B attached to and incorporated herein by reference. Contractor's insurance shall contain a waiver of subrogation with respect to any claim arising from the acts or omissions of any subcontractor which does not separately comply with the insurance requirements herein described.

(C) Contractor shall be responsible for maintaining, at its sole cost and expense, insurance covering any of its property located at Larry Fink Memorial Park or other District property. The District shall not be responsible or liable for injury to or death of any person, or for damage to, loss, theft or destruction of any materials, tools, machinery, animals, equipment or other property, incurred or sustained as a direct or indirect result of or relating to the exercise by Contractor, its agents, employees or other persons acting on behalf of Contractor or with Contractor's consent, of the rights and privileges granted to Contractor under this Agreement, except to the extent any injury, damage or loss is caused by the willful and wanton or intentional acts or omissions of District or its employees or agents.

(D) To the fullest extent permitted by the laws of the State of Illinois, Contractor hereby releases the District, its park commissioners, officers, employees, volunteers, agents or other persons acting on its behalf, for injury to or the death of any person or for the damage to or destruction of any property sustained or incurred by Contractor, or any person claiming by, through or under Contractor in connection with the exercise by such persons of rights and privileges granted to Contractor, or the performance of Contractor's obligations under this Agreement, except to the extent any injury or death, or damage or destruction of any property is proximately caused by or results from the intentional wrongful acts or omissions of, or by the breach of this Agreement by, the District or its employees, volunteers, agents, or others acting on its behalf.

12. **Weather:** Tents are temporary structures designed to handle most normal weather conditions. However, there may be situations that become unsafe, such as high winds or lightning. Evacuation of the tent is recommended in these or other unsafe conditions. Contractor shall have the authority to make the final determination as to whether the tent needs to be evacuated. It is also understood that due to the nature of the tents, there may be some leakage during rains.
13. **Take Down of Tent:** District will remove any of its property from the tent no later than August 3, 2018.
14. **Compliance with Laws:** Contractor shall at all times during the term of this Contract comply with all applicable laws, statutes, ordinances, codes, rules, or regulations of any governmental authority which may apply to the services and materials to be provided under this Contract.
15. **Assignment:** Contractor may not assign or transfer its rights nor obligations under this Contract, in whole or in part, without the prior written consent of District. Any assignment made in violation of this provision shall be null and void.

16. Governing Law and Jurisdiction: The laws of the State of Illinois shall govern this Contract. Any legal action commenced with respect to this Contract shall be commenced and prosecuted only in a court of proper jurisdiction in Lake County, Illinois

IN WITNESS WHEREOF, the Parties have executed this Contract as of the day and year first above written.

PARK DISTRICT OF HIGHLAND PARK  
636 Ridge Road  
Highland Park, IL 60035-4361

John Walther, d/b/a Gypsies LLC DBA  
Zingari LLC  
7 Springhill Drive  
Greenbrier, AR 72058

By: Kathy Dine  
Executive Director

By: 3-15-18

John Walther

3/15/18

**Agreement to Provide Tent Services**

**Park District of Highland Park and Gypsies LLC DBA Zingari LLC**

**EXHIBIT A**

(70 ILCS 1205/823)  
Sec. 823. Criminal background investigations.

(a) An applicant for employment with a park district is required as a condition of employment to authorize an investigation to determine if the applicant has been convicted of any of the enumerated criminal or drug offenses in subsection (c) of this Section or has been convicted, within 7 years of the application for employment with the park district, of any other felony under the laws of this State or of any offense committed or attempted in any other state or against the laws of the United States that, if committed or attempted in this State, would have been punishable as a felony under the laws of this State. Authorization for the investigation shall be furnished by the applicant to the park district. Upon receipt of this authorization, the park district shall submit the applicant's name, sex, race, date of birth, and social security number to the Department of State Police on forms prescribed by the Department of State Police. The Department of State Police shall conduct a search of the Illinois criminal history records database to ascertain if the applicant being considered for employment has been convicted of committing or attempting to commit any of the enumerated criminal or drug offenses in subsection (c) of this Section or has been convicted of committing or attempting to commit, within 7 years of the application for employment with the park district, any other felony under the laws of this State. The Department of State Police shall charge the park district a fee for conducting the investigation, which fee shall be deposited in the State Police Services Fund and shall not exceed the cost of the inquiry. The applicant shall not be charged a fee by the park district for the investigation.

(b) If the search of the Illinois criminal history record database indicates that the applicant has been convicted of committing or attempting to commit any of the enumerated criminal or drug offenses in subsection (c) or has been convicted of committing or attempting to commit, within 7 years of the application for employment with the park district, any other felony under the laws of this State, the Department of State Police and the Federal Bureau of Investigation shall furnish, pursuant to a fingerprint based background check, records of convictions, until expunged, to the president of the park district. Any information concerning the record of convictions obtained by the president shall be confidential and may only be transmitted to those persons who are necessary to the decision on whether to hire the applicant for employment. A copy of the record of convictions obtained from the Department of State Police shall be provided to the applicant for employment. Any person who releases any confidential information concerning any criminal convictions of an applicant for employment shall be guilty of a Class A misdemeanor, unless the release of such information is authorized by this Section.

(c) No park district shall knowingly employ a person who has been convicted for committing attempted first degree murder or for committing or attempting to commit first degree murder, a Class X felony, or any one or more of the following offenses: (i) those defined in Sections 116, 119, 1114, 1115, 1115.1, 1116, 1117, 1118, 1119, 1119.1, 1119.2, 1120, 1120.1, 1121, 1213, 1214, 1214.1, 1215, and 1216 of the Criminal Code of 1961; (ii) those defined in the Cannabis Control Act, except those defined in Sections 4(a), 4 (b), and 5(a) of that Act; (iii) those defined in the Illinois Controlled Substances

Act; (iv) those defined in the Methamphetamine Control and Community Protection Act; and (v) any offense committed or attempted in any other state or against the laws of the United States, which, if committed or attempted in this State, would have been punishable as one or more of the foregoing offenses. Further, no park district shall knowingly employ a person who has been found to be the perpetrator of sexual or physical abuse of any minor under 18 years of age pursuant to proceedings under Article II of the Juvenile Court Act of 1987. No park district shall knowingly employ a person for whom a criminal background investigation has not been initiated. (Source: P.A. 93418, eff. 1104; 94556, eff. 91105.

**Agreement to Provide  
Tent Services  
Park District of Highland Park and Gypsies LLC DBA Zingari LLC**

**EXHIBIT B**

**INSURANCE REQUIREMENTS**

Contractor shall obtain insurance of the types and in the amounts listed below.

**A. Commercial General and Umbrella Liability Insurance**

Contractor shall maintain commercial general liability (CGL) and, if necessary, commercial umbrella insurance with a limit of not less than \$1,000,000 each occurrence. If such CGL insurance contains a general aggregate limit, it shall apply separately to this project/location.

CGL insurance shall be written on Insurance Services Office (ISO) occurrence form CG 00 01 10 93, or a substitute form providing equivalent coverage, and shall cover liability arising from premises, operations, independent contractors, products-completed operations, personal injury and advertising injury, and liability assumed under an insured contract (including the tort liability of another assumed in a business contract).

District shall be included as an insured under the CGL, using ISO additional insured endorsement CG 20 26 or a substitute providing equivalent coverage, and under the commercial umbrella, if any. This insurance shall apply as primary insurance with respect to any other insurance or self-insurance afforded to District. Any insurance or self-insurance maintained by the District shall be excess of the Contractor's insurance and shall not contribute with it.

**B. Business Auto and Umbrella Liability Insurance**

If applicable, Contractor shall maintain business auto liability and, if necessary, commercial umbrella liability insurance with a limit of not less than \$1,000,000 each accident. Such insurance shall cover liability arising out of any auto including owned, hired and non-owned autos.

Business auto insurance shall be written on Insurance Services Office (ISO) form CA 00 01, CA 00 05, CA 00 12, CA 00 20, or a substitute form providing equivalent liability coverage. If necessary, the policy shall be endorsed to provide contractual liability coverage equivalent to that provided in the 1990 and later editions of CA 00 01.

**C. Workers Compensation Insurance**

If applicable, Contractor shall maintain workers compensation and employers liability insurance. The commercial umbrella and/or employers liability limits shall not be less than \$500,000 each accident for bodily injury by accident or \$500,000 each employee for bodily injury by disease.

If District has not been included as an insured under the CGL using ISO additional insured endorsement CG 20 26 under the Commercial General and Umbrella Liability Insurance required in this Contract, the Contractor waives all rights against District and its officers, officials, employees, volunteers and agents for recovery of damages arising out of or incident to the Contractor's work.

**D. General Insurance Provisions.**

**1. Evidence of Insurance**

Prior to beginning work, Contractor shall furnish District with a certificate(s) of insurance and applicable policy endorsement(s), executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above.

All certificates shall provide for 30 days' written notice to District prior to the cancellation or material change of any insurance referred to therein. Written notice to District shall be by certified mail, return receipt requested.

Failure of District to demand such certificate, endorsement or other evidence of full compliance with these insurance requirements or failure of District to identify a deficiency from evidence that is provided shall not be construed as a waiver of Contractor's obligation to maintain such insurance.

District shall have the right, but not the obligation, of prohibiting Contractor from beginning work until such certificates or other evidence that insurance has been placed in complete compliance with these requirements is received and approved by District.

Failure to maintain the required insurance may result in termination of this Contract at District's option.

Contractor shall provide certified copies of all insurance policies required above within 10 days of District's written request for said copies.

**2. Acceptability of Insurers**

Insurance shall be purchased from insurance companies which obtain a rating from A.M. Best of not less than A VII using the most recent edition of the A.M. Best's Key Rating Guide. If the Best's rating is less than A VII or a Best's rating is not obtained, the District has the right to reject insurance written by an insurer it deems unacceptable. Insurance companies providing the insurance described herein shall be licensed to sell insurance in the State of Illinois.

**3. Cross-Liability Coverage**

If Contractor's liability policies do not contain the standard ISO separation of insured's provision, or a substantially similar clause, they shall be endorsed to provide cross-liability coverage.


**4. Deductibles and Self-Insured Retentions**

Any deductibles or self-insured retentions must be declared to the District. At the option of the District, the Contractor may be asked to eliminate such deductibles or self-insured

**5. Subcontractors**

Contractor shall cause each subcontractor employed by Contractor to purchase and maintain insurance of the type specified above. When requested by the District, Contractor shall furnish copies of certificates of insurance evidencing coverage for each subcontractor.

# CERTIFICATE OF INSURANCE

<b>PRODUCER:</b> LESTER KALMANSON AGENCY, INC. &/OR MITCHEL KALMANSON P.O. BOX 940008 MAITLAND, FL 32794-0008 PH: (407) 645-5000 / FAX: (407) 645-2810 WWW.LKALMANSON.COM/MITCHELK25@HOTMAIL.COM	DATE ISSUED: 05/09/2018 <b>COMPANY:</b> 100% CERTAIN UNDERWRITERS AT LLOYD'S / LONDON (CNP3)
<b>NAMED INSURED:</b>  GYPSIES, LLC & ZINGARI, LLC C/O TOSCA ZOPPE 7 SPRINGHILL DRIVE GREENBRIAR, AR 72058	POLICY NUMBER: CNP17522
<b>EFFECTIVE DATE:</b>  05/08/2018  (BOTH DAYS AT 12:01 A.M.)	<b>EXPIRATION DATE:</b>  05/08/2019  LOCAL STANDARD TIME
<b>COVERAGE INFORMATION</b>	
THIS IS TO CERTIFY THAT THE POLICY(S) OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, NOT WITHSTANDING ANY REQUIREMENT, TERM(S) OR CONDITION(S) OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE(S) MAY BE ISSUED OR MAY PERTAIN. THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND/OR CONDITIONS OF SUCH POLICIES. LIMITS OF LIABILITY SHOWN MAY HAVE BEEN REDUCED BY ANY PAID CLAIMS.	
<b>TYPE OF INSURANCE:</b> <input checked="" type="checkbox"/> GENERAL LIABILITY <input checked="" type="checkbox"/> CLAIMS MADE <input checked="" type="checkbox"/> MANUSCRIPT POLICY FORM	<b>LIMITS:</b> GENERAL (ANNUAL) AGGREGATE: \$1,000,000.00 LIMITED PRODUCTS AGGREGATE \$ -0- PERSONAL & ADV. INJURY: \$ -0- EACH OCCURRENCE: \$1,000,000.00 FIRE DAMAGE (ANY ONE FIRE) \$ -0-
RETRO DATE: 05/08/2018 ( AT 12:01 A.M. LOCAL STANDARD TIME )	
ADDITIONAL INSURED(S): <b>NINO LLC, ZOPPE' FAMILY INC.</b> IS /ARE HEREBY ADDED AS ADDITIONAL INSURED(S) ONLY AS THEIR INTEREST MAY APPEAR IN RESPECTS TO THE OPERATION(S) PERFORMED BY THE NAMED INSURED AND/OR THEIR EMPLOYEE(S) ONLY.	
CERTIFICATE ONLY VALID WITH ATTACHED ADDENDUM "A" WITH DESCRIPTION OF LIABILITY COVERAGE(S) AFFORDED  EVENT DATE(S): VARIOUS THROUGHOUT POLICY PERIOD  EVENT LOCATION: VARIOUS TRAVELING CONTRACTED ( USA ) LOCATIONS ONLY	
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE(S) AFFORDED BY THE POLICY(S) LISTED. <b>"LIMITS SHOWN ARE THOSE IN EFFECT AS OF POLICY INCEPTION"</b>	
SHOULD ANY OF THE ABOVE DESCRIBED POLICY(S) BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL <u>0</u> DAYS' WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED BELOW, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION(S) &/OR LIABILITY(S) OF ANY KIND UPON THE COMPANY, ITS AGENTS &/OR REPRESENTATIVES &/OR KALMANSON ET AL	
<b>CERTIFICATE HOLDER / ADDITIONAL INSURED:</b>  NINO, LLC, ZOPPE' FAMILY INC. ATT: GIOVANNI ZOPPE 1804 S RACINE CHICAGO, IL 60608	<b>AUTHORIZED REPRESENTATIVE:</b>    X _____ MITCHEL KALMANSON / PRESIDENT

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A D D E N D U M " A " F O R :  
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ASSURED: GYPSIES, LLC & ZINGARI, LLC C/O TOSCA ZOPPE  
-----

AGENCY: LESTER KALMANSON AGENCY INC. &/OR MITCHEL KALMANSON  
P.O. BOX 940008 / 235 S. MAITLAND AVENUE SUITE 201  
MAITLAND, FLORIDA - U.S.A. - 32751  
PH: 407-645-5000 FAX: 407-645-2810 EMAIL: MITCHELK25@HOTMAIL.COM  
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POLICY PERIOD / TERM: 05/08/18 TO 05/08/2019 TERM: ANNUAL  
(BOTH DAYS 12:01 AM LOCAL STANDARD TIME)  
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POLICY NUMBER: CNP17522  
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DESCRIPTION OF THE MANUSCRIPT CLAIMS MADE LIABILITY INSURANCE COVERAGE AFFORDED:  
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- A) COMMERCIAL EQUINE ANIMAL OWNERS LIABILITY IS AFFORDED FOR A HORSE ACT USING TWO(2) OWNED SCHEDULED HORSES(IE: FANCY & ROMEO) TO PERFORM BY THE NAMED INSURED &/OR THEIR EMPLOYEE(S) ONLY AT VARIOUS / TRAVELING (USA) (IE: CONTRACTED CIRCUS TOUR LOCATIONS) ONLY, WHILE UNDER THE DIRECT CONTROL / SUPERVISION OF THE NAMED INSURED &/OR THEIR EMPLOYEE(S) ONLY, WHILE OFF THE NAMED INSURED'S DESIGNATED PREMISES LOCATED AT 7 SPRINGHILL DR - GREENBRIER, AR 72058.
- B) COMMERCIAL EQUINE ANIMAL OWNERS LIABILITY IS AFFORDED FOR MEET & GREET DISPLAY / EXHIBITION & PHOTO OPPORTUNITIES USING ONE (1) OWNED SCHEDULED PONY (IE: CAVALINO) WHILE UNDER TH DIRECT CONTROL / SUPERVISION OF THE NAMED INSURED &/OR THEIR EMPLOYEE(S) ONLY WHILE AT VARIOUS / TRAVELING (USA) (IE: CONTRACTED CIRCUS TOUR LOCATIONS) ONLY, WHILE OFF THE NAMED INSURED'S DESIGNATED PREMISES LOCATED AT 7 SPRINGHILL DR - GREENBRIER, AR 72058.
- C) PREMISES LIABILITY FOR THE SET-UP, USE &/OR TAKE DOWN OF THE NAMED INSURED'S OWNED EQUIPMENT / PROPS TO BE USED IN CONJUNCTION WITH THE NAMED INSURED'S SCHEDULED COMMERCIAL EQUINE ANIMAL OPERATION(S) &/OR ACTIVITY(S) ONLY, WHILE AT VARIOUS / TRAVELING (USA) (IE: CONTRACTED CIRCUS TOUR LOCATIONS) ONLY, WHILE UNDER THE DIRECT CONTROL / SUPERVISION OF THE NAMED INSURED &/OR THEIR EMPLOYEE(S) ONLY, WHILE OFF THE NAMED INSURED'S DESIGNATED PREMISES LOCATED AT 7 SPRINGHILL DR - GREENBRIER, AR 72058.
- D) COMMERCIAL EQUINE ANIMAL OWNERS LIABILITY IS AFFORDED FOR FOUR (4) OWNED SCHEDULED HORSES (IE: TOULOUSE, ZINGARO, PICCOLINO AND MADISON) TO BE USED FOR TRAINING &/OR SHOW &/OR EXHIBIT PURPOSES WHILE UNDER DIRECT CONTROL / SUPERVISION OF THE NAMED INSURED &/OR THEIR EMPLOYEE(S) ONLY AT VARIOUS / TRAVELING (USA) LOCATIONS ONLY, WHILE UNDER THE DIRECT CONTROL / SUPERVISION OF THE NAMED INSURED &/OR THE EMPLOYEE(S) ONLY, WHILE OFF THE NAMED INSURED'S DISIGNATED PREMISES LOCATED AT 7 SPRINGHILL DR - GREENBRIER, AR 72058.
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ALL OTHER TERMS & CONDITIONS REMAIN UNCHANGED  
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A D D E N D U M " A " F O R :

ASSURED: GYPSIES, LLC & ZINGARI, LLC C/O TOSCA ZOPPE

AGENCY: LESTER KALMANSON AGENCY INC. &/OR MITCHEL KALMANSON  
P.O. BOX 940008 / 235 S. MAITLAND AVENUE SUITE 201  
MAITLAND, FLORIDA - U.S.A. - 32751  
PH: 407-645-5000 FAX: 407-645-2810 EMAIL: MITCHELK25@HOTMAIL.COM

POLICY PERIOD / TERM: **05/08/2018 TO 05/08/2019** TERM: ANNUAL  
(BOTH DAYS 12:01 AM LOCAL STANDARD TIME)

POLICY NUMBER: **CNP17522**

DESCRIPTION OF THE MANUSCRIPT CLAIMS MADE LIABILITY INSURANCE COVERAGE AFFORDED:

WARRANTED:

- 1) LIABILITY COVERAGE AFFORDED IS LIMITED TO DIRECT (THIRD PARTY) BODILY INJURY & / OR PROPERTY DAMAGE CAUSED BY THE OWNED EQUINE ANIMAL(S) ONLY, UNLESS STATED &/OR ENDORSED HERETO AND AN ADDITIONAL PREMIUM IS CHARGED.
- 2) ANIMAL MORTALITY COVERAGE IS SPECIFICALLY EXCLUDED FROM THIS POLICY.
- 3) LEGAL LIABILITY COVERAGE IS SPECIFICALLY EXCLUDED FOR ANY NON-OWNED EQUINE ANIMALS IN THE CARE, CUSTODY, & / OR CONTROL OF THE NAMED INSURED &/OR THEIR EMPLOYEE(S) &/OR (CONTRACTED) INDEPENDENT CONTRACTOR(S).
- 4) LIABILITY FOR ANY COMMUNICABLE & / OR INFECTIOUS DISEASES ARE &/OR BACTERIA ARE SPECIFICALLY EXCLUDED UNLESS OTHERWISE ENDORSED HERETO & / OR HEREUNDER & AN ADDITIONAL PREMIUM IS CHARGED.
- 5) WORKERS COMPENSATION / EMPLOYERS LIABILITY COVERAGE IS SPECIFICALLY EXCLUDED ON THIS POLICY FOR ANY INJURY TO ANY EMPLOYEE(S) & / OR INDEPENDENT CONTRACTOR(S) & / OR VOLUNTEER(S).
- 6) PREMISES LIABILITY COVERAGE IS SPECIFICALLY EXCLUDED FOR THE NAMED INSURED'S DESIGNATED PREMISES LOCATED AT: 7 SPRINGHILL DRIVE, GREENBRIER, AR 72058 UNLESS OTHERWISE ENDORSED HERETO & / OR HEREUNDER & AN ADDITIONAL PREMIUM CHARGE IS MADE.
- 7) LIABILITY COVERAGE FOR ANY OTHER COMMERCIAL ACTIVITY(S) & / OR OPERATION(S) ARE SPECIFICALLY EXCLUDED FROM THIS POLICY, UNLESS OTHERWISE STATED & / OR ENDORSED HERETO AND AN ADDITIONAL PREMIUM IS CHARGED.
- 8) LIABILITY COVERAGE IS NOT AFFORDED FOR ANY OTHER PRODUCTS UNLESS OTHERWISE ENDORSED HERETO AND AN ADDITIONAL PREMIUM IS CHARGED.
- 9) NAMED INSURED MUST MAINTAIN ALL (APPLICABLE) LOCAL, COUNTY, STATE &/OR FEDERAL LICENSE(S) &/OR PERMIT(S) &/OR REGISTRATION(S) NECESSARY TO OWN &/OR POSSES ANY EXOTIC(S), REPTILE(S), ANIMAL(S) &/OR WILDLIFE TO BE INSURED HEREIN &/OR HERETO.
- 10) NAMED INSURED MUST MEET &/OR EXCEED ANY MINIMUM STANDARDS SET FORTH BY LOCAL, COUNTY, STATE &/OR FEDERAL (REGULATORY) ANIMAL AGENCY(S).
- 11) NAMED INSURED MUST OBTAIN A CURRENT RELEASE FOR ANY & ALL GUESTS &/OR INVITEES &/OR STUDENTS PRIOR TO BEING TRAINED WITH THE TWO (2) OWNED SCHEDULED HORSE.

ALL OTHER TERMS & CONDITIONS REMAIN UNCHANGED

A D D E N D U M " A " F O R :

-----  
ASSURED: GYPSIES, LLC & ZINGARI, LLC C/O TOSCA ZOPPE  
-----

AGENCY: LESTER KALMANSON AGENCY INC. &/OR MITCHEL KALMANSON  
P.O. BOX 940008 / 235 S. MAITLAND AVENUE SUITE 201  
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PH: 407-645-5000 FAX: 407-645-2810 EMAIL: [MITCHELK25@HOTMAIL.COM](mailto:MITCHELK25@HOTMAIL.COM)  
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POLICY PERIOD / TERM: 05/08/2018 TO 05/08/2019 TERM: ANNUAL  
(BOTH DAYS 12:01 AM LOCAL STANDARD TIME)  
-----

POLICY NUMBER: CNP17522  
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DESCRIPTION OF THE MANUSCRIPT CLAIMS MADE LIABILITY INSURANCE COVERAGE AFFORDED:  
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WARRANTS: (CONT'D)

- 12) PONY RIDE LIABILITY COVERAGE IS SPECIFICALLY EXCLUDED UNLESS ENDORSED HERETO AND AN ADDITIONAL PREMIUM IS CHARGED.
- 13) AUTO LIABILITY COVERAGE IS SPECIFICALLY EXCLUDED UNLESS ENDORSED HERETO AND AN ADDITIONAL PREMIUM IS CHARGED.
- 14) LIABILITY COVERAGE AS STATED HEREIN &/OR HERETO IS EXCESS OVER ANY OTHER VALID &/OR COLLECTIBLE POLICY(S) IN RESPECTS OF THE SCHEDULED INSURED OPERATION(S) / EXPOSURE(S) AS STATED HEREIN &/OR HERETO.
- 15) LIABILITY COVERAGE IS SPECIFICALLY EXCLUDED FOR ANY AUDIENCE PARTICIPATION UNLESS OTHERWISE ENDORSED HERETO AND AN ADDITIONAL PREMIUM CHARGE IS MADE.

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ALL OTHER TERMS & CONDITIONS REMAIN UNCHANGED  
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To: Board of Park Commissioners

From: Karen Lakoske - Accounts Payable Administrator  
Annette Curtis - Finance Director  
Liza McElroy - Executive Director

Date: May 22, 2018

Subject: Bills and Payroll Disbursements authorized by Finance Committee Member(s). Checks written April 21, 2018 through May 17, 2018 to be presented to the Board for approval on May 22, 2018.

**BILLS**

**DATE**

**AMOUNT**

April 27, 2018	\$	700.00
May 3, 2018	\$	241,086.47
May 3, 2018	\$	249,863.00
May 17, 2018	\$	8,967.76
May 17, 2018	\$	241,075.72
Void Payments	\$	(181.00)
Bank Drafts	\$	67,551.07
P-Card	\$	193,703.27
<b>TOTAL</b>	<b>\$</b>	<b>1,002,766.29</b>

**PAYROLL DISBURSEMENTS**

April 13, 2018	\$	272,977.46
April 27, 2018	\$	295,614.14
<b>TOTAL</b>	<b>\$</b>	<b>568,591.60</b>

<b>GRAND TOTAL</b>	<b>\$</b>	<b>1,571,357.89</b>
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**To the Treasurer:**

The payment of the above listed accounts is hereby approved by the below named Finance Committee member as of 05-22-18 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: APPKT01569 - 20180427 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						
17191	BROWN'S TRUCKING	04/27/2018	Regular	0.00	700.00	181543
<u>043018</u>	Invoice	04/27/2018	01-14 Delivery cost of trees C.O.D.	0.00	700.00	

**Bank Code AP Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	700.00
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
	<b>1</b>	<b>1</b>	<b>0.00</b>	<b>700.00</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01577 - 05032018 5

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
<b>Bank Code: AP-AP BANK</b>						
10006 <u>042318</u>	3301-NCPERS - IL IMRF Invoice	05/03/2018 04/23/2018	Regular NCPERS Group Life Insurance	0.00 0.00	32.00 32.00	181544
16398 <u>854255</u>	ADDISON GROUP Invoice	05/03/2018 04/21/2018	Regular 01-11 04/15/18-04/21/18	0.00 0.00	1,003.63 1,003.63	181545
10049 <u>513394444</u>	ADP, INC. Invoice	05/03/2018 04/27/2018	Regular Payroll Services 04/20/18	0.00 0.00	533.21 533.21	181546
17202 <u>452602</u>	ALEJANDRA BALICKI Invoice	05/03/2018 04/25/2018	Regular Refund	0.00 0.00	16.00 16.00	181547
13520 <u>453953</u>	AMY SOIFER Invoice	05/03/2018 04/26/2018	Regular Refund	0.00 0.00	21.40 21.40	181548
17050 <u>453853</u>	ANDREW LIVINGSTON Invoice	05/03/2018 04/26/2018	Regular Refund	0.00 0.00	28.49 28.49	181549
17198 <u>453852</u>	ANN GENSER Invoice	05/03/2018 04/26/2018	Regular Refund	0.00 0.00	129.00 129.00	181550
10267 <u>041818</u>	BELLE KOLMAN Invoice	05/03/2018 04/18/2018	Regular 308 Classroom Supplies Reimbursed	0.00 0.00	78.53 78.53	181551
17207 <u>458279</u>	BRUNO BEHREND Invoice	05/03/2018 05/01/2018	Regular Refund	0.00 0.00	100.00 100.00	181552
10420 <u>6857371</u>	CENTERPOINT ENERGY SERVICES, IN Invoice	05/03/2018 04/27/2018	Regular 03/01/18-03/31/18	0.00 0.00	10,009.24 10,009.24	181553
17203 <u>451887</u>	CLAIRE WEILER Invoice	05/03/2018 04/25/2018	Regular Refund	0.00 0.00	250.00 250.00	181554
10537 <u>1814767015 042</u> <u>7261044014 042</u>	COMED Invoice Invoice	05/03/2018 04/23/2018 04/24/2018	Regular Egandate Sec Light at Boat Beach,Cuniff 3 1240 Fredrickson 03/26/18-04/24/18	0.00 0.00 0.00	937.95 55.17 882.78	181555
16142 <u>0044505483</u> <u>0044505483 042</u>	CONSTELLATION NEWENERGY INC Invoice Invoice	05/03/2018 04/20/2018 04/20/2018	Regular February-March 2018 March-April 2018	0.00 0.00 0.00	20,329.37 10,240.18 10,089.19	181556
17197 <u>457407</u>	DANA TAITZ Invoice	05/03/2018 04/30/2018	Regular Refund	0.00 0.00	35.70 35.70	181557
17195 <u>457391</u>	DAVID KAPLAN Invoice	05/03/2018 04/30/2018	Regular Refund	0.00 0.00	16.94 16.94	181558
14204 <u>040618-3</u>	ENVIRONMENTAL SERVICES FIRM, II Invoice	05/03/2018 04/06/2018	Regular 70-11 Sand & Water samples	0.00 0.00	2,399.00 2,399.00	181559
10878 <u>PDHIPR050118-1</u>	FERRET BACKGROUND CHECK Invoice	05/03/2018 05/01/2018	Regular Applicant profiles 04/01/18-04/30/18	0.00 0.00	53.10 53.10	181560
17190 <u>042018</u>	FIGIEL COACHING & CONSULTING IP Invoice	05/03/2018 04/20/2018	Regular 29-11 Prof. Coaching for staff	0.00 0.00	2,000.00 2,000.00	181561
17194 <u>457390</u>	GARY BREGMAN Invoice	05/03/2018 04/30/2018	Regular Refund	0.00 0.00	7.66 7.66	181562

## Check Register

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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	
17201	HANNA SUPANICH-WINTER	05/03/2018	Regular	0.00	64.00	181563
<u>453952</u>	Invoice	04/26/2018	Refund	0.00	64.00	
11240	J.W. TURF, INC.	05/03/2018	Regular	0.00	1,500.00	181564
<u>4162018</u>	Invoice	04/16/2018	29-41 Qty 3 Mower Trailers	0.00	1,500.00	
17204	JOSHUA GILBERT DMD MS PC	05/03/2018	Regular	0.00	500.00	181565
<u>041818</u>	Invoice	04/18/2018	814 Sponsor Refund-Event Cancelled	0.00	500.00	
16611	LINDSAY GRANT	05/03/2018	Regular	0.00	21.00	181566
<u>182098-1</u>	Invoice	07/28/2017	Stale check replaced	0.00	21.00	
17192	MAKDAD INDUSTRIAL SUPPLY CO, II	05/03/2018	Regular	0.00	3,854.00	181567
<u>362691</u>	Invoice	03/27/2018	29-53 Refrigerant-Dectron repair	0.00	3,854.00	
17200	MARTHA LILIA SANCHEZ-JAUREGUI	05/03/2018	Regular	0.00	20.79	181568
<u>453860</u>	Invoice	04/26/2018	Refund	0.00	20.79	
16928	E-QUANTUM CONSULTING, LLC	05/03/2018	Regular	0.00	165.00	181569
<u>4439</u>	Invoice	05/01/2018	01-11 Natural Gas Consulting Services	0.00	165.00	
17205	48 BARRIERS	05/03/2018	Regular	0.00	6,850.00	181570
<u>18-252</u>	Invoice	04/12/2018	29-34 Qty 12 Concrete Barriers	0.00	6,850.00	
11998	PARK DISTRICT RISK MGMT AGCY	05/03/2018	Regular	0.00	2,040.92	181571
<u>050118</u>	Invoice	05/01/2018	Health invoice	0.00	2,040.92	
11998	PARK DISTRICT RISK MGMT AGCY	05/03/2018	Regular	0.00	30,537.26	181572
<u>0418133</u>	Invoice	04/30/2018	Property/Liability/Workers Comp/Emp	0.00	30,537.26	
11998	PARK DISTRICT RISK MGMT AGCY	05/03/2018	Regular	0.00	143,301.24	181573
<u>0418133H</u>	Invoice	04/30/2018	Health Invoice	0.00	143,301.24	
16369	RAVINIA NURSERY SCHOOL	05/03/2018	Regular	0.00	100.00	181574
<u>451880</u>	Invoice	04/25/2018	Refund	0.00	100.00	
16092	RONI BEN-YOSEPH	05/03/2018	Regular	0.00	1,333.80	181575
<u>1073</u>	Invoice	05/02/2018	308 Children's yoga March/April classes	0.00	1,333.80	
12264	ROTARY CLUB OF HIGHLAND PARK	05/03/2018	Regular	0.00	292.00	181576
<u>7872</u>	Invoice	04/01/2018	Qtrly dues	0.00	292.00	
17196	SASHA NELSON	05/03/2018	Regular	0.00	12.40	181577
<u>457405</u>	Invoice	04/30/2018	Refund	0.00	12.40	
17199	SIDNEY FIRSTMAN	05/03/2018	Regular	0.00	29.34	181578
<u>453858</u>	Invoice	04/26/2018	Refund	0.00	29.34	
12393	SMITHGROUP JJR, INC.	05/03/2018	Regular	0.00	1,604.50	181579
<u>0130338</u>	Invoice	04/12/2018	Professional services 10/28/17-03/30/18	0.00	1,604.50	
12490	SUNDEK OF ILLINOIS, INC.	05/03/2018	Regular	0.00	1,995.00	181580
<u>16103</u>	Invoice	04/23/2018	70-11 Halfway House floor replacement	0.00	1,995.00	
12510	T.J. EMMERICH ASSOCIATES INC.	05/03/2018	Regular	0.00	2,450.00	181581
<u>11046</u>	Invoice	04/17/2018	29-41 Irrigation Consultants-SVGC Reno.	0.00	2,450.00	
17189	W-T STRUCTURAL ENGINEERING LLC	05/03/2018	Regular	0.00	1,400.00	181582
<u>CS18157-1</u>	Invoice	04/12/2018	01-11 Park Ave Barge Eval/Report	0.00	1,400.00	
17206	TRIPLE CROWN PRODUCTIONS INC	05/03/2018	Regular	0.00	5,000.00	181583
<u>050218</u>	Invoice	05/02/2018	29-26 O.Guillen @ Champlons Banquet	0.00	5,000.00	
12703	UNITED WAY OF METRO CHICAGO	05/03/2018	Regular	0.00	34.00	181584

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	
050118	Invoice	05/01/2018	United Way	0.00	34.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	43	41	0.00	241,086.47
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
	<b>43</b>	<b>41</b>	<b>0.00</b>	<b>241,086.47</b>



Park District of Highland Park, IL

# Check Register

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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						
16119	LAMP INC	05/03/2018	Regular	0.00	249,863.00	181585
11	Invoice	03/31/2018	POGO-HP General Construction	0.00	249,863.00	

**Bank Code AP Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	1	1	0.00	249,863.00
Manual Checks	0	0	0.00	0.00
Volded Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>1</b>	<b>1</b>	<b>0.00</b>	<b>249,863.00</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01588 - 05172018 1 HPCC

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	
<b>Bank Code: AP-AP BANK</b>						
17055	COMED*	05/17/2018	Regular	0.00	2,615.36	181586
<u>0203254004 031</u>	Invoice	03/16/2018	Golf Learning 02/15/18-03/16/18	0.00	1,321.31	
<u>0203254004 041</u>	Invoice	04/16/2018	Golf Learning 03/16/18-04/16/18	0.00	1,294.05	
16972	CONSTELLATION NEWENERGY	05/17/2018	Regular	0.00	2,540.52	181587
<u>2303593</u>	Invoice	05/01/2018	March 2018	0.00	2,540.52	
16964	DYNEGY ENERGY SERVICES*	05/17/2018	Regular	0.00	3,621.88	181588
<u>87360418041</u>	Invoice	04/26/2018	April 2018	0.00	3,621.88	
17074	THE OFFICE OF THE STATE FIRE MAF	05/17/2018	Regular	0.00	190.00	181589
<u>9593876</u>	Invoice	04/11/2018	29-76 HW Storage Tank Insp/Cert fee	0.00	190.00	

**Bank Code AP Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	5	4	0.00	8,967.76
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
	<b>5</b>	<b>4</b>	<b>0.00</b>	<b>8,967.76</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01593 - 20180517 5

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						
15147 <u>223777</u>	ABC PRINTING COMPANY Invoice	05/17/2018 05/02/2018	Regular 01-14 250 Brochures - Dog Parks/Beach	0.00 0.00	127.82 127.82	181590
16398 <u>857084</u> <u>860145</u> <u>862988</u>	ADDISON GROUP Invoice Invoice Invoice	05/17/2018 04/28/2018 05/05/2018 05/12/2018	Regular 01-11 04/22/18-04/28/18 01-11 04/29/18-05/05/18 01-11 05/06/18-05/12/18	0.00 0.00 0.00 0.00	2,902.38 908.69 908.69 1,085.00	181591
10055 <u>1073890</u>	AEREX PEST CONTROL Invoice	05/17/2018 04/19/2018	Regular 29-61 Service - April 2018	0.00 0.00	65.00 65.00	181592
16421 <u>465652</u>	ARIE CROWN HEBREW DAY SCHOOL Invoice	05/17/2018 05/08/2018	Regular Refund	0.00 0.00	50.00 50.00	181593
17220 <u>466745</u>	ARLENE BLOCK Invoice	05/17/2018 05/09/2018	Regular Refund	0.00 0.00	300.00 300.00	181594
16458 <u>207430-1</u>	BETH RICHTER Invoice	05/17/2018 08/28/2017	Regular Stale check replaced	0.00 0.00	50.00 50.00	181595
10283 <u>43660</u>	BIAGI PLUMBING CORPORATION Invoice	05/17/2018 03/19/2018	Regular 70-11 Water service installation	0.00 0.00	17,500.00 17,500.00	181596
10295 <u>082217</u>	BILL HORGAN Invoice	05/17/2018 08/22/2017	Regular Umpire fee - July 2017	0.00 0.00	110.00 110.00	181597
17217 <u>1-212640</u> <u>CM-114167</u>	BREEZY HILL NURSERY Invoice Credit Memo	05/17/2018 04/11/2018 04/11/2018	Regular 70-11 SVGC 5 Oak trees & Delivery 70-11 SVGC Delivery Credit Memo	0.00 0.00 0.00	1,125.00 1,225.00 -100.00	181598
10378 <u>1128095 051518</u>	CALL ONE Invoice	05/17/2018 05/15/2018	Regular May/June 2018	0.00 0.00	5,717.33 5,717.33	181599
10411 <u>05042018</u>	CATHY FIORI - PETTY CASH Invoice	05/17/2018 05/04/2018	Regular 29-11 06/07/18 event petty cash	0.00 0.00	75.00 75.00	181600
10411 <u>050418</u>	CATHY FIORI - PETTY CASH Invoice	05/17/2018 05/04/2018	Regular 29-28 Camp Sunshine change bank	0.00 0.00	1,400.00 1,400.00	181601
14210 <u>461488</u>	CENTRAL AVE. SYNAGOGUE Invoice	05/17/2018 05/04/2018	Regular Refund	0.00 0.00	50.00 50.00	181602
14371 <u>051118</u> <u>05112018</u>	CHILDREN'S THEATRE COMPANY Invoice Invoice	05/17/2018 05/11/2018 05/11/2018	Regular 29-24 Winter 2018 theatre program 29-24 Winter 2018 dance class fees	0.00 0.00 0.00	16,975.60 8,743.80 8,231.80	181603
17215 <u>050418</u>	CITIZENS FOR CONSERVATION, INC Invoice	05/17/2018 05/04/2018	Regular 29-61 Ecological Series/Presentation	0.00 0.00	50.00 50.00	181604
14826 <u>60487</u>	COMMERCIAL CAPITAL COMPANY, I Invoice	05/17/2018 04/30/2018	Regular 01-13 Lease scanner station	0.00 0.00	276.00 276.00	181605
17219 <u>471175</u>	COURTNEY BRIN Invoice	05/17/2018 05/14/2018	Regular Refund	0.00 0.00	20.00 20.00	181606
10624 <u>41503</u>	DANIEL CREANEY COMPANY Invoice	05/17/2018 05/08/2018	Regular Rosewood Beach Park Mtg Design CAD to	0.00 0.00	1,225.00 1,225.00	181607
14938	DAVE HARACZ	05/17/2018	Regular	0.00	475.00	181608

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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
<u>454696</u>	Invoice	05/07/2018	Refund	0.00	475.00	
15193 <u>051618</u>	DAVID SOGIN Invoice	05/17/2018 05/16/2018	Regular 29-34 Park Ave Boating Beach Supplies	0.00 0.00	312.79 312.79	181609
14425 <u>456867</u>	DAVID WILSON Invoice	05/17/2018 05/09/2018	Regular Refund	0.00 0.00	51.00 51.00	181610
17122 <u>87360418041</u>	DYNEGY ENERGY SERVICES Invoice	05/17/2018 04/26/2018	Regular Rec Center 03/26/18-04/23/18	0.00 0.00	3,621.87 3,621.87	181611
17218 <u>471173</u>	EMILY HINES Invoice	05/17/2018 05/14/2018	Regular Refund	0.00 0.00	23.53 23.53	181612
16075 <u>PDHP20180507</u>	EVAN KANE Invoice	05/17/2018 05/07/2018	Regular 01-22 Driving Range & Mini-Golf Photos	0.00 0.00	132.50 132.50	181613
11009 <u>A5516815</u>	GRANDI BROS. Invoice	05/17/2018 05/09/2018	Regular 01-14 Chain guard,carburtor,grinding sto	0.00 0.00	330.55 330.55	181614
16340 <u>050218</u>	FUNDWAYS OF ILLINOIS INC Invoice	05/17/2018 05/02/2018	Regular 29-29 07/04/18 event mechanical rides	0.00 0.00	8,100.00 8,100.00	181615
17222 <u>473459</u>	JEN ELBAUM Invoice	05/17/2018 05/16/2018	Regular Refund	0.00 0.00	24.15 24.15	181616
17214 <u>051018</u>	JON PRATSCHER - PETTY CASH Invoice	05/17/2018 05/10/2018	Regular 29-11 Change bank - Hidden Creek Aqua	0.00 0.00	1,000.00 1,000.00	181617
17223 <u>473460</u>	JULIA GORELIK Invoice	05/17/2018 05/16/2018	Regular Refund	0.00 0.00	250.00 250.00	181618
17213 <u>464647</u>	KAREN GOLDBERG Invoice	05/17/2018 05/07/2018	Regular Refund	0.00 0.00	32.00 32.00	181619
11469 <u>621642</u>	KEYTH TECHNOLOGIES Invoice	05/17/2018 04/17/2018	Regular 29-34 Service call - Locks at Yacht Club	0.00 0.00	147.00 147.00	181620
11506 <u>Tax Year 2017</u>	LAKE COUNTY COLLECTOR Invoice	05/17/2018 05/10/2018	Regular Drainage Dist/County Tax on Properties 2	0.00 0.00	16,302.90 16,302.90	181621
16119 <u>12</u>	LAMP INC Invoice	05/17/2018 05/17/2018	Regular POGO-HP General Construction	0.00 0.00	69,704.00 69,704.00	181622
11559 <u>28016</u>	LAUTERBACH & AMEN, LLP Invoice	05/17/2018 04/23/2018	Regular Professional services rendered FY 2017	0.00 0.00	17,065.00 17,065.00	181623
15913 <u>463773</u>	MARCIE KLEINMAN Invoice	05/17/2018 05/07/2018	Regular Refund	0.00 0.00	50.00 50.00	181624
17221 <u>455532</u>	MEGAN MILLON Invoice	05/17/2018 05/08/2018	Regular Refund	0.00 0.00	130.00 130.00	181625
11860 <u>1191 043018</u>	MUTUAL ACE HARDWARE Invoice	05/17/2018 04/30/2018	Regular Supplies	0.00 0.00	63.30 63.30	181626
16753 <u>226079-1</u>	NICHOLAS ALATZAKIS Invoice	05/17/2018 09/20/2017	Regular Refund check replaced	0.00 0.00	370.00 370.00	181627
13604 <u>0601145072-000</u>	NORTH SHORE GAS Invoice	05/17/2018 05/07/2018	Regular 1240 Fredrickson Pl 04/02/18-05/01/15	0.00 0.00	986.69 986.69	181628
14914 <u>3795677</u>	NORTH SHORE WATER RECLAMATIC Invoice	05/17/2018 05/12/2018	Regular 636 Ridge Rd 11/17/17-02/16/18	0.00 0.00	352.13 352.13	181629
13772	PAIGE FARBER	05/17/2018	Regular	0.00	50.00	181630

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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
<u>466898</u>	Invoice	05/09/2018	Refund	0.00	50.00	
12052 <u>E65085</u>	PETE THE PAINTER INC Invoice	05/17/2018 04/25/2018	Regular 29-31 Painting - Hidden Creek Aqua Park	0.00	6,310.00 6,310.00	181631
12060 <u>051018</u>	RAINES HONEY FARM Invoice	05/17/2018 05/10/2018	Regular 29-61 13 nucs	0.00	1,820.00 1,820.00	181632
16993 <u>1521057</u>	POLSINELLI PC Invoice	05/17/2018 04/20/2018	Regular Professional Services	0.00	1,801.00 1,801.00	181633
12090 <u>00115252</u>	POSSIBILITY PLACE NURSERY, INC Invoice	05/17/2018 05/02/2018	Regular 01-13 & 70-11 Plant material	0.00	2,148.00 2,148.00	181634
12091 <u>Permit -127</u>	POSTMASTER OF HIGHLAND PARK Invoice	05/17/2018 05/09/2018	Regular Replenish Bulk Mail Permit 127	0.00	10,000.00 10,000.00	181635
12157 <u>050318</u>	RAY AMIDEI Invoice	05/17/2018 05/03/2018	Regular 04/23/18 & 04/25/18 CPR class fees	0.00	650.00 650.00	181636
12174 <u>6472</u>	REDEXIM TURF PRODUCTS Invoice	05/17/2018 04/19/2018	Regular 70-11 Overseeder - Equipment	0.00	14,092.95 14,092.95	181637
12203 <u>050518</u>	RICHMOND FISHERIES Invoice	05/17/2018 05/05/2018	Regular 01-14 Foley's pond fish stocking	0.00	690.00 690.00	181638
16239 <u>100519479</u>	RICOH USA, INC. Invoice	05/17/2018 05/04/2018	Regular Ricoh Lease 05/25/18-06/24/18	0.00	3,337.90 3,337.90	181639
16076 <u>050718</u>	SARAH KOKES Invoice	05/17/2018 05/07/2018	Regular Photographic fee	0.00	437.50 437.50	181640
17216 <u>050118</u>	SCOTT LOARIE Invoice	05/17/2018 05/01/2018	Regular 29-53 One hour of orientation	0.00	9.50 9.50	181641
15145 <u>051018</u>	SHORELINE TEAM TENNIS Invoice	05/17/2018 05/10/2018	Regular 29-56 4 Shoreline team tennis fees	0.00	340.00 340.00	181642
12402 <u>202627</u>	SOUTH BRANCH NURSERIES, INC. Invoice	05/17/2018 04/24/2018	Regular 70-11 Landscape material - SVGC	0.00	3,297.50 3,297.50	181643
12408 <u>1831201-IN</u>	SPECIALTIES DIRECT DIV OF ACCURA Invoice	05/17/2018 05/04/2018	Regular 70-11 Washroom grab bar	0.00	295.00 295.00	181644
12409 <u>1833</u>	SPECIALTY FLOORS, INC Invoice	05/17/2018 04/27/2018	Regular 29-55 Moisture tests	0.00	400.00 400.00	181645
12467 <u>15074</u>	STEVE OLSON PRINTING & DESIGN Invoice	05/17/2018 02/07/2018	Regular 29-49 Guest passes,Locker cards,Busines	0.00	1,018.00 1,018.00	181646
12493 <u>16200 043018</u>	SUNSET FOOD MART INC Invoice	05/17/2018 04/30/2018	Regular Supplies	0.00	129.54 129.54	181647
10587 <u>04161802</u> <u>05081801</u>	CREEKSIDE PRINTING invoice invoice	05/17/2018 04/16/2018 05/08/2018	Regular 13,900 Summer Brochure 2018 29-38 300 Ice Show programs	0.00	20,401.00 18,176.00 2,225.00	181648
16823 <u>5004785469</u>	WELLS FARGO EQUIPMENT FINANCI Invoice	05/17/2018 05/03/2018	Regular Walking green's mower lease	0.00	1,046.23 1,046.23	181649
16823 <u>5004785470</u>	WELLS FARGO EQUIPMENT FINANCI Invoice	05/17/2018 05/03/2018	Regular Walking green's mower lease	0.00	515.26 515.26	181650
10650 <u>03-4228</u> <u>09-4536</u>	WOODHOUSE TINUCCI ARCHITECTS Invoice Invoice	05/17/2018 10/19/2016 04/16/2018	Regular PDHP RecCenter 70-11 Golf Clubhouse	0.00	4,742.80 375.00 3,800.00	181651

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>09-4537</u>	Invoice	04/16/2018	70-11 Golf Clubhouse	0.00	567.80	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	69	62	0.00	241,075.72
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
	<b>69</b>	<b>62</b>	<b>0.00</b>	<b>241,075.72</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01575 - 05032018 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 16611	LINDSAY GRANT	05/03/2018	Regular	0.00	-21.00	180395

**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	-21.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>0</b>	<b>1</b>	<b>0.00</b>	<b>-21.00</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01580 - 05102018 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 16458	BETH RICHTER	05/10/2018	Regular	0.00	-50.00	180523

**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	-50.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>0</b>	<b>1</b>	<b>0.00</b>	<b>-50.00</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01585 - 05162018 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 10295	BILL HORGAN	05/16/2018	Regular	0.00	-110.00	180525

**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	-110.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>0</b>	<b>1</b>	<b>0.00</b>	<b>-110.00</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01564 - 20180424 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						
11176	ILL LIQUOR CONTROL COMMISSION	04/24/2018	Bank Draft	0.00	600.00	DFT0001773
<u>042018</u>	Invoice	04/01/2018	29-42 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
	<b>1</b>	<b>1</b>	<b>0.00</b>	<b>600.00</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01571 - 20180430 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	
<b>Bank Code: PAYROLL-PAYROLL BANK</b>						
11161	ICMA RETIREMENT TRUST #302037	04/30/2018	Bank Draft	0.00	8,388.28	DFT0001775
<u>ICMA 457 04271</u>	Invoice	04/27/2018	Wire Transfer ICMA 457 Deferred Comp	0.00	8,388.28	
12825	ICMA RETIREMENT TRUST #705568	04/30/2018	Bank Draft	0.00	325.00	DFT0001776
<u>ICMA Roth 04271</u>	Invoice	04/27/2018	Wire Transfer ICMA Roth	0.00	325.00	
11177	ILL MUNICIPAL RETIREMENT FUND	04/30/2018	Bank Draft	0.00	48,054.48	DFT0001777
<u>IMRF APRIL 2018</u>	Invoice	04/27/2018	IMRF 04/30/18	0.00	48,054.48	

**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	56,767.76
EFT's	0	0	0.00	0.00
	<b>3</b>	<b>3</b>	<b>0.00</b>	<b>56,767.76</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01582 - 05152018 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	
<b>Bank Code: PAYROLL-PAYROLL BANK</b>						
10058	AFLAC	05/15/2018	Bank Draft	0.00	1,309.01	DFT0001798
<u>AFLAC 051018</u>	Invoice	05/10/2018	AFLAC 05/10/18	0.00	1,309.01	
11161	ICMA RETIREMENT TRUST #302037	05/15/2018	Bank Draft	0.00	8,462.30	DFT0001799
<u>ICMA 457 05111</u>	Invoice	05/11/2018	Wire Transfer ICMA 457 Deferred Comp	0.00	8,462.30	
12825	ICMA RETIREMENT TRUST #705568	05/15/2018	Bank Draft	0.00	325.00	DFT0001800
<u>ICMA Roth 05111</u>	Invoice	05/11/2018	Wire Transfer ICMA Roth	0.00	325.00	

**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	10,096.31
EFT's	0	0	0.00	0.00
	<b>3</b>	<b>3</b>	<b>0.00</b>	<b>10,096.31</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01591 - 20180517 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	
11188	ILLINOIS DEPT. OF REVENUE	05/17/2018	Bank Draft	0.00	87.00	DFT0001801
<u>April 2018</u>	Invoice	05/17/2018	April 2018	0.00	87.00	

**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	87.00
EFT's	0	0	0.00	0.00
	<b>1</b>	<b>1</b>	<b>0.00</b>	<b>87.00</b>



Park District of Highland Park, IL

# Check Register

Packet: APPKT01566 - 20180425 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	04/25/2018	Bank Draft	0.00	193,703.27	DFT0001774
<u>040718</u>	Invoice	04/07/2018	P-Card with PA	0.00	193,703.27	

**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	193,703.27
EFT's	0	0	0.00	0.00
	<b>1</b>	<b>1</b>	<b>0.00</b>	<b>193,703.27</b>

P-Card Transactions  
03/08/18 - 04/07/18

Vendor Name	Transaction Count	Amount Total
2XL CORP/CARE-GYMWIPES	1	\$840.00
ABC BUSINESS FORMS INC	1	\$79.39
ACT FRSTPRESDISTCKCTY	1	\$100.00
ADVANCED TREE CARE	2	\$9,560.00
AED SUPERSTORE	2	\$701.42
AGR GARDENER SUPPLY CO	1	\$45.45
AIR COMFORT CORPORATIO	1	\$832.00
ALL STATE BANNERS & SI	1	\$235.68
ALPHA PRIME WIRELESS C	1	\$445.00
AMAZON MKTPLACE PMTS	21	\$1,785.55
AMAZON MKTPLACE PMTS W	12	\$1,436.60
AMAZON.COM AMZN.COM/BI	6	\$294.11
ANTHONY'S BALLOONS, LL	3	\$305.00
APL APPLE ONLINE STORE	1	\$4,068.00
AQUA VISIONS AQUATIC S	1	\$216.94
AQUATIC COUNCIL	1	\$365.00
AT&T PREMIER EBIL	1	\$1,817.02
ATT BUS PHONE PMT	5	\$2,265.72
AUTOMATIC ICEMAKERS	1	\$300.00
AVALON PETROLEUM	1	\$3,994.64
BARNABYS OF NORTHBROOK	3	\$457.00
BEST BUY 00003038	1	(\$15.50)
BEST LIGHTS INC	1	\$780.00
BESTBUYCOM805536642092	1	\$69.99
BHFX #10	1	\$30.00
BLICK ART 800 447 1892	1	\$351.89
BLS SPAMTITAN	1	\$180.00
BOXWOOD TECHNOLOGY	1	\$275.00
BTSI	2	\$0.00
BUFFOS	1	\$207.41
BURRIS EQUIPMENT CO	1	\$503.96
BUYONLINENOW.COM	1	\$134.00
CHARLES J. FIORE CO	1	\$350.00
CHICAGO TRIB SUBSCRIPT	2	\$147.55
CITY OF HIGHLAND PARK	13	\$12,724.57
CITY OF HIGHLAND PARK	4	\$3,885.46
CLAIM ADJ/VZWRLSS MW M722	26	(\$4,914.64)
CLIFFORD WALD AND COMP	1	\$180.00
CLUCKERS CHARCOAL CH	1	\$83.64
COMCAST	1	\$11,761.98
COMCAST CHICAGO	1	\$144.85
COMCAST CHICAGO CS 1X	10	\$2,145.45
CONVEX MIRROR SHOP	1	\$448.82
CRAFTWOOD LUMBER & HAR	30	\$2,017.53
CUSTOMTHROW	1	\$399.90
CUTLER WORKWEAR	1	\$150.00
CVS/PHARMACY #04787	9	\$342.29
CYGANY INC	1	\$570.00
DEERFIELD AUTO AND TIR	1	\$148.00
DLX FOR SMALLBUSINESS	1	\$73.73
DOLLAR TREE	2	\$46.92

P-Card Transactions  
03/08/18 - 04/07/18

DOMESTIC UNIFORM IL	1	\$177.00
DREAMTIME.COM	1	\$14.99
DRI CADSOFTTOOLS	1	\$134.00
DROPBOX MYZRSF34CZJP	1	\$9.99
DTV DIRECTV SERVICE	2	\$452.95
DUNBAR ARMORED	1	\$1,150.06
ECOLAB INC MF	5	\$3,262.38
EDWARD DON AND COMPANY	2	\$10,268.39
EMERGENCY MEDICAL PROD	1	\$63.50
ESRI	1	\$1,450.00
FASTSIGNS	1	\$692.90
FEDEX 377674930	1	\$24.68
FEDEX 780347502570	1	\$38.50
FEDEX 780368667924	1	\$38.50
FIELDTEX PRODUCTS, INC	1	\$142.50
FISH TECH	4	\$32.28
FOX VALLEY FIRE AND SA	1	\$646.00
FRANKLIN SPORTS	1	\$53.67
FUN EXPRESS	1	\$300.86
GCSAA EIFG	1	\$380.00
GEMPLER'S	1	\$421.74
GIH GLOBALINDUSTRIALEQ	4	\$1,795.64
GOOGLE SVCSAPPS_pdhp.	1	\$4.16
GROOT INDUSTRIES INCOR	1	\$41.65
HALF PRICE BOOKS #101	1	\$5.99
HALL SIGNS INC	1	\$49.21
HALOGEN SUPPLY COMPANY	1	\$126.00
HAYNEEDLE	1	\$168.15
HIGHLAND PARK FORD LIN	2	\$1,727.83
HOMEDPOT.COM	1	\$302.34
IDLEWOOD ELECTRIC S-HP	10	\$1,306.26
ILIPRA.ORG	2	\$330.00
ILLINOIS ASSOC PARK DI	1	\$370.33
IMPERIAL SURVEILLANCE,	1	\$9,700.00
INT IN T2 SITE AMENIT	1	\$1,903.60
INT IN THE MULCH CENT	1	\$225.00
INTERNATIONAL TRANSACTION	1	\$1.44
J2 EFAX SERVICES	1	\$33.90
JEWEL #3459	17	\$278.90
JEWEL #3471	1	\$71.50
JIMMY JOHNS # 533 - E	1	\$80.53
JOANN STORES #2057	2	\$76.56
JOANN STORES #2117	1	\$69.90
JOHNSTONE SUPPLY OF VH	3	\$249.88
JORSON AND CARLSON COM	2	(\$199.26)
K & M PRINTING	1	\$195.00
K2 AWARDS AND APPAREL	1	\$324.90
KERI SYSTEMS INC	1	\$1,195.00
KEYTH TECHNOLOGIES	1	\$96.00
KIRBY BUILT PRODUCT	1	\$5,047.89
KRITZ VACUUM & ALLERGY	4	\$387.66
LAKE IL RECORDER	5	\$70.00

P-Card Transactions  
03/08/18 - 04/07/18

LAKESHORE IT SOLUTIONS	9	\$22,902.35
LAKESHORE LEARNING MAT	1	\$119.71
LAKESHORE RECYCLING SY	8	\$1,369.86
LEARN TO SKATE USA	1	\$51.75
LIGHTING SUPPLY	1	\$45.03
LOGSDON OFFICE SUPPLY	1	\$4,488.00
M.A.S.A. / SPORTSADV	1	\$218.49
MAILCHIMP MONTHLY	1	\$240.00
MALWAREBYTES	1	\$3,463.50
MARIANOS 00085332	2	\$44.39
MARIANOS 8542 00085423	1	\$37.00
MARK VEND CO.	1	\$130.40
MARTIN IMPLEMENT-ORLAN	1	\$822.89
MCCOMBS SUPPLY CO INC	1	\$21.11
MENONI AND MOCOJNI	2	\$291.34
METAVANTE-TDS CONV FEE	2	\$3.90
MICHAELS STORES 1314	1	(\$129.20)
MICHAELS STORES 2037	10	\$275.61
MICHAELS STORES 3849	1	\$69.44
MICHAELS STORES 5018	6	(\$39.08)
MICHAELS.COM	1	\$101.75
MIDWEST ASSOC GCS	2	\$320.00
Mobile Room Escape	1	\$362.50
MONOPRICE, INC.	2	\$235.30
MUTT MITT	1	\$112.49
MUTUAL ACE HARDWARE &	25	\$1,182.47
NAPA AUTO PARTS	48	\$3,974.70
NORTHERN SUBURBAN SPEC	1	\$240.00
NORTHSHORE PHYSICIAN	2	\$141.00
OFFICESUPPLY.COM	7	\$2,032.53
OTC BRANDS, INC.	1	\$42.75
P & W GOLF SUPPLY LLC	2	\$2,364.95
PANERA BREAD #204019	1	\$14.99
PANERA BREAD #601763	1	\$121.81
PAPA JOHN'S #04792	1	\$46.62
Park District Risk Man	2	\$50.00
PARTY CITY	7	\$334.94
PAYPAL CHEERLEADIN	1	\$91.96
PAYPAL FOXVALLEYFI	1	\$395.00
PELLA ENGRAVING COMP	1	\$138.74
PETRA 1	1	\$235.32
PIEROS PIZZA - MOTO	2	\$522.75
PITMAN	3	\$885.96
PITNEY BOWES PI	3	\$2,323.90
POPUKBANNER LLC	1	\$660.92
POS REMARKETING GROUP	1	\$175.00
Power Systems	3	\$988.05
PRO AM TEAM SPORTS	4	\$1,882.00
READY CARE-PURE FIJI	1	\$399.80
READYREFRESH BY NESTLE	2	\$316.97
RED WING SHOES #712	4	\$0.00
REVDANCE/TENTH HOUSE	1	\$148.96

P-Card Transactions  
03/08/18 - 04/07/18

RIVER TRAILS PARK DIST	1	\$100.00
ROGANS SHOES INC MUNDE	1	\$114.75
SANTO SPORT STORE	8	\$4,124.80
SEILER INSTRUMENT	1	\$993.00
SIGNSONTHECHEAP.COM	1	\$135.02
SKOKIE VALLEY CLEANERS	1	\$533.40
SMITHEREEN PEST MANAGE	3	\$358.00
SP PAYLESS4LIGHTING	1	\$74.34
SQ SQ CHICAGO SU	1	\$499.00
SQU SQ JEFF COHEN CRE	1	\$75.00
SQU SQ THE ART OF WON	1	\$395.00
STANGCO INDUSTRIAL EQU	1	\$180.00
STAPLES 00116616	6	\$226.45
STORE SUPPLY	1	\$209.44
SUNNY CLEANERS	2	\$50.00
SUNSET FOODS #1	4	\$281.08
SUSTAINABLESUPPLY.COM	1	\$127.40
SWIMOUTLET.COM	2	\$820.11
TARGET 00011684	11	\$387.87
TDS PAYMENT	2	\$1,719.39
TEAMSNAP	1	\$19.98
TEC #126	1	\$69.85
TELEPHONEONHOLD.COM	1	\$177.00
TERRA SOUNDS	1	\$550.00
THE ATHLETIC EQUIPMENT	1	\$163.95
THE HOME DEPOT #1926	17	\$1,005.31
THE HOME DEPOT 1926	1	\$319.00
THE UPS STORE #1714	3	\$50.18
THE WEBSTAURANT STORE	1	\$24.32
THORNTONS #0312	5	\$224.34
TIGER MEDICAL	1	\$1,015.14
TJMAXX #0293	1	\$22.00
TLF FLORAL GARDENS INC	2	\$115.00
TOYS R US #6026 QPS	1	\$41.30
TRADER JOE'S #682 QPS	1	\$101.86
TRIBUNE PUBLISHING COM	1	\$410.40
TYCOINTEGRATEDSECURITY	2	\$937.08
ULINE SHIP SUPPLIES	3	\$6,167.00
UNDERWATER SAFARIS	1	\$250.00
UPS 1ZD8F35T0309185727	1	\$17.79
UPS 1ZD8F35T0315956945	1	\$13.75
UPS 1ZD8F35T0319497130	1	\$17.79
UPS ADJ00195105641081	1	\$72.83
USA FOOTBALL	1	\$20.00
USGA MEMBERSHIP	1	\$110.00
USPS PO 1620160015	2	\$13.40
USPS PO 1636060035	1	\$6.91
VHPD SULLIVAN	1	\$50.00
WALKER BROS. ORIGINAL	1	\$42.48
WAL-MART #3893	1	\$50.12
WAREHOUSE DIRECT	26	\$3,492.43
WEB NETWORKSOLUTIONS	1	\$11.98

P-Card Transactions  
03/08/18 - 04/07/18

WEISSMAN DESIGNS FOR D	1	(\$29.90)
WHEELING PARK DISTRICT	2	\$300.00
WHENTOWORK INC	1	\$192.00
WISCONSIN RIVERSID	1	\$455.76
WM SUPERCENTER #3893	2	\$51.21
WSG WILSON SPTG GDS	3	\$571.47
WW GRAINGER	2	\$127.46
XO COMMUNICATIONS	1	\$283.24
YOUR ADVANTAGE II LTD	1	\$336.00
<b>TOTAL</b>		<b>\$193,703.27</b>



# Memorandum

**To:** Board of Commissioners  
**From:** Annette Curtis Director of Finance & IT; Liza McElroy Executive Director  
**Date:** May 22, 2018  
**Subject:** 2017 Comprehensive Annual Financial Report (CAFR)

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On May 9, 2018, Ron Amen from the accounting firm of Lauterbach & Amen presented to the Finance Committee, a draft version of the Park District of Highland Park's audited financial statements for 2017. Lauterbach & Amen issued an unqualified or clean opinion for the report. Also, for the 28<sup>th</sup> consecutive year the District earned the Government Finance Office Association, Certificate of Achievement for Excellence in Financial Reporting.

The Management Letter was presented and no material errors were noted. GASB Statements No. 74 & 75 were discussed and will be implemented with the 2018 financial statements.

In accordance with state statute, the CAFR must be approved by the Board of Commissioners and filed with Lake County by June 30, 2018. The FY 2017 Annual Financial Report will be filed with the State of Illinois Comptroller's office.

## **Recommendation**

Staff recommends the approval of the December 31, 2017 Comprehensive Annual Financial Report of the Park District of Highland Park.

PARK DISTRICT OF HIGHLAND  
PARK, ILLINOIS

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MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2017



April 18, 2018

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

In planning and performing our audit of the financial statements of the Park District of Highland Park (District), Illinois, for the fiscal year ended December 31, 2017, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

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

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

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

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

*Lauterbach + Amen LLP*  
LAUTERBACH & AMEN, LLP

## PRIOR RECOMMENDATION

1. **GASB STATEMENT NO. 74 FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFIT PLANS OTHER THAN PENSION PLANS AND GASB STATEMENT NO. 75 ACCOUNTING AND FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS**

### Comment

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 74, *Financial Reporting for Post-Employment Benefits Plans Other Than Pension Plans*, which applies to individual postemployment benefit plans, and Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions*, which applies to the state and local government employers that sponsor the plans. The Statements apply to the reporting of other post-employment benefits, including medical, dental, life, vision and other insurance coverages provided by the employer post-employment. The Statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to the other post-employment benefit plans, and specifically identify the methods and assumptions that are to be used in calculating and disclosing these OPEB accounts in the financial statements. The Statements also provide for additional note disclosures and required supplementary information and are intended to improve information provided by state and local government employers regarding financial support to their OPEB plans. GASB Statement No. 75 applies to the employer's reporting of other post-employment benefit plans and is applicable to the District's financial statements for the year ended December 31, 2018.

### Recommendation

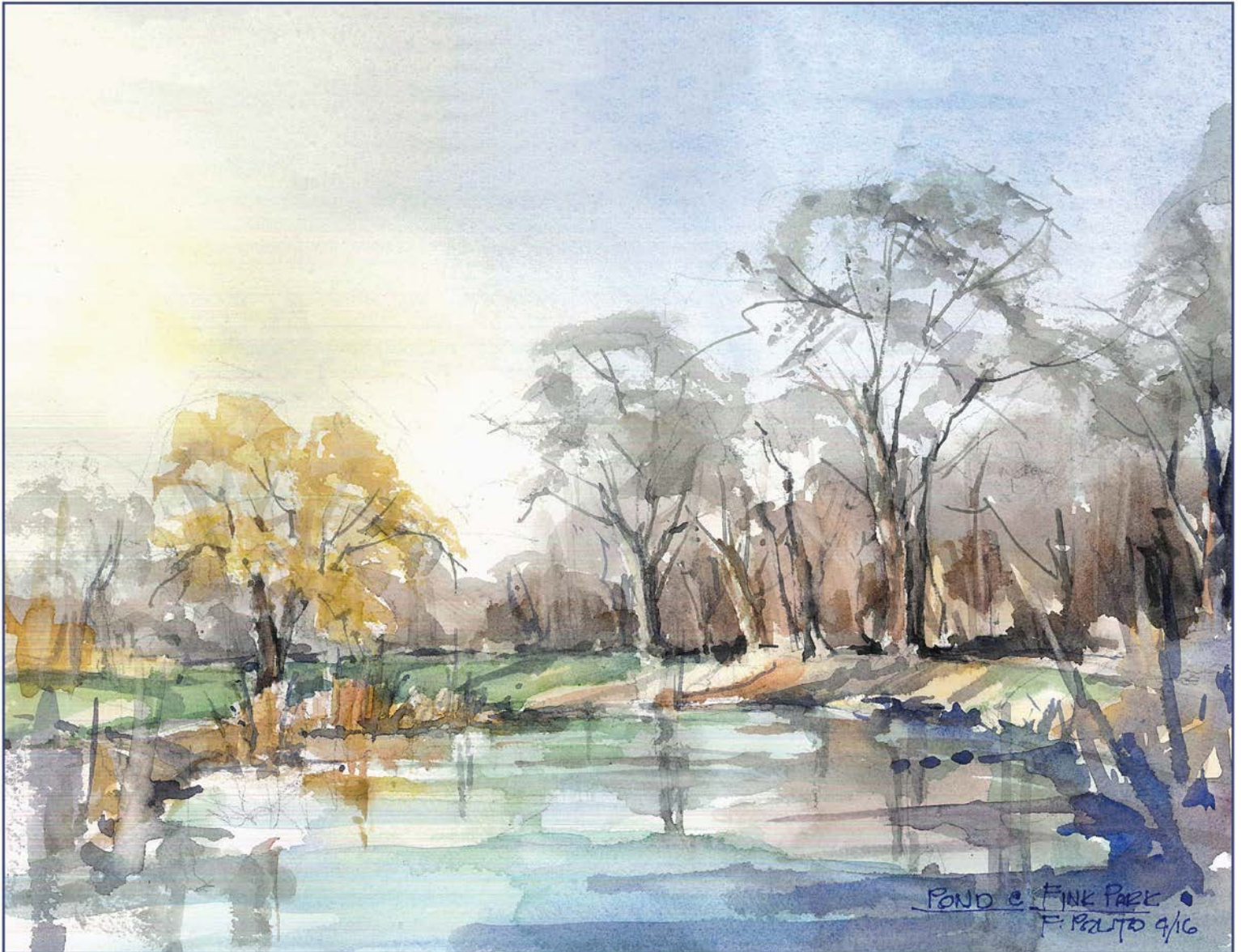
We recommended that the District reach out to the private pension actuary engaged to provide the OPEB actuarial calculations in order to confirm the timeline for implementation and to review requested materials that will be required in order to implement the provisions and requirements of the new Statements. Lauterbach & Amen, LLP will also work directly with the District to assist in the implementation process, including assistance in determining the implementation timeline with the District and private actuary, providing all framework for the financial statements in order to complete the implementation, and assist in answering any questions or concerns the District might have related to the implementation process or requirements.

### Status

This comment has been implemented and will not be repeated for the year ended December 31, 2018, when required.

PARK DISTRICT OF HIGHLAND PARK,  
ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL  
REPORT



FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2017



**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2017**

Prepared by:

Finance Department  
Annette Curtis, Director of Finance

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

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**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

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## **INTRODUCTORY SECTION**

This section includes miscellaneous data regarding the Park District of Highland Park including:

- Principal Officials
- Organizational Chart
- Letter of Transmittal
- Certificate of Achievement for Excellence in Financial Reporting

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Principal Officials  
December 31, 2017**

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**BOARD OF PARK COMMISSIONERS**

Brian Kaplan, President

Barnett Ruttenberg, Vice President

Calvin A. Bernstein, Commissioner

Terry Grossberg, Commissioner

Lori Flores Weisskopf, Commissioner

**ADMINISTRATIVE**

Liza McElroy, Executive Director of Parks and Recreation

Annette Curtis, Director of Finance and IT

Kathy Donahue, Deputy Director of Operations

Daniel Voss, Director of Parks and Properties

Liz Gogola, Director of Communications

Brian Romes, Director of Recreation and Facilities

Mitch Carr, Assistant Director of Recreation and Facilities

Jeff Smith, Assistant Director of Parks, Property and Planning



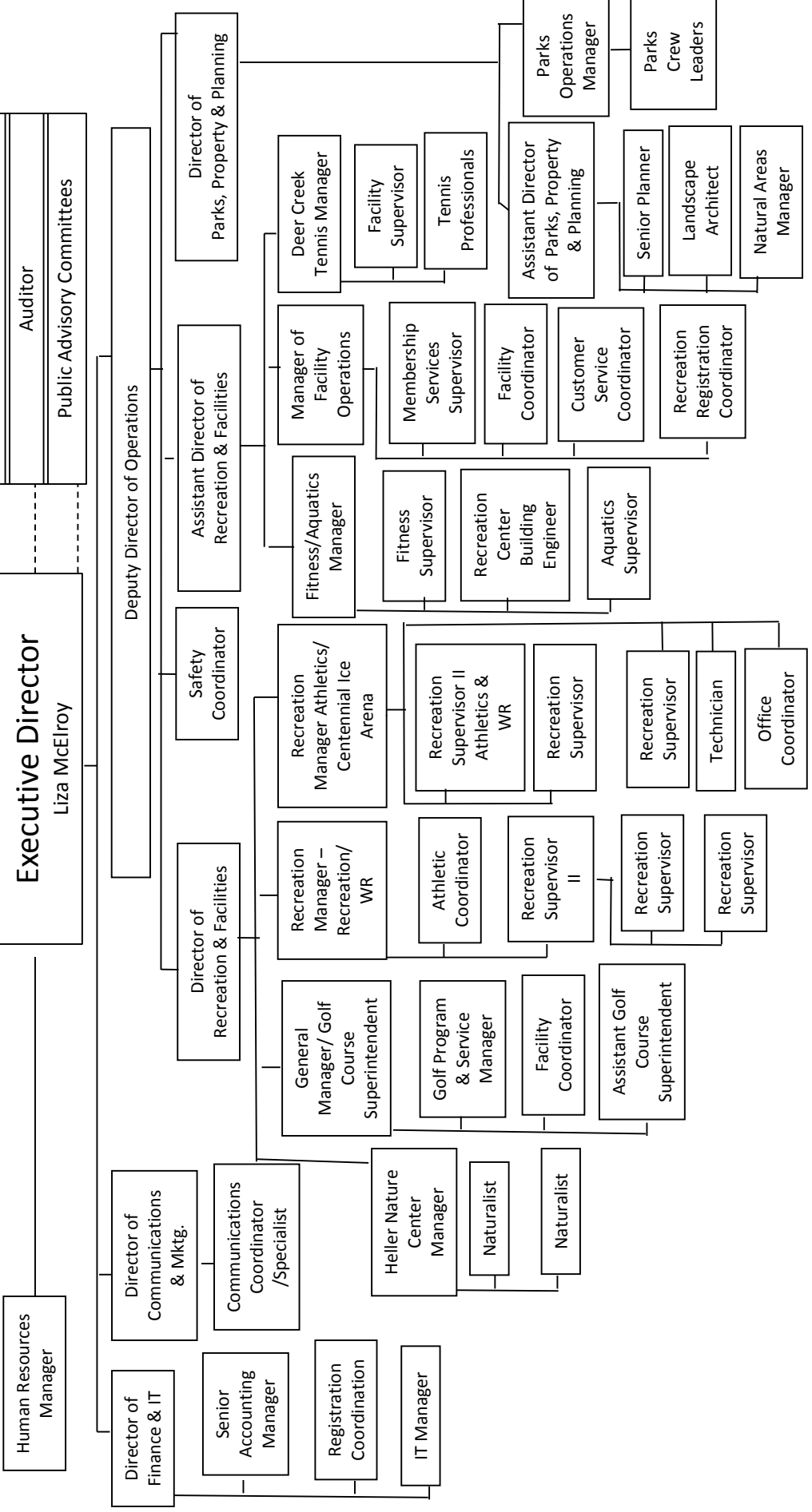
**Park District of Highland Park  
Organizational Chart  
December 2017**

**CITIZENS OF Highland Park**

**Park Board**  
President Brian Kaplan  
Vice President Barnett Ruttenberg  
Commissioners: Cal Bernstein,  
Terry Grossberg, Lori Flores Weisskopf

**Executive Director**  
Liza McElroy

Attorney  
Auditor  
Public Advisory Committees





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

April 18, 2018

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, 2017.

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.

Lauterbach & Amen, 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, 2017. 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 44 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 Number 112 and Township High School District Number 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 (29), outdoor basketball courts (10), football/soccer fields (14), indoor/outdoor tennis courts (52), disc golf courses (2), and fishing areas (3). The District operates 9 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 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 anytime 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 booming 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 nearly 52% of its residents live in homes valued in excess of \$500,000 as opposed to a state average of just over 7%. The median household income of \$115,382 is approximately 50% higher than the states median household income.

### **Long-term Planning**

GreenPrint 2024, the District's comprehensive master plan, was adopted at the December 2015 Board Meeting. It establishes a clear set of goals, policies and standards for all Park District facilities, open space, and programs. A framework for investment in the park system over the next ten years, GreenPrint will ensure that resources are aligned with current and future resident needs, community values, and the District's changing demographics. Three major capital initiatives were completed in 2017 and early 2018, construction of a new Golf/Parks Maintenance facility, renovation of the Recreation Center of Highland Park's fitness area and Sunset Valley Golf Course. Sunset Valley Club House will be renovated during 2018. Both course and club house will open in the fall. During 2018 staff will focus on the Strategic Plan and future capital planning.

To complete capital projects, General Obligation Limited Tax Park Bonds, Series 2016 were sold in early 2016 and Series 2017 were sold in early 2017. The District has maintained its Aaa rating from Moody's Investor Services.

## Other Information

**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, Lauterbach & Amen, LLP, Certified Public Accountants' report on the general-purpose financial statements and combining and individual fund statements and schedules are included in the financial 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, 2016. This was the twenty eighth 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.


**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,



Liza McElroy  
Executive Director



Annette Curtis  
Director of Finance and IT



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, 2016**

*Christopher P. Morrill*

Executive Director/CEO

## **FINANCIAL SECTION**

This section includes:

- Independent Auditors' Report
- Management's Discussion and Analysis
- Basic Financial Statements
- Required Supplementary Information
- Combining and Individual Fund Statements and Schedules
- Supplemental Schedules

## **INDEPENDENT AUDITORS' REPORT**

This section includes the opinion of the District's independent auditing firm.



**INDEPENDENT AUDITORS' REPORT**

April 18, 2018

Members of the 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, Illinois, as of and for the year ended December 31, 2017, and the related notes to the 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 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 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, Illinois, as of December 31, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis as listed in the table of contents and budgetary information reported in the required supplementary information as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not 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 Park District of Highland Park, Illinois' basic financial statements. The introductory section, individual fund budgetary comparison schedules, supplemental schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements.

The individual fund budgetary comparison 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 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 individual fund budgetary comparison schedules and supplemental schedules are 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.

  
LAUTERBACH & AMEN, LLP

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

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

## **Management's Discussion and Analysis December 31, 2017**

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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, 2017. Please read it in conjunction with the transmittal letter, which begins on page iii and the District's financial statements, which begin on page 3.

### **FINANCIAL HIGHLIGHTS**

- The Park District of Highland Park's net position increased \$1,717,031, which is approximately 3.3% from the prior year, as a result of operations.
- During the year, government-wide revenues for the primary government totaled \$23,740,808 while expenses totaled \$22,023,777, resulting in an increase to net position of \$1,717,031.
- The Park District of Highland Park's net position totaled \$54,554,343 on December 31, 2017, which includes \$31,570,496 net investment in capital assets, \$467,053 subject to external restrictions, and \$22,516,794 unrestricted net position that may be used to meet the ongoing obligations to citizens and creditors.
- The General Fund reported excess revenue for the year of \$658,973 exclusive of net transfers out of \$622,205. The net change in fund balance of \$36,768 brings the fund balance in the General Fund to \$2,886,931, resulting in an increase of 1.3%.

### **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 3 - 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 these 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 3 - 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, 2017**

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### **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 balances 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, 2017

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### 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 - 41 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 42 - 45.

#### 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 \$54,554,343.

	Net Position	
	2017	2016
Current and Other Assets	\$ 44,469,964	37,840,381
Capital Assets	51,114,687	43,197,049
Total Assets	95,584,651	81,037,430
Deferred Outflows	1,731,524	2,809,235
Total Assets/ Deferred Outflows	97,316,175	83,846,665
Long-Term Debt	18,589,697	13,023,387
Other Liabilities	6,875,928	5,282,225
Total Liabilities	25,465,625	18,305,612
Deferred Inflows	17,296,207	12,703,741
Total Liabilities/ Deferred Inflows	42,761,832	31,009,353
Net Investment in Capital Assets	31,570,496	31,103,670
Restricted	467,053	685,612
Unrestricted	22,516,794	21,048,030
Total Net Position	54,554,343	52,837,312

# PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

## Management's Discussion and Analysis December 31, 2017

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### GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

A large portion of the District's net position, \$31,570,496 or 57.9%, 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, \$467,053 or 0.9%, 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 41.3%, or \$22,516,794, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Changes in Net Position	
	2017	2016
Revenues		
Program Revenues		
Charges for Services	\$ 10,333,214	10,978,534
Capital Grants/Contributions	436,434	45,441
General Revenues		
Property Taxes	12,280,482	11,468,120
Replacement Taxes	173,623	146,418
Other General Revenues	517,055	716,514
Total Revenues	<u>23,740,808</u>	<u>23,355,027</u>
Expenses		
General Government	4,680,213	5,603,504
Recreation	16,750,430	16,211,473
Interest on Long-Term Debt	593,134	294,895
Total Expenses	<u>22,023,777</u>	<u>22,109,872</u>
Change in Net Position	1,717,031	1,245,155
Net Position-Beginning	<u>52,837,312</u>	<u>51,592,157</u>
Net Position-Ending	<u>54,554,343</u>	<u>52,837,312</u>

# PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

## Management’s Discussion and Analysis December 31, 2017

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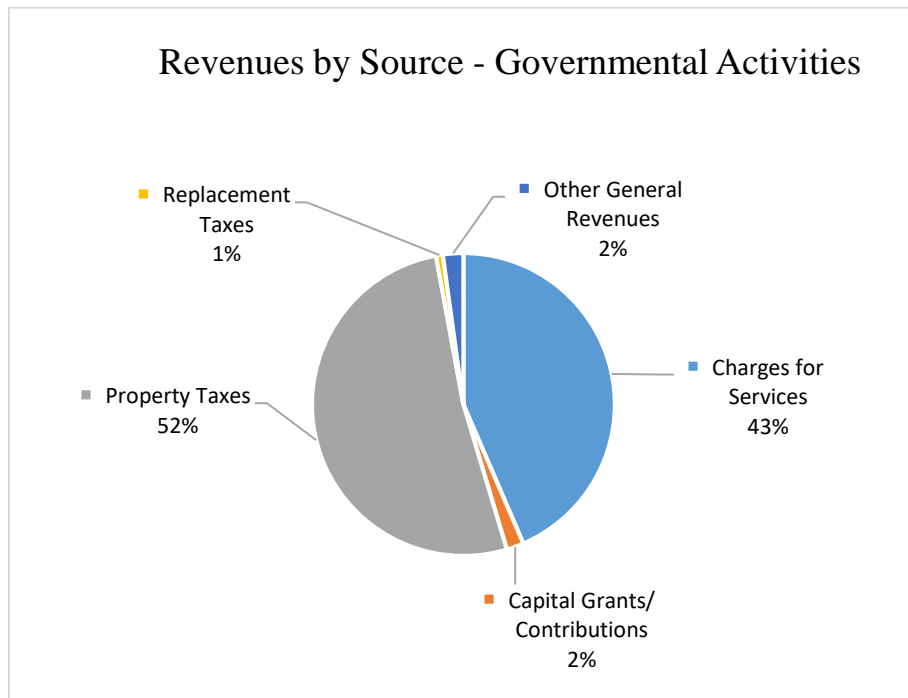
### GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Net position of the District’s governmental activities increased by 3.3% (\$54,554,343 at December 31, 2017 compared to \$52,837,312 at December 31, 2016). Unrestricted net position, the part of net position that can be used to finance day-to-day operations without constraints, totaled \$22,516,794 at December 31, 2017.

#### Governmental Activities

Revenues for governmental activities totaled \$23,740,808, while the cost of all governmental functions totaled \$22,023,777. This results in a gain of \$1,717,031. For the year ended December 31, 2016, revenue of \$23,355,027 exceeded expenses of \$22,109,872, resulting in a gain of \$1,245,155. During 2017, revenues are essentially flat with a small increase in Capital Grants. An outstanding Open Space Lands Acquisition and Development Grant (OSLAD) for Rosewood Beach was received. Operational decisions resulted in a slight decrease in expenses.

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

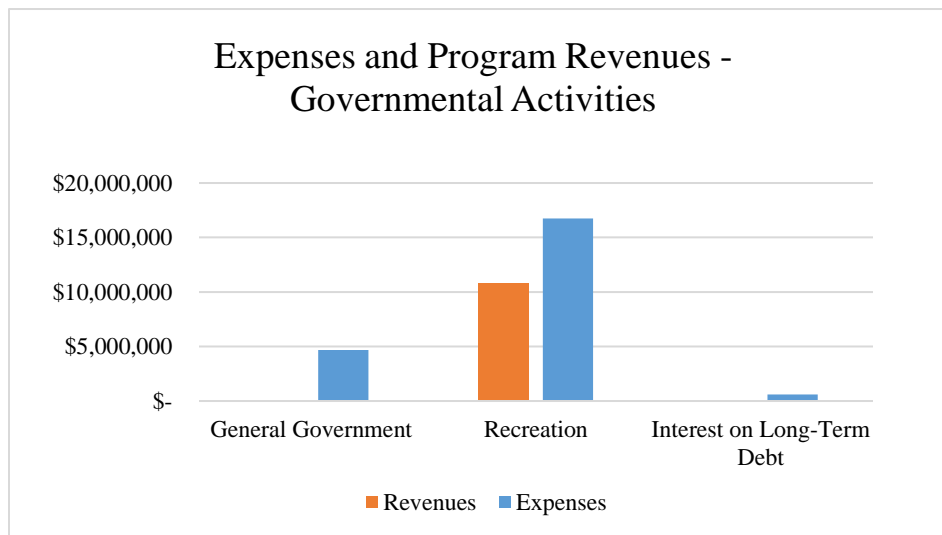
## Management’s Discussion and Analysis December 31, 2017

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### 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 2017, 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 \$20,245,387 which is \$154,777, or 0.8%, more than last year’s total of \$20,090,610. Of that amount, \$19,635,929, 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 \$950,000 from the Recreation Fund to the Capital Projects Fund in excess fund balance.

The General Fund is the chief operating fund of the District. At December 31, 2017, unassigned fund balance in the General Fund was \$2,836,278, which represents 98.2% of the total fund balance of the General Fund.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Management’s Discussion and Analysis  
December 31, 2017**

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**FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS – Continued**

**Governmental Funds – Continued**

The Recreation Fund reported a positive change in fund balance at December 31, 2017 of \$336,287, to \$4,106,307. This is an increase of 8.9% and is due to lower than budgeted expenditures in the fiscal year.

The Debt Service Fund reported a decrease of \$509, to \$156,530 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 a decrease in fund balance of \$26,830 to \$12,801,286. This decrease is due primarily to capital outlay expenditures with offsetting issuance of General Obligation Bonds Series 2017.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

During 2017, 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 \$5,533,895, compared to budgeted revenue of \$5,475,255. The \$58,640 difference in projected and actual revenues was mainly due to revenue received from Personal Property Replacement Tax and interest. Expenditures had a favorable budget variance by \$896,909 and this was due to a majority of the expenditures being under budget for the year.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets**

The District’s investment in capital assets for its governmental activities as of December 31, 2017 was \$51,114,687 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings, improvements, equipment, and vehicles.

	Capital Assets - Net of Depreciation	
	2017	2016
Land	\$ 3,248,634	3,248,634
Construction in Progress	10,162,293	1,644,590
Buildings	19,462,088	19,135,037
Improvements	14,435,658	15,074,209
Equipment	3,467,594	3,675,279
Vehicles	338,420	419,300
Total	51,114,687	43,197,049

# PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

## Management's Discussion and Analysis December 31, 2017

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### CAPITAL ASSETS AND DEBT ADMINISTRATION – Continued

#### Capital Assets – Continued

This year's major additions included:

Construction in Progress	\$	8,619,780
Buildings		878,529
Improvements		378,528
Equipment		<u>195,856</u>
Total		<u><u>10,072,693</u></u>

Additional information on the District's capital assets can be found in note 3 on page 23 of this report.

#### Debt Administration

At year-end, the District had total outstanding debt of \$20,370,000 as compared to \$14,195,000 the previous year, an increase of 43.5%. The following is a comparative statement of outstanding debt:

	Long-Term Debt Outstanding	
	<u>2017</u>	<u>2016</u>
Debt Certificates	\$ 10,720,000	11,950,000
General Obligation Bonds	<u>9,650,000</u>	<u>2,245,000</u>
	<u><u>20,370,000</u></u>	<u><u>14,195,000</u></u>

The increase is the result of issuing \$8,635,000 in General Obligation Bonds, Series 2017.

The District applied for and received an Aaa rating from Moody's which is reflective of its strong financial base. The current legal debt margin for the District is \$57,747,709.

Additional information on the District's long-term debt can be found in Note 3 on pages 24 - 27 of this report.

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

## **Management's Discussion and Analysis December 31, 2017**

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### **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 continually reviews ways to improve its capital assets and strong financial position to provide residents with excellent programs and facilitates. Through capital improvements at the Park and Golf Maintenance Facility, the community will receive efficient Park operations at a decrease in cost.

### **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.

## **BASIC FINANCIAL STATEMENTS**

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Statement of Net Position**

**December 31, 2017**

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	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current Assets	
Cash and Investments	\$ 23,735,346
Receivables - Net of Allowances	13,473,707
Inventory	46,200
Prepays	<u>71,681</u>
Total Current Assets	<u>37,326,934</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	13,410,927
Depreciable	62,412,649
Accumulated Depreciation	<u>(24,708,889)</u>
Total Capital Assets	51,114,687
Other Assets	
Net Pension Asset	<u>7,143,030</u>
Total Noncurrent Assets	<u>58,257,717</u>
Total Assets	95,584,651
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Deferred Items - IMRF	<u>1,731,524</u>
Total Assets and Deferred Outflows of Resources	<u>97,316,175</u>

The notes to the financial statements are an integral part of this statement.

	<u>Governmental Activities</u>
<b>LIABILITIES</b>	
Current Liabilities	
Accounts Payable	\$ 2,400,665
Accrued Payroll	266,379
Accrued Interest	24,524
Other Payables	1,699,360
Current Portion of Long-Term Debt	
Debt Certificates Payable	1,265,000
General Obligation Bonds Payable	1,220,000
Total Current Liabilities	<u>6,875,928</u>
Noncurrent Liabilities	
Debt Certificates Payable - Net	9,874,119
General Obligation Bonds Payable- Net	8,715,578
Total Noncurrent Liabilities	<u>18,589,697</u>
Total Liabilities	<u>25,465,625</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Property Taxes	12,715,143
Deferred Items - IMRF	4,581,064
Total Deferred Inflows of Resources	<u>17,296,207</u>
Total Liabilities and Deferred Inflows of Resources	<u>42,761,832</u>
<b>NET POSITION</b>	
Net Investment in Capital Assets	31,570,496
Restricted	
Property Tax Levies	
Audit	40,714
Special Recreation	294,333
Debt Service	132,006
Unrestricted	<u>22,516,794</u>
Total Net Position	<u><u>54,554,343</u></u>

The notes to the financial statements are an integral part of this statement.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Statement of Activities**

**For the Fiscal Year Ended December 31, 2017**

	Expenses	Program Revenues		Net (Expenses)/ Revenues
		Charges for Services	Capital Grants/ Contributions	
Governmental Activities				
General Government	\$ 4,680,213	-	-	(4,680,213)
Recreation	16,750,430	10,333,214	436,434	(5,980,782)
Interest on Long-Term Debt	593,134	-	-	(593,134)
Total Governmental Activities	<u>22,023,777</u>	<u>10,333,214</u>	<u>436,434</u>	<u>(11,254,129)</u>
		General Revenues		
		Taxes		
			Property Taxes	12,280,482
			Replacement Taxes	173,623
			Interest	232,962
			Miscellaneous	284,093
				<u>12,971,160</u>
		Change in Net Position		1,717,031
		Net Position - Beginning		<u>52,837,312</u>
		Net Position - Ending		<u>54,554,343</u>

The notes to the financial statements are an integral part of this statement.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Balance Sheet - Governmental Funds**

**December 31, 2017**

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**See Following Page**

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Balance Sheet - Governmental Funds  
December 31, 2017**

	General	Special Revenue Recreation
<b>ASSETS</b>		
Cash and Investments	\$ 2,807,713	5,917,590
Receivables - Net of Allowances		
Taxes	4,883,655	5,362,137
Accrued Interest	112,619	-
Programs	-	348,629
Other	305,911	(11,174)
Inventory	-	46,200
Prepays	9,939	61,742
	<hr/>	<hr/>
Total Assets	8,119,837	11,725,124
<b>LIABILITIES</b>		
Accounts Payable	271,510	370,757
Retainage Payable	-	-
Accrued Payroll	61,381	204,998
Other Payables	17,412	1,681,948
	<hr/>	<hr/>
Total Liabilities	350,303	2,257,703
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes	4,882,603	5,361,114
	<hr/>	<hr/>
Total Liabilities and Deferred Inflows of Resources	5,232,906	7,618,817
<b>FUND BALANCES</b>		
Nonspendable	9,939	107,942
Restricted	40,714	-
Committed	-	3,998,365
Assigned	-	-
Unassigned	2,836,278	-
	<hr/>	<hr/>
Total Fund Balances	2,886,931	4,106,307
	<hr/>	<hr/>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	8,119,837	11,725,124

The notes to the financial statements are an integral part of this statement.

Debt Service	Capital Projects	Nonmajor Special Recreation	Totals
156,222	14,525,625	328,196	23,735,346
1,530,012	-	941,917	12,717,721
-	1	-	112,620
-	-	-	348,629
-	-	-	294,737
-	-	-	46,200
-	-	-	71,681
<u>1,686,234</u>	<u>14,525,626</u>	<u>1,270,113</u>	<u>37,326,934</u>
-	1,324,179	34,058	2,000,504
-	400,161	-	400,161
-	-	-	266,379
-	-	-	1,699,360
<u>-</u>	<u>1,724,340</u>	<u>34,058</u>	<u>4,366,404</u>
1,529,704	-	941,722	12,715,143
<u>1,529,704</u>	<u>1,724,340</u>	<u>975,780</u>	<u>17,081,547</u>
-	-	-	117,881
156,530	-	294,333	491,577
-	-	-	3,998,365
-	12,801,286	-	12,801,286
-	-	-	2,836,278
<u>156,530</u>	<u>12,801,286</u>	<u>294,333</u>	<u>20,245,387</u>
<u>1,686,234</u>	<u>14,525,626</u>	<u>1,270,113</u>	<u>37,326,934</u>

The notes to the financial statements are an integral part of this statement.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Reconciliation of Total Governmental Fund Balance to  
Net Position of Governmental Activities**

**December 31, 2017**

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<b>Total Governmental Fund Balances</b>	\$ 20,245,387
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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 funds.	51,114,687
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A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds.	7,143,030
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Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(2,849,540)
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Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Debt Certificates Payable - Net General Obligation Bonds Payable - Net Accrued Interest Payable	(11,005,578) (10,069,119) <u>(24,524)</u>
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<b>Net Position of Governmental Activities</b>	<u><u>54,554,343</u></u>
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The notes to the financial statement are an integral part of this statement.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended December 31, 2017**

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**See Following Page**

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended December 31, 2017**

	General	Special Revenue Recreation
Revenues		
Taxes	\$ 5,176,725	4,862,579
Charges for Services	111,348	10,221,866
Grants and Donations	-	19,034
Interest	168,218	-
Miscellaneous	77,604	206,489
Total Revenues	<u>5,533,895</u>	<u>15,309,968</u>
Expenditures		
Current		
General Government	4,874,922	-
Recreation	-	13,059,169
Capital Outlay	-	31,205
Debt Service		
Principal Retirement	-	-
Interest and Fiscal Charges	-	-
Total Expenditures	<u>4,874,922</u>	<u>13,090,374</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>658,973</u>	<u>2,219,594</u>
Other Financing Sources (Uses)		
Bond Proceeds	-	-
Premium on Debt Issue	-	-
Transfers In	-	-
Transfers Out	(622,205)	(1,883,307)
	<u>(622,205)</u>	<u>(1,883,307)</u>
Net Change in Fund Balances	36,768	336,287
Fund Balances - Beginning	<u>2,850,163</u>	<u>3,770,020</u>
Fund Balances - Ending	<u><u>2,886,931</u></u>	<u><u>4,106,307</u></u>

The notes to the financial statements are an integral part of this statement.

Debt Service	Capital Projects	<u>Nonmajor Special Recreation</u>	Totals
1,485,808	-	928,993	12,454,105
-	-	-	10,333,214
-	417,400	-	436,434
-	64,744	-	232,962
-	-	-	284,093
<u>1,485,808</u>	<u>482,144</u>	<u>928,993</u>	<u>23,740,808</u>
-	5,041	-	4,879,963
-	-	351,677	13,410,846
-	11,207,762	18,255	11,257,222
2,460,000	-	-	2,460,000
581,829	80,958	-	662,787
<u>3,041,829</u>	<u>11,293,761</u>	<u>369,932</u>	<u>32,670,818</u>
<u>(1,556,021)</u>	<u>(10,811,617)</u>	<u>559,061</u>	<u>(8,930,010)</u>
-	8,635,000	-	8,635,000
-	449,787	-	449,787
1,555,512	1,700,000	-	3,255,512
-	-	(750,000)	(3,255,512)
<u>1,555,512</u>	<u>10,784,787</u>	<u>(750,000)</u>	<u>9,084,787</u>
(509)	(26,830)	(190,939)	154,777
<u>157,039</u>	<u>12,828,116</u>	<u>485,272</u>	<u>20,090,610</u>
<u>156,530</u>	<u>12,801,286</u>	<u>294,333</u>	<u>20,245,387</u>

The notes to the financial statements are an integral part of this statement.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of  
Governmental Funds to the Statement of Activities**

**For the Fiscal Year Ended December 31, 2017**

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<b>Net Change in Fund Balances - Total Governmental Funds</b>	<b>\$ 154,777</b>
Amounts reported for governmental activities in the Statement of Activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Capital Outlays	10,072,693
Depreciation Expense	(2,066,771)
Disposals - Cost	(303,829)
Disposals - Accumulated Depreciation	215,545
A change to a net pension asset is not considered to be a change in a financial asset in the governmental funds.	
Increase to Net Pension Asset	5,195,492
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(5,658,775)
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of the governmental funds.	
Deductions to Compensated Absences Payable	663,033
Retirement of Debt	2,460,000
Issuance of Debt	(8,635,000)
Addition to Premium on Debt Issuance	(449,787)
Amortization of Bond Premiums	78,264
Changes to accrued interest on long-term debt in the Statement of Activities does not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	
	<u>(8,611)</u>
<b>Changes in Net Position of Governmental Activities</b>	<b><u>1,717,031</u></b>

The notes to the financial statements are an integral part of this statement.

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

## **Notes to the Financial Statements December 31, 2017**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The Park District of Highland Park of Illinois (District) was incorporated July 9, 1909. The District operates under a Board-Manager form of government, providing recreation and other services to the residents of Highland Park which include: recreation programs, park management, capital development, and general administration.

#### **REPORTING ENTITY**

In determining the financial reporting entity, the District complies with the provisions of GASB Statement No. 61, “The Financial Reporting Omnibus – an Amendment of GASB Statements No. 14 and No. 34,” and includes all component units that have a significant operational or financial relationship with the District. Based upon the criteria set forth in the GASB Statement No. 61, there are no component units included in the reporting entity.

#### **BASIS OF PRESENTATION**

##### **Government-Wide Statements**

The District’s basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District’s major funds). The District’s recreation and general administrative services are classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District’s net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District’s functions (general government, recreation, etc.). These functions are supported by general government revenues (property taxes and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, which 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.

The net costs (by function) are normally covered by general revenue (property tax, interest income, etc.). The District does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds, which is recorded as a transfer.

This government-wide focus is more on the sustainability of the District as an entity and the change in the District’s net position resulting from the current year’s activities.

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

## **Notes to the Financial Statements December 31, 2017**

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### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **BASIS OF PRESENTATION – Continued**

##### **Fund Financial Statements**

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. The District's funds are all reported as governmental funds. The emphasis in fund financial statements is on the major funds.

GASB Statement No. 34 sets forth minimum criteria (percentage of the assets/deferred outflows, liabilities/deferred inflows, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The District electively added funds, as major funds, which either had debt outstanding or specific community focus. The nonmajor funds are combined in a column in the fund financial statements.

A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund or enterprise fund are at least 5 percent of the corresponding total for all governmental and enterprise funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

##### **Governmental Funds**

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

**General fund** is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for in other funds. The General Fund is a major fund.

# PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

## Notes to the Financial Statements December 31, 2017

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

#### BASIS OF PRESENTATION – Continued

##### Fund Financial Statements – Continued

##### Governmental Funds – Continued

**Special revenue funds** are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains two special revenue funds. The Recreation Fund, a major special revenue fund, is used to account for the operations of the recreation programs. Financing is provided primarily from an annual property tax levy, and from fees charged for programs and activities.

**Debt service funds** are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund and records the District’s general obligation debt activity.

**Capital projects funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Capital Projects Fund is treated as a major fund and is used to account for financial resources acquired through bond issue which are to be used for improvements to existing park facilities and for maintenance supplies and staff for the general upkeep of all parks within the District.

#### MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

##### Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), and financial position. All assets/deferred outflows and liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

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

### **Notes to the Financial Statements December 31, 2017**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

##### **MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued**

###### **Basis of Accounting**

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or economic asset used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

###### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY**

###### **Cash and Investments**

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the 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; Level 3 inputs are significant unobservable inputs. 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.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued**

**Interfund Receivables, Payables and Activity**

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. At year-end, the District only reports transfers.

**Prepays/Inventories**

Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

**Capital Assets**

Capital assets purchased or acquired with an original cost of more than \$5,000, are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expenses as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation on all assets is computed and recorded using the straight-line method of depreciation over the following estimated useful lives:

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

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

**ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued**

**Deferred Outflows/Inflows of Resources**

Deferred outflow/inflow of resources represents an acquisition of net position that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time.

**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.

**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 Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types 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 debt service expenditures.

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

### **Notes to the Financial Statements December 31, 2017**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued**

#### **ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY – Continued**

##### **Net Position**

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets – Consists of capital assets, including restricted capital assets, net of accumulated depreciation, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted – Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted – All other net position balances that do not meet the definition of “restricted” or “net investment in capital assets.”

#### **NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

##### **BUDGETARY INFORMATION**

The District follows these procedures in establishing the budgetary data reflected in the financial statements:

- Prior to December 31 the Director submits to the Board of Commissioners a proposed operating budget for the upcoming fiscal year commencing January 1.
- The operating budget includes proposed expenditures and the means for financing.
- 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.

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

### **Notes to the Financial Statements December 31, 2017**

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#### **NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY – Continued**

##### **BUDGETARY INFORMATION – Continued**

- The Board 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, Debt Service, and Capital Projects Funds are legally adopted on a basis consistent with GAAP. Expenditures may not legally exceed appropriations at the fund level. Any expenditure in excess of the legally adopted appropriations must be approved by the District Board through a supplemental appropriation. Legal level of budgetary control is at the fund level. No supplemental appropriations were required during the fiscal year 2017.
- After the first six months of any fiscal year, the District Board may, by a two-thirds vote, amend the initially approved appropriation ordinance. Unused appropriations lapse at the end of the fiscal year. Expenditures legally may not exceed the total of appropriations and beginning fund balance at the fund level.
- Management can make transfers between individual expenditure categories of a fund (i.e. services, utilities, etc.) for up to 10% for the budgeted amount, but not alter the total budget of the fund. However, Board of Commissioners approval is required in order for management to make transfers between different funds.
- Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting – under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation – is utilized in the Governmental funds during the year. There were no outstanding encumbrances at fiscal year-end.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS**

**DEPOSITS AND INVESTMENTS**

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." In addition, investments are separately held by several of the District's funds.

Permitted Deposits and Investments – Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, 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.

The Illinois Park District Liquid Asset Fund allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The Illinois Park District Liquid Asset Fund is composed of finance officials and treasurers all of whom are employees of the Illinois public agencies, which are investors in the Illinois Park District Liquid Asset Fund. Although not registered with the SEC, the Illinois Park District Liquid Asset Fund does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in the Illinois Park District Liquid Asset Fund are valued at the share price, the price for which the investment could be sold.

**Interest Rate Risk, Credit Risk, Concentration Risk and Custodial Credit Risk**

*Deposits.* At year-end, the carrying amount of the District's deposits totaled \$22,437,333 and the bank balances totaled \$22,341,491.

Investment Instrument	Fair Value	Investment Maturities (in Years)			
		Less Than 1	1 to 5	6 to 10	More Than 10
Illinois Park District Liquid Asset Fund	\$ 1,298,013	1,298,013	-	-	-

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District limits its exposure to interest rate risk by (1) structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and (2) investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools.

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

### **Notes to the Financial Statements December 31, 2017**

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#### **NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

##### **DEPOSITS AND INVESTMENTS – Continued**

##### **Interest Rate Risk, Credit Risk, Concentration Risk and Custodial Credit Risk – Continued**

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Park District's investment policy limits its exposure to credit risk by (1) limiting investments to the safest type of investments, (2) pre-qualifying the financial institutions, brokers/dealers, intermediaries and advisors with which the district will do business, and (3) diversifying the investment portfolio so that potential losses on individual securities will be minimized. At year-end, the District's investment in the Illinois Park District Liquid Asset Fund was rated AAAM by Standard & Poor's.

*Concentration Risk.* 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 (1) limiting investments to avoid overconcentration of securities from a specific issuer or business sector (excluding U.S. Treasuries), (2) limiting investments in securities that have higher credit risks, (3) investing in securities with varying maturities, and (4) continuously investing a portion of the portfolio in readily available funds such as local government investment pools (LGIPs), money market funds or overnight repurchase agreements to ensure that appropriate liquidity is maintained in order to meet ongoing obligations.

At December 31, 2017 all of the District's investments are in compliance with the guidelines outlined above in the District's investment policy. At year-end, the District does not have any investments over 5 percent of the total cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

*Custodial Credit Risk.* In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires collateral to be held by a neutral third-party, registered on the District's name, priced to the market on a regular basis and be valued at 102% of the uninsured portion of the deposit. At year-end the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance.

For an investment, this is the risk that in the event of the failure of the counterparty, the District will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The District's investment policy does not address custodial credit risk for investments. At year-end, the District's investment in the Illinois Park District Liquid Asset Fund is not subject to custodial credit risk.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**PROPERTY TAXES**

Property taxes for 2016 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments on or about June 1, and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1% of the tax levy, to reflect actual collection experience.

**INTERFUND TRANSFERS**

Interfund transfers for the year consisted of the following:

<u>Transfer In</u>	<u>Transfers Out</u>	<u>Amount</u>
Debt Service	General	\$ 622,205 (1)
Debt Service	Recreation	933,307 (1)
Capital Projects	Recreation	950,000 (2)
Capital Projects	Nonmajor Governmental	<u>750,000 (3)</u>
		<u><u>3,255,512</u></u>

Transfers are used to (1) fund the debt service associated with the IMRF pay down from 2013, (2) to fund capital projects, and (3) to fund the special recreation portion of capital items.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**CAPITAL ASSETS**

**Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<b>Nondepreciable Capital Assets</b>				
Land	\$ 3,248,634	-	-	3,248,634
Construction in Progress	1,644,590	8,619,780	102,077	10,162,293
	<u>4,893,224</u>	<u>8,619,780</u>	<u>102,077</u>	<u>13,410,927</u>
<b>Depreciable Capital Assets</b>				
Buildings	30,010,016	980,606	52,385	30,938,237
Improvements	22,948,826	378,528	139,303	23,188,051
Equipment	7,079,442	195,856	72,064	7,203,234
Vehicles	1,123,204	-	40,077	1,083,127
	<u>61,161,488</u>	<u>1,554,990</u>	<u>303,829</u>	<u>62,412,649</u>
<b>Less Accumulated Depreciation</b>				
Buildings	10,874,979	653,555	52,385	11,476,149
Improvements	7,874,617	971,464	93,688	8,752,393
Equipment	3,404,163	360,871	29,394	3,735,640
Vehicles	703,904	80,881	40,078	744,707
	<u>22,857,663</u>	<u>2,066,771</u>	<u>215,545</u>	<u>24,708,889</u>
<b>Total Net Depreciable Capital Assets</b>	<u>38,303,825</u>	<u>(511,781)</u>	<u>88,284</u>	<u>37,703,760</u>
<b>Total Net Capital Assets</b>	<u>43,197,049</u>	<u>8,107,999</u>	<u>190,361</u>	<u>51,114,687</u>

Depreciation expense was charged to governmental activities as follows:

Recreation	<u>\$ 2,066,771</u>
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**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**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:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Refunding Debt Certificates of 2012, \$6,770,000 due in annual installments of \$35,000 to \$825,000 through December 15, 2023 plus interest at 2.00% to 3.00%.	\$ 5,305,000	-	690,000	4,615,000
Debt Certificates of 2013, \$8,755,000 due in annual installments of \$505,000 to \$685,000 through December 15, 2027 plus interest at 2.00% to 3.00%.	6,645,000	-	540,000	6,105,000
	11,950,000	-	1,230,000	10,720,000

**General Obligation Bonds**

The District issues 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:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Park Bonds of 2016, \$2,935,000 due in annual installments of \$540,000 to \$690,000 through December 15, 2020 plus interest at 2.00% to 3.00%.	\$ 2,245,000	-	540,000	1,705,000

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**General Obligation Bonds – Continued**

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Limited Tax Park Bonds of 2017, \$8,635,000 due in annual installments of \$85,000 to \$1,060,000 through December 15, 2028 plus interest at 3.00% to 4.00%.	\$ -	8,635,000	690,000	7,945,000
	2,245,000	8,635,000	1,230,000	9,650,000

**Long-Term Liability Activity**

Changes in long-term liabilities during the fiscal year were as follows:

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 663,033	663,033	1,326,066	-	-
Debt Certificates	11,950,000	-	1,230,000	10,720,000	1,265,000
Unamortized Bond Premium	333,174	-	47,596	285,578	-
General Obligation Bonds	2,245,000	8,635,000	1,230,000	9,650,000	1,220,000
Unamortized Bond Premium	-	449,787	30,668	419,119	-
	15,191,207	9,747,820	3,864,330	21,074,697	2,485,000

For the governmental activities, the compensated absences is liquidated by the General Fund or the Recreation Fund. Payments on the debt certificates and the general obligation bonds are made by the Debt Service Fund.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**Debt Service Requirements to Maturity**

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	Debt Certificates		General Obligation Bonds	
	Principal	Interest	Principal	Interest
2018	\$ 1,265,000	294,013	1,220,000	294,550
2019	1,295,000	261,563	1,255,000	263,500
2020	1,330,000	226,913	965,000	225,850
2021	1,365,000	191,288	1,030,000	196,900
2022	1,400,000	154,725	1,060,000	166,000
2023	1,440,000	115,725	920,000	123,600
2024	630,000	75,600	915,000	96,000
2025	645,000	59,850	855,000	68,550
2026	665,000	40,500	835,000	42,900
2027	685,000	20,544	510,000	17,850
2028	-	-	85,000	2,550
Totals	<u>10,720,000</u>	<u>1,440,721</u>	<u>9,650,000</u>	<u>1,498,250</u>

**Legal Debt Margin**

Chapter 70, Section 1205/6-2 of the Illinois Compiled Statutes provides “...for the payment of land condemned or purchased for parks or boulevards, for the building, maintaining, improving and protection of the same and for the payment of the expenses incident thereto, or for the acquisition of real estate and lands to be used as a site for an armory, any park district is authorized to issue the bonds or notes of such park district and pledge its property and credit therefore to an amount including existing indebtedness of such district so that the aggregate indebtedness of such district does not exceed 2.875% of the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the issue from time to time of such bonds or notes or, until January 1, 1983, if greater, the sum that is produced by multiplying the district’s 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979, if a petition, signed by voters in number equal to not less than 2% of the voters of the district, who voted at the last general election in the district, asking that the authorized aggregate indebtedness of the district be increased to not more that .575% of the value of the taxable property therein, is presented to the Board and such increase is approved by the voters of the district at a referendum held on the question.”

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**LONG-TERM DEBT – Continued**

**Legal Debt Margin – Continued**

Assessed Valuation - 2016	<u>\$ 2,344,268,130</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	67,397,709
Amount of Debt Applicable to Limit	<u>9,650,000</u>
Legal Debt Margin	<u>57,747,709</u>
Non-Referendum Legal Debt Limit	
.575% of Equalized Assessed Valuation	13,479,542
Amount of Debt Applicable to Debt Limit	<u>9,650,000</u>
Non-Referendum Legal Debt Margin	<u>3,829,542</u>

**NET POSITION CLASSIFICATIONS**

Net investment in capital assets consisted of the following as of December 31, 2017:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 51,114,687
Plus: Unspent Bond Proceeds	1,530,506
Less Capital Related Debt:	
General Obligation Limited Tax Refunding Debt Certificates of 2012	(4,615,000)
Debt Certificates of 2013	(6,105,000)
General Obligation Limited Park Bonds of 2016	(1,705,000)
General Obligation Limited Park Bonds of 2017	(7,945,000)
Unamortized Bond Premiums	<u>(419,119)</u>
Net Investment in Capital Assets	<u>31,856,074</u>

## PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

### Notes to the Financial Statements December 31, 2017

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#### NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

##### FUND BALANCE CLASSIFICATIONS

In the governmental funds financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

*Nonspendable Fund Balance.* Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

*Restricted Fund Balance.* Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

*Committed Fund Balance.* Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Commissioners; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

*Assigned Fund Balance.* Consists of amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Commissioners itself or b) a body or official to which the Board of Commissioners has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Commissioners, who is authorized to assign amounts to a specific purpose.

*Unassigned Fund Balance.* Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

*Minimum Fund Balance Policy.* The District's policy manual states that the General Fund should maintain a minimum assigned fund balance level of three to four months (25-33%) and unassigned fund balance of four months (33%) 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, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

**NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued**

**FUND BALANCE CLASSIFICATIONS – Continued**

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Recreation	Debt Service	Capital Projects	Nonmajor Special Recreation	Totals
Fund Balances						
Nonspendable						
Inventory	\$ -	46,200	-	-	-	46,200
Prepays	9,939	61,742	-	-	-	71,681
	<u>9,939</u>	<u>107,942</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>117,881</u>
Restricted						
Property Tax Levies						
Audit	40,714	-	-	-	-	40,714
Special Recreation	-	-	-	-	294,333	294,333
Debt Service Reserves	-	-	156,530	-	-	156,530
	<u>40,714</u>	<u>-</u>	<u>156,530</u>	<u>-</u>	<u>294,333</u>	<u>491,577</u>
Committed						
Recreational Programming, Facility Maintenance, and Future Recreation Capital	-	3,998,365	-	-	-	3,998,365
Assigned						
Capital Repair of Current Facilities and Development of Future Projects	-	-	-	12,801,286	-	12,801,286
Unassigned	<u>2,836,278</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,836,278</u>
Total Fund Balances	<u>2,886,931</u>	<u>4,106,307</u>	<u>156,530</u>	<u>12,801,286</u>	<u>294,333</u>	<u>20,245,387</u>

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

**NOTE 4 – OTHER INFORMATION**

**RISK MANAGEMENT**

**Park District Risk Management Agency (PDRMA)**

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1984, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. The following table is a summary of the coverage in effect for the period January 1, 2017 to January 1, 2018:

<b>Coverage</b>	<b>Member Deductible</b>	<b>PDRMA Self-Insured Retention</b>	<b>Limits</b>
<b>PROPERTY</b>			
Property/Bldg/Contents			
All Losses per Occurrence	\$1,000	\$1,000,000	\$1,000,000,000/All Members
Flood/Except Zones A&V	\$1,000	\$1,000,000	\$250,000,000/Occurrence/Annual Aggregate
Flood/Zones A&V	\$1,000	\$1,000,000	\$200,000,000/Occurrence/Annual Aggregate
Earthquake Shock	\$1,000	\$100,000	\$100,000,000/Occurrence/Annual Aggregate
Auto Physical Damage			
Comprehensive and Collision	\$1,000	\$1,000,000	Included
Construction/Builders Risk	\$1,000	Included	\$25,000,000
Business Interruption, Rental			\$100,000,000/Reported Values
Income, Tax Income			\$500,000/\$2,500,000/
Combined	\$1,000		Non-Reported Values
Service Interruption	24 Hours	N/A	\$25,000,000
Boiler and Machinery			\$100,000,000 Equip. Breakdown
Property Damage	\$1,000	\$9,000	Property Damage - Included
Business Income	48 Hours	N/A	Included
Fidelity and Crime	\$1,000	\$24,000	\$2,000,000/Occurrence
Seasonal Employees	\$1,000	\$9,000	\$1,000,000/Occurrence
Blanket Bond	\$1,000	\$24,000	\$2,000,000/Occurrence
<b>WORKERS COMPENSATION</b>			
Employers Liability	N/A	\$500,000	Statutory
		\$500,000	\$3,500,000 Employers Liability

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

**NOTE 4 – OTHER INFORMATION – Continued**

**RISK MANAGEMENT – Continued**

**Park District Risk Management Agency (PDRMA) – Continued**

<b>Coverage</b>	<b>Member Deductible</b>	<b>PDRMA Self-Insured Retention</b>	<b>Limits</b>
<b>LIABILITY</b>			
General	None	\$500,000	\$21,500,000/Occurrence
Auto Liability	None	\$500,000	\$21,500,000/Occurrence
Employment Practices	None	\$500,000	\$21,500,000/Occurrence
Public Officials' Liability	None	\$500,000	\$21,500,000/Occurrence
Law Enforcement Liability	None	\$500,000	\$21,500,000/Occurrence
Uninsured/Underinsured Motorists	None	\$500,000	\$1,000,000/Occurrence
<b>POLLUTION LIABILITY</b>			
Liability - Third Party	None	\$25,000	\$5,000,000/Occurrence
Property - First Party	\$1,000	\$24,000	\$30,000,000 3 Year Aggregate
<b>OUTBREAK EXPENSE</b>			
Outbreak Expense	24 Hours	N/A	\$15,000 per Day
			\$1,000,000 Aggregate Policy Limit
<b>INFORMATION SECURITY AND PRIVACY INSURANCE WITH ELECTRONIC MEDIA LIABILITY</b>			
Information Security & Privacy Liability	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Privacy Notification Costs	None	\$100,000	\$500,000/Occurrence/Annual Aggregate
Regulatory Defense & Penalties	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Website Media Content Liability	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Cyber Extortion	None	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Data Protection & Business Interruption	\$1,000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
First Party Business Interruption	8 Hours	\$100,000	\$50,000 Hourly Sublimit/\$50,000 Forensic
			Exp/\$150,000 Dependent Bus. Interruption
<b>VOLUNTEER MEDICAL ACCIDENT</b>			
Volunteer Medical Accident	None	\$5,000	\$5,000 Medical Expense and AD&D
			Excess of any other Collectible Insurance
<b>UNDERGROUND STORAGE TANK LIABILITY</b>			
Underground Storage Tank Liability	None	N/A	\$10,000, Follows Illinois Leaking
			Underground Tank Fund
<b>UNEMPLOYMENT COMPENSATION</b>			
Unemployment Compensation	N/A	N/A	Statutory

# PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

## Notes to the Financial Statements December 31, 2017

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### NOTE 4 – OTHER INFORMATION – Continued

#### RISK MANAGEMENT – Continued

##### Park District Risk Management Agency (PDRMA) – Continued

Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the District.

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement, and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2016 and the statement of revenues and expenses for the period ending December 31, 2016.

Assets	\$62,209,572
Deferred Outflows of Resources – Pension	1,117,312
Liabilities	23,580,657
Deferred Inflows of Resources – Pension	34,088
Total Net Position	39,712,139
Revenues	20,508,977
Expenditures	21,505,049

The District's portion of the overall equity in the pool is 3.096% or \$1,229,622.

Since 92.44% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Net Position is impacted annually as more recent loss information becomes available.

# PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

## Notes to the Financial Statements December 31, 2017

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### NOTE 4 – OTHER INFORMATION – Continued

#### RISK MANAGEMENT – Continued

##### Park District Risk Management Agency (PDRMA) Health Program

Since September 1, 1992, the District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations, and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$250,000. Until January 1, 2001 the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

Members can choose to provide any combination of coverages available to their employees, and pay premiums accordingly.

As a member of the PDRMA Health Program, the District is represented on the Health Program Council as well as the Membership Assembly and is entitled to one vote on each. The relationship between the member agency and PDRMA Health Program is governed by a contract and by-laws that have been adopted by a resolution of each member's governing body. Members are contractually obligated to make all monthly payments to the PDRMA Health Program and to fund any deficit of the PDRMA Health Program upon dissolution of the pool. They will share in any surplus of the pool based on a decision by the Health Program Council.

The following represents a summary of PDRMA's Health Program balance sheet at December 31, 2016 and the statement of revenues and expenses for the period ending December 31, 2016.

Assets	\$19,963,703
Deferred Outflows of Resources – Pension	472,756
Liabilities	5,609,725
Deferred Inflows of Resources – Pension	14,609
Total Pension	14,812,125
Revenues	37,086,143
Expenditures	34,157,556

A large percentage of PDRMA's liabilities are reserves for losses and loss adjustment expenses, which are based on an actuarial estimate of the ultimate losses incurred.

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

### **Notes to the Financial Statements December 31, 2017**

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#### **NOTE 4 – OTHER INFORMATION – Continued**

##### **POST-EMPLOYMENT BENEFITS**

In addition to providing pension benefits, the District provides certain health care insurance benefits for retired employees. In accordance with the personnel policy substantially all of the District's employees may become eligible for those benefits if they reach normal retirement age while working for the District. The retirees pay 100 percent of the annual premium for health insurance. The District's health insurance provider, PDRMA utilizes community based rates, which adjust for the demographics of the District's pool of participants, including age, etc. Therefore, there is no implicit subsidy to calculate in accordance with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Additionally, the District does not provide an explicit benefit to employees. Therefore, the District has not recorded a liability as of December 31, 2017.

##### **COMMITMENTS**

##### **SERVICE CONCESSION ARRANGEMENT FOR THE HIGHLAND PARK COUNTRY CLUB**

On December 31, 2014, the District entered into an agreement with the City of Highland Park, Illinois (the "City"), under which the District will be given the rights and assume the obligations for the planning, establishing, managing, operating and maintaining of the Highland Park Country Club (the "Country Club") for 99 years commencing on the date hereof and ending December 31, 2113. The District is required to use the Country Club for the recreational needs of the City as outlined by the agreement, including the 18-hole golf course, the golf driving range, unless approved with the City's advance written consent. The District is also required to maintain the Country Club in accordance with the agreement. The District will pay to the City as rent for the County Club a sum equal to 50% of the net revenue per year for the length of the agreement and if there is a loss it is solely the District's responsibility. No payment was owed to the City from the District for the fiscal year ended December 31, 2017.

Beginning January 1, 2015, the District has agreed to use Kemper Sports Management, Inc. (Kemper) to operate all activities of the County Club until December 31, 2015 unless extended by both parties. On November 15, 2015, the contract was extended for two years and expired on December 31, 2017. The District will pay Kemper a fixed management fee and an incentive fee, if the conditions of the agreement are met. For the fiscal year ended December 31, 2017 the District paid a fixed management fee of \$106,090 and was not required to pay an incentive management fee.

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

### **Notes to the Financial Statements December 31, 2017**

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#### **NOTE 4 – OTHER INFORMATION – Continued**

##### **JOINT VENTURE**

##### **Northern Suburban Special Recreation Association (NSSRA)**

The District, along with nine other park districts, two Cities, and one Village, has entered into a joint agreement to provide cooperative recreational programs and other activities for handicapped and impaired individuals. Each member agency shares equally in the Association and generally provides funding based on up to .0400 cents per \$100 of its equalized assessed valuation. The District contributed \$351,677 to the Association during the fiscal year ended December 31, 2017. The District does not have a direct financial interest in the Association and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of the Association, the assets, if any, shall be divided amount the members in accordance with an equitable formula as determined by a unanimous vote of the Board of Directors of the Association.

A complete, separate financial statement for the Association can be obtained from the Association's administrative offices at 3104 MacArthur Blvd., Northbrook, Illinois 60062.

##### **PARKS FOUNDATION OF HIGHLAND PARK**

As of December 31, 2017, the Parks Foundation of Highland Park (Foundation) has a total balance of \$87,031 that is held for the benefit of the District. These funds are designated for use on program scholarships and capital projects at the District and are not available to the District until eligible expenditures are submitted to the Foundation Board for approval and reimbursement. The District's Board has elected not to include the investment held at the Foundation as an asset on their books. The Foundation reimbursed the District \$17,965 during the year ended December 31, 2017, which was recognized as revenue in the Recreation Fund.

##### **CONTINGENT LIABILITIES**

###### **Litigation**

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District's attorney the resolution of these matters will not have a material adverse effect on the financial condition of the District.

###### **Grants**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

## PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

### Notes to the Financial Statements December 31, 2017

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

##### Illinois Municipal Retirement (IMRF)

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF provides retirement, disability, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained at [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

##### Plan Descriptions

*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.

*Benefits Provided.* IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

IMRF provides two tiers of pension benefits. Employees hired *before* January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement (IMRF) – Continued**

**Plan Descriptions – Continued**

*Benefits Provided – Continued.* Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Plan Membership.* As of December 31, 2017, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	109
Inactive Plan Members Entitled to but not yet Receiving Benefits	145
Active Plan Members	<u>116</u>
Total	<u><u>370</u></u>

*Contributions.* As set by statute, the District’s Regular Plan Members are required to contribute 4.5% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2017, the District’s contribution was 4.79% of covered payroll.

*Net Pension Liability/(Asset).* The District’s net pension asset was measured as of December 31, 2017. The total pension liability/(asset) used to calculate the net pension liability/(asset) was determined by an actuarial valuation as of that date.

## PARK DISTRICT OF HIGHLAND PARK, ILLINOIS

### Notes to the Financial Statements December 31, 2017

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#### NOTE 4 – OTHER INFORMATION – Continued

#### EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

#### Illinois Municipal Retirement (IMRF) – Continued

#### Plan Descriptions – Continued

*Actuarial Assumptions.* The total pension liability (asset) was determined by an actuarial valuation performed, as of December 31, 2017, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market
Actuarial Assumptions	
Interest Rate	7.50%
Salary Increases	3.75% - 14.50%
Cost of Living Adjustments	2.75%
Inflation	2.75%

For nondisabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). 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 tables was used with fully generational projection scale MP-2014 (base year 2012). IMRF specific rates were 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-2014 (base year 2012). IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement (IMRF) – Continued**

**Plan Descriptions – Continued**

*Actuarial Assumptions – Continued.*

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	27%	3.0%
Domestic Equities	38%	6.9%
International Equities	17%	6.8%
Real Estate	8%	5.8%
Blended	9%	2.65% - 7.35%
Cash and Cash Equivalents	1%	2.3%

**Discount Rate**

The discount rate used to measure the total pension liability/(asset) was 7.50%, the same as the prior valuation. 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 District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund’s fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability/(asset).

**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 pension liability/(asset) of the District calculated using the discount rate as well as what the District’s net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Net Pension Liability/(Asset) \$	(2,264,645)	(7,143,030)	(11,146,883)

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

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**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement (IMRF) – Continued**

**Changes in the Net Pension Asset**

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/(Asset) (A) - (B)
Balances at December 31, 2016	\$ 39,867,454	41,814,992	(1,947,538)
Changes for the Year:			
Service Cost	679,854	-	679,854
Interest on the Total Pension Liability	2,945,570	-	2,945,570
Difference Between Expected and Actual Experience of the Total Pension Liability	(174,040)	-	(174,040)
Changes of Assumptions	(1,148,872)	-	(1,148,872)
Contributions - Employer	-	317,696	(317,696)
Contributions - Employees	-	301,701	(301,701)
Net Investment Income	-	7,581,104	(7,581,104)
Benefit Payments, including Refunds of Employee Contributions	(1,866,229)	(1,866,229)	-
Other (Net Transfer)	-	(702,497)	702,497
Net Changes	436,283	5,631,775	(5,195,492)
Balances at December 31, 2017	40,303,737	47,446,767	(7,143,030)

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2017**

**NOTE 4 – OTHER INFORMATION – Continued**

**EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued**

**Illinois Municipal Retirement (IMRF) – Continued**

**Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended December 31, 2017, the District recognized pension expense of \$780,979. At December 31, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 450,622	(127,164)	323,458
Change in Assumptions	-	(839,437)	(839,437)
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	1,280,902	(3,614,463)	(2,333,561)
Total Deferred Amounts Related to IMRF	<u>1,731,524</u>	<u>(4,581,064)</u>	<u>(2,849,540)</u>

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

Fiscal Year	Net Deferred (Inflows) of Resources
2018	\$ (291,109)
2019	(544,018)
2020	(1,110,798)
2021	(903,615)
2022	-
Thereafter	-
Total	<u>(2,849,540)</u>

## **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:

- Schedule of Employer Contributions  
    Illinois Municipal Retirement Fund
  
- Schedule of Changes in the Employer's Net Pension Liability  
    Illinois Municipal Retirement Fund
  
- Budgetary Comparison Schedules  
    General Fund  
    Recreation – Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information – Budgets are adopted on a basis consistent with generally accepted accounting principles.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Required Supplementary Information**

**Schedule of Employer Contributions**

**December 31, 2017**

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Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2015	\$ 433,856	\$ 433,856	\$ -	\$ 6,514,351	6.66%
2016	224,954	224,954	-	6,635,823	3.39%
2017	317,696	317,696	-	6,632,498	4.79%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	26 Years
Asset Valuation Method	5-Year Smoothed Market
Inflation	2.75%
Salary Increases	3.75% - 14.50%
Investment Rate of Return	7.50%
Retirement Age	See the Notes to the Financial Statements
Mortality	MP-2014 (base year 2012)

Note:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Required Supplementary Information**

**Schedule of Changes in the Employer's Net Pension Liability**

**December 31, 2017**

	2015	2016	2017
Total Pension Liability			
Service Cost	\$ 688,654	671,502	679,854
Interest	2,582,565	2,784,030	2,945,570
Differences Between Expected and Actual Experience	1,099,031	574,888	(174,040)
Change in Assumptions	-	-	(1,148,872)
Benefit Payments, Including Refunds of Member Contributions	(1,455,717)	(1,895,237)	(1,866,229)
Net Change in Total Pension Liability	2,914,533	2,135,183	436,283
Total Pension Liability - Beginning	34,817,738	37,732,271	39,867,454
Total Pension Liability - Ending	37,732,271	39,867,454	40,303,737
Plan Fiduciary Net Position			
Contributions - Employer	\$ 433,856	224,954	317,696
Contributions - Members	300,740	301,272	301,701
Net Investment Income	207,714	2,727,218	7,581,104
Benefit Payments, Including Refunds of Member Contributions	(1,455,717)	(1,895,237)	(1,866,229)
Other (Net Transfer)	(1,512,523)	579,257	(702,497)
Net Change in Plan Fiduciary Net Position	(2,025,930)	1,937,464	5,631,775
Plan Net Position - Beginning	41,903,458	39,877,528	41,814,992
Plan Net Position - Ending	39,877,528	41,814,992	47,446,767
Employer's Net Pension Liability (Asset)	\$ (2,145,257)	(1,947,538)	(7,143,030)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	105.69%	104.89%	117.72%
Covered Payroll	\$ 6,514,351	6,635,823	6,632,498
Employer's Net Pension Liability as a Percentage of Covered Payroll	(32.93)%	(29.35)%	(107.70)%

Note: This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**General Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 5,050,000	5,050,000	5,003,102
Replacement	133,433	133,433	173,623
Charges for Services			
Fees and Charges	33,500	33,500	38,505
Sales and Rental	55,240	55,240	72,843
Interest	105,332	105,332	168,218
Miscellaneous	97,750	97,750	77,604
Total Revenues	<u>5,475,255</u>	<u>5,475,255</u>	<u>5,533,895</u>
Expenditures			
General Government			
Salaries	2,680,626	2,680,626	2,401,459
Services	1,128,888	1,128,888	681,450
Insurance	1,160,597	1,160,597	1,037,353
Utilities	97,716	97,716	131,552
Materials and Supplies	248,437	248,437	213,927
Landscape and Maintenance	88,860	88,860	90,616
Pension Contributions	366,707	366,707	318,565
Total Expenditures	<u>5,771,831</u>	<u>5,771,831</u>	<u>4,874,922</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(296,576)	(296,576)	658,973
Other Financing (Uses)			
Transfers Out	<u>(622,205)</u>	<u>(622,205)</u>	<u>(622,205)</u>
Net Change in Fund Balance	<u>(918,781)</u>	<u>(918,781)</u>	36,768
Fund Balance - Beginning			<u>2,850,163</u>
Fund Balance - Ending			<u>2,886,931</u>

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Recreation - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 4,950,000	4,950,000	4,862,579
Charges for Services			
Fees and Charges	3,104,224	3,104,224	3,061,798
Instruction Fees	5,043,799	5,043,799	4,791,190
Sales and Rental	2,467,543	2,467,543	2,368,878
Grants and Donations	20,000	20,000	19,034
Miscellaneous	262,898	262,898	206,489
Total Revenues	<u>15,848,464</u>	<u>15,848,464</u>	<u>15,309,968</u>
Expenditures			
Recreation	13,673,871	13,673,871	13,059,169
Capital Outlay	39,250	39,250	31,205
Total Expenditures	<u>13,713,121</u>	<u>13,713,121</u>	<u>13,090,374</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,135,343	2,135,343	2,219,594
Other Financing (Uses)			
Transfers Out	<u>(1,883,308)</u>	<u>(1,883,308)</u>	<u>(1,883,307)</u>
Net Change in Fund Balance	<u>252,035</u>	<u>252,035</u>	336,287
Fund Balance - Beginning			<u>3,770,020</u>
Fund Balance - Ending			<u>4,106,307</u>

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules – Major Governmental Funds
  - Recreation – Special Revenue Fund
  - Debt Service Fund
  - Capital Projects Fund
  
- Budgetary Comparison Schedules – Nonmajor Governmental Fund
  - Special Recreation – Special Revenue Fund

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

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## **GENERAL FUND**

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

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## **SPECIAL REVENUE FUNDS**

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than capital projects funds) that are legally restricted to expenditure for specified purposes.

### **Recreation**

The Recreation Fund is used to account for the operations of the recreation programs. Financing is provided primarily from an annual property tax levy, and from fees charged for programs and activities.

### **Special Recreation**

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.

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## **DEBT SERVICE FUND**

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

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## **CAPITAL PROJECTS FUND**

The Capital Projects Fund is used to account for financial resources acquired through bond issue which are to be used for improvements to existing park facilities and for maintenance supplies and staff for the general upkeep of all parks within the District.

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**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Recreation - Special Revenue Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended December 31, 2017**

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	Budget		Actual
	Original	Final	
Recreation			
Salaries	\$ 4,690,361	4,690,361	4,339,297
Services	2,553,525	2,553,525	2,695,864
Insurance	895,146	895,146	786,907
Utilities	829,299	829,299	840,343
Materials and Supplies	750,889	750,889	705,521
Landscape and Maintenance	449,390	449,390	369,514
Program Expenditures	2,948,391	2,948,391	2,822,782
Pension Contributions	556,870	556,870	498,941
	<hr/>	<hr/>	<hr/>
Total Recreation	13,673,871	13,673,871	13,059,169
	<hr/>	<hr/>	<hr/>
Capital Outlay	39,250	39,250	31,205
	<hr/>	<hr/>	<hr/>
Total Expenditures	13,713,121	13,713,121	13,090,374

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**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Debt Service Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 1,488,028	1,488,028	1,485,808
Expenditures			
Debt Service			
Principal	2,405,000	2,405,000	2,460,000
Interest and Fiscal Charges	637,785	637,785	581,829
Total Expenditures	3,042,785	3,042,785	3,041,829
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,554,757)	(1,554,757)	(1,556,021)
Other Financing Sources			
Transfers In	1,555,513	1,555,513	1,555,512
Net Change in Fund Balance	756	756	(509)
Fund Balance - Beginning			157,039
Fund Balance - Ending			156,530

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations	\$ -	-	417,400
Interest	-	-	64,744
Total Revenues	-	-	482,144
Expenditures			
General Government	258,000	258,000	5,041
Capital Outlay	14,127,626	14,127,626	11,207,762
Debt Service			
Interest and Fiscal Charges	-	-	80,958
Total Expenditures	14,385,626	14,385,626	11,293,761
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,385,626)	(14,385,626)	(10,811,617)
Other Financing Sources			
Bond Proceeds	9,000,000	9,000,000	8,635,000
Premium on Debt Issue	-	-	449,787
Transfers In	1,700,000	1,700,000	1,700,000
	10,700,000	10,700,000	10,784,787
Net Change in Fund Balance	(3,685,626)	(3,685,626)	(26,830)
Fund Balance - Beginning			12,828,116
Fund Balance - Ending			12,801,286

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Special Recreation - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2017**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property	\$ 888,932	888,932	928,993
Expenditures			
Recreation			
Services	438,203	438,203	351,677
Capital Outlay	-	-	18,255
Total Expenditures	438,203	438,203	369,932
Excess (Deficiency) of Revenues Over (Under) Expenditures	450,729	450,729	559,061
Other Financing (Uses)			
Transfers Out	(750,000)	(750,000)	(750,000)
Net Change in Fund Balance	<u>(299,271)</u>	<u>(299,271)</u>	(190,939)
Fund Balance - Beginning			<u>485,272</u>
Fund Balance - Ending			<u>294,333</u>

## **SUPPLEMENTAL SCHEDULES**

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Limited Tax Refunding Debt Certificates of 2012  
December 31, 2017**

Date of Issue	July 16, 2012
Date of Maturity	December 15, 2023
Authorized Issue	\$6,770,000
Interest Rates	2.00% - 3.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank of Chicago, Chicago IL

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2018	\$ 715,000	138,450	853,450	2018	69,225	2018	69,225
2019	735,000	117,000	852,000	2019	58,500	2019	58,500
2020	760,000	94,950	854,950	2020	47,475	2020	47,475
2021	780,000	72,150	852,150	2021	36,075	2021	36,075
2022	800,000	48,750	848,750	2022	24,375	2022	24,375
2023	825,000	24,750	849,750	2023	12,375	2023	12,375
	<u>4,615,000</u>	<u>496,050</u>	<u>5,111,050</u>		<u>248,025</u>		<u>248,025</u>

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Long-Term Debt Requirements**

**Debt Certificates of 2013**

**December 31, 2017**

Date of Issue	April 9, 2013
Date of Maturity	December 15, 2027
Authorized Issue	\$8,755,000
Interest Rates	2.00% - 3.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank of Chicago, Chicago IL

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2018	\$ 550,000	155,563	705,563	2018	77,781	2018	77,782
2019	560,000	144,563	704,563	2019	72,281	2019	72,282
2020	570,000	131,963	701,963	2020	65,981	2020	65,982
2021	585,000	119,138	704,138	2021	59,569	2021	59,569
2022	600,000	105,975	705,975	2022	52,987	2022	52,988
2023	615,000	90,975	705,975	2023	45,487	2023	45,488
2024	630,000	75,600	705,600	2024	37,800	2024	37,800
2025	645,000	59,850	704,850	2025	29,925	2025	29,925
2026	665,000	40,500	705,500	2026	20,250	2026	20,250
2027	685,000	20,544	705,544	2027	10,272	2027	10,272
	<u>6,105,000</u>	<u>944,671</u>	<u>7,049,671</u>		<u>472,333</u>		<u>472,338</u>

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Limited Tax Park Bonds of 2016  
December 31, 2017**

Date of Issue	July 17, 2016
Date of Maturity	December 15, 2020
Authorized Issue	\$2,935,000
Interest Rates	2.00% - 3.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank of Chicago, Chicago IL

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2018	\$ 555,000	45,600	600,600	2018	22,800	2018	22,800
2019	565,000	34,500	599,500	2019	17,250	2019	17,250
2020	585,000	17,550	602,550	2020	8,775	2020	8,775
	<u>1,705,000</u>	<u>97,650</u>	<u>1,802,650</u>		<u>48,825</u>		<u>48,825</u>

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Limited Tax Park Bonds of 2017  
December 31, 2017**

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Date of Issue	March 10, 2017
Date of Maturity	December 15, 2028
Authorized Issue	\$8,635,000
Interest Rates	3.00% - 4.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank of Chicago, Chicago IL

**CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS**

Fiscal Year	Requirements			Interest Due on			
	Principal	Interest	Totals	Jun. 15	Amount	Dec. 15	Amount
2018	\$ 665,000	248,950	913,950	2018	124,475	2018	124,475
2019	690,000	229,000	919,000	2019	114,500	2019	114,500
2020	380,000	208,300	588,300	2020	104,150	2020	104,150
2021	1,030,000	196,900	1,226,900	2021	98,450	2021	98,450
2022	1,060,000	166,000	1,226,000	2022	83,000	2022	83,000
2023	920,000	123,600	1,043,600	2023	61,800	2023	61,800
2024	915,000	96,000	1,011,000	2024	48,000	2024	48,000
2025	855,000	68,550	923,550	2025	34,275	2025	34,275
2026	835,000	42,900	877,900	2026	21,450	2026	21,450
2027	510,000	17,850	527,850	2027	8,925	2027	8,925
2028	85,000	2,550	87,550	2028	1,275	2028	1,275
	<u>7,945,000</u>	<u>1,400,600</u>	<u>9,345,600</u>		<u>700,300</u>		<u>700,300</u>

## **STATISTICAL SECTION**

### **(Unaudited)**

This part of the 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 says about the District's overall financial health.

#### Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

#### Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources.

#### 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.

#### 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.

#### 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.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Net Position by Component - Last Ten Fiscal Years\***  
**December 31, 2017 (Unaudited)**

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	Fiscal Year Ended 3/31/2009	Fiscal Year Ended 3/31/2010	Fiscal Year Ended 3/31/2011
Governmental Activities			
Net Investment in Capital Assets	\$ 16,980,051	17,324,368	18,453,824
Restricted	-	-	5,665,680
Unrestricted	25,718,231	33,970,537	18,474,656
Total Primary Government	<u>42,698,282</u>	<u>51,294,905</u>	<u>42,594,160</u>

\* Accrual Basis of Accounting

Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ended	Nine Months Ended	Fiscal Year Ended	Fiscal Year Ended	Fiscal Year Ended
3/31/2012	3/31/2013	3/31/2014	12/31/2014	12/31/2015	12/31/2016	12/31/2017
19,172,217	20,340,870	20,263,950	21,471,792	29,698,684	31,103,670	31,570,496
3,526,882	3,165,145	892,981	490,281	345,073	685,612	467,053
20,952,528	14,192,490	15,923,143	17,817,537	21,548,400	21,048,030	22,516,794
43,651,627	37,698,505	37,080,074	39,779,610	51,592,157	52,837,312	54,554,343

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Changes in Net Position - Last Ten Fiscal Years\***  
**December 31, 2017 (Unaudited)**

	Fiscal Year Ended 3/31/2009	Fiscal Year Ended 3/31/2010	Fiscal Year Ended 3/31/2011
<b>Expenses</b>			
General Government	\$ -	4,375,300	4,280,808
Recreation	22,443,337	13,260,341	13,511,109
Interest on Long-Term Debt	444,921	455,332	401,313
Total Primary Government Expenses	22,888,258	18,090,973	18,193,230
<b>Program Revenues</b>			
Charges for Services			
Recreation	9,420,692	8,972,249	8,705,561
Operating Grants/Contributions	268,125	335,767	246,781
Capital Grants/Contributions	-	-	-
Total Primary Government Program Revenues	9,688,817	9,308,016	8,952,342
Total Primary Government Net (Expenses) Revenues	(13,199,441)	(8,782,957)	(9,240,888)
<b>General Revenues and Other Changes in Net Position</b>			
Taxes			
Property	10,633,998	10,667,644	10,737,943
Replacement	158,269	144,136	151,796
Impact Fees	13,600	9,500	-
Interest	798,124	432,492	205,327
Miscellaneous	381,612	346,370	248,165
Total Primary Government	11,985,603	11,600,142	11,343,231
Changes in Net Position Total Primary Government	(1,213,838)	2,817,185	2,102,343

\* Accrual Basis of Accounting

Fiscal Year Ended 3/31/2012	Fiscal Year Ended 3/31/2013	Fiscal Year Ended 3/31/2014	Nine Months Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017
4,413,988	11,825,208	5,706,274	3,907,202	7,390,876	5,603,504	4,680,213
12,881,240	13,937,646	13,081,135	10,795,143	16,445,750	16,211,473	16,750,430
367,934	783,395	325,218	264,587	332,236	294,895	593,134
17,663,162	26,546,249	19,112,627	14,966,932	24,168,862	22,109,872	22,023,777
8,190,406	8,306,731	8,153,219	6,940,048	10,812,993	10,978,534	10,333,214
238,034	176,675	260,254	-	-	-	-
-	-	-	71,017	6,509,467	45,441	436,434
8,428,440	8,483,406	8,413,473	7,011,065	17,322,460	11,023,975	10,769,648
(9,234,722)	(18,062,843)	(10,699,154)	(7,955,867)	(6,846,402)	(11,085,897)	(11,254,129)
9,757,439	9,604,889	9,609,488	10,313,220	10,526,931	11,468,120	12,280,482
138,583	137,129	157,206	121,086	146,241	146,418	173,623
-	-	-	-	-	-	-
228,671	241,443	147,297	75,929	58,568	154,603	232,962
167,496	151,298	166,732	145,168	407,633	561,911	284,093
10,292,189	10,134,759	10,080,723	10,655,403	11,139,373	12,331,052	12,971,160
1,057,467	(7,928,084)	(618,431)	2,699,536	4,292,971	1,245,155	1,717,031

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Fund Balances of Governmental Funds - Last Ten Fiscal Years\*  
December 31, 2017 (Unaudited)**

	Fiscal Year Ended 3/31/2009	Fiscal Year Ended 3/31/2010	Fiscal Year Ended 3/31/2011	Fiscal Year Ended 3/31/2012
<b>General Fund</b>				
Reserved	15,542	7,563	2,483,765	-
Unreserved	\$ 3,975,834	4,462,548	2,397,067	-
Nonspendable	-	-	-	8,691
Restricted	-	-	-	1,828,620
Assigned	-	-	-	2,471,600
Unassigned	-	-	-	3,019,925
<b>Total General Fund</b>	<b>3,991,376</b>	<b>4,470,111</b>	<b>4,880,832</b>	<b>7,328,836</b>
<b>All Other Governmental Funds</b>				
Reserved	187,176	200,327	3,379,208	-
Unreserved, Reported in				
Special Revenue Funds	11,162,636	13,032,810	10,869,322	-
Debt Service Funds	279,909	321,114	-	-
Capital Projects Funds	5,789,486	5,909,615	5,681,538	-
Nonspendable	-	-	-	198,174
Restricted	-	-	-	1,803,191
Committed	-	-	-	11,290,491
Assigned	-	-	-	4,565,763
Unassigned	-	-	-	-
<b>Total All Other Governmental Funds</b>	<b>17,419,207</b>	<b>19,463,866</b>	<b>19,930,068</b>	<b>17,857,619</b>
<b>Total Governmental Funds</b>	<b>21,410,583</b>	<b>23,933,977</b>	<b>24,810,900</b>	<b>25,186,455</b>

\* Modified Accrual Basis of Accounting

The District implemented GASB Statement No. 54 for the fiscal year 2012.

Fiscal Year Ended 3/31/2013	Fiscal Year Ended 3/31/2014	Nine Months Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017
-	-	-	-	-	-
-	-	-	-	-	-
7,802	6,778	4,965	6,255	9,734	9,939
1,312,195	301,814	206,342	88,045	59,214	40,714
-	-	-	-	-	-
(177,286)	608,099	759,649	1,724,126	2,781,215	2,836,278
1,142,711	916,691	970,956	1,818,426	2,850,163	2,886,931
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
215,373	225,039	62,898	173,333	119,861	107,942
1,924,232	712,587	299,767	271,876	642,311	450,863
3,567,084	5,250,834	7,340,426	3,571,072	3,650,159	3,998,365
11,235,296	13,749,983	10,010,443	11,199,434	12,828,116	12,801,286
-	(98,695)	-	-	-	-
16,941,985	19,839,748	17,713,534	15,215,715	17,240,447	17,358,456
18,084,696	20,756,439	18,684,490	17,034,141	20,090,610	20,245,387

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years\***  
**December 31, 2017 (Unaudited)**

	Fiscal Year Ended 3/31/2009	Fiscal Year Ended 3/31/2010	Fiscal Year Ended 3/31/2011
Revenues			
Taxes	\$ 10,307,816	10,811,780	10,889,739
Charges for Services	9,702,417	8,985,791	8,705,561
Grants and Donations	-	-	246,781
Interest	798,124	432,492	205,327
Miscellaneous	381,612	678,291	248,165
Total Revenues	<u>21,189,969</u>	<u>20,908,354</u>	<u>20,295,573</u>
Expenditures			
General Government	4,208,532	4,026,970	4,358,433
Recreation	11,208,100	10,423,472	11,638,820
Pension Contributions	1,354,522	1,368,432	-
Capital Outlay	1,418,003	1,389,837	1,186,728
Debt Service			
Principal Retirement	1,935,000	1,960,000	1,805,000
Interest and Fiscal Charges	508,338	528,807	429,669
Total Expenditures	<u>20,632,495</u>	<u>19,697,518</u>	<u>19,418,650</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>557,474</u>	<u>1,210,836</u>	<u>876,923</u>
Other Financing Sources (Uses)			
Debt Issuance	1,270,000	1,300,000	-
Premium on Debt Issuance	24,765	12,558	-
Discount on Debt Issuance	-	-	-
Disposal of Capital Assets	-	-	-
Payment to Escrow Agent	-	-	-
Transfers In	1,240,087	1,362,015	3,444,976
Transfers Out	(1,240,087)	(1,362,015)	(3,444,976)
Total Other Financing Sources (Uses)	<u>1,294,765</u>	<u>1,312,558</u>	<u>-</u>
Net Change in Fund Balances	<u>1,852,239</u>	<u>2,523,394</u>	<u>876,923</u>
Debt Service as a Percentage of Noncapital Expenditures	<u>12%</u>	<u>13%</u>	<u>12%</u>

\* Modified Accrual Basis of Accounting

Note: As of March 31, 2011 Pension Contributions are included in General Government expenditures.

Fiscal Year Ended 3/31/2012	Fiscal Year Ended 3/31/2013	Fiscal Year Ended 3/31/2014	Nine Months Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017
9,896,022	9,742,018	9,766,694	10,434,306	10,673,172	11,614,538	12,454,105
8,190,406	8,306,731	8,153,219	6,940,048	10,812,993	10,978,534	10,333,214
238,034	241,443	147,297	71,017	58,568	45,441	436,434
228,671	176,675	260,254	75,929	295,137	154,603	232,962
167,496	151,298	166,732	145,168	407,633	561,911	284,093
18,720,629	18,618,165	18,494,196	17,666,468	22,247,503	23,355,027	23,740,808
4,370,856	11,771,545	5,779,407	4,129,004	5,106,324	4,823,064	4,879,963
11,354,779	11,025,750	10,750,785	8,960,862	13,854,585	13,649,069	13,410,846
-	-	-	-	-	-	-
1,704,837	2,013,935	6,554,585	5,095,776	3,381,131	2,533,398	11,257,222
530,000	610,000	1,170,000	1,135,000	1,175,000	1,895,000	2,460,000
384,602	402,318	388,404	417,775	380,812	409,574	662,787
18,345,074	25,823,548	24,643,181	19,738,417	23,897,852	23,310,105	32,670,818
375,555	(7,205,383)	(6,148,985)	(2,071,949)	(1,650,349)	44,922	(8,930,010)
-	6,770,000	8,755,000	-	-	2,935,000	8,635,000
-	571,155	65,728	-	-	68,147	449,787
-	(33,769)	-	-	-	-	-
-	-	-	-	-	8,400	-
-	(7,203,762)	-	-	-	-	-
4,257,986	22,809,287	2,147,403	3,123,150	5,934,863	2,595,863	3,255,512
(4,257,986)	(22,809,287)	(2,147,403)	(3,123,150)	(5,934,863)	(2,595,863)	(3,255,512)
-	103,624	8,820,728	-	-	3,011,547	9,084,787
375,555	(7,101,759)	2,671,743	(2,071,949)	(1,650,349)	3,056,469	154,777
5%	4%	8%	10%	10%	11%	14%

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years  
December 31, 2017 (Unaudited)**

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Tax Levy Year	Residential Property	Farm	Commercial Property
2007	\$ 2,479,300,011	\$ 343	\$ 232,316,880
2008	2,580,496,149	7,820	237,246,008
2009	2,514,077,611	413	226,335,788
2010	2,372,304,047	454	213,064,426
2011	2,147,385,990	499	205,558,934
2012	1,995,281,283	549	193,428,436
2013	1,900,644,387	603	186,978,939
2014	1,890,248,722	665	187,084,550
2015	2,001,724,516	772	202,847,928
2016	2,129,592,281	1,257	212,302,541

Industrial Property	Railroad Property	Less: Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
\$ 430,159	\$ 901,876	\$ -	\$ 2,712,949,269	0.377
470,017	797,923	-	2,819,017,917	0.380
567,093	919,688	-	2,741,900,593	0.394
545,760	1,099,257	-	2,587,013,944	0.379
476,191	961,743	-	2,354,383,357	0.410
464,616	1,280,511	-	2,190,455,395	0.445
447,194	1,534,284	-	2,089,605,407	0.497
444,603	1,591,213	-	2,079,369,753	0.508
439,359	1,869,989	-	2,206,882,564	0.520
472,885	1,899,166	-	2,344,268,130	0.529

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years  
December 31, 2017 (Unaudited)**

	2007	2008	2009	2010
<b>District</b>				
Corporate	0.100	0.101	0.103	0.136
IMRF	0.019	0.019	0.022	0.016
Police Protection	0.007	0.009	0.010	0.011
Audit	0.001	0.001	0.001	-
Liability Insurance	0.017	0.016	0.015	0.008
Recreation for Handicapped	0.025	0.025	0.024	0.026
Recreation	0.075	0.077	0.069	0.074
Recreation and Community Center	0.065	0.065	0.082	0.087
Bonds and Interest	0.050	0.048	0.049	-
Museum	0.018	0.019	0.019	0.021
<b>Total Direct Rates</b>	<b>0.377</b>	<b>0.380</b>	<b>0.394</b>	<b>0.379</b>
<b>Overlapping Rates</b>				
Lake County	0.444	0.453	0.464	0.505
Lake County Forest Preserve District	0.201	0.199	0.200	0.198
Moraine Township	0.044	0.045	0.047	0.052
City of Highland Park	0.517	0.515	0.536	0.586
North Shore Sanitary District	0.120	0.121	0.124	0.136
South Lake Mosquito Abatement	0.011	0.011	0.012	0.013
Elementary School Districts	2.198	2.283	2.387	2.551
High School District	1.614	1.660	1.748	1.921
Community College District 532	0.192	0.196	0.200	0.218
<b>Total Direct and Overlapping Rates</b>	<b>5.718</b>	<b>5.863</b>	<b>6.112</b>	<b>6.559</b>

Data Source: Office of the County Clerk

Note: Rates are per \$1,000 of Assessed Value

2011	2012	2013	2014	2015	2016
0.150	0.256	0.197	0.292	0.263	0.215
0.017	-	-	-	-	-
0.012	-	-	-	-	-
-	-	-	-	-	-
0.009	-	-	-	-	-
0.028	0.018	0.040	0.040	0.040	0.040
0.081	0.171	0.260	0.176	0.184	0.209
0.090	-	-	-	-	-
-	-	-	-	0.034	0.064
0.023	-	-	-	-	-
0.410	0.445	0.497	0.508	0.520	0.529
0.554	0.808	0.663	0.683	0.663	0.632
0.201	0.212	0.218	0.210	0.208	0.193
0.059	0.066	0.070	0.066	0.063	0.056
0.643	0.709	0.785	0.795	0.749	0.737
0.150	0.150	0.164	0.169	0.166	0.157
0.014	0.150	0.007	0.013	0.012	0.012
2.818	2.957	3.076	3.152	3.006	2.862
2.167	2.178	2.364	2.421	2.309	2.187
0.240	0.240	0.296	0.306	0.299	0.285
7.256	7.915	8.140	8.323	7.995	7.650

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago  
December 31, 2017 (Unaudited)**

Taxpayer	Tax Year 2016			Tax Year 2007		
	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total District Taxable Assessed Value
Metzler I Renaissance Place, LLC	\$ 12,436,842	1	0.53%			
Federal Realty Investment Trust	6,906,411	2	0.29%	\$ 8,063,177	2	0.30%
Midwest Family Housing, LLC	6,866,612	3	0.29%			
Americana Apartments	5,035,806	4	0.21%	4,474,385	7	0.16%
Highland Park Associates	4,586,851	5	0.20%	4,639,122	6	
Klairmont Family Associates LP	4,573,431	6	0.20%	5,226,915	4	0.19%
Elston Avenue Real Estate Company	3,969,002	7	0.17%			
Ameritech-Illinois	3,860,136	8	0.16%			
Sunset Food Market	3,845,373	9	0.16%	5,061,218	5	0.19%
LB&M Real Estate Company LLC	3,131,208	10	0.13%			
Renaissance Place c/o Davis Street				16,566,010	1	0.61%
Solo Cup Company				5,630,284	3	0.21%
Target Corporation				3,980,310	8	0.15%
Leonardi Enterprises				3,669,190	9	0.12%
American Stores Company				3,320,586	10	0.14%
	<u>55,211,672</u>		<u>2.36%</u>	<u>60,631,197</u>		<u>2.06%</u>

Data Source: Office of the County Clerk

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Property Tax Levies and Collections - Last Ten Fiscal Years  
December 31, 2017 (Unaudited)**

Fiscal Year Ended	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
3/31/2009	2007	\$ 10,227,819	\$ 10,149,547	99.23%	\$ -	\$ 10,149,547	99.23%
3/31/2010	2008	10,712,269	10,667,644	99.58%	-	10,667,644	99.58%
3/31/2011	2009	10,803,088	10,737,943	99.40%	-	10,737,943	99.40%
3/31/2012	2010	9,804,783	9,757,439	99.52%	-	9,757,439	99.52%
3/31/2013	2011	9,652,972	9,604,889	99.50%	-	9,604,889	99.50%
3/31/2014	2012	9,747,527	9,609,488	98.58%	-	9,609,488	98.58%
12/31/2014*	2013	10,385,339	10,313,220	99.31%	-	10,313,220	99.31%
12/31/2015	2014	10,566,317	10,526,158	99.62%	-	10,526,158	99.62%
12/31/2016	2015	11,482,476	11,466,892	99.86%	-	11,466,892	99.86%
12/31/2017	2016	12,395,646	12,277,863	99.05%	-	12,277,863	99.05%

Data Source: Office of the County Clerk/Park District Financial Records

\* For the nine month year ended December 31, 2014.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years  
December 31, 2017 (Unaudited)**

Fiscal Year Ended	Governmental Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	Debt Certificates	General Obligation Bonds			
3/31/2009	\$ -	\$ 11,370,000	\$ 11,370,000	0.53%	\$ 361
3/31/2010	-	10,850,245	10,850,245	0.51%	344
3/31/2011	-	9,035,228	9,035,228	0.42%	287
3/31/2012	-	8,495,211	8,495,211	0.40%	284
3/31/2013	-	8,403,559	8,403,559	0.42%	282
3/31/2014	-	15,940,963	15,940,963	0.80%	536
12/31/2014*	-	14,758,367	14,758,367	0.74%	496
12/31/2015	-	13,535,771	13,535,771	0.69%	455
12/31/2016	-	14,528,174	14,528,174	0.63%	488
12/31/2017	11,005,578	10,069,119	21,074,697	0.92%	711

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Demographic and Economic Statistics for personal income and population data.

\* For the nine month year ended December 31, 2014.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years  
December 31, 2017 (Unaudited)**

Fiscal Year Ended	Debt Certificates	General Obligation Bonds	Less Amounts Available	Total	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
3/31/2009	\$ -	\$ 11,370,000	\$ 279,909	\$ 11,090,091	0.39%	\$ 352
3/31/2010	-	10,710,000	321,114	10,388,886	0.38%	330
3/31/2011	-	8,905,000	228,215	8,676,785	0.34%	275
3/31/2012	-	8,375,000	110,758	8,264,242	0.35%	277
3/31/2013	-	8,403,559	269,255	8,134,304	0.37%	273
3/31/2014	-	15,940,963	240,641	15,700,322	0.75%	528
12/31/2014*	-	14,758,367	136,608	14,621,759	0.70%	491
12/31/2015	-	13,535,771	136,639	13,399,132	0.64%	450
12/31/2016	-	14,528,174	141,126	14,387,048	0.65%	483
12/31/2017	11,005,578	10,069,119	132,006	20,942,691	0.89%	707

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

\* For the nine month year ended December 31, 2014.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Schedule of Direct and Overlapping Governmental Activities Debt  
December 31, 2017 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District's Share of Debt
District	\$ 21,074,697	100.00%	\$ 21,074,697
Overlapping Debt			
Lake County Forest Preserve District	270,760,000	9.42%	25,505,592
City of Highland Park	5,939,650	100.00%	5,939,650
Village of Deerfield	58,920,000	2.43%	1,431,756
School District 109	19,075,000	5.93%	1,131,148
Township High School District Number 113	91,730,000	55.33%	50,754,209
Community College District Number 532	67,415,000	9.92%	6,687,568
Total Overlapping Debt	513,839,650		91,449,923
Total Direct and Overlapping Debt	534,914,347		112,524,620

Data Source: Lake County Tax Extension Department

(1) Determined by ratio of assessed valuation of property subject to taxation in the District to valuation of property subject to taxation in overlapping unit.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Schedule of Legal Debt Margin - Last Ten Fiscal Years  
December 31, 2017 (Unaudited)**

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**See Following Page**

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Schedule of Legal Debt Margin - Last Ten Fiscal Years  
December 31, 2017 (Unaudited)**

	Fiscal Year Ended 3/31/2009	Fiscal Year Ended 3/31/2010	Fiscal Year Ended 3/31/2011	Fiscal Year Ended 3/31/2012
Equalized Assessed Valuation	\$ 904,316,417	939,672,730	913,966,852	862,337,983
Bonded Debt Limit - 2.875% of Assessed Value	25,999,097	27,015,591	26,276,547	24,792,217
Total Net Debt Applicable to Limit	11,370,000	10,710,000	8,905,000	8,375,000
Legal Debt Margin	14,629,097	16,305,591	17,371,547	16,417,217
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	43.73%	39.64%	33.89%	33.78%
Non-Referendum Legal Debt Limit - .575% of Assessed Value	5,199,819	5,403,118	5,255,309	4,958,443
Amount of Debt Applicable to Limit	-	-	-	-
Non-Referendum Legal Debt Margin	5,199,819	5,403,118	5,255,309	4,958,443
Percentage of Legal Debt Margin to Bonded Debt Limit	0.00%	0.00%	0.00%	0.00%

Fiscal Year Ended 3/31/2013	Fiscal Year Ended 3/31/2014	Nine Months Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017
784,794,470	2,354,383,374	2,089,605,391	2,079,369,739	2,206,882,574	2,344,268,130
22,562,841	67,688,522	60,076,155	59,781,880	63,447,874	67,397,709
7,880,000	15,465,000	14,330,000	13,155,000	14,195,000	9,650,000
14,682,841	52,223,522	45,746,155	46,626,880	49,252,874	57,747,709
34.92%	22.85%	23.85%	22.00%	22.37%	14.32%
4,512,568	13,537,704	12,015,231	11,956,376	12,689,575	13,479,542
-	-	-	-	2,245,000	9,650,000
4,512,568	13,537,704	12,015,231	11,956,376	10,444,575	3,829,542
0.00%	0.00%	0.00%	0.00%	17.69%	71.59%

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Demographic and Economic Statistics - Last Ten Fiscal Years  
December 31, 2017 (Unaudited)**

Fiscal Year Ended	(1) Population	(2) Personal Income	(3) Per Capita Personal Income	(4) Unemployment Rate
3/31/2009	31,516	\$ 2,142,709,808	\$ 67,988	4.30%
3/31/2010	31,516	2,142,709,808	67,988	6.20%
3/31/2011	31,516	2,142,709,808	67,988	6.70%
3/31/2012	29,882	1,977,740,170	66,185	5.60%
3/31/2013	29,763	2,024,003,052	68,004	5.70%
3/31/2014	29,763	2,002,067,721	67,267	6.30%
12/31/2014*	29,763	2,002,067,721	67,267	6.30%
12/31/2015	29,763	1,951,113,465	65,555	4.40%
12/31/2016	29,789	2,287,973,934	76,806	3.90%
12/31/2017	29,641	2,297,503,551	77,511	4.40%

Data Source: (1) Population: Population Estimates, July 1, 2016 from U.S. Census Bureau [www.census.gov](http://www.census.gov)  
 (2) Personal Income equals (1) x (3): 2016 Census from Census Bureau  
 (4) Unemployment Rate: Illinois Department of Employment Security (IDES) <http://www.ides.illinois.gov/>

\* For the nine month year ended December 31, 2014.

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Principal Employers - Current Fiscal Year and Seven Fiscal Years Ago  
December 31, 2017 (Unaudited)**

Employer	2017			2010		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Highland Park Hospital	1,200	1	4.03%	1,500	5	4.78%
School District 112	750	2	2.52%			
Ravinia Festival (1)	690	3	2.32%			
Northern Suburban Special Ed Dist.	595	4	2.00%			
School District 113	400	5	1.34%			
City of Highland Park	237	6	0.80%	1,100	9	3.51%
Dick Blick Holdings	100	7	0.34%			
Highland Park Public Library (1)	98	8	0.33%			
Highland Park Post Office	85	9	0.29%			
First Bank of Highland Park	84	10	0.28%			
Allstate Insurance				5,000	1	15.94%
Walgreen Company				2,500	2	7.97%
Underwriters Laboratories				1,600	3	5.10%
Lake Forest Hospital				1,600	3	5.10%
Hospira, Inc.				1,350	6	4.30%
Comined School District				1,200	7	3.83%
WW Grainger, Inc.				1,200	7	3.83%
Trustmark Mutual Holding Co.				940	10	3.00%
	<u>4,239</u>		<u>14.23%</u>	<u>17,990</u>		<u>57.36%</u>

Note: (1) Includes full-time, part-time and seasonal employees

Data Source: 2017/2008 IL Manufacturers Directory, 2017/2008 IL Services Directory

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Full-Time Equivalent District Government Employees by Function - Last Ten Fiscal Years  
December 31, 2017 (Unaudited)**

	Fiscal Year Ended 3/31/2009	Fiscal Year Ended 3/31/2010	Fiscal Year Ended 3/31/2011	Fiscal Year Ended 3/31/2012
General Government				
Administration				
Full-Time	24	24	18	24
Operations				
Full-Time	25	25	26	28
Recreation				
Full-Time	23	23	25	24
Totals	72	72	69	76

Data Source: District Records

Fiscal Year Ended 3/31/2013	Fiscal Year Ended 3/31/2014	Nine Months Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017
24	22	22	20	22	13
26	26	26	28	25	24
24	32	32	30	29	38
74	80	80	78	76	75

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Operating Indicators by Function/Program - Last Ten Fiscal Years  
December 31, 2017 (Unaudited)**

	Fiscal Year Ended 3/31/2009	Fiscal Year Ended 3/31/2010	Fiscal Year Ended 3/31/2011
Recreation Center			
Memberships	1,691	1,549	1,499
Members	3,300	2,803	2,736
Day Passes	4,508	3,844	2,639
Rentals	540	274	192
AquaPark			
Memberships	937	827	846
Centennial Ice Area			
Ice Skating Participants	3,268	2,529	3,297
Gymnastics Participants	2,599	2,500	2,714
Arts Program			
Individual Enrollments	749	720	827
West Ridge			
Individual Enrollments	2,208	1,918	1,973
Athletics Programs			
Individual Enrollments	3,466	3,504	3,920
Camps			
Individual Enrollments	1,345	1,415	1,284
Special Events			
Individuals	552	532	554
Boating Beach			
Season Passes	667	451	357
Golf Course			
Annual Rounds Played	33,134	29,808	30,001
Season Passes	2,259	2,226	2,236
Tennis			
Memberships	658	600	591

Data Source: Various District Departments

\* - Beginning in fiscal year December 31, 2017, the District no longer sells boating beach seasonal passes

Fiscal Year Ended 3/31/2012	Fiscal Year Ended 3/31/2013	Fiscal Year Ended 3/31/2014	Nine Months Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017
1,897	2,952	1,804	1,744	2,067	2,029	2,027
2,584	2,712	3,050	3,086	3,239	3,129	3,329
2,914	2,235	2,062	1,791	8,180	7,699	8,026
241	207	193	115	1,261	166	55
872	484	655	856	703	788	575
2,453	1,809	1,599	1,158	2,076	2,065	1,978
1,874	2,165	1,791	1,115	1,766	2,252	1,908
359	363	660	186	183	141	207
1,592	1,919	1,799	1,874	1,403	1,664	1,398
2,691	2,455	2,224	1,793	2,222	1,940	1,643
1,275	1,238	1,194	1,371	1,572	1,466	1,246
1,613	3,215	1,176	8,788	7,120	6,232	7,264
384	232	199	67	205	160	*
30,859	31,635	27,775	24,724	27,127	24,184	22,997
2,252	-	-	-	135	91	1,058
577	693	704	750	704	708	675

**PARK DISTRICT OF HIGHLAND PARK, ILLINOIS**

**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years  
December 31, 2017 (Unaudited)**

	Fiscal Year Ended 3/31/2009	Fiscal Year Ended 3/31/2010	Fiscal Year Ended 3/31/2011
Recreation			
Facilities (Number of)			
Adventure Golf Mini-Course	1	1	-
Aqua Park	1	1	1
Ball Diamonds	23	23	23
Boat Launching Ramp	1	1	1
Disc Golf Courses	2	2	2
Dog Off-Leash Exercise Area	1	1	1
Fishing Ponds	3	3	3
Football Fields/Soccer	14	14	14
Golf Course	1	1	1
Golf Learning Center (Driving Range)	1	1	-
Gymnastics Studio	1	1	1
Indoor Tennis Courts	6	6	6
Indoor Ice Arena	1	1	1
Indoor Playground	1	1	1
In-Line/Skateboard Park	1	1	1
Walking and Bike Trails (Miles)	10	10	10
Nature Center	1	1	1
Nature Preserves	6	6	6
Outdoor Basketball Courts	10	10	10
Outdoor Hard Surface Tennis Courts	39	39	39
Outdoor Ice Skating	1	1	1
Outdoor Soft Surface Tennis Courts	3	3	3
Parking Spaces	1,922	1,922	1,922
Picnic Areas	16	16	16
Picnic Shelters	4	4	4
Playgrounds	39	39	39
Public Park Restrooms	11	11	11
Racquetball Courts	4	4	4
Recreation Centers	2	2	2
Swimming Beaches	1	1	1
Program Shelter	-	-	-
Public Recreation Beaches	-	-	-

Data Source: District Department Heads

Fiscal Year Ended 3/31/2012	Fiscal Year Ended 3/31/2013	Fiscal Year Ended 3/31/2014	Nine Months Ended 12/31/2014	Fiscal Year Ended 12/31/2015	Fiscal Year Ended 12/31/2016	Fiscal Year Ended 12/31/2017
-	-	-	-	-	-	-
1	1	1	1	1	1	1
23	23	23	23	23	29	29
1	1	1	1	1	1	1
2	2	2	2	2	2	2
2	3	3	3	3	3	3
3	3	3	3	3	3	3
14	14	14	14	14	14	14
1	1	1	1	1	1	1
-	-	-	-	-	-	-
1	1	1	1	1	1	1
6	6	6	6	6	6	6
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
10	9	9	9	9	9	9
1	1	1	1	1	1	1
6	6	6	6	6	6	6
10	10	10	10	10	10	10
39	39	39	39	39	39	39
1	1	1	1	1	1	1
7	7	7	7	7	7	7
1,922	2,149	2,149	2,149	2,149	2,149	2,149
16	16	16	16	16	16	16
4	4	4	4	4	4	4
39	39	39	39	39	39	39
11	11	11	11	11	12	12
4	4	4	4	4	4	4
1	1	1	1	1	1	1
1	1	1	1	1	1	1
-	1	1	1	1	1	1
-	4	4	4	4	4	4



# Memorandum

**To:** Board of Park Commissioners

**From:** Brian Romes, Director of Facilities and Recreation  
Kathy Donahue, Deputy Director of Operations  
Liza McElroy, Executive Director

**Date:** 5/22/2018

**Subject:** **SUNSET VALLEY GOLF CLUB CART BARN, PARKING LOT LIGHTS,  
CAR CHARGING STATION**

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## **BACKGROUND**

The Park District completed course renovations of the Sunset Valley Golf Club in Fall 2018 and is currently in the construction phase of Clubhouse. Additional projects prior to the course and clubhouse opening in August 2018 are the conversion of the current Golf Cart Barn to accommodate electrically charged golf carts, the addition of parking lot lights in both the south and east parking lots, and installation of two new automobile charging ports for electrical cars. Details on these projects are below.

- **Cart Barn Conversion:** On March 6, 2018, the Park Board of commissioners authorized the Park District to enter into a 5-year capital lease agreement with EZGO for 65 lithium ion golf carts. With the approval of this golf cart lease, the current storage barn where the carts are parked while not in use requires a conversion to accommodate electric charging stations. These charging stations are needed to charge the golf carts per the EZGO lithium ion golf cart specified requirements. The current cart barn does not have the electrical power needed to accommodate these carts and electric must be fed underground from the current utility service at the clubhouse.
- **Parking Lot Light, fixture, and pole:** Renovation of the Clubhouse includes an expanded kitchen and improved bar, restaurant, and lounge area. In effort to accommodate guests who stay for dinner or for evening rentals during the off season, the parking lot must have lights to ensure safety after dark.

The Park District held a neighborhood meeting on Thursday, May 10 to inform residents of the new parking lot light proposal. In addition, the Park District applied to the City of Highland Park's Design and Review Commission who on May 15 approved the addition of parking lot lights. The District's plan is to furnish and install three (3) sixteen-foot

(16”) light poles within the median of both the south and east parking lots. Each pole has two (2) LED light fixtures.

- **Car Chargers:** In effort to create a green culture through sustainability efforts, the Park District will support and encourage the use of electrical vehicles by installing two (2) single pole electric car charging stations in the south parking lot.

The Park District combined these three projects into one bid packet in effort to streamline electrical work with one contractor. With board approval of the electrical contractor, staff will complete the electrical permitting process with the City of Highland Park and plans to begin work as soon as May 28, 2018 in effort to meet the anticipated completion date of July 1, 2018.

### **BID RESULTS**

3 electrical contractors submitted bids for the SVGC 2018 Cart Barn, Parking Lot Lights, and Car Charging Stations. There was one alternate added to the project which was the installation of necessary shelving to support the golf cart chargers in the cart barn. Staff budgeted a total project cost of \$245,000 which included Architect/Engineering fees. All bids came in below budget and results are below.

<b><u>Electrical Contractor</u></b>	<b><u>Base Bid</u></b>	<b><u>Alternate #1</u></b>	<b><u>Total Project</u></b>
Jamerson and Bauwens Electric:	\$138,590	\$13,150	\$151,740
Kelso-Barnett	\$168,585	\$13,000	\$181,585
Genesis Electric	\$123,995	\$13,833	\$137,828

Genesis Electric was the lowest responsible bidder. Staff and Architect/Engineer Woodhouse Tinucci confirmed scope details and timeline with the contractor and references were called. Genesis Electric has vast experience in the Chicagoland and North Shore area(s) with Park Districts and School Districts including Park Ridge Park District, Wilmette Golf Club, Bartlett Park District, and many others. All reference provided very positive feedback.

### **RECOMMENDATION**

Staff recommends accepting the base bid and alternate #1 for the Sunset Valley Golf Cart Barn, Parking Lot Lights and Car Charging Stations from Genesis Electric in the amount of \$137,828.



Park District of Highland Park, IL

# Income Statement

Current Period Ending 04/30/2018

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
<b>Revenue</b>								
100 - PROGRAMS	213,617.85	268,184.76	1,369,555.64	1,361,721.04	7,834.60	3,034,811.59	257,927.25	1,464,335.52
110 - CAMPS	9,003.50	72,581.22	9,253.50	365,383.28	-356,129.78	1,549,078.00	-20,749.75	475,014.63
120 - LESSONS	33,865.70	28,294.62	115,399.35	125,228.48	-9,829.13	346,684.50	34,641.66	107,742.24
130 - SPECIAL EVENTS	39,794.50	35,969.76	53,332.50	45,321.28	8,011.22	108,288.00	14,058.10	67,007.71
410 - TAX	29,144.36	427,166.66	59,304.02	1,708,666.64	-1,649,362.62	13,072,257.00	39,599.80	79,773.04
420 - FEES & CHARGES	27,828.32	26,973.54	96,238.99	112,624.41	-16,385.42	1,270,299.20	74,275.41	187,090.24
440 - MEMBERSHIPS	122,110.22	140,338.83	477,299.74	541,450.32	-64,150.58	1,717,654.00	123,244.74	523,518.98
450 - RENTALS	178,975.58	71,703.42	499,796.81	428,514.24	71,282.57	1,263,617.75	176,039.86	540,118.91
460 - MERCHANDISING	3,132.76	2,998.98	14,510.73	12,630.23	1,880.50	66,465.00	91,852.94	191,669.27
470 - INTEREST INCOME	12,499.09	8,750.00	39,307.08	35,000.00	4,307.08	105,000.00	8,454.64	26,317.83
480 - MISCELLANEOUS INCOME	7,683.15	10,529.17	114,812.83	48,697.32	66,115.51	193,400.00	44,984.21	514,855.17
510 - OTHER INCOME	7,259.84	1,060.82	8,410.78	4,243.28	4,167.50	37,380.00	331.22	450,117.97
520 - BOND/DEBT PROCEEDS	246.20	0.00	5,500.42	0.00	5,500.42	0.00	5,590.04	8,644,609.21
<b>Total Revenue:</b>	<b>685,161.07</b>	<b>1,094,551.78</b>	<b>2,862,722.39</b>	<b>4,789,480.52</b>	<b>-1,926,758.13</b>	<b>22,764,935.04</b>	<b>850,250.12</b>	<b>13,272,170.72</b>
<b>Expense</b>								
100 - PROGRAMS	114,112.19	145,531.00	561,587.69	608,579.25	46,991.56	1,647,113.91	109,655.00	554,377.34
110 - CAMPS	23,924.48	39,823.83	31,521.70	73,013.69	41,491.99	882,710.33	20,433.87	42,478.36
120 - LESSONS	12,785.04	15,225.77	60,808.36	61,561.99	753.63	159,167.83	11,489.39	43,987.55
130 - SPECIAL EVENTS	15,057.76	16,439.77	56,646.23	66,820.88	10,174.65	214,264.61	7,207.72	55,315.01
480 - MISCELLANEOUS INCOME	1.00	0.00	1.00	0.00	-1.00	0.00	0.00	0.00
610 - SALARIES & WAGES	485,444.11	592,609.22	1,964,836.64	2,403,384.51	438,547.87	7,537,251.09	480,350.77	1,963,337.69
620 - CONTRACTUAL SERVICES	237,460.14	216,240.40	731,323.05	966,727.82	235,404.77	2,896,927.79	375,316.84	1,231,576.08
630 - INSURANCE	176,503.64	174,888.80	536,089.80	699,555.20	163,465.40	2,099,502.41	172,792.33	702,012.64
640 - MATERIALS & SUPPLIES	34,519.85	60,452.78	102,438.70	184,723.90	82,285.20	588,970.66	39,907.49	117,887.97
650 - MAINTENANCE & LANDSCAPING CONTRACTS	29,492.31	45,033.65	69,193.95	127,405.22	58,211.27	435,352.52	38,955.89	99,085.57
660 - UTILITIES	105,603.53	79,747.98	227,285.21	318,533.61	91,248.40	980,619.05	70,175.99	233,227.40
670 - PENSION CONTRIBUTIONS	56,871.28	70,265.54	231,484.56	300,259.55	68,774.99	911,368.95	56,258.75	229,281.71
680 - COST OF GOODS SOLD	907.47	1,767.08	4,481.19	5,308.32	827.13	26,546.00	25,092.31	53,365.34
710 - DEBT RETIREMENT	475.00	0.00	1,425.00	0.00	-1,425.00	3,077,362.50	0.00	475.00
720 - CAPITAL OUTLAY	356,790.21	1,219,490.92	1,755,849.56	4,485,067.68	2,729,218.12	8,560,614.00	-62,293.35	427,746.59
<b>Total Expense:</b>	<b>1,649,948.01</b>	<b>2,677,516.74</b>	<b>6,334,972.64</b>	<b>10,300,941.62</b>	<b>3,965,968.98</b>	<b>30,017,771.65</b>	<b>1,345,343.00</b>	<b>5,754,154.25</b>
<b>Report Total:</b>	<b>-964,786.94</b>	<b>-1,582,964.96</b>	<b>-3,472,250.25</b>	<b>-5,511,461.10</b>	<b>2,039,210.85</b>	<b>-7,252,836.61</b>	<b>-495,092.88</b>	<b>7,518,016.47</b>

**Fund Summary**

Fund	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
01 - GENERAL CORPORATE	-369,468.81	-32,174.98	-1,228,545.49	-128,699.92	-1,099,845.57	-382,023.74	-323,887.07	-1,198,829.82
25 - SPECIAL RECREATION	0.00	0.00	-147,489.74	-147,489.50	-0.24	546,866.00	0.00	-150,298.96
29 - RECREATION	-162,309.36	-298,850.05	-265,873.62	-623,640.71	357,767.09	3,106,547.63	-106,967.52	77,746.30
60 - DEBT SERVICE	-475.00	0.00	-1,425.00	0.00	-1,425.00	-1,562,812.50	0.00	-475.00
70 - CAPITAL PROJECTS	-432,533.77	-1,251,939.93	-1,828,916.40	-4,611,630.97	2,782,714.57	-8,961,414.00	-64,238.29	8,789,873.95
<b>Report Total:</b>	<b>-964,786.94</b>	<b>-1,582,964.96</b>	<b>-3,472,250.25</b>	<b>-5,511,461.10</b>	<b>2,039,210.85</b>	<b>-7,252,836.61</b>	<b>-495,092.88</b>	<b>7,518,016.47</b>



Park District of Highland Park, IL

F01 General Fund

# Income Statement

Current Period Ending 04/30/2018

Typ...	Month		Year To Date			Annual Budget	Prior Year	YTD
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	
<b>Revenue</b>								
410 - TAX	29,144.36	427,166.66	59,304.02	1,708,666.64	-1,649,362.62	5,126,000.00	39,599.80	79,773.04
420 - FEES & CHARGES	3,017.42	3,275.87	11,039.49	13,103.48	-2,063.99	39,326.20	739.11	15,389.04
450 - RENTALS	0.00	5,000.00	0.00	20,000.00	-20,000.00	60,000.00	0.00	38,700.00
460 - MERCHANDISING	16.95	9.99	60.04	39.96	20.08	120.00	0.00	21.74
470 - INTEREST INCOME	12,499.09	8,750.00	39,307.08	35,000.00	4,307.08	105,000.00	8,454.64	26,317.83
480 - MISCELLANEOUS INCOME	400.50	8,308.26	71,091.41	33,233.04	37,858.37	99,700.00	12,666.67	44,123.51
510 - OTHER INCOME	1,034.79	1,060.82	2,185.73	4,243.28	-2,057.55	12,735.00	331.22	331.22
<b>Total Revenue:</b>	<b>46,113.11</b>	<b>453,571.60</b>	<b>182,987.77</b>	<b>1,814,286.40</b>	<b>-1,631,298.63</b>	<b>5,442,881.20</b>	<b>61,791.44</b>	<b>204,656.38</b>
<b>Expense</b>								
610 - SALARIES & WAGES	182,943.60	229,123.47	728,337.20	916,493.88	188,156.68	2,744,517.07	178,510.98	699,557.98
620 - CONTRACTUAL SERVICES	64,131.62	83,436.22	184,506.74	333,744.88	149,238.14	1,001,399.70	58,519.15	143,403.34
630 - INSURANCE	102,649.73	101,187.22	306,891.29	404,748.88	97,857.59	1,214,729.83	95,488.64	387,879.36
640 - MATERIALS & SUPPLIES	16,313.11	20,682.40	44,225.07	82,729.60	38,504.53	248,263.36	13,318.13	40,991.35
650 - MAINTENANCE & LANDSCAPING CONTRACTS	14,161.80	9,597.95	23,076.12	38,391.80	15,315.68	115,197.52	8,432.81	21,053.89
660 - UTILITIES	13,574.92	10,303.57	34,106.30	41,214.28	7,107.98	123,662.61	9,182.22	26,351.18
670 - PENSION CONTRIBUTIONS	21,807.14	31,415.75	90,390.54	125,663.00	35,272.46	377,134.85	22,226.58	84,249.10
<b>Total Expense:</b>	<b>415,581.92</b>	<b>485,746.58</b>	<b>1,411,533.26</b>	<b>1,942,986.32</b>	<b>531,453.06</b>	<b>5,824,904.94</b>	<b>385,678.51</b>	<b>1,403,486.20</b>
<b>Report Total:</b>	<b>-369,468.81</b>	<b>-32,174.98</b>	<b>-1,228,545.49</b>	<b>-128,699.92</b>	<b>-1,099,845.57</b>	<b>-382,023.74</b>	<b>-323,887.07</b>	<b>-1,198,829.82</b>

The General Fund is the general operating fund of the District. It accounts for all revenues and expenditures of the District which are not accounted for by other funds. This fund accounts for administrative, planning and park expenditures.

Fund Balance 1/1/2018 \$ 2,886,931

YTD Activity \$ (1,228,545)

Fund Balance 4/30/2018 \$ 1,658,386

Revenue is unfavorable to budget due to budget timing of property tax revenue. Beginning May 17th, property taxes will be distributed to local agencies. Expenditures are under budget by 37%, but in line with prior YTD.



Park District of Highland Park, IL

F25 Special Recreation

# Income Statement

Current Period Ending 04/30/2018

Typ...	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year		
	Actual	Budget	Actual	Budget			Month	YTD	
<b>Revenue</b>									
410 - TAX	0.00	0.00	0.00	0.00	0.00	941,707.00	0.00	0.00	
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>941,707.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Expense</b>									
620 - CONTRACTUAL SERVICES	0.00	0.00	147,489.74	147,489.50	-0.24	394,841.00	0.00	150,298.96	
<b>Total Expense:</b>	<b>0.00</b>	<b>0.00</b>	<b>147,489.74</b>	<b>147,489.50</b>	<b>-0.24</b>	<b>394,841.00</b>	<b>0.00</b>	<b>150,298.96</b>	
<b>Report Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>-147,489.74</b>	<b>-147,489.50</b>	<b>-0.24</b>	<b>546,866.00</b>	<b>0.00</b>	<b>-150,298.96</b>	

The Special Recreation Fund is used to account for revenues derived from a special annual property tax levy and the expenditures of these monies to Northern Suburban Recreation Association for recreation services for the disabled.

Fund Balance 1/1/2018 \$ 294,333

Year to Date Activity \$ (147,490)

Fund Balance 4/30/2018 \$ 146,843

There was no activity during the month.



Park District of Highland Park, IL

F29 Recreation

# Income Statement

Current Period Ending 04/30/2018

Typ...	Month		Year To Date			Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget	Variance Favorable (Unfavorable)		Month	YTD
<b>Revenue</b>								
100 - PROGRAMS	213,617.85	268,184.76	1,369,555.64	1,361,721.04	7,834.60	3,034,811.59	257,927.25	1,464,335.52
110 - CAMPS	9,003.50	72,581.22	9,253.50	365,383.28	-356,129.78	1,549,078.00	-20,749.75	475,014.63
120 - LESSONS	33,865.70	28,294.62	115,399.35	125,228.48	-9,829.13	346,684.50	34,641.66	107,742.24
130 - SPECIAL EVENTS	39,794.50	35,969.76	53,332.50	45,321.28	8,011.22	108,288.00	14,058.10	67,007.71
410 - TAX	0.00	0.00	0.00	0.00	0.00	5,490,000.00	0.00	0.00
420 - FEES & CHARGES	24,810.90	23,697.67	85,199.50	99,520.93	-14,321.43	1,230,973.00	73,536.30	171,701.20
440 - MEMBERSHIPS	122,110.22	140,338.83	477,299.74	541,450.32	-64,150.58	1,717,654.00	123,244.74	523,518.98
450 - RENTALS	178,975.58	66,703.42	499,796.81	408,514.24	91,282.57	1,203,617.75	176,039.86	501,418.91
460 - MERCHANDISING	3,115.81	2,988.99	14,450.69	12,590.27	1,860.42	66,345.00	91,852.94	191,647.53
480 - MISCELLANEOUS INCOME	7,282.65	2,220.91	43,721.42	15,464.28	28,257.14	93,700.00	32,317.54	53,331.66
510 - OTHER INCOME	6,225.05	0.00	6,225.05	0.00	6,225.05	24,645.00	0.00	0.00
<b>Total Revenue:</b>	<b>638,801.76</b>	<b>640,980.18</b>	<b>2,674,234.20</b>	<b>2,975,194.12</b>	<b>-300,959.92</b>	<b>14,865,796.84</b>	<b>782,868.64</b>	<b>3,555,718.38</b>
<b>Expense</b>								
100 - PROGRAMS	114,112.19	145,531.00	561,587.69	608,579.25	46,991.56	1,647,113.91	109,655.00	554,377.34
110 - CAMPS	23,924.48	39,823.83	31,521.70	73,013.69	41,491.99	882,710.33	20,433.87	42,478.36
120 - LESSONS	12,785.04	15,225.77	60,808.36	61,561.99	753.63	159,167.83	11,489.39	43,987.55
130 - SPECIAL EVENTS	15,057.76	16,439.77	56,646.23	66,820.88	10,174.65	214,264.61	7,207.72	55,315.01
480 - MISCELLANEOUS INCOME	1.00	0.00	1.00	0.00	-1.00	0.00	0.00	0.00
610 - SALARIES & WAGES	302,500.51	363,485.75	1,236,499.44	1,486,890.63	250,391.19	4,792,734.02	301,839.79	1,263,779.71
620 - CONTRACTUAL SERVICES	97,338.76	96,538.67	319,724.81	346,264.15	26,539.34	1,071,187.09	184,676.01	643,698.36
630 - INSURANCE	73,853.91	73,701.58	229,198.51	294,806.32	65,607.81	884,772.58	77,303.69	314,133.28
640 - MATERIALS & SUPPLIES	18,206.74	39,770.38	58,213.63	101,994.30	43,780.67	340,707.30	26,589.36	76,896.62
650 - MAINTENANCE & LANDSCAPING CONTRACTS	15,330.51	35,435.70	46,117.83	89,013.42	42,895.59	320,155.00	30,523.08	78,031.68
660 - UTILITIES	92,028.61	69,444.41	193,178.91	277,319.33	84,140.42	856,956.44	60,993.77	206,876.22
670 - PENSION CONTRIBUTIONS	35,064.14	38,849.79	141,094.02	174,596.55	33,502.53	534,234.10	34,032.17	145,032.61
680 - COST OF GOODS SOLD	907.47	1,767.08	4,481.19	5,308.32	827.13	26,546.00	25,092.31	53,365.34
720 - CAPITAL OUTLAY	0.00	3,816.50	1,034.50	12,666.00	11,631.50	28,700.00	0.00	0.00
<b>Total Expense:</b>	<b>801,111.12</b>	<b>939,830.23</b>	<b>2,940,107.82</b>	<b>3,598,834.83</b>	<b>658,727.01</b>	<b>11,759,249.21</b>	<b>889,836.16</b>	<b>3,477,972.08</b>
<b>Report Total:</b>	<b>-162,309.36</b>	<b>-298,850.05</b>	<b>-265,873.62</b>	<b>-623,640.71</b>	<b>357,767.09</b>	<b>3,106,547.63</b>	<b>-106,967.52</b>	<b>77,746.30</b>

**Fund Summary**

Fund	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
29 - RECREATION	-162,309.36	-298,850.05	-265,873.62	-623,640.71	357,767.09	3,106,547.63	-106,967.52	77,746.30
<b>Report Total:</b>	<b>-162,309.36</b>	<b>-298,850.05</b>	<b>-265,873.62</b>	<b>-623,640.71</b>	<b>357,767.09</b>	<b>3,106,547.63</b>	<b>-106,967.52</b>	<b>77,746.30</b>

The Recreation Fund is used to account for the operations of the facilities and programs. Financing is provided primarily from an annual property tax levy and from fees charged for programs and activities.

Fund Balance 1/1/2018 \$ 4,106,307

Year to Date Activity \$ (265,874)

Fund Balance 4/30/2018 \$ 3,840,433

YTD Athletic program revenue 9% or \$31,000 unfavorable to budget, but \$5,000 favorable to prior YTD. ICE Programs are favorable to budget by 15% or \$35,000. WRC programs are unfavorable to budget by 9% or \$27,000. DCRC is favorable to budget by 30%. As the year progresses unfavorable gaps will decrease or move to favorable differences.

Learning Center operations are under way. Due to weather this has been a slow start.



Park District of Highland Park, IL  
 F60 Debt Service

# Income Statement

Current Period Ending 04/30/2018

Typ...	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year		
	Actual	Budget	Actual	Budget			Month	YTD	
<b>Revenue</b>									
410 - TAX	0.00	0.00	0.00	0.00	0.00	1,514,550.00	0.00	0.00	
<b>Total Revenue:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,514,550.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Expense</b>									
710 - DEBT RETIREMENT	475.00	0.00	1,425.00	0.00	-1,425.00	3,077,362.50	0.00	475.00	
<b>Total Expense:</b>	<b>475.00</b>	<b>0.00</b>	<b>1,425.00</b>	<b>0.00</b>	<b>-1,425.00</b>	<b>3,077,362.50</b>	<b>0.00</b>	<b>475.00</b>	
<b>Report Total:</b>	<b>-475.00</b>	<b>0.00</b>	<b>-1,425.00</b>	<b>0.00</b>	<b>-1,425.00</b>	<b>-1,562,812.50</b>	<b>0.00</b>	<b>-475.00</b>	

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

Fund Balance 1/1/2018           \$ 156,530  
 Year to Date Activity           \$ (1,425)  
 Fund Balance 4/30/2018       \$ 155,105  
 Service fees were incurred during April .



Park District of Highland Park, IL

F70 Capital

# Income Statement

Current Period Ending 04/30/2018

Typ...	Month		Year To Date		Variance Favorable (Unfavorable)	Annual Budget	Prior Year	
	Actual	Budget	Actual	Budget			Month	YTD
<b>Revenue</b>								
480 - MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	417,400.00
510 - OTHER INCOME	0.00	0.00	0.00	0.00	0.00	0.00	0.00	449,786.75
520 - BOND/DEBT PROCEEDS	246.20	0.00	5,500.42	0.00	5,500.42	0.00	5,590.04	8,644,609.21
<b>Total Revenue:</b>	<b>246.20</b>	<b>0.00</b>	<b>5,500.42</b>	<b>0.00</b>	<b>5,500.42</b>	<b>0.00</b>	<b>5,590.04</b>	<b>9,511,795.96</b>
<b>Expense</b>								
620 - CONTRACTUAL SERVICES	75,989.76	36,265.51	79,601.76	139,229.29	59,627.53	429,500.00	132,121.68	294,175.42
720 - CAPITAL OUTLAY	356,790.21	1,215,674.42	1,754,815.06	4,472,401.68	2,717,586.62	8,531,914.00	-62,293.35	427,746.59
<b>Total Expense:</b>	<b>432,779.97</b>	<b>1,251,939.93</b>	<b>1,834,416.82</b>	<b>4,611,630.97</b>	<b>2,777,214.15</b>	<b>8,961,414.00</b>	<b>69,828.33</b>	<b>721,922.01</b>
<b>Report Total:</b>	<b>-432,533.77</b>	<b>-1,251,939.93</b>	<b>-1,828,916.40</b>	<b>-4,611,630.97</b>	<b>2,782,714.57</b>	<b>-8,961,414.00</b>	<b>-64,238.29</b>	<b>8,789,873.95</b>

The Capital Projects Fund is used to account for financial resources acquired through bond issues and excess surpluses in the Recreation Fund per the District's Fund Balance Policy. These resources are to be used for improvements to existing park facilities, maintenance supplies and staff for the general upkeep of all parks within the District.

Fund Balance 1/1/2018 \$12,801,286

Year to Date Activity \$(1,828,916)

Fund Balance 4/30/2018 \$10,972,370

Activity during April includes Kennedy Park replacement, POGO, SV Club House, and HPCC water tank replacement.



# Y-T-D April 2018

Park District of Highland Park, IL  
Recreation fund

	2017 Total Budget	2017 Total Activity	2018 Total Budget	2018 YTD Activity
<b>Center: 11 - ADMINISTRATIVE</b>				
Revenue	4,988,000.00	4,898,698.69	5,529,000.00	15,573.00
Expense	3,720,930.86	3,741,777.08	3,649,089.19	519,738.30
<b>Center: 11 - ADMINISTRATIVE Surplus (Deficit):</b>	<b>1,267,069.14</b>	<b>1,156,921.61</b>	<b>1,879,910.81</b>	<b>-504,165.30</b>
<b>Center: 24 - WEST RIDGE CENTER</b>				
Revenue	475,282.00	534,939.03	540,503.00	272,415.83
Expense	713,275.05	771,435.36	849,990.37	238,846.13
<b>Center: 24 - WEST RIDGE CENTER Surplus (Deficit):</b>	<b>(237,993.05)</b>	<b>(236,496.33)</b>	<b>(309,487.37)</b>	<b>33,569.70</b>
<b>Center: 26 - ATHLETICS</b>				
Revenue	1,040,734.00	964,109.06	995,801.00	341,282.19
Expense	999,216.02	886,460.18	951,805.08	224,567.02
<b>Center: 26 - ATHLETICS Surplus (Deficit):</b>	<b>41,517.98</b>	<b>77,648.88</b>	<b>43,995.92</b>	<b>116,715.17</b>
<b>Center: 28 - CAMPS</b>				
Revenue	905,963.00	823,752.55	893,222.00	2,000.00
Expense	658,770.02	605,891.05	650,062.97	60,230.11
<b>Center: 28 - CAMPS Surplus (Deficit):</b>	<b>247,192.98</b>	<b>217,861.50</b>	<b>243,159.03</b>	<b>-58,230.11</b>
<b>Center: 29 - SPECIAL EVENTS</b>				
Revenue	100,553.00	50,636.35	69,033.00	22,059.00
Expense	251,186.42	189,216.19	218,607.10	54,488.69
<b>Center: 29 - SPECIAL EVENTS Surplus (Deficit):</b>	<b>(150,633.42)</b>	<b>(138,579.84)</b>	<b>(149,574.10)</b>	<b>-32,429.69</b>
<b>Center: 31 - HIDDEN CREEK AQUAPARK</b>				
Revenue	484,775.88	376,920.41	457,333.00	1,066.75
Expense	629,831.12	486,259.75	480,719.33	27,943.79
<b>Center: 31 - HIDDEN CREEK AQUAPARK Surplus (Deficit):</b>	<b>(145,055.24)</b>	<b>(109,339.34)</b>	<b>(23,386.33)</b>	<b>-26,877.04</b>
<b>Center: 32 - ROSEWOOD INTERPRETIVE CENTER</b>				
Revenue	113,943.50	112,802.80	111,565.55	18,727.00
Expense	106,036.52	102,446.35	107,342.88	19,794.81
<b>Center: 32 - ROSEWOOD INTERPRETIVE CENTER Surplus (Deficit):</b>	<b>7,906.98</b>	<b>10,356.45</b>	<b>4,222.67</b>	<b>-1,067.81</b>
<b>Center: 33 - ROSEWOOD BEACH</b>				
Revenue	57,925.00	55,773.38	72,570.00	2,805.00
Expense	156,165.49	114,075.82	116,597.00	14,380.59
<b>Center: 33 - ROSEWOOD BEACH Surplus (Deficit):</b>	<b>(98,240.49)</b>	<b>(58,302.44)</b>	<b>(44,027.00)</b>	<b>-11,575.59</b>
<b>Budget Worksheet</b>				
<b>Center: 34 - PARK AVENUE</b>				
Revenue	88,318.61	84,015.44	93,279.58	72,182.66
Expense	88,781.77	70,334.33	72,920.78	12,018.50
<b>Center: 34 - PARK AVENUE Surplus (Deficit):</b>	<b>(463.16)</b>	<b>13,681.11</b>	<b>20,358.80</b>	<b>60,164.16</b>
<b>Center: 38 - ICE ARENA</b>				

Revenue	1,254,735.00	1,152,872.37	1,271,588.73	567,081.99
Expense	919,115.54	978,360.41	977,945.77	321,155.86
<b>Center: 38 - ICE ARENA Surplus (Deficit):</b>	<b>335,619.46</b>	<b>174,511.96</b>	<b>293,642.96</b>	<b>245,926.13</b>
<b>Center: 41 - MAINTENANCE</b>				
Revenue	-	175.00	-	817.41
Expense	556,842.90	508,906.42	615,250.76	104,140.54
<b>Center: 41 - MAINTENANCE Surplus (Deficit):</b>	<b>(556,842.90)</b>	<b>(508,731.42)</b>	<b>(615,250.76)</b>	<b>-103,323.13</b>
<b>Center: 42 - PRO SHOP</b>				
Revenue	-	35.48	599,017.00	1,698.74
Expense	17,610.36	31,844.98	470,285.94	57,978.05
<b>Center: 42 - PRO SHOP Surplus (Deficit):</b>	<b>(17,610.36)</b>	<b>(31,809.50)</b>	<b>128,731.06</b>	<b>-56,279.31</b>
<b>Center: 49 - RECREATION CENTER ADMIN</b>				
Revenue	179,852.00	166,799.31	190,645.00	67,132.10
Expense	1,193,443.66	1,068,294.56	1,145,869.29	307,467.83
<b>Center: 49 - RECREATION CENTER ADMIN Surplus (Deficit):</b>	<b>(1,013,591.66)</b>	<b>(901,495.25)</b>	<b>(955,224.29)</b>	<b>-240,335.73</b>
<b>Center: 51 - RECREATION CENTER FITNESS</b>				
Revenue	1,809,907.00	1,928,487.89	1,897,881.00	529,362.67
Expense	678,982.77	679,050.04	735,656.88	229,159.68
<b>Center: 51 - RECREATION CENTER FITNESS Surplus (Deficit):</b>	<b>1,130,924.23</b>	<b>1,249,437.85</b>	<b>1,162,224.12</b>	<b>300,202.99</b>
<b>Center: 53 - RECREATION CENTER AQUATICS</b>				
Revenue	258,849.20	205,900.37	243,738.00	58,468.57
Expense	353,190.09	288,021.08	341,582.54	83,801.76
<b>Center: 53 - RECREATION CENTER AQUATICS Surplus (Deficit):</b>	<b>(94,340.89)</b>	<b>(82,120.71)</b>	<b>(97,844.54)</b>	<b>-25,333.19</b>
<b>Center: 55 - INDOOR TENNIS</b>				
Revenue	1,235,846.55	1,247,551.43	1,248,037.44	641,631.62
Expense	989,311.68	994,041.70	1,001,713.47	347,381.95
<b>Center: 55 - INDOOR TENNIS Surplus (Deficit):</b>	<b>246,534.87</b>	<b>253,509.73</b>	<b>246,323.97</b>	<b>294,249.67</b>
<b>Center: 56 - OUTDOOR TENNIS</b>				
Revenue	216,932.00	217,443.11	188,852.00	-
Expense	191,963.89	174,846.09	147,686.44	3,510.03
<b>Center: 56 - OUTDOOR TENNIS Surplus (Deficit):</b>	<b>24,968.11</b>	<b>42,597.02</b>	<b>41,165.56</b>	<b>-3,510.03</b>
<b>Center: 61 - HELLER NATURE CENTER</b>				
Revenue	322,406.34	257,930.59	291,630.54	24,924.84
Expense	701,240.46	615,457.77	672,273.54	143,943.83
<b>Center: 61 - HELLER NATURE CENTER Surplus (Deficit):</b>	<b>(378,834.12)</b>	<b>(357,527.18)</b>	<b>(380,643.00)</b>	<b>-119,018.99</b>
<b>Center: 74 - HPCC LEARNING CENTER</b>				
Revenue	213,157.81	178,788.00	172,100.00	2,971.87
Expense	142,497.25	110,121.71	160,974.88	44,519.05
<b>Center: 74 - HPCC LEARNING CENTER Surplus (Deficit):</b>	<b>70,660.56</b>	<b>68,666.29</b>	<b>11,125.12</b>	<b>-41,547.18</b>
<b>Center: 76 - HPCC BUILDING</b>				
Revenue	1,147.39	938.95	-	32,032.96
Expense	543,948.51	560,644.21	278,282.80	125,025.38
<b>Center: 76 - HPCC BUILDING Surplus (Deficit):</b>	<b>(542,801.12)</b>	<b>(559,705.26)</b>	<b>(278,282.80)</b>	<b>-92,992.42</b>



Sunset Valley Golf Course

	2017 Total Budget	2017 YTD Activity	2018 Total Budget	2018 YTD Activity
Revenue	-00	173.00	599,017.00	2,316.15
Expense	574,453.26	531,932.00	1,085,536.00	162,119.00
<b>Report Surplus (Deficit):</b>	<b>(574,453.26)</b>	<b>(531,759.00)</b>	<b>(486,519.00)</b>	<b>(159,802.85)</b>

Recreation Center of HP

	Total Budget	YTD Activity	Total Budget	YTD Activity
Revenue	2,248,608.20	2,297,202.00	2,332,264.00	654,963.00
Expense	2,225,616.52	2,027,798.00	2,223,108.00	620,429.00
<b>Report Surplus (Deficit):</b>	<b>22,991.68</b>	<b>269,404.00</b>	<b>109,156.00</b>	<b>34,534.00</b>

Deer Creek Raquet Club

	Total Budget	YTD Activity	Total Budget	YTD Activity
Revenue	1,452,829.00	1,430,239.00	1,436,889.00	641,632.00
Expense	1,181,276.00	1,143,818.00	1,149,399.00	350,892.00
<b>Report Surplus (Deficit):</b>	<b>271,553.00</b>	<b>286,421.00</b>	<b>287,490.00</b>	<b>290,740.00</b>

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Park District of Highland Park  
Investment Schedule  
April 30, 2018

Security	Type		Purchase Date	Maturity Date	Interest Rate	Effective Yield to Mat	Purchase Price	Amortized Book Value	Par Value	Monthly Interest	Expected Interest
Discover Bank (DE)	CD	365	1/31/18	1/31/19	1.80%	1.80%	246,000.00	246,000.00	246,000.00	363.95	4,428.00
Goldman Sachs Bank NY	CD	365	1/31/18	1/31/19	1.80%	1.80%	246,000.00	246,000.00	246,000.00	363.95	4,428.00
Safra National Bank of NY	CD	454	1/31/18	4/30/19	1.89%	1.89%	247,000.00	247,000.00	247,000.00	383.70	5,806.60
Southwest National Bank KS	CD	546	2/2/18	8/2/19	2.00%	2.00%	247,000.00	247,000.00	247,000.00	406.03	7,389.70
Live Oak Banking Co	CD	546	2/9/18	8/9/19	2.00%	2.00%	247,000.00	247,000.00	247,000.00	406.64	7,400.78
Bankvista, Sartell MN	CD	638	2/7/18	11/7/19	2.00%	2.00%	247,000.00	247,000.00	247,000.00	406.03	8,634.85
First Commerce Bank	CD	638	2/7/18	11/7/19	2.00%	2.00%	247,000.00	247,000.00	247,000.00	406.03	8,634.85
Franklin Synergy Bank TN	CD	365	4/25/17	4/25/18	1.16%	1.16%	246,000.00	246,000.00	246,000.00	234.54	2,853.60
Global Bank NY	CD	365	4/25/17	4/25/18	1.10%	1.10%	246,000.00	246,000.00	246,000.00	222.41	2,706.00
Prudential Savings Bank PA	CD	365	4/25/17	4/25/18	1.10%	1.10%	246,000.00	246,000.00	246,000.00	222.41	2,706.00
Third Coast Bank, TX	CD	365	5/24/17	5/24/18	1.30%	1.30%	246,000.00	246,000.00	246,000.00	262.85	3,198.00
American National Bank of MN	CD	365	5/24/17	5/24/18	1.25%	1.25%	246,000.00	246,000.00	246,000.00	252.74	3,075.00
Post Oak Bank, TX	CD	365	5/24/17	5/24/18	1.20%	1.20%	246,000.00	246,000.00	246,000.00	242.63	2,952.00
Industrial & Commercial Bank of China NY	CD	365	6/19/17	6/19/18	1.40%	1.40%	246,000.00	246,000.00	246,000.00	283.07	3,444.00
Savoy Bank, NY NY	CD	365	6/19/17	6/19/18	1.30%	1.30%	246,000.00	246,000.00	246,000.00	262.85	3,198.00
Bank of the Ozarks AZ	CD	592	12/1/16	7/16/18	0.99%	0.99%	245,000.00	245,000.00	245,000.00	199.36	3,933.96
Quontic Bank, Astoria NY	CD	365	7/24/17	7/24/18	1.52%	1.52%	245,000.00	245,000.00	245,000.00	306.08	3,724.00
Mainstreet Bank, Herndon VA	CD	365	7/24/17	7/24/18	1.50%	1.50%	245,000.00	245,000.00	245,000.00	302.05	3,675.00
Bank of China, NY	CD	367	8/11/17	8/13/18	1.50%	1.50%	245,000.00	245,000.00	245,000.00	302.05	3,695.14
Affiliated Bank, Arlington TX	CD	367	8/11/17	8/13/18	1.46%	1.50%	246,000.00	246,000.00	246,000.00	295.20	3,611.28
Valley National Bank OK	CD	627	12/1/16	8/20/18	1.03%	1.03%	245,000.00	245,000.00	245,000.00	207.41	4,334.89
American Bank of Missouri	CD	655	12/1/16	9/17/18	1.10%	1.10%	244,000.00	244,000.00	244,000.00	220.60	4,816.49
Granite Community Bank	CD	365	10/3/17	10/3/18	1.41%	1.40%	246,000.00	246,000.00	246,000.00	285.09	3,468.60
Landmark community Bank TN	CD	365	10/3/17	10/3/18	1.40%	1.40%	246,000.00	246,000.00	246,000.00	283.07	3,444.00
Security State Bank, Wewoka OK	CD	365	10/5/17	10/5/18	1.40%	1.40%	246,000.00	246,000.00	246,000.00	283.07	3,444.00
Pacific Enterprises Bank CA	CD	690	12/1/16	10/22/18	1.11%	1.11%	244,000.00	244,000.00	244,000.00	222.61	5,119.99
CFG Community Bank, MD	CD	455	8/11/17	11/9/18	1.50%	1.50%	244,000.00	244,000.00	244,000.00	300.82	4,562.47
Longview Bank	CD	455	8/11/17	11/9/18	1.45%	1.45%	244,000.00	244,000.00	244,000.00	290.79	4,410.38
Exchange Bank, Gibbon NE	CD	1095	12/1/15	11/30/18	1.54%	1.54%	238,000.00	238,000.00	238,000.00	301.25	10,995.60
Stearns Bank NA St Cloud MN	CD	1095	12/1/15	11/30/18	1.45%	1.45%	239,000.00	239,000.00	239,000.00	284.84	10,396.50
Southside Bank Tyler TX	CD	1095	12/1/15	11/30/18	1.40%	1.40%	239,000.00	239,000.00	239,000.00	275.01	10,038.00
Great Midwe. Bank Ssb, Brookfield WI	CD	1095	12/1/15	11/30/18	1.35%	1.35%	240,000.00	240,000.00	240,000.00	266.30	9,720.00
Community West Bank NA Goleta CA	CD	1095	12/1/15	11/30/18	1.33%	1.33%	240,000.00	240,000.00	240,000.00	262.36	9,576.00
Gbc International Bank LA. CA.	CD	1095	12/1/15	11/30/18	1.30%	1.30%	240,000.00	240,000.00	240,000.00	256.44	9,360.00
First National Bank of McGregor, TX	CD	270	3/15/18	12/10/18	1.95%	1.95%	246,000.00	246,000.00	246,000.00	394.27	3,548.47
Western Alliance Bank, Phoenix	CD	365	12/14/17	12/14/18	1.65%	1.65%	245,000.00	245,000.00	245,000.00	332.26	4,042.50
T Bank, Tollway, TX	CD	365	12/14/17	12/14/18	1.61%	1.61%	245,000.00	245,000.00	245,000.00	324.21	3,944.50
United Bank of Iowa Ida Grove IA	CD	545	8/11/17	2/7/19	1.50%	1.50%	243,000.00	243,000.00	243,000.00	299.59	5,442.53
Native Amcn Bank CO	CD	545	8/11/17	2/7/19	1.45%	1.45%	243,000.00	243,000.00	243,000.00	289.60	5,261.12
Capital Bank, Jacinto City TX	CD	545	8/24/17	2/20/19	1.60%	1.60%	243,000.00	243,000.00	243,000.00	319.56	5,805.37
Mission National Bank, San Francisco CA	CD	545	8/23/17	2/19/19	1.45%	1.45%	244,000.00	244,000.00	244,000.00	290.79	5,282.77
Foresight Bank, Plainview MN	CD	455	12/14/17	3/14/19	1.57%	1.57%	244,000.00	244,000.00	244,000.00	314.86	4,775.38
Fieldpoint Private Bank & Trust CT	CD	528	10/3/17	3/15/19	1.45%	1.45%	244,000.00	244,000.00	244,000.00	290.79	5,117.98
Security Bank & Trust	CD	528	10/3/17	3/15/19	1.43%	1.43%	244,000.00	244,000.00	244,000.00	286.78	5,047.39
Bank Leuni USA, NY	CD	367	3/23/18	3/25/19	2.15%	2.15%	244,000.00	244,000.00	244,000.00	431.18	5,274.75
Orrstown Bank, Shippensburg PA	CD	556	10/3/17	4/12/19	1.49%	1.49%	243,000.00	243,000.00	243,000.00	297.59	5,515.37

Cibc(Acquired Private Bank & Trust Chgo	CD	556	10/3/17	4/12/19	1.45%	1.45%	244,000.00	244,000.00	244,000.00	290.79	5,389.39
Mound City Bank	CD	554	10/5/17	4/12/19	1.65%	1.65%	243,000.00	243,000.00	243,000.00	329.55	6,085.65
First National Bank Paragould AR	CD	554	10/5/17	4/12/19	1.44%	1.44%	244,000.00	244,000.00	244,000.00	288.79	5,332.97
Pacific Western Bank, LA		365	4/25/18	4/25/19	2.20%	2.20%	244,000.00	244,000.00	244,000.00	73.53	5,368.00
First Exchange Bank of Alabama, Louisville AL	CD	545	12/14/17	6/12/19	1.75%	1.75%	243,000.00	243,000.00	243,000.00	349.52	6,349.62
Crestmark Bank, Troy MI	CD	545	12/14/17	6/12/19	1.60%	1.60%	243,000.00	243,000.00	243,000.00	319.56	5,805.37
Luana Savings Bank, Luana IA	CD	545	12/14/17	6/12/19	1.55%	1.55%	243,000.00	243,000.00	243,000.00	309.58	5,623.95
Stearns Bank Holdingford NA	CD	545	12/14/17	6/12/19	1.55%	1.55%	243,000.00	243,000.00	243,000.00	309.58	5,623.95
Platinum Bank, Oakdale MN	CD	455	3/23/18	6/21/19	2.20%	2.20%	242,000.00	242,000.00	242,000.00	437.59	6,636.77
Capital Community Bank, Provo UT	CD	455	3/23/18	6/21/19	1.96%	1.96%	243,000.00	243,000.00	243,000.00	391.46	5,937.19
Mid-America Bank, MO		485	4/25/18	8/23/19	2.30%	2.30%	241,000.00	241,000.00	241,000.00	75.93	7,365.36
Farmers & Merchants Union Bank	CD	540	3/28/18	9/19/19	2.20%	2.20%	241,000.00	241,000.00	241,000.00	435.78	7,844.05
First Internet of Indiana, IN	CD	545	4/25/18	10/22/19	2.40%	2.40%	240,000.00	240,000.00	240,000.00	78.90	8,600.55
							14,398,000.00		14,398,000.00	17,426.28	324,202.63

# EXECUTIVE DIRECTOR'S MONTHLY REPORT

## MAY 18, 2018

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### UPCOMING MEETINGS AND DATES

- June 12, 2018/6:00 p.m./West Ridge Center/Annual Meeting
- June 12, 2018/Immediately following Annual Meeting/Workshop Meeting
- June 26, 2018/6:00 p.m./West Ridge Center/Regular Meeting
- July 10, 2018/6:00 p.m./West Ridge Center/Workshop Meeting
- July 24, 2018/6:00 p.m./West Ridge Center/Regular Meeting

### FACILITIES

#### DEER CREEK RACQUET CLUB

	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>Daily Court Rentals (Hours)</b>			
<i>Tennis</i>	N/A	140.75	114.50
<i>Racquetball</i>	N/A	60.50	32.50
<b>Private Lessons (Hours)</b>	N/A	185	198
<b>Drop-Ins</b>	N/A	378	415
<b>Memberships</b>	<b>753</b>	<b>706</b>	<b>674</b>

### News and Events

- The Club's new Manager, Rob Laue, began work on Monday, April 16.
- Fall Permanent Court Time packets were made available the third week of April.
- A community feedback Open House was held the evening of Wednesday, April 25. Turnout was light, with only five people providing input, but the information gleaned was valuable and could help inspire targeting planning moving forward.
- Family Fun Night on Saturday, April 28 was a hit, drawing 22 participants.

## CENTENNIAL ICE ARENA

	<u>2016</u>	<u>2017</u>	<u>2018</u>
Daily Drop in Fees			
Public Skate	381	368	417
Freestyle	28	30	57
Open Hockey	23	0	37
Open Gymnastics	89	60	182
Skate Rental	509	360	347
Punch Passes			
Public Skate	6	12	22
Freestyle	19	14	12
Skate Rental	24	28	32
Facility Rentals			
Total Hours			175.58

### News and Events

- April 1-7, 2018 was Spring Break which inflated open gym admission.

## RECREATION CENTER OF HIGHLAND PARK

<u>Memberships</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Annual	1964	1958	1955
Non-Annual	53	58	54
NorthShore Grant	30	19	19
Total Memberships	2047	2035	2028
Kid Fit Memberships	71	88	59
Giant Pass	2	3	1

<u>Active Members</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Annual	3174	3176	3148
Non-Annual	53	58	68
NorthShore Grant	31	19	19
Total Members	3258	3253	3235
Kid Fit Members	84	137	150
Giant Pass	2	3	1

<u>Punch Pass/Day Pass</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Fitness/Aquatics Punch	44	38	49
Track Pass	0	0	1656
Open Gym Punch	4	2	6
Kid Fit Punch Pass	10	17	7
Facility Day Pass	135	129	127
Aquatics Day Pass	98	103	125
Open Gym Day Pass	424	348	293
Kid Fit Day Pass	46	9	62
Kid Fit Time Out	9	19	36

<u>Facility Usage</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Fitness/Aquatics	14319	13511	15379
Track Pass	0	0	1956
Kid Fit	1002	822	1005
Group Exercise	5493	6181	6479
Water Aerobics (Per class)	15	15	10.6
Free Day Passes	202	222	179
Group Exercise Average	13.25	13.85	14

<u>Personal Training/Programs</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Personal Training Units Sold	445	456.5	470.3
Personal Training Usage	815	718	703
Rental Bookings (hours)	131.50	107	126.9

- Memberships have decreased -.15% from April 2017 (1,955 in 2018 vs. 1,958 in 2017). There has been a .7% decrease in total members (3,148 in 2018 vs. 3,176 in 2017). There was growth in Kid Fit membership category from the previous month with an increase of 9.5%. The largest increase from last month were couple memberships (+12) and senior memberships (+20).
- 1,656 Track Passes have been sold in 2018. Track usage continues to be high at a total of 1,956.
- Facility Day Passes have decreased 1.5% from April 2017 (127 in 2018 vs. 129 in 2017). However, Aquatics day passes have increased 21.4% from April 2017.
- Overall Fitness/Aquatics facility usage is up 13.85% compared to April 2017. Fitness/Aquatics punch passes are up 28.9% from April 2017.
- Total Group Exercise participation has increased by 4.6% from April 2017 and group exercise average is up 2.1%.
- Personal Training units sold has increased by 2.9%. However, PT usage has decreased by 2.1% from April 2017.
- Rental Bookings are up 18.6% from April 2017 due to seasonal sports and larger events, as well as additional rental space in the café.

## HELLER NATURE CENTER

### School Programs

	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>HELLER NATURE CENTER</b>			
In-District Schools	0	12	124
Out-of-District Schools	17	29	480
<b>ROSEWOOD INTERPRETIVE CENTER</b>			
In-District Schools	9	10	0
Out-of-District Schools	0	1	0

**Custom/Scout Programs**

	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>HELLER NATURE CENTER</b>			
Programs/Participants	4	6	10
<b>ROSEWOOD INTERPRETIVE CENTER</b>			
Programs/Participants	0	1	0

**Facility Rentals**

	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>HELLER NATURE CENTER</b>			
Rentals	13	7	11
Birthday Party Package	2	2	0
<b>Total</b>	<b>15</b>	<b>9</b>	<b>11</b>
<b>ROSEWOOD INTERPRETIVE CENTER</b>			
Rentals	2	4	7
Birthday Party Package	2	2	2
<b>Total</b>	<b>4</b>	<b>6</b>	<b>9</b>

**News and Events**

- The Earth Day Event was held April 21<sup>st</sup>. There were 80 attendees which was an increase from last year.
- Heller Nature Center offered a new program called “Nature Playdates” which has been a huge success.

# PARKS & PLANNING

## News & Events

- In celebration of Chicago River Day, Natural Areas staff led a rain garden planting at Fink Park on May 12<sup>th</sup>.
- Kennedy Park Playground Installation is underway and scheduled to be completed by the end of May.
- The annual Park Avenue boat launch dredging is currently underway.
- Staff have begun working with Hey and Associates on planning for the Highland Park Country Club Conversion.
- Natural Areas staff and volunteers will be conducting the Annual Lakefront Spring Bird Count on May 19<sup>th</sup>.
- Staff are currently preparing for the upcoming Lakefront Master Plan Update Open House on May 23<sup>rd</sup>.
- Bids have been received and are currently being reviewed for the Annual Asphalt Project.
- Bids and RFP's are currently being prepared for the Fence Replacement Project, SVGC Sewer Repairs, Danny Cunniff Tennis Court Drainage Repairs and Recreation Center Painting Project.
- An RFQ is currently being prepared for engineering services for the Park Avenue barge.
- Parks and Golf staff continue to plant more trees in the upper lot at POGO.
- Opening procedures and prep work has begun at Rosewood Beach, Hidden Creek AquaPark, and Park Avenue beach.
- Moraine Dog Beach opened.
- Concrete barriers have been installed at Park Avenue boat launch to close access to the barge.
- RFP's were prepared and proposals received for a new electrical run, the Sunset Camp Shelter and for athletic field turf and ballfield supplies.

## WEST RIDGE CENTER APRIL RENTALS

	2017	2018	Variance
Rental Bookings (hrs)	23	30.5	7.5

## SMILE GRANT-IN-AID APRIL 2018

	2017	2018
Total YTD Subsidy	\$58,740	\$47,352
Households		
100% Subsidy YTD	55	57
50% Subsidy YTD	10	9
Total YTD	65	66

### News and Events

- Overall scholarship usage is down approximately 19%. This variance is due to changes in the way subsidized funds are distributed in Class versus RecTrac. Class recognizes a large portion of the subsidized funds in bulk at the start of the year; whereas RecTrac accounts for it as registrations are processed throughout the year.

## GENERAL RECREATION AS OF APRIL 30

	2017	2018	Variance
Garden Plots	12	12	0
Pre-Registered Events	150	N/A	-150
Total Registration	162	12	-150

### News and Events:

- Our 2018 Breakfast with the Bunny was held Saturday, March 24<sup>th</sup> (accounted for in the April Board Report), at the Highland Park Country Club. Families enjoyed breakfast and took lots of pictures with the Bunny while watching a Bubble magician show. Our guests had a private egg hunt with 1,000 eggs. In 2017, the Breakfast with the Bunny was hosted in April and had 99 participants.
- The 2018 Mother's Day Brunch event was scheduled to take place on April 29<sup>th</sup>, 2018, but due to low registration it was cancelled. In 2017, 51 participants attended our mother daughter Mad Hatter's Tea Party.

## RECREATION CAMP REGISTRATION (AS OF APRIL 30)

	2017	2018	Variance
Before/After Camp	117	104	-13
CIT:Leadership	41	37	-4
Big Top	73	52	-21
Junior Spotlighters	24	20	-4
Senior Spotlighters	31	36	5
Girls Play Strong	53	51	-2
Junior Varsity	33	32	-1
Varsity	44	41	-3
Girls OAC	3	10	7
Hook Line & Sinker	9	9	0
Mini Crew	15	13	-2
Mini Sunshine	2	3	1
Space Camp	3	N/A	-3
Coast Guardians	33	36	3
OAC	16	21	5
Sand Trackers	26	25	-1
Trekkers	25	34	9
Camp Sunshine	121	118	-3
Junior Crew	69	96	27
Senior Crew	79	115	36
Tennis Camps	218*	50	-168
Golf Camps	10	15	5
Swim'n Gym	N/A	34	34
<b>Totals</b>	<b>1045</b>	<b>952</b>	<b>-93</b>

### News and Events:

- \*2017 Tennis registration numbers include 171 registrants for the HPHS Tennis camp, without accounting for that program, the totals are as follows:

<b>Totals</b>	<b>874</b>	<b>952</b>	<b>78</b>
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## HIGHLAND PARK LEARNING CENTER DRIVING RANGE MONTHLY SALES REPORT (BUCKETS SOLD)

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>
March			
April		400	327
May			
June			
July			
August			
September			
October			
November			
Totals			

## MINI GOLF Monthly Sales Report (rounds sold)

	<u>2017 Actual</u>	<u>2018 Budget</u>	<u>2018 Actual</u>
March			
April		50	18
May			
June			
July			
August			
September			
October			
November			
Totals			

### News and Events:

- The Highland Park Golf Learning Center opened on April 12, 2018.
- The facility put out new driving range mats, bag stands and new targets for golfer to hit toward while practicing.
- During the month, we held our Try Golf clinics. There was a total of nine participants.

## Marketing & Communications (April 13-May11)

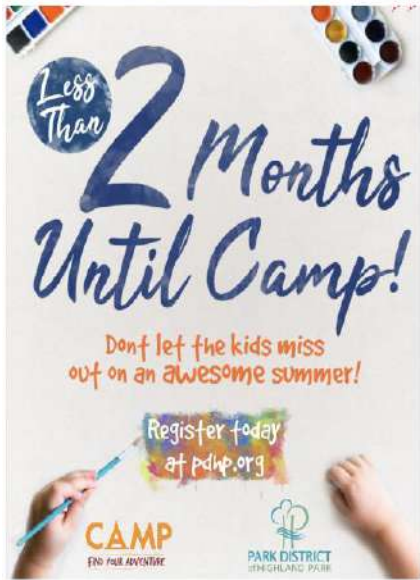
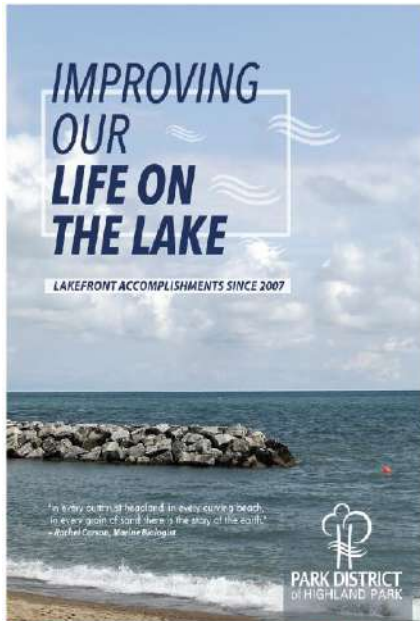
Social Media			
			
<b>3,314</b>	<b>813</b>	<b>513</b>	<b>46</b>
Likes	Followers	Followers	Views

Email			
<b>33,698</b>	<b>11,899</b>	<b>3,131</b>	<b>156</b>
Total Audience	Emails Delivered	Emails Opened	Clicks to pdhp.org

pdhp.org		
<b>12,905</b>	<b>19,740</b>	<b>45,937</b>
Visitors	Visits	Pageviews

Digital Brochures			
Summer		Camp	
<b>425</b>	<b>57</b>	<b>66</b>	<b>4</b>
Views	Clicks to Register	Views	Clicks to Register

Graphics



Page ?	Pageviews ? ↓	Unique Pageviews ?	Avg. Time on Page ?
	<b>45,937</b> % of Total: 100.00% (45,937)	<b>35,703</b> % of Total: 100.00% (35,703)	<b>00:01:32</b> Avg for View: 00:01:32 (0.00%)
1. /	9,013 (19.62%)	6,845 (19.17%)	00:01:36
2. /recreation-center-highland-park-fitness-pool/	2,623 (5.71%)	2,060 (5.77%)	00:02:25
3. /programs/	2,457 (5.35%)	1,673 (4.69%)	00:00:27
4. /highland-park-country-club/	1,823 (3.97%)	1,330 (3.73%)	00:01:21
5. /centennial-ice-arena/	1,411 (3.07%)	1,087 (3.04%)	00:02:05
6. /camps/	1,384 (3.01%)	941 (2.64%)	00:02:32
7. /facilitiesparks/	1,296 (2.82%)	998 (2.80%)	00:00:21
8. /youth-sports/youth-baseball/	1,199 (2.61%)	700 (1.96%)	00:01:21
9. /heller-nature-center/	1,095 (2.38%)	866 (2.43%)	00:02:04
10. /rosewood-beach-2/	970 (2.11%)	813 (2.28%)	00:02:06
11. /join-our-team/	841 (1.83%)	708 (1.98%)	00:03:42
12. /hidden-creek-aquatic-park-outdoor-pool/	736 (1.60%)	566 (1.59%)	00:02:05
13. /athletics/	689 (1.50%)	554 (1.55%)	00:00:16
14. /parties-rentals/	686 (1.49%)	484 (1.36%)	00:00:38
15. /staff-directory/	566 (1.23%)	517 (1.45%)	00:04:31
16. /deer-creek-racquet-club/	560 (1.22%)	421 (1.18%)	00:02:27
17. /recreation-center-highland-park-fitness-pool/group-exercise/	552 (1.20%)	441 (1.24%)	00:02:24
18. /find-listing/	526 (1.15%)	406 (1.14%)	00:01:57
19. /boys-triple-baseball-schedule/	522 (1.14%)	455 (1.27%)	00:04:27
20. /bids-rfps/	520 (1.13%)	400 (1.12%)	00:03:23
21. /west-ridge-center/	489 (1.06%)	417 (1.17%)	00:02:26
22. /golf-learning-center/	463 (1.01%)	375 (1.05%)	00:03:23
23. /events/	452 (0.98%)	342 (0.96%)	00:01:08
24. /sunset-valley-golf-course-renovation/	440 (0.96%)	340 (0.95%)	00:02:10
25. /beaches/	420 (0.91%)	338 (0.95%)	00:01:04
26. /pdhp-internal-staff-documents/	406 (0.88%)	142 (0.40%)	00:03:03
27. /parks/	326 (0.71%)	270 (0.76%)	00:00:56
28. /parks/dog-exercise-areas/	273 (0.59%)	223 (0.62%)	00:02:34
29. /boating/	272 (0.59%)	197 (0.55%)	00:02:08
30. /program-guides/	261 (0.57%)	194 (0.54%)	00:03:41
31. /contact/	248 (0.54%)	216 (0.60%)	00:01:02
32. /event/k9-pup-strut-expo/	231 (0.50%)	207 (0.58%)	00:03:51

## Social Media Campaigns

### Comprehensive Childhood Post Performance Results (4/19-4/26)

- Ad reached 1,069 people (unique views)
- 53 post engagements (liked, shared, or commented on the post)
- 10 link clicks to register
- Bringing attention to the new Comprehensive Childhood section in the Summer Brochure
- \$20

### Heller's Earth Day Boosted Post Performance Results (4/20-4/21)

- Ad reached 993 people (unique views)
- 67 post engagements (liked, shared, or commented on the post)
- Increased awareness of the Earth Day event at Heller
- Cost: \$20

### Highland Park Golf Academy Boosted Post Performance Results (5/8-5/15)

- Ad reached 2,973 people (unique views)
- 513 post engagements (liked, shared, or commented on the post)
- 19 link clicks to learn more
- Increased interest and awareness of the HP Golf Academy
- Cost: \$40

