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AGENDA

Regular Meeting of the West Chicago Board of Park Commissioners
in the Park District ARC Center Meeting Room 106
201 W National Street, West Chicago, IL 60185.

Tuesday, November 9, 2021
6:00 p.m.

Any individual with a disability requiring a reasonable accommodation to participate in this meeting should contact Melissa Medeiros within a reasonable time at the West Chicago Park District Administrative offices, 201 W National Street, West Chicago, IL 60185, or call (630) 231-9474 ext. 100, Monday through Friday 8:30am to 5:00pm. Requests for a qualified interpreter require a five working day notice.

I. Call to Order and Roll Call

II. Pledge of Allegiance

III. Public Comment

Visitors are welcome to address the Board of Park Commissioners. You are asked to sign in and wait to be recognized by the Board President. When recognized, please state your name, address, and the item you wish to discuss. It is requested that one spokesperson for a group be appointed to the present the views of the entire group. There will be a 5-minute time limit per speaker.

IV. Solar Field Update

A. Aaron Rafferty, Trane

V. President's Comments

VI. Approve Meeting Agenda

VII. Consent Agenda

- A. Minutes – October 12, 2021 (Regular Board Meeting)
- B. Minutes - October 23, 2021 (Retreat/Workshop)
- C. Minutes - November 2, 2021 (Committee of the Whole)
- D. Board meal, and travel expenses totaling \$49.44 for President Lenertz's 2021 NRPA Conference attendance.
- E. Changes to the following Employee Policies:
 - 1.8; Employee Classification
 - 3.3; Personal Days
 - 4.14; Service Awards
 - 5.1; Use of Recreational Facilities

- 5.5; Internet Policy
- 5.8; Travel Vehicle Use
- 10.1; Separation of Employment

VIII. Expenditures

- A. Expenditures Approval Report – October 2021 (Superintendent of Finance)

IX. Staff Reports

- A. Executive Director
B. Superintendent of Recreation
C. Superintendent of Parks
D. Superintendent of Finance

X. Executive Director Search Committee

XI. Old Business

XII. New Business

- A. Review - Ordinance 21-03; Tax levy Ordinance
B. Review - Early Termination of Downtown TIF District

XIII. Closed Session

The Board will convene into closed session for the purpose of:

- A. Discussion of the appointment, employment, compensation, discipline, performance, and dismissal of specific employees or legal counsel pursuant to 5 ILCS 120/2(c)(1).

XIV. Adjourn Open Meeting



MINUTES

Regular Meeting of the West Chicago Board of Park Commissioners
in the Park District ARC Center Meeting Room 106
201 W National Street, West Chicago, IL 60185.

Tuesday, October 12, 2021
6:00 p.m.

I. Call to Order and Roll Call

The meeting was called to order at 6:00 p.m. Present were Commissioners Carreno, Spencer, Voelz and Zaputil, Director Major, Superintendents Gasparini, Hoffmann, and Radun. Absent was Commissioner Lenertz.

II. Pledge of Allegiance

III. Public Comment

There were no members of the public present.

IV. President's Comments

Vice President Zaputil reminded Commissioners of the upcoming meeting on October 23 at 9:00 a.m.

V. Approve Meeting Agenda

Commissioner Voelz motioned to approve the meeting agenda. Commissioner Carreno seconded the motion which carried by voice vote.

VI. Consent Agenda

Commissioner Voelz motioned to approve the Consent Agenda. Commissioner Carreno seconded the motion. Roll was called, and motion carried.

Vote:

Yea - Carreno, Spencer, Voelz, Zaputil

No - 0

Absent - Lenertz

Consent Agenda Item(s):

A. Minutes – September 14, 2021 (Regular Board Meeting)

B. Minutes - October 5, 2021 (Committee of the Whole)

Expenditures

Commissioner Voelz motioned to approve the Expenditures Approval Report for September 2021. Commissioner Carreno seconded the motion. Roll was called, and motion carried.

Vote:

Yea - Carreno, Spencer, Voelz, Zaputil

No - 0

Absent - Lenertz

VII. Staff Reports

- A. Executive Director - A written report from the Executive Director was delivered to the Board prior to the meeting. Director Major reviewed the report with the Board.
- B. Superintendent of Recreation – A written report was delivered to the Board prior to the meeting. Superintendent Radun reviewed the report with the Board.
- C. Superintendent of Parks – A written report was delivered to the Board prior to the meeting. Superintendent Gasparini reviewed the report with the Board.
- D. Superintendent of Finance - A written report and financial statements were delivered to the Board prior to the meeting. Superintendent Hoffmann reviewed the reports with the Board.

VIII. Old Business

There was no old business.

IX. New Business

There was no new business.

X. Adjourn Open Meeting

Commissioner Voelz motioned to adjourn the meeting at 6:27 p.m. Commissioner Spencer seconded the motion which carried by voice vote.



MINUTES

Retreat / Workshop of the West Chicago Board of Park Commissioners
in the Park District ARC Center Meeting Room 105
201 W National Street, West Chicago, IL 60185.

Saturday, October 23, 2021
9:00 a.m. to 1:00 p.m.

I. Call to Order and Roll Call

The meeting was called to order at 9:00 a.m. Present were Commissioners Carreno (9:48 a.m.), Lenertz, Spencer, Voelz and Zaputil.

II. Pledge of Allegiance

III. President's Comments

There were no comments from the President.

IV. Public Comment

There were no members of the public present.

V. Approve Meeting Agenda

Commissioner Zaputil motioned to approve the meeting agenda. Commissioner Spencer seconded the motion which carried by voice vote.

VI. Temporary adjournment for Dedication of Butterfly Garden

Commissioner Zaputil motioned to temporary adjourn the meeting. Commissioner Spencer seconded the motion which carried by voice vote.

VII. Readjourn Retreat/Workshop at appx. 10:15 a.m.

Commissioner Zaputil motioned to readjourn the meeting at 9:48 a.m. Commissioner Spencer seconded the motion which carried by voice vote.

VIII. Closed Session

Commissioner Zaputil motioned to convene into closed session for the purpose of

- A. Collective negotiating matters between the public body and its employees or their representatives, or deliberations concerning salary schedules for one or more classes of employees - 5 ILCS 120/2(c)(2).
- B. Discussion of the appointment, employment, compensation, discipline, performance and dismissal of specific employees or legal counsel - 5 ILCS 120/2(c)(1)

Commissioner Spencer seconded the motion. Roll was called, and motion carried.

Vote:

Yea: Carreno, Lenertz, Spencer, Voelz, Zaputil

No: 0

Absent: 0

The Board rose from closed session at 12:18 p.m.

IX. Adjournment

Commissioner Spencer motioned to adjourn at 12:19 p.m. Commissioner Zaputil seconded the motion which carried by voice vote.



MINUTES

Committee of the Whole Meeting of the West Chicago Board of Park Commissioners
in the Park District ARC Center Meeting Room 106
201 W National Street, West Chicago, IL 60185.

Tuesday, November 2, 2021
6:00 p.m.

I. Call to Order and Roll Call

The meeting was called to order at 6:00 p.m. Present were Commissioners Carreno, Lenertz, Spencer, Volez and Zaputil. Director Major and Superintendent Hoffman and Radun.

II. Pledge of Allegiance

III. Public Comment

There were no members of the public present.

IV. Approve Meeting Agenda

Commissioner Zaputil motioned to approve the meeting agenda. Commissioner Volez seconded the motion which carried by voice vote.

V. President's Comments

President Lenertz thanked staff for their efforts on the recent Halloween events and said he has received good feedback. President also thanked fellow Commissioners, staff and their families and friends for their assistance at Resurrection Trail.

VI. Finance Department – Superintendent of Finance, Leslie Hoffmann

- A. Brad Porter of Lauterbach & Amen, LLP reviewed the Management Letter and Annual Financial Report for fiscal year ending April 30, 2021, with the Board. Mr. Porter noted the excellent work done by the District's Financial team. The district has sound internal controls with no findings which is the cleanest form of opinion.
- B. Superintendent Hoffmann reviewed changes to the following Employee Policies with the Board:
 - o 1.8; Classification, Definition and Status of Employees
 - o 3.3; Personal Days
 - o 4.14; Staff Service Awards Program
 - o 5.1; Use of Recreational Facilities
 - o 5.5; Internet Use Policy
 - o 5.8; Travel and Vehicle Use
 - o 10.1; Separation of Employment

VII. Executive Director Search

Louisa Walsh, Human Resources and Payroll Manager reviewed the following with the Board:

- A. Preliminary Draft of Executive Director Job Posting - The Board will continue to review and submit any changes to Louisa Walsh.
- B. Preliminary Draft of Executive Director Job Description - The Board will continue to review and submit changes to Louisa Walsh.
- C. Formation of Executive Director Search Committee - The Board briefly discussed the importance of forming a Search Committee which will regularly report back to the Board. Commissioner's Lenertz and Zaputil along with Louisa Walsh will be the Search Committee.

VIII. Miscellaneous

A preliminary Executive Director Selection Timeline/Deadline was presented to the Board for Review.

IX. Adjourn Open Meeting

Commissioner Voelz motioned to adjourn the meeting at 6:58 p.m. Commissioner Zaputil seconded the motion which carried by voice vote.

WEST CHICAGO PARK DISTRICT, ILLINOIS

ANNUAL FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
APRIL 30, 2021

WEST CHICAGO PARK DISTRICT, ILLINOIS

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FINANCIAL SECTION

This section includes:

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

INDEPENDENT AUDITORS' REPORT

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



INDEPENDENT AUDITORS' REPORT

October 26, 2021

Members of the Board of Commissioners
West Chicago Park District
West Chicago, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the West Chicago Park District, Illinois, as of and for the year ended April 30, 2021, 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 the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the 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 West Chicago Park District, Illinois, as of April 30, 2021, 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 a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the West Chicago Park District, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

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

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

WEST CHICAGO PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2021

Our discussion and analysis of the West Chicago Park District's financial performance provides an overview of the District's financial activities for the fiscal year ended April 30, 2021. Please read it in conjunction with the District's financial statements, which can be found in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The District's net position increased from a balance of \$11,833,228 to \$12,078,820, an increase of \$245,592 or 2.1 percent.
- During the year, government-wide revenues totaled \$4,869,982, while government-wide expenses totaled \$4,624,390, resulting in an increase to net position of \$245,592.
- Total fund balances for the governmental funds were \$2,601,275 at April 30, 2021 compared to a balance of \$2,484,576 in the prior year, an increase of \$116,699 or 4.7 percent.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances.

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 operation 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 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 parks, is needed to assess the overall health of the District.

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).

WEST CHICAGO PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2021

USING THIS ANNUAL REPORT – Continued

Government-Wide Financial Statements – Continued

Both of the government-wide financial statements report functions of the District that are principally supported by taxes and charges for services revenues (governmental activities). The governmental activities of the District include administration, parks and recreation and special recreation.

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. The District only maintains 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 eighteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Recreation Fund, Special Recreation Fund, 2013 Rec Center Bonds Fund, Refunding Bonds Fund, 2020B GO Refunding Bonds Fund, and Capital Projects Fund, all of which are considered major funds. Data from the other eleven governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The District adopts an annual appropriated budget for all of the governmental funds except for the 2020A GO Refunding Bonds Fund and the 2020B GO Refunding Bonds Fund. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2021

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.

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 net pension liability/(asset), Retiree Benefit Plan total OPEB liability, and budgetary comparison schedules for the General Fund and major special revenue funds, including the Recreation Fund and Special Recreation Fund.

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 \$12,078,820.

	Net Position	
	2021	2020
Current and Other Assets	\$ 7,861,466	7,210,396
Capital Assets	35,509,896	36,131,120
Total Assets	43,371,362	43,341,516
Deferred Outflows	272,926	351,734
Total Assets/Deferred Outflows	43,644,288	43,693,250
Long-Term Debt Outstanding	24,645,821	25,298,860
Other Liabilities	2,134,762	2,016,835
Total Liabilities	26,780,583	27,315,695
Deferred Inflows	4,784,885	4,544,327
Total Liabilities/Deferred Inflows	31,565,468	31,860,022
Net Position		
Net Investment in Capital Assets	9,916,621	10,248,825
Restricted	1,044,808	958,355
Unrestricted	1,117,391	626,048
Total Net Position	12,078,820	11,833,228

WEST CHICAGO PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

By far the largest portion of the District's net position (82.1 percent) reflects its investment in capital assets (for example, land, construction in progress, buildings and improvements, land improvements, machinery and equipment, and licensed vehicles), 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 or 8.6 percent of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining 9.3 percent represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Change in Net Position	
	2021	2020
Revenues		
Program Revenues		
Charges for Services	\$ 309,123	1,536,410
Operating Grants/Contributions	55,834	20,750
Capital Grants/Contributions	3,026	-
General Revenues		
Property Taxes	4,249,495	4,262,924
Replacement Taxes	216,692	114,910
Interest Income	8,787	58,016
Miscellaneous	27,025	60,785
Total Revenues	4,869,982	6,053,795
Expenses		
Administration	984,554	1,549,900
Parks and Recreation	2,116,429	3,168,860
Special Recreation	331,112	256,732
Interest on Long-Term Debt	1,192,295	1,154,099
Total Expenses	4,624,390	6,129,591
Change in Net Position	245,592	(75,796)
Net Position - Beginning	11,833,228	11,909,024
Net Position - Ending	12,078,820	11,833,228

WEST CHICAGO PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

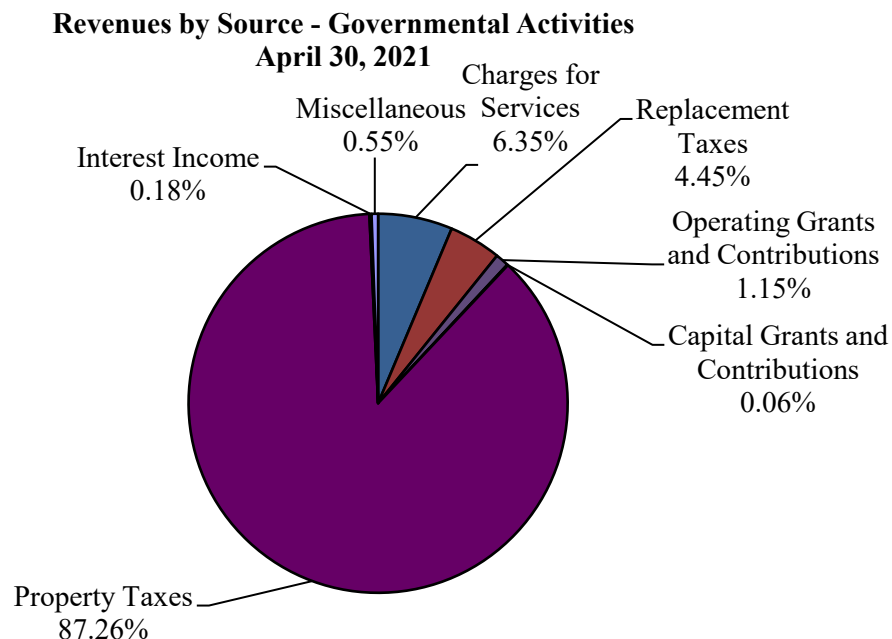
Net position of the District's governmental activities increased from \$11,833,228 to \$12,078,820.

Revenues of \$4,869,982 exceeded expenses of \$4,624,390, resulting in the increase to net position in the current year of \$245,592.

Governmental Activities

In the current year, governmental net position increased \$245,592, an increase of 2.1 percent. Charges for Services revenue decreased \$1,227,287 from the prior year (\$309,123 in 2021 compared to \$1,536,410 in 2020). Expenses decreased \$1,505,201 from the prior year (\$4,624,390 in 2021 compared to \$6,129,591 in 2020). These changes were due to the COVID-19 shutdown limiting program events and activities.

The following table graphically depict the major revenue sources of the District. It depicts very clearly the reliance of property taxes to fund governmental activities.



The 'Expenses and Program Revenues' Table identifies those governmental functions where program expenses greatly exceed revenues. The recreation function charges user fees for services provided although administrative and parks functions do not. The user fees charged do not cover the expenses, which furthermore signifies the District's reliance on general revenues such as property taxes and personal property replacement taxes.

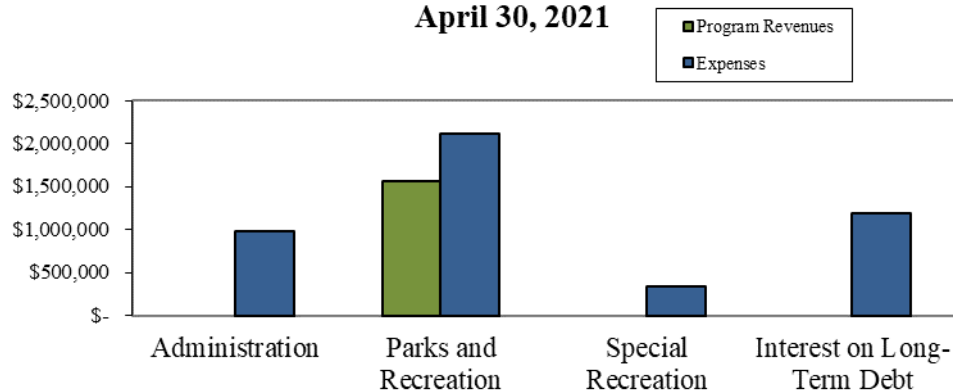
WEST CHICAGO PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2021

GOVERNMENT-WIDE FINANCIAL ANALYSIS – Continued

Governmental Activities – Continued

**Expenses and Program Revenues - Governmental Activities
April 30, 2021**



FINANCIAL ANALYSIS OF THE GOVERNMENT'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, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$2,601,275, which is 4.7 percent higher than last year's ending fund balance of \$2,484,576.

In the current year, governmental fund balances increased by \$116,699. The General Fund reported an increase of \$221,769, due primarily to the District monitoring expenditures within the fund.

The Recreation Fund reported an increase of \$19,103, due primarily to the District monitoring expenditures within the fund throughout the COVID-19 pandemic.

The Special Recreation Fund reported an increase of \$34,831, due primarily the District monitoring expenditures within the fund throughout the COVID-10 pandemic.

The 2013 Rec Center Bonds Fund and Refunding Bonds Fund both reported an increase of \$27,654 and \$8,087, respectively, due to principal and interest retirement of \$1,227,167 offset by property taxes and interest of \$1,293,036 received in the current year.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2021

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS - Continued

Governmental funds - Continued

The Capital Projects Fund reported a decrease of \$158,712, due to a planned spending on capital projects in the current year.

The 2020B GO Refunding Bonds Fund is a new fund and had no activity in the current fiscal year.

GENERAL FUND BUDGETARY HIGHLIGHTS

During the year, no supplemental amendments were made to the budget for the General Fund.

The General Fund actual revenues were higher than budgeted revenues. Actual revenues for the current year were \$1,312,515 compared to budgeted revenues of \$1,219,349. This resulted primarily from replacement taxes revenue being budgeted at \$90,000 and \$162,519 was collected. In addition, \$22,209 in grants and donations were collected that were not budgeted.

The General Fund actual expenditures were lower than budgeted expenditures. Actual expenditures totaled \$1,157,374 while budgeted expenditures totaled \$1,272,104. All categories of the General Fund were under budget in the current year, except for Administration: salaries and wages and utilities. Capital outlay expenditures were also over budget for the current year.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The District's investment in capital assets for its governmental activities as of April 30, 2021 was \$35,509,896 (net of accumulated depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, land improvement, machinery and equipment and licensed vehicles.

	Capital Assets - Net of Depreciation	
	2021	2020
Land	\$ 9,879,381	9,879,381
Construction in Progress	-	43,298
Buildings and Improvements	23,398,444	23,845,500
Land Improvements	866,326	940,589
Machinery and Equipment	1,275,971	1,308,438
Licensed Vehicles	89,774	113,914
Total	35,509,896	36,131,120

WEST CHICAGO PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis April 30, 2021

CAPITAL ASSETS AND DEBT ADMINISTRATION – Continued

Capital Assets – Continued

This year's major additions included:

Buildings and Improvements	\$ 129,891
Machinery and Equipment	134,288
	<hr/>
	264,179
	<hr/> <hr/>

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

Debt Administration

At year-end, the District had total governmental debt outstanding of \$24,284,412 compared to \$25,685,005 the previous year. Total debt decreased by \$1,400,593, or 5.5%, from the previous year. The following is a comparative statement of outstanding debt:

	Long- Term Debt	
	2021	2020
General Obligation Bonds	\$ 24,194,405	25,655,005
Installment Contracts	90,007	30,000
	<hr/>	<hr/>
	24,284,412	25,685,005
	<hr/> <hr/>	<hr/> <hr/>

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The District's elected and appointed officials considered many factors when setting the fiscal-year 2022 budget, including tax rates, and fees that will be charged for its various activities. One of those factors is the economy. The District is faced with a similar economic environment as many of the other local municipalities are faced with, including inflation and unemployment rates.

As of the date of this report, the extent of the impact of COVID-19 on the District's operations and financial position cannot be determined.

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 the West Chicago Park District, 201 W. National St., West Chicago, Illinois 60185.

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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Statement of Net Position
April 30, 2021

ASSETS	Governmental Activities
Current Assets	
Cash and Investments	\$ 2,786,678
Receivables - Net of Allowances	4,141,399
Prepays	24,120
Total Current Assets	<u>6,952,197</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	9,879,381
Depreciable	35,063,467
Accumulated Depreciation	<u>(9,432,952)</u>
Total Capital Assets	35,509,896
Other Asset	
Net Pension Asset - IMRF	<u>909,269</u>
Total Noncurrent Assets	<u>36,419,165</u>
Total Assets	<u>43,371,362</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	47,183
Loss on Refunding	<u>225,743</u>
Total Deferred Outflows of Resources	<u>272,926</u>
Total Assets and Deferred Outflows of Resources	<u>43,644,288</u>

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

LIABILITIES	Governmental Activities
Current Liabilities	
Accounts Payable	\$ 65,479
Accrued Payroll	40,818
Accrued Interest Payable	432,472
Other Payables	124,241
Current Portion of Long-Term Debt	1,471,752
Total Current Liabilities	<u>2,134,762</u>
Noncurrent Liabilities	
Compensated Absences Payable	110,649
Total OPEB Liability - RBP	160,244
General Obligation Bonds Payable - Net	24,304,606
Installment Contract Payable	70,322
Total Noncurrent Liabilities	<u>24,645,821</u>
Total Liabilities	<u>26,780,583</u>
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	4,120,384
Deferred Items - IMRF	664,501
Total Deferred Inflows of Resources	<u>4,784,885</u>
Total Liabilities and Deferred Inflows of Resources	<u>31,565,468</u>
NET POSITION	
Net Investment in Capital Assets	9,916,621
Restricted	
Special Recreation	577,919
Lighting and Paving	5,052
Pension IMRF	132,622
Pension FICA	64,007
Liability Insurance	55,972
Audit	6,648
Debt Service	202,588
Unrestricted	<u>1,117,391</u>
Total Net Position	<u><u>12,078,820</u></u>

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

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Statement of Activities
For the Fiscal Year Ended April 30, 2021**

	Expenses	Program Revenues			Net (Expenses)/ Revenues
		Charges for Services	Operating Grants/ Contributions	Capital Grants/ Contributions	
Governmental Activities					
Administration	\$ 984,554	-	-	-	(984,554)
Parks and Recreation	2,116,429	309,123	55,834	3,026	(1,748,446)
Special Recreation	331,112	-	-	-	(331,112)
Interest on Long-Term Debt	1,192,295	-	-	-	(1,192,295)
Total Governmental Activities	<u>4,624,390</u>	<u>309,123</u>	<u>55,834</u>	<u>3,026</u>	<u>(4,256,407)</u>
		General Revenues			
		Taxes			
		Property Taxes			4,249,495
		Intergovernmental - Unrestricted			
		Replacement Taxes			216,692
		Interest Income			8,787
		Miscellaneous			27,025
					<u>4,501,999</u>
		Change in Net Position			245,592
		Net Position - Beginning			<u>11,833,228</u>
		Net Position - Ending			<u><u>12,078,820</u></u>

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

WEST CHICAGO PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

April 30, 2021

See Following Page

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Balance Sheet - Governmental Funds
April 30, 2021**

		Special Revenue	
	General	Recreation	Special Recreation
ASSETS			
Cash and Investments	\$ 953,985	253,827	587,399
Receivables - Net of Allowances			
Taxes	1,081,612	865,100	378,897
Accounts	1,780	14,878	-
Due from Other Funds	-	-	-
Prepays	8,382	15,303	-
	<u>2,045,759</u>	<u>1,149,108</u>	<u>966,296</u>
LIABILITIES			
Accounts Payable	31,114	32,915	1,450
Accrued Payroll	18,942	16,851	-
Due to Other Funds	-	-	8,030
Other Payables	-	124,241	-
Total Liabilities	<u>50,056</u>	<u>174,007</u>	<u>9,480</u>
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	1,081,612	865,100	378,897
Total Liabilities and Deferred Inflows of Resources	<u>1,131,668</u>	<u>1,039,107</u>	<u>388,377</u>
FUND BALANCES			
Nonspendable	8,382	15,303	-
Restricted	-	-	577,919
Committed	-	-	-
Assigned	-	94,698	-
Unassigned	905,709	-	-
Total Fund Balances	<u>914,091</u>	<u>110,001</u>	<u>577,919</u>
	<u>2,045,759</u>	<u>1,149,108</u>	<u>966,296</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>2,045,759</u>	<u>1,149,108</u>	<u>966,296</u>

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

Debt Service					
2013 Rec Center Bonds	Refunding Bonds	2020B GO Refunding Bonds	Capital Projects	Nonmajor	Totals
177,294	47,710	-	91,438	675,025	2,786,678
-	771,886	584,974	-	437,915	4,120,384
-	-	-	-	4,357	21,015
-	-	-	8,030	-	8,030
-	-	-	-	435	24,120
177,294	819,596	584,974	99,468	1,117,732	6,960,227
-	-	-	-	-	65,479
-	-	-	-	5,025	40,818
-	-	-	-	-	8,030
-	-	-	-	-	124,241
-	-	-	-	5,025	238,568
-	771,886	584,974	-	437,915	4,120,384
-	771,886	584,974	-	442,940	4,358,952
-	-	-	-	435	24,120
177,294	47,710	-	-	674,357	1,477,280
-	-	-	99,468	-	99,468
-	-	-	-	-	94,698
-	-	-	-	-	905,709
177,294	47,710	-	99,468	674,792	2,601,275
177,294	819,596	584,974	99,468	1,117,732	6,960,227

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

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Reconciliation of Total Governmental Fund Balance to the
Statement of Net Position - Governmental Activities**

April 30, 2021

Total Governmental Fund Balances	\$ 2,601,275
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.	35,509,896
A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds. Net Pension Asset - IMRF	909,269
Deferred outflows (inflows) of resources related to the pensions not reported in the funds. Deferred Items - IMRF	(617,318)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Compensated Absences Payable	(138,311)
Total OPEB Liability - RBP	(160,244)
General Obligation Bonds - Net	(25,729,011)
Installment Contracts	(90,007)
Loss on Refunding	225,743
Accrued Interest Payable	(432,472)
Net Position of Governmental Activities	<u>12,078,820</u>

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

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2021**

See Following Page

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended April 30, 2021**

	Special Revenue		
	General	Recreation	Special Recreation
Revenues			
Taxes	\$ 1,114,266	760,617	365,521
Intergovernmental	162,519	54,173	-
Charges for Services	-	251,523	-
Rentals	-	57,600	-
Grants and Donations	22,209	33,625	-
Interest Income	2,712	1,416	422
Miscellaneous	10,809	3,561	-
Total Revenues	1,312,515	1,162,515	365,943
Expenditures			
Current			
Administration	453,265	599,497	-
Parks and Recreation	609,942	538,915	-
Special Recreation	-	-	331,112
Capital Outlay	77,958	-	-
Debt Service			
Principal Retirement	12,951	5,000	-
Interest and Fiscal Charges	3,258	-	-
Total Expenditures	1,157,374	1,143,412	331,112
Excess (Deficiency) of Revenues Over (Under) Expenditures	155,141	19,103	34,831
Other Financing Sources (Uses)			
Debt Issuance	77,958	-	-
Premium on Debt Issuance	-	-	-
Payment to Escrow Agent	-	-	-
Transfers In	-	-	-
Transfers Out	(11,330)	-	-
	66,628	-	-
Net Change in Fund Balances	221,769	19,103	34,831
Fund Balances - Beginning	692,322	90,898	543,088
Fund Balances - Ending	914,091	110,001	577,919

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

Debt Service					
2013 Rec Center Bonds	Refunding Bonds	2020B GO Refunding Bonds	Capital Projects	Nonmajor	Totals
527,148	764,218	-	-	717,725	4,249,495
-	-	-	-	-	216,692
-	-	-	-	-	251,523
-	-	-	-	-	57,600
-	-	-	3,026	-	58,860
827	843	-	500	2,067	8,787
-	-	-	12,655	-	27,025
527,975	765,061	-	16,181	719,792	4,869,982
-	-	-	-	-	1,052,762
-	-	-	-	220,474	1,369,331
-	-	-	-	-	331,112
-	-	-	186,419	-	264,377
290,000	720,600	-	-	290,000	1,318,551
180,193	36,374	-	-	939,706	1,159,531
470,193	756,974	-	186,419	1,450,180	5,495,664
57,782	8,087	-	(170,238)	(730,388)	(625,682)
2,717,650	-	-	196	10,912,154	13,707,958
225,026	-	-	-	908,957	1,133,983
(2,972,804)	-	-	-	(11,126,756)	(14,099,560)
-	-	-	11,330	-	11,330
-	-	-	-	-	(11,330)
(30,128)	-	-	11,526	694,355	742,381
27,654	8,087	-	(158,712)	(36,033)	116,699
149,640	39,623	-	258,180	710,825	2,484,576
177,294	47,710	-	99,468	674,792	2,601,275

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

WEST CHICAGO PARK DISTRICT, ILLINOIS

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

For the Fiscal Year Ended April 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 116,699
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	264,179
Depreciation Expense	(885,403)
An addition to a net pension asset is not considered to be an increase in a financial asset in the governmental funds.	
Change in Net Pension Asset	583,014
The net effect of deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Change in Deferred Items - IMRF	(360,988)
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.	
Change in Compensated Absences Payable	13,295
Change in Total OPEB Liability - RBP	(28,610)
Retirement of Debt	15,108,551
Debt Issuance	(13,707,958)
Premium on Debt Issuance	(1,133,983)
Amortization Premium on Debt Issuance	265,313
Amortization of Loss on Refunding	(40,431)
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>51,914</u>
Changes in Net Position of Governmental Activities	<u>245,592</u>

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

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The West Chicago Park District (District) of Illinois, was established in 1972 and encompasses the City of West Chicago and some of the adjacent unincorporated area. The District is governed by an elected Board of Commissioners containing seven members. The District is duly organized and existing under the provisions of the laws of the State of Illinois. The District operates under the board-manager form of government, providing recreation and other services to the residents of West Chicago which include: recreation programs, park management, capital development, and general administration. The controlling authorities are the sections of the Illinois revised statutes pertaining to Districts in particular and to Local Government entities in general. For financial reporting purposes, the District includes all funds that are controlled by the District, as determined on the basis of budget adoption, management oversight responsibility or taxing authority.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

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). Both the government-wide and fund financial statements categorize primary activities as governmental. The District's preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities column is (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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Government-Wide Statements – Continued

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (administration, parks and recreation, special recreation, etc.). The functions are supported by general government revenues (property and replacement taxes, certain intergovernmental revenues, interest income, 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 and replacement taxes, charges for services, interest income, etc.).

The District does not allocate indirect costs. An administrative and maintenance service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, maintenance of buildings, grounds and natural areas).

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.

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 comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. All of the Districts funds are reported as governmental funds. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is a 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 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 are at least 5 percent of the corresponding total for all governmental funds combined.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

BASIS OF PRESENTATION – Continued

Fund Financial Statements – Continued

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.

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 seven special revenue funds. The Recreation Fund, a major fund, is used to account for the operations of the recreation programs offered to residents. Financing is provided by specific annual property tax levy to the extent user charges are not sufficient to provide such financing. The Special Recreation Fund, also a major fund, is used to account for the operations of the special recreation programs offered to residents. Financing is also provided by a specific annual property tax levy.

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 District maintains nine debt service funds. The 2013 Rec Center Bonds Fund, a major fund, is used to account for property taxes and debt service payments on the District's bonds issued January 2013 to fund the construction of the recreation center. The Refunding Bonds Fund, also a major fund, is used to account for property taxes and debt service payments on the District's refunding bonds. The 2020B GO Refunding Bonds Fund, also a major fund, is used to account for property taxes and debt service payments on the District's refunding bonds issued September 2020 to partially refund the debt outstanding on the 2012 GO Bonds and the 2013 GO Bonds.

Capital Projects Funds are used to account for financial resources to be used for the acquisition of construction of major capital facilities. The Capital Project Fund, a major fund, is used to account for the acquisition or construction of major capital facilities, park development and improvement projects.

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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING – Continued

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 as defined below. In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus is used as appropriate.

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.

The accounting objectives of the “economic resources” measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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.

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.

Prepays

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. The costs of governmental fund-type prepaids are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets purchased or acquired with an original cost of at least \$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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

Capital Assets – Continued

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:

Building and Improvements	50 Years
Land Improvements	20 Years
Machinery and Equipment	5 - 15 Years
Licensed Vehicles	8 Years

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents an acquisition/reduction 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.

All vacation pay is accrued when incurred in the government-wide fund 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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued

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

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.

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.”

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 2 – STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

BUDGETARY INFORMATION

The District prepares its budget for all governmental fund types except the 2020A GO Refunding Bonds Fund and the 2020B Refunding Bonds Fund in conformity with practices prescribed or permitted by the applicable statutes of the State of Illinois. As prescribed by the statutes, the District in its budgeting process includes as a resource (amount available for current expenditures) a portion of the fund balance that has been accumulated in prior years.

The District's fiscal year begins May 1 and ends on April 30. Budgeting is employed as a management control device during the year. Its procedures for adopting the annual budget are composed of the following stages:

- 1) Department heads propose expenditure estimates for the coming year. These estimates, if approved by the Director, become the recommendations for presentation to the Board of Commissioners as the tentative combined Annual Budget and Appropriation Ordinance.
- 2) Notice is published in the paper that the tentative Annual Budget and Appropriation Ordinance is available for public inspection. The Ordinance is then presented at a public hearing after thirty days have passed.
- 3) Notice of the public hearing is published no more than fourteen days nor less than seven days prior to the date of the hearing. Immediately after the public hearing, the Board of Commissioners adopts the Ordinance in final form. This ordinance determines the legal level at which expenditure/expenses may not exceed appropriation. The legal level of control is administered at the fund level. All appropriations lapse at year-end.
- 4) The Director may request approval of transfers between line items within any fund from the Board of Commissioners after the Ordinance is approved.
- 5) The District had no budget amendments during the fiscal year.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures over budget as of the date of this report:

Fund	Excess
2012 Rec Center Bonds	\$ 41,627
2010 Limited Park Bonds	500

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

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 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. The Illinois Park District Liquid Asset Fund is not registered with the SEC as an Investment Company. 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 of Credit Risk, and Custodial Credit Risk

Deposits and Investments. At year-end, the carrying amount of the District's deposits totaled \$2,214,124 and the bank balances totaled \$2,254,594. In addition, the District had \$572,554 invested in the Illinois Park District Liquid Asset Fund, which is measured at net asset value per share as determined by pool.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. It is the policy of the District to manage its exposure by keeping its portfolio sufficiently liquid to enable the District to meet present and anticipated cash flow requirements and pay obligations as they become due. The District's investment in the Illinois Park District Liquid Asset Fund has an average maturity of less than one year.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District limits its exposure to credit risk by primarily investing in obligations guaranteed by the United States Government or securities issued by agencies of the United States Government that are explicitly or implicitly guaranteed by the United States Government. As of April 30, 2021, the District's investment in the Illinois Park District Liquid Asset Fund was rated AAAM by Standard & Poor's.

Concentration of Credit 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 does not address concentration of credit risk. 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).

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

DEPOSITS AND INVESTMENTS – Continued

Interest Rate Risk, Credit Risk, Concentration of Credit Risk, and Custodial Credit Risk – Continued

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 that all deposits be maintained at financial institutions that are members of the FDIC. Deposits at a financial institution, which exceed FDIC insurance limits, are required to be collateralized at not less than 110% of the uninsured deposits. At year-end, the entire amount of the bank balance of deposits was covered by collateral, 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 investments or collateral securities that are in the possession of an outside party. The District’s investment policy requires a third party custodian to hold the District’s assets in the District’s name. At April 30, 2021, the District’s investment in the Illinois Park District Liquid Asset Fund is not subject to custodial credit risk.

INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund Balances

Interfund balances are advances in anticipation of receipts. The composition of interfund balances as of the date of this report, is as follows:

Receivable	Payable	Amount
Capital Projects	Special Recreation	<u>\$ 8,030</u>

Interfund Transfers

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
Capital Projects	General	<u>\$ 11,330</u>

Transfers are used to use unrestricted revenues collected in the General Fund to finance various capital projects accounted for in the capital projects fund in accordance with budgetary authorizations.

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

PROPERTY TAXES

Property taxes for 2020 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.

CAPITAL ASSETS

Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 9,879,381	-	-	9,879,381
Construction in Progress	43,298	-	43,298	-
	<u>9,922,679</u>	<u>-</u>	<u>43,298</u>	<u>9,879,381</u>
Depreciable Capital Assets				
Buildings and Improvements	28,971,118	173,189	-	29,144,307
Land Improvements	1,921,300	-	-	1,921,300
Machinery and Equipment	3,482,767	134,288	-	3,617,055
Licensed Vehicles	380,805	-	-	380,805
	<u>34,755,990</u>	<u>307,477</u>	<u>-</u>	<u>35,063,467</u>
Less Accumulated Depreciation				
Buildings and Improvements	5,125,618	620,245	-	5,745,863
Land Improvements	980,711	74,263	-	1,054,974
Machinery and Equipment	2,174,329	166,755	-	2,341,084
Licensed Vehicles	266,891	24,140	-	291,031
	<u>8,547,549</u>	<u>885,403</u>	<u>-</u>	<u>9,432,952</u>
Total Net Depreciable Capital Assets	<u>26,208,441</u>	<u>(577,926)</u>	<u>-</u>	<u>25,630,515</u>
Total Net Capital Assets	<u>36,131,120</u>	<u>(577,926)</u>	<u>43,298</u>	<u>35,509,896</u>

Depreciation expense was charged to governmental activities as follows:

Administrative	\$ 138,305
Parks and Recreation	<u>747,098</u>
	<u>885,403</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT

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	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$475,000 General Obligation Limited Tax Park Bonds of 2010 - Due in annual installments of \$20,000 to \$250,000 plus interest at 5.00% to 5.25% through December 1, 2027.	Debt Service	\$ 415,000	-	20,000	395,000
\$9,475,000 General Obligation Park Bonds of 2012 - Due in annual installments of \$390,000 to \$1,440,000 plus interest at 4.00% to 4.63% through December 1, 2037.	Debt Service	9,475,000	-	9,475,000 *	-
\$6,025,000 General Obligation Park Bonds of 2013 - Due in annual installments of \$205,000 to \$695,000 plus interest at 2.00% to 5.25% through December 1, 2029.	Debt Service	4,605,000	-	4,315,000 * 290,000	-
\$4,420,000 General Obligation Park Bonds of 2015A - Due in annual installments of \$210,000 to \$560,000 plus interest at 3.75% to 5.00% through December 1, 2036.	Debt Service	4,420,000	-	-	4,420,000
\$3,310,000 Taxable General Obligation Refunding Bonds (ARS) of 2015B - Due in annual installments of \$145,000 to \$400,000 plus interest at 2.10% to 5.00% through December 1, 2028.	Debt Service	2,555,000	-	270,000	2,285,000

* Refunded

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

General Obligation Bonds – Continued

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$2,800,000 General Obligation Park Bonds of 2017 - Due in one annual installments of \$25,000 to \$700,000 plus interest at 5.00% through December 1, 2041.	Debt Service	\$ 2,800,000	-	-	2,800,000
\$580,000 General Obligation Limited Park Bonds of 2018B - Due in annual installments of \$200,000 to \$380,000 plus interest at 3.625% to 3.80% through November 15, 2020.	Debt Service	380,000	-	380,000	-
\$1,005,005 General Obligation Limited Park Bonds of 2019 - Due in annual installments of \$340,600 to \$664,405 plus interest at 2.15% to 2.30% through November 15, 2021.	Debt Service	1,005,005	-	340,600	664,405
\$5,545,000 General Obligation Refunding Bonds of 2020A - Due in annual installments of \$250,000 to \$1,310,000 plus interest at 3.00% through December 1, 2037.	Debt Service	-	5,545,000	-	5,545,000
\$7,345,000 General Obligation Refunding Bonds of 2020B - Due in annual installments of \$380,000 to \$905,000 plus interest at 2.00% to 3.00% through December 1, 2033.	Debt Service	-	7,345,000	-	7,345,000
\$170,000 General Obligation Limited TaxPark Bonds of 2020C - Due in one installment of \$170,000 plus interest at 3.00% through December 15, 2022.	Debt Service	-	170,000	-	170,000

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

General Obligation Bonds – Continued

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
\$570,000 General Obligation Limited Tax Park Bonds of 2020D - Due in annual installments of \$80,000 to \$490,000 plus interest at 0.90% to 1.00% through December 15, 2022.	Debt Service	\$ -	570,000	-	570,000
		<u>25,655,005</u>	<u>13,630,000</u>	<u>15,090,600</u>	24,194,405
Plus: Unamortized Premium					1,534,606
Less: Unamortized Loss on Refunding					<u>(225,743)</u>
					<u>25,503,268</u>

Installment Contracts Payable

The District also issues installment contracts payable to provide funds for the purchase of capital assets. Installment contracts currently outstanding are as follows:

Issue	Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
Installment Contract of 2014 - Due in annual installments of \$5,000 plus interest at 4.00% through May 31, 2025.	Recreation	\$ 30,000	-	5,000	25,000
Installment Contract of 2020 - Due in monthly installments of \$1,474 including interest at 5.14% through May 1, 2025.	General	-	77,958	12,951	65,007
		<u>30,000</u>	<u>77,958</u>	<u>17,951</u>	<u>90,007</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

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
Governmental Activities					
Compensated Absences	\$ 151,606	13,295	26,590	138,311	27,662
Total OPEB Liability - RBP	131,634	28,610	-	160,244	-
General Obligation Bonds	25,655,005	13,630,000	15,090,600	24,194,405	1,424,405
Plus Unamortized Premium	665,936	1,133,983	265,313	1,534,606	-
Installment Contracts	30,000	77,958	17,951	90,007	19,685
	<u>26,634,181</u>	<u>14,883,846</u>	<u>15,400,454</u>	<u>26,117,573</u>	<u>1,471,752</u>

For the governmental activities, the compensated absences, total OPEB liability, and installment contracts are liquidated by the General and Recreation Funds. Payments on the general obligation bonds are made by the Debt Service Funds.

Defeased Debt

On September 20, 2020, the District issued \$5,545,000 par value General Obligation Refunding Bonds of 2020A and \$7,345,000 par value General Obligation Refunding Bonds of 2020B to collectively refund \$9,475,000 of the General Obligation Park Bonds of 2012 and \$4,315,000 of General Obligation Park Bonds of 2013. The District defeased these bonds by placing the proceeds of the new bonds in an irrevocable trust to provide for all future debt service payment of the old bonds. Since the requirements that normally satisfy defeasance have been met, the financial statements reflect satisfaction of the original liability through the irrevocable transfer to an escrow agent of an amount computed to be adequate to meet the future debt service requirements of the issue. At December 1, 2020, both the 2012 and 2013 bonds were called, thus no outstanding defeased debt exists as of April 30, 2021. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the government's basic financial statements. Through this refunding, the District reduced its total debt service by \$3,329,488 and obtained an economic gain of \$2,842,118.

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

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	Governmental Activities			
	General Obligation Bonds		Installment Contracts	
	Principal	Interest	Principal	Interest
2022	\$ 1,424,405	945,075	19,685	3,893
2023	1,380,000	837,150	20,457	2,957
2024	775,000	799,350	21,270	1,973
2025	830,000	769,500	22,127	938
2026	880,000	737,638	6,468	199
2027	740,000	703,975	-	-
2028	1,255,000	678,200	-	-
2029	1,065,000	626,925	-	-
2030	1,135,000	589,200	-	-
2031	1,205,000	546,150	-	-
2032	1,280,000	500,600	-	-
2033	1,355,000	452,300	-	-
2034	1,450,000	401,250	-	-
2035	1,690,000	355,900	-	-
2036	1,790,000	299,450	-	-
2037	1,855,000	239,800	-	-
2038	1,915,000	178,050	-	-
2039	635,000	108,500	-	-
2040	670,000	76,750	-	-
2041	700,000	43,250	-	-
2042	165,000	8,250	-	-
Total	24,194,405	9,897,263	90,007	9,960

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

LONG-TERM DEBT – Continued

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.”

Assessed Valuation - 2020	<u>\$ 961,149,510</u>
Legal Debt Limit - 2.875% of Assessed Value	27,633,048
Amount of Debt Applicable to Limit	<u>14,689,405</u>
Legal Debt Margin	<u>12,943,643</u>
Non-Referendum Legal Debt Limit	
.575% of Equalized Assessed Valuation	5,526,610
Amount of Debt Applicable to Limit	<u>1,799,405</u>
Non-Referendum Legal Debt Margin	<u>3,727,205</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of April 30, 2021:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 35,509,896
Less Capital Related Debt:	
General Obligation Limited Tax Park Bonds of 2010	(395,000)
General Obligation Park Bonds of 2015A	(4,420,000)
Taxable General Obligation Refunding Bonds (ARS) of 2015B	(2,285,000)
General Obligation Park Bonds of 2017	(2,800,000)
General Obligation Limited Park Bonds of 2019	(664,405)
General Obligation Refunding Bonds of 2020A	(5,545,000)
General Obligation Refunding Bonds of 2020B	(7,345,000)
General Obligation Limited TaxPark Bonds of 2020C	(170,000)
General Obligation Limited TaxPark Bonds of 2020D	(570,000)
Premium on General Obligation Bonds	(1,534,606)
Unamortized Loss on Refunding	225,743
Installment Contract of 2014	(25,000)
Installment Contract of 2020	<u>(65,007)</u>
Net Investment in Capital Assets	<u><u>9,916,621</u></u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS

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

	Special Revenue			Debt Service			Capital		Totals
	General	Recreation	Special Recreation	2013 Rec Center Bonds	Refunding Bonds	2020B GO Refunding Bonds	Projects	Nonmajor	
Fund Balances									
Nonspendable									
Prepays	\$ 8,382	15,303	-	-	-	-	-	435	24,120
Restricted									
Special Recreation	-	-	577,919	-	-	-	-	-	577,919
Lighting and Paving	-	-	-	-	-	-	-	5,052	5,052
Pension IMRF	-	-	-	-	-	-	-	132,622	132,622
Pension FICA	-	-	-	-	-	-	-	64,007	64,007
Liability Insurance	-	-	-	-	-	-	-	55,972	55,972
Audit	-	-	-	-	-	-	-	6,648	6,648
Debt Service	-	-	-	177,294	47,710	-	-	410,056	635,060
	-	-	577,919	177,294	47,710	-	-	674,357	1,477,280
Committed									
Capital Projects	-	-	-	-	-	-	99,468	-	99,468
Assigned									
Recreation	-	94,698	-	-	-	-	-	-	94,698
Unassigned	905,709	-	-	-	-	-	-	-	905,709
Total Fund Balances	914,091	110,001	577,919	177,294	47,710	-	99,468	674,792	2,601,275

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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 3 – DETAIL NOTES ON ALL FUNDS – Continued

FUND BALANCE CLASSIFICATIONS – Continued

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 General, Social Security, Pension IMRF, Liability Insurance, and Audit funds should maintain a minimum fund balance of 25% of budgeted operating expenditures. The Recreation Fund should maintain a minimum fund balance of 10% of annual property tax.

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 1990, 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 as of January 1, 2021 to January 1, 2022:

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

Coverage	Member Deductible	PDRMA Self- Insured Retention	Limits
PROPERTY			
All Losses Per Occurrence	\$1,000	\$1,000,000	\$1,000,000,000/Occurrence/All Members
Flood/Except Zones A & V	\$1,000	\$1,000,000	\$100,000,000/Occurrence/Annual Aggregate
Flood, Zones A & V	\$1,000	\$1,000,000	\$50,000,000/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
Course of Construction	\$1,000	Included	\$25,000,000
Tax Revenue Interruption	\$1,000	\$1,000,000	\$3,000,000/Reported Values
			\$1,000,000/Non-Reported Values
Business Interruption, Rental Income	\$1,000		\$100,000,000/Reported Values
			\$500,000/\$2,500,000/Non-Reported Values
Off Premises Service Interruption	24 Hours	N/A	\$25,000,000
Boiler and Machinery			\$100,000,000 Equipment 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
WORKERS COMPENSATION			
Employers Liability	N/A	\$500,000	Statutory
		\$500,000	\$3,500,000 Employers Liability
LIABILITY			
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
Communicable Disease	\$1,000/\$5,000	\$5,000,000	\$250,000/Claim/Aggregate;
			\$5M Aggregate all Members
POLLUTION LIABILITY			
Liability - Third Party	None	\$25,000	\$5,000,000/Occurrence
Property - First Party	\$1,000	\$24,000	\$30,000,000 3 Year Aggregate
OUTBREAK EXPENSE			
Outbreak Expense			\$1,000,000 Aggregate Policy Limit
Outbreak Suspension	24 Hours	N/A	\$5,000/\$25,000/Day All Locations
			\$150,000/\$500,000 Aggregate
Workplace Violence Suspension	24 Hours	N/A	\$15,000/Day all Locations 5 Day Maximum
Fungus Suspension	24 Hours	N/A	\$15,000/Day all Locations 5 Day Maximum

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

Coverage	Member Deductible	PDRMA Self-Insured Retention	Limits
INFORMATION SECURITY AND PRIVACY INSURANCE WITH ELECTRONIC MEDIA			
LIABILITY COVERAGE			
Breach Response	\$1,000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Business Interruption	8 Hours	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Business Interruption due to			
System Failure	8 Hours	\$100,000	\$250,000/Occurrence/Annual Aggregate
Dependent Business Loan	8 Hours	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
Liability	\$1,000	\$100,000	\$2,000,000/Occurrence/Annual Aggregate
eCrime	\$1,000	\$100,000	\$50,000/Occurrence/Annual Aggregate
Criminal Reward	\$1,000	\$100,000	\$50,000/Occurrence/Annual Aggregate
DEADLY WEAPON RESPONSE			
Liability	\$1,000	\$9,000	\$500,000/Occurrence/\$2,500,000 Annual Aggregate
First Party Property	\$1,000	\$9,000	\$250,000/Occurrence as Part of Overall Limit
Crisis Management Services	\$1,000	\$9,000	\$250,000/Occurrence as Part of Overall Limit
Counseling/Funeral Expenses	\$1,000	\$9,000	\$250,000/Occurrence as Part of Overall Limit
Medical Expenses	\$1,000	\$9,000	\$25,000/person/\$500,000 Annual Aggregate
AD&D	\$1,000	\$9,000	\$50,000/person/\$500,000 Annual Aggregate
VOLUNTEER MEDICAL ACCIDENT			
Volunteer Medical Accident	None	\$5,000	\$5,000 Medical Expense Excess of any other Collectible Insurance
UNDERGROUND STORAGE TANK LIABILITY			
Underground Storage Tank Liability	None	N/A	\$10,000, Follows Illinois Leaking Underground Tank Fund
UNEMPLOYMENT COMPENSATION			
Unemployment Compensation	N/A	N/A	Statutory

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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) – Continued

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, 2020 and the statement of revenues and expenses for the period ending December 31, 2020. The District's portion of the overall equity of the pool is 0.329% or \$186,746.

Assets	\$76,433,761
Deferred Outflows of Resources - Pension	1,015,561
Liabilities	19,892,387
Deferred Inflows of Resources - Pension	798,816
Total Net Position	56,758,119
Operating Revenues	19,454,155
Nonoperating Revenues	4,109,196
Expenditures	16,158,333

Since 89.98% 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 Member Balances are adjusted annually as more recent loss information becomes available.

Park District Risk Management Agency (PDRMA) Health Program

Since May 1, 2014, 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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

RISK MANAGEMENT – Continued

Park District Risk Management Agency (PDRMA) Health Program – Continued

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, 2020 and the statement of revenues and expenses for the period ending December 31, 2020.

Assets	\$29,550,609
Deferred Outflows of Resources - Pension	435,241
Liabilities	5,326,323
Deferred Inflows of Resources - Pension	342,350
Total Net Position	24,317,177
Operating Revenues	34,484,852
Nonoperating Revenues	1,999,072
Expenditures	32,395,210

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.

CONTINGENT LIABILITIES

Litigation

The District is not currently involved in any litigation.

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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

CONTINGENT LIABILITIES – Continued

Financial Impact from COVID-19

In March 2020, the World Health Organization declared the COVID-19 virus a public health emergency. As of the date of this report, the extent of the impact of COVID-19 on the District's operations and financial position cannot be determined.

JOINT VENTURE

Western DuPage Special Recreation Association (WDSRA)

The District is a member of the Western DuPage Special Recreation Association (WDSRA), an association of nine other area park districts that provides recreational programs and other activities for handicapped and impaired individuals. Each member agency shares equally in WDSRA, and generally provides funding based on up to 0.0400 cents per \$100 of its equalized assessed valuation. The District contributed \$177,480 to WDSRA during the current fiscal year.

The District does not have a direct financial interest in WDSRA and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of WDSRA, the assets, if any, shall be divided between the members, in accordance with equitable formula, as determined by a unanimous vote of WDSRA's Board of Directors. Complete separate financial statements for WDSRA can be obtained from WDSRA administrative offices at 116 Schmale Road, Carol Stream, Illinois.

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (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 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 online at 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 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 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.

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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Plan Membership. As of December 31, 2020, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	19
Inactive Plan Members Entitled to but not yet Receiving Benefits	30
Active Plan Members	<u>18</u>
Total	<u><u>67</u></u>

Contributions. As set by statute, the District’s Regular Plan Members are required to contribute 4.50% 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 April 30, 2021, the District’s contribution was 7.35% of covered payroll.

Net Pension (Asset). The District’s net pension (asset) was measured as of December 31, 2020. The total pension liability used to calculate the net pension (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2020, using the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.25%
Inflation	2.25%

WEST CHICAGO PARK DISTRICT, ILLINOIS

Notes to the Financial Statements April 30, 2021

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Plan Descriptions – Continued

Actuarial Assumptions – Continued. For nondisabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

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:

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	28.00%	1.30%
Domestic Equities	37.00%	5.00%
International Equities	18.00%	6.00%
Real Estate	9.00%	6.20%
Blended	7.00%	2.85% - 6.95%
Cash and Cash Equivalents	1.00%	0.70%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same in 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.

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension (asset) to changes in the discount rate. The table below presents the net pension (asset) of the District calculated using the discount rate as well as what the District’s net pension (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 (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Net Pension (Asset)	\$ (160,489)	(909,269)	(1,490,078)

Changes in the Net Pension (Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension (Asset) (A) - (B)
Balances at December 31, 2019	\$ 6,445,726	6,771,981	(326,255)
Changes for the Year:			
Service Cost	101,224	-	101,224
Interest on the Total Pension Liability	457,808	-	457,808
Difference Between Expected and Actual Experience of the Total Pension Liability	44,945	-	44,945
Changes of Assumptions	(36,467)	-	(36,467)
Contributions - Employer	-	72,989	(72,989)
Contributions - Employees	-	42,991	(42,991)
Net Investment Income	-	984,068	(984,068)
Benefit Payments, Including Refunds of Employee Contributions	(363,486)	(363,486)	-
Other (Net Transfer)	-	50,476	(50,476)
Net Changes	204,024	787,038	(583,014)
Balances at December 31, 2020	6,649,750	7,559,019	(909,269)

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 4 – OTHER INFORMATION – Continued

EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued

Illinois Municipal Retirement Fund (IMRF) – Continued

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

For the year ended April 30, 2021, the District recognized pension revenue of \$159,308. At April 30, 2021, the District reported deferred outflows or 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	\$ 29,984	(23,166)	6,818
Change in Assumptions	-	(24,328)	(24,328)
Net Difference Between Projected and Actual			
Earnings on Pension Plan Investments	-	(617,007)	(617,007)
Total Pension Expense to be			
Recognized in Future Periods	29,984	(664,501)	(634,517)
Pension Contributions Made Subsequent			
to the Measurement Date	17,199	-	17,199
Total Deferred Amounts Related to IMRF	<u>47,183</u>	<u>(664,501)</u>	<u>(617,318)</u>

\$17,199 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the reporting year ended April 30, 2022. 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
2022	\$ (204,555)
2023	(87,445)
2024	(242,467)
2025	(100,050)
2026	-
Thereafter	<u>-</u>
Total	<u>(634,517)</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The District’s defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time employees of the District. RBP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75.

Benefits Provided. RBP provides healthcare, dental, and vision. Retirees pay the full premium. Coverage ends at age 65 for disabled employees or once eligible for Medicare.

Plan Membership. As of April 30, 2021, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	2
Inactive Plan Members Entitled to but not yet Receiving Benefits	-
Active Plan Members	<u>12</u>
Total	<u><u>14</u></u>

Total OPEB Liability

The District’s total OPEB liability was measured as of April 30, 2021, and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the April 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.50%
Discount Rate	2.27%
Healthcare Cost Trend Rates	The initial trend rate is based on the 2021 Segal Health Plan Cost Trend Survey. The grading period and ultimate trend rates selected fall within a generally accepted range.
Retirees' Share of Benefit-Related Costs	100% of Benefit-Related Costs

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Total OPEB Liability – Continued

Actuarial Assumptions and Other Inputs – Continued. The discount rate was based on a combination of the expected long-term rate of return on the plan investments and the municipal bond rate.

Mortality rates were based on the RP-2014 with Blue Collar Adjustment and MP-2016 Improvement, weighted per IMRF Experience Study dated November 8, 2017.

Change in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Balance at April 30, 2020	\$ 131,634
Changes for the Year:	
Service Cost	18,623
Interest on the Total Pension Liability	3,175
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	15,538
Changes of Assumptions or Other Inputs	6,569
Benefit Payments	<u>(15,295)</u>
Net Changes	<u>28,610</u>
Balance at April 30, 2021	<u><u>160,244</u></u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 2.27%, while the prior valuation used 2.56%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (1.27%)	Current Discount Rate (2.27%)	1% Increase (3.27%)
Total OPEB Liability	\$ 174,328	160,244	148,889

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Notes to the Financial Statements
April 30, 2021**

NOTE 4 – OTHER INFORMATION – Continued

OTHER POST-EMPLOYMENT BENEFITS – Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using the Healthcare Trend Rates, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	\$ 148,665	160,244	174,353

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

For the year ended April 30, 2021, the District recognized OPEB expense of \$43,905. Per GASB Statement No. 75, under the Alternative Measurement Method, changes in Total OPEB Liability are immediately recognized as expense, resulting in no deferred outflows of resources or deferred inflows of resources related to OPEB.

SUBSEQUENT EVENT

On September 22, 2021, the District issued General Obligation Limited Park Bonds of 2021A in the amount of \$1,830,000, bearing interest at 3.00% and maturing on December 15, 2036 and Taxable General Obligation Limited Park Bonds of 2021B in the amount of \$580,000, bearing interest at 0.40% - 0.50% and maturing on December 15, 2023.

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/(Asset)
 Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability
 Retiree Benefit Plan
- Budgetary Comparison Schedules
 General Fund
 Recreation – Special Revenue Fund
 Special Recreation – Special Revenue Fund

Notes to the Required Supplementary Information

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

WEST CHICAGO PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information

Schedule of Employer Contributions

April 30, 2021

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
2016	\$ 171,843	\$ 171,843	\$ -	\$ 949,799	18.09%
2017	157,791	157,791	-	951,411	16.58%
2018	154,985	154,985	-	1,038,555	14.92%
2019	124,471	124,471	-	1,064,513	11.69%
2020	69,543	69,543	-	1,011,357	6.88%
2021	62,718	62,718	-	853,325	7.35%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	23 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.50%
Salary Increases	3.35% - 14.25%
Investment Rate of Return	7.25%
Retirement Age	See the Notes to the Financial Statements
Mortality	IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015).

Note:

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

WEST CHICAGO PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Required Supplementary Information

Schedule of Changes in the Employer's Net Pension Liability/(Asset)

April 30, 2021

	<u>12/31/2015</u>
Total Pension Liability	
Service Cost	\$ 89,999
Interest	412,946
Differences Between Expected and Actual Experience	(241,683)
Change of Assumptions	6,212
Benefit Payments, Including Refunds of Member Contributions	<u>(284,042)</u>
Net Change in Total Pension Liability	(16,568)
Total Pension Liability - Beginning	<u>5,602,970</u>
Total Pension Liability - Ending	<u><u>5,586,402</u></u>
Plan Fiduciary Net Position	
Contributions - Employer	\$ 162,674
Contributions - Members	46,653
Net Investment Income	25,411
Benefit Payments, Including Refunds of Member Contributions	(284,042)
Other (Net Transfer)	<u>(41,301)</u>
Net Change in Plan Fiduciary Net Position	(90,605)
Plan Net Position - Beginning	<u>5,119,524</u>
Plan Net Position - Ending	<u><u>5,028,919</u></u>
Employer's Net Pension Liability/(Asset)	<u><u>\$ 557,483</u></u>
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	90.02%
Covered Payroll	\$ 884,583
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	63.02%

Note:

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

12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020
97,893	96,163	101,362	116,329	101,224
412,646	428,758	433,244	447,441	457,808
(40,048)	3,842	20,286	(53,372)	44,945
(6,303)	(182,981)	169,516	-	(36,467)
(252,108)	(259,584)	(317,551)	(356,209)	(363,486)
212,080	86,198	406,857	154,189	204,024
5,586,402	5,798,482	5,884,680	6,291,537	6,445,726
5,798,482	5,884,680	6,291,537	6,445,726	6,649,750
164,209	148,787	154,014	65,174	72,989
54,763	44,996	46,337	46,479	42,991
350,277	948,115	(337,111)	1,129,581	984,068
(252,108)	(259,584)	(317,551)	(356,209)	(363,486)
38,498	(96,012)	156,026	14,381	50,476
355,639	786,302	(298,285)	899,406	787,038
5,028,919	5,384,558	6,170,860	5,872,575	6,771,981
5,384,558	6,170,860	5,872,575	6,771,981	7,559,019
413,924	(286,180)	418,962	(326,255)	(909,269)
92.86%	104.86%	93.34%	105.06%	113.67%
937,804	999,916	1,056,409	1,032,862	955,364
44.14%	(28.62%)	39.66%	(31.59%)	(95.18%)

WEST CHICAGO PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

**Required Supplementary Information
Schedule of Changes in the Employer's Total OPEB Liability
April 30, 2021**

	4/30/2019	4/30/2020	4/30/2021
Total OPEB Liability			
Service Cost	\$ 17,459	18,154	18,623
Interest	5,766	4,739	3,175
Changes in Benefit Terms	-	-	-
Differences Between Expected and Actual Experience	-	-	15,538
Change of Assumptions or Other Inputs	1,066	7,287	6,569
Benefit Payments	(41,305)	(47,458)	(15,295)
Net Change in Total OPEB Liability	(17,014)	(17,278)	28,610
Total OPEB Liability - Beginning	165,926	148,912	131,634
Total OPEB Liability - Ending	148,912	131,634	160,244
Covered-Employee Payroll	\$ 1,064,513	946,102	868,004
Total OPEB Liability as a Percentage of Covered-Employee Payroll	13.99%	13.91%	18.46%

Notes:

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

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2019 through 2021.

WEST CHICAGO PARK DISTRICT, ILLINOIS

General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,115,349	1,115,349	1,114,266
Intergovernmental			
Replacement Taxes	90,000	90,000	162,519
Grants and Donations	-	-	22,209
Interest Income	7,500	7,500	2,712
Miscellaneous	6,500	6,500	10,809
Total Revenues	<u>1,219,349</u>	<u>1,219,349</u>	<u>1,312,515</u>
Expenditures			
Current			
Administration			
Salaries and Wages	243,278	243,278	304,715
Contractual Services	83,300	83,300	55,337
Supplies	7,800	7,800	2,695
Utilities	15,400	15,400	17,175
Insurance	70,800	70,800	54,782
Special Purpose	33,000	33,000	18,561
Parks and Recreation			
Salaries and Wages	204,379	204,379	201,710
Contractual Services	400,282	400,282	274,263
Supplies	119,102	119,102	83,978
Repairs and Maintenance	94,763	94,763	49,991
Capital Outlay	-	-	77,958
Debt Service			
Principal Retirement	-	-	12,951
Interest and Fiscal Charges	-	-	3,258
Total Expenditures	<u>1,272,104</u>	<u>1,272,104</u>	<u>1,157,374</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(52,755)	(52,755)	155,141
Other Financing Sources (Uses)			
Debt Issuance	-	-	77,958
Transfers Out	-	-	(11,330)
	<u>-</u>	<u>-</u>	<u>66,628</u>
Net Change In Fund Balance	<u>(52,755)</u>	<u>(52,755)</u>	221,769
Fund Balance - Beginning			<u>692,322</u>
Fund Balance - Ending			<u>914,091</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Recreation - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 761,431	761,431	760,617
Intergovernmental			
Replacement Taxes	30,000	30,000	54,173
Charges for Services	888,763	888,763	251,523
Rentals	158,538	158,538	57,600
Grants and Donations	12,250	12,250	33,625
Interest Income	9,000	9,000	1,416
Miscellaneous	1,953	1,953	3,561
Total Revenues	<u>1,861,935</u>	<u>1,861,935</u>	<u>1,162,515</u>
Expenditures			
Current			
Administration			
Salaries and Wages	382,712	382,712	303,613
Contractual Services	114,068	114,068	51,043
Supplies	56,055	56,055	17,877
Utilities	20,500	20,500	17,261
Insurance	200,800	200,800	170,168
Repairs and Maintenance	21,420	21,420	24,532
Special Purpose	43,700	43,700	13,074
Miscellaneous	34,758	34,758	1,929
Parks and Recreation			
Salaries and Wages	384,958	384,958	152,713
Contractual Services	252,216	252,216	152,259
Supplies	66,675	66,675	31,556
Utilities	163,804	163,804	142,240
Repairs and Maintenance	33,551	33,551	59,746
Miscellaneous	17,171	17,171	401
Debt Service			
Principal Retirement	5,000	5,000	5,000
Total Expenditures	<u>1,797,388</u>	<u>1,797,388</u>	<u>1,143,412</u>
Net Change in Fund Balance	<u>64,547</u>	<u>64,547</u>	19,103
Fund Balance - Beginning			<u>90,898</u>
Fund Balance - Ending			<u><u>110,001</u></u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Special Recreation - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 365,930	365,930	365,521
Interest Income	-	-	422
Miscellaneous			
Reimbursed Expense - ADA	170,670	170,670	-
Total Revenues	<u>536,600</u>	<u>536,600</u>	<u>365,943</u>
Expenditures			
Special Recreation			
Salaries and Wages	19,938	19,938	19,938
Contractual Services	39,960	39,960	13,435
Supplies	19,162	19,162	30,043
Repairs and Maintenance	91,610	91,610	90,216
WDSRA Operations	365,930	365,930	177,480
Total Expenditures	<u>536,600</u>	<u>536,600</u>	<u>331,112</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	34,831
Fund Balance - Beginning			<u>543,088</u>
Fund Balance - Ending			<u><u>577,919</u></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
- Combining Statements – Nonmajor Governmental Funds
- Budgetary Comparison Schedules – Nonmajor Governmental Funds

INDIVIDUAL FUND DESCRIPTIONS

GENERAL FUND

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

SPECIAL REVENUE FUNDS

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

Recreation Fund

The Recreation Fund is used to account for the operations of the recreation programs offered to residents. Financing is provided by a specific annual property tax levy to the extent user charges are not sufficient to provide such financing.

Special Recreation Fund

The Special Recreation Fund is used to account for the operations of the special recreation programs offered to residents. Financing is also provided by a specific annual property tax levy.

Lighting and Paving Fund

The Lighting and Paving Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for paving and lighting improvements throughout the District.

Pension IMRF Fund

The Pension IMRF Fund is used to account for the District's participation in the Illinois Municipal Retirement Fund. Financing is provided by a specific annual property tax levy.

Pension FICA Fund

The Pension FICA Fund is used to account for the District's portion of Social Security and Medicare paid on behalf of its employees. Financing is provided by a specific annual property tax levy.

Liability Insurance Fund

The Liability Insurance Fund is used to account for the operations of the District's insurance and risk management activities. Financing is provided by a specific annual levy.

INDIVIDUAL FUND DESCRIPTIONS

SPECIAL REVENUE FUNDS – Continued

Audit Fund

The Audit Fund is used to account for the expenses related to the District's annual audit. Financing is provided by a specific annual tax levy.

DEBT SERVICE FUNDS

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

2013 Rec Center Bonds Fund

The 2013 Rec Center Bonds Fund is used to account for property taxes and debt service payments on the District's bonds issued January 2013 to fund the construction of the recreation center.

Refunding Bonds Fund

The Refunding Bonds Fund is used to account for property taxes and debt service payments on the District's refunding bonds.

2020B GO Refunding Bonds Fund

The 2020B GO Refunding Bonds Fund is used to account for property taxes and debt service payments on the District's refunding bonds issued September 2020 to partially refund the debt outstanding on the 2012 GO Bonds and the 2013 GO Bonds.

2012 Rec Center Bonds Fund

The 2012 Rec Center Bonds Fund is used to account for property taxes and debt service payments on the District's bonds issued December 2012 to fund the construction of the recreation center.

2010 Limited Park Bonds Fund

The 2010 Limited Park Bonds Fund is used to account for property taxes and debt service payments on the District's bonds issued June 2010 to fund various capital improvements.

ARS Bonds Fund

The ARS Bonds Fund is used to account for property taxes and debt service payments on the District's bonds issued April 2017 to fund the construction of Zone 250 (Sports Performance Facility) and improvements to the Splash Park.

INDIVIDUAL FUND DESCRIPTIONS

DEBT SERVICE FUNDS – Continued

2015A GO Park Bonds Fund

The 2015A GO Park Bonds Fund is used to account for property taxes and debt service payments on the District's bonds issued February 2015 to fund the advance refunding of the 2009 GO Limited Park Bonds, current refunding of the 2014 Debt Certificates, financing of current capital projects, including but not limited to the construction and expansion of athletic fields, payment of capitalized interest and payment of certain costs related to the issuance of the bonds.

2015B GO Refunding Bonds Fund

The 2015B GO Refunding Bonds Fund is used to account for property taxes and debt service payments on the District's bonds issued February 2015 to fund the advance refunding of the 2009 GO Limited Park Bonds, current refunding of the 2014 Debt Certificates, financing of current capital projects, including but not limited to the construction and expansion of athletic fields, payment of capitalized interest and payment of certain costs related to the issuance of the bonds.

2020A GO Refunding Bonds Fund

The 2020A GO Refunding Bonds Fund is used to account for property taxes and debt service payments on the District's refunding bonds issued September 2020 to partially refund the debt outstanding on the 2012 GO Bonds.

CAPITAL PROJECTS FUND

The Capital Projects Fund is used to account for all financial resources used for the acquisition or construction of major capital facilities, park development and improvement projects.

WEST CHICAGO PARK DISTRICT, ILLINOIS

2013 Rec Center Bonds - Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 527,806	527,806	527,148
Interest Income	-	-	827
Total Revenues	527,806	527,806	527,975
Expenditures			
Debt Service			
Principal Retirement	290,000	290,000	290,000
Interest and Fiscal Charges	240,100	240,100	180,193
Total Expenditures	530,100	530,100	470,193
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,294)	(2,294)	57,782
Other Financing Sources (Uses)			
Debt Issuance	-	-	2,717,650
Premium on Debt Issuance	-	-	225,026
Payment to Escrow Agent	-	-	(2,972,804)
	-	-	(30,128)
Net Change in Fund Balance	(2,294)	(2,294)	27,654
Fund Balance - Beginning			149,640
Fund Balance - Ending			177,294

WEST CHICAGO PARK DISTRICT, ILLINOIS

Refunding Bonds - Debt Service Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 765,188	765,188	764,218
Interest Income	-	-	843
Total Revenues	<u>765,188</u>	<u>765,188</u>	<u>765,061</u>
Expenditures			
Debt Service			
Principal Retirement	720,600	720,600	720,600
Interest and Fiscal Charges	38,604	38,604	36,374
Total Expenditures	<u>759,204</u>	<u>759,204</u>	<u>756,974</u>
Net Change in Fund Balance	<u>5,984</u>	<u>5,984</u>	8,087
Fund Balance - Beginning			<u>39,623</u>
Fund Balance - Ending			<u>47,710</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Capital Projects Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Grants and Donations	\$ 4,000	4,000	3,026
Interest Income	2,500	2,500	500
Miscellaneous	-	-	12,655
Total Revenues	6,500	6,500	16,181
Expenditures			
Capital Outlay	190,000	190,000	186,419
Excess (Deficiency) of Revenues Over (Under) Expenditures	(183,500)	(183,500)	(170,238)
Other Financing Sources			
Debt Issuance	-	-	196
Transfer In	-	-	11,330
	-	-	11,526
Net Change in Fund Balance	(183,500)	(183,500)	(158,712)
Fund Balance - Beginning			258,180
Fund Balance - Ending			99,468

WEST CHICAGO PARK DISTRICT, ILLINOIS

Capital Projects Fund

**Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Expenditures			
Capital Outlay			
Maintenance			
Building Repairs and Maintenance	\$ 45,000	45,000	-
Acquisition			
Development Projects	130,000	130,000	129,892
Equipment	-	-	56,330
	<u>130,000</u>	<u>130,000</u>	<u>186,222</u>
Legal and Consulting Services			
Legal Consultants	-	-	197
Plan Consultants	15,000	15,000	-
	<u>15,000</u>	<u>15,000</u>	<u>197</u>
Total Expenditures	<u>190,000</u>	<u>190,000</u>	<u>186,419</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

Combining Balance Sheet

April 30, 2021

	Special Revenue	Debt Service	Totals
ASSETS			
Cash and Investments	\$ 264,969	410,056	675,025
Receivables - Net of Allowances			
Taxes	231,707	206,208	437,915
Accounts	4,357	-	4,357
Prepays	-	435	435
Total Assets	501,033	616,699	1,117,732
LIABILITIES			
Accrued Payroll	5,025	-	5,025
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	231,707	206,208	437,915
Total Liabilities and Deferred Inflows of Resources	236,732	206,208	442,940
FUND BALANCES			
Nonspendable	-	435	435
Restricted	264,301	410,056	674,357
Total Fund Balances	264,301	410,491	674,792
Total Liabilities, Deferred Inflows of Resources and Fund Balances	501,033	616,699	1,117,732

WEST CHICAGO PARK DISTRICT, ILLINOIS

Nonmajor Governmental Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2021**

	Special Revenue	Debt Service	Totals
Revenues			
Taxes	\$ 273,471	444,254	717,725
Interest Income	875	1,192	2,067
Total Revenues	<u>274,346</u>	<u>445,446</u>	<u>719,792</u>
Expenditures			
Current			
Parks and Recreation	220,474	-	220,474
Debt Service			
Principal Retirement	-	290,000	290,000
Interest and Fiscal Charges	-	939,706	939,706
Total Expenditures	<u>220,474</u>	<u>1,229,706</u>	<u>1,450,180</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>53,872</u>	<u>(784,260)</u>	<u>(730,388)</u>
Other Financing Sources (Uses)			
Debt Issuance	-	10,912,154	10,912,154
Premium on Debt Issuance	-	908,957	908,957
Payment to Escrow Agent	-	(11,126,756)	(11,126,756)
	<u>-</u>	<u>694,355</u>	<u>694,355</u>
Net Change in Fund Balances	53,872	(89,905)	(36,033)
Fund Balances - Beginning	<u>210,429</u>	<u>500,396</u>	<u>710,825</u>
Fund Balances - Ending	<u>264,301</u>	<u>410,491</u>	<u>674,792</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet

April 30, 2021

	<u>Lighting and Paving</u>
ASSETS	
Cash and Investments	\$ 5,052
Receivables - Net of Allowances	
Taxes	950
Accounts	<u>-</u>
Total Assets	<u><u>6,002</u></u>
LIABILITIES	
Accrued Payroll	-
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	950
Total Liabilities and Deferred Inflows of Resources	<u>950</u>
FUND BALANCES	
Restricted	<u>5,052</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u><u>6,002</u></u>

Pension IMRF	Pension FICA	Liability Insurance	Audit	Totals
134,974	66,680	51,615	6,648	264,969
52,229	90,213	67,423	20,892	231,707
-	-	4,357	-	4,357
187,203	156,893	123,395	27,540	501,033
2,352	2,673	-	-	5,025
52,229	90,213	67,423	20,892	231,707
54,581	92,886	67,423	20,892	236,732
132,622	64,007	55,972	6,648	264,301
187,203	156,893	123,395	27,540	501,033

WEST CHICAGO PARK DISTRICT, ILLINOIS

Nonmajor Governmental - Special Revenue Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2021**

	<u>Lighting and Paving</u>
Revenues	
Taxes	\$ 853
Interest Income	10
Total Revenues	<u>863</u>
Expenditures	
Current	
Parks and Recreation	<u>-</u>
Net Change in Fund Balances	863
Fund Balances - Beginning	<u>4,189</u>
Fund Balances - Ending	<u><u>5,052</u></u>

Pension IMRF	Pension FICA	Liability Insurance	Audit	Totals
75,779	106,272	75,689	14,878	273,471
435	185	207	38	875
76,214	106,457	75,896	14,916	274,346
62,718	75,892	64,914	16,950	220,474
13,496	30,565	10,982	(2,034)	53,872
119,126	33,442	44,990	8,682	210,429
132,622	64,007	55,972	6,648	264,301

WEST CHICAGO PARK DISTRICT, ILLINOIS

Lighting and Paving - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 924	924	853
Interest Income	-	-	10
Total Revenues	924	924	863
Expenditures			
Parks and Recreation			
Repair and Maintenance	500	500	-
Net Change in Fund Balance	424	424	863
Fund Balance - Beginning			4,189
Fund Balance - Ending			5,052

WEST CHICAGO PARK DISTRICT, ILLINOIS

Pension IMRF - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 75,773	75,773	75,779
Interest Income	-	-	435
Total Revenues	<u>75,773</u>	<u>75,773</u>	76,214
Expenditures			
Parks and Recreation			
IMRF Contribution	<u>97,000</u>	<u>97,000</u>	62,718
Net Change in Fund Balance	<u>(21,227)</u>	<u>(21,227)</u>	13,496
Fund Balance - Beginning			<u>119,126</u>
Fund Balance - Ending			<u><u>132,622</u></u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Pension FICA - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 106,268	106,268	106,272
Interest Income	-	-	185
Total Revenues	106,268	106,268	106,457
Expenditures			
Parks and Recreation			
FICA Contribution	111,500	111,500	75,892
Net Change in Fund Balance	<u>(5,232)</u>	<u>(5,232)</u>	30,565
Fund Balance - Beginning			<u>33,442</u>
Fund Balance - Ending			<u><u>64,007</u></u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Liability Insurance - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 75,773	75,773	75,689
Interest Income	-	-	207
Total Revenues	<u>75,773</u>	<u>75,773</u>	75,896
Expenditures			
Parks and Recreation			
Insurance	<u>91,000</u>	<u>91,000</u>	64,914
Net Change in Fund Balance	<u>(15,227)</u>	<u>(15,227)</u>	10,982
Fund Balance - Beginning			<u>44,990</u>
Fund Balance - Ending			<u><u>55,972</u></u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Audit - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 14,785	14,785	14,878
Interest Income	-	-	38
Total Revenues	14,785	14,785	14,916
Expenditures			
Parks and Recreation			
Audit	17,500	17,500	16,950
Net Change in Fund Balance	<u>(2,715)</u>	<u>(2,715)</u>	(2,034)
Fund Balance - Beginning			<u>8,682</u>
Fund Balance - Ending			<u><u>6,648</u></u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Nonmajor Governmental - Debt Service Funds

Combining Balance Sheet

April 30, 2021

	2012 Rec Center Bonds	2010 Limited Park Bonds	ARS Bonds
ASSETS			
Cash and Investments	\$ 143,263	19,311	92,922
Receivables - Net of Allowances			
Taxes	-	40,036	-
Prepays	-	-	435
	<hr/>		
Total Assets	143,263	59,347	93,357
	<hr/> <hr/>		
DEFERRED INFLOWS OF RESOURCES			
Property Taxes	-	40,036	-
	<hr/>		
FUND BALANCES			
Nonspendable	-	-	435
Restricted	143,263	19,311	92,922
	<hr/>		
Total Fund Balances	143,263	19,311	93,357
	<hr/>		
Total Deferred Inflows of Resources and Fund Balances	143,263	59,347	93,357
	<hr/> <hr/>		

2015A GO Park Bonds	2015B GO Refunding Bonds	2020A GO Refunding Bonds	Totals
98,966	55,415	179	410,056
-	-	166,172	206,208
-	-	-	435
98,966	55,415	166,351	616,699
-	-	166,172	206,208
-	-	-	435
98,966	55,415	179	410,056
98,966	55,415	179	410,491
98,966	55,415	166,351	616,699

WEST CHICAGO PARK DISTRICT, ILLINOIS

Nonmajor Governmental - Debt Service Funds

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended April 30, 2021**

	2012 Rec Center Bonds	2010 Limited Park Bonds	ARS Bonds
Revenues			
Taxes	\$ 402,339	41,624	112
Interest Income	527	69	177
Total Revenues	<u>402,866</u>	<u>41,693</u>	<u>289</u>
Expenditures			
Debt Service			
Principal Retirement	-	20,000	-
Interest and Fiscal Charges	440,752	22,325	142,365
Total Expenditures	<u>440,752</u>	<u>42,325</u>	<u>142,365</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(37,886)</u>	<u>(632)</u>	<u>(142,076)</u>
Other Financing Sources (Uses)			
Debt Issuance	10,172,350	-	141,890
Premium on Debt Issuance	908,957	-	-
Payment to Escrow Agent	(11,126,756)	-	-
	<u>(45,449)</u>	<u>-</u>	<u>141,890</u>
Net Change in Fund Balances	(83,335)	(632)	(186)
Fund Balances - Beginning	<u>226,598</u>	<u>19,943</u>	<u>93,543</u>
Fund Balances - Ending	<u><u>143,263</u></u>	<u><u>19,311</u></u>	<u><u>93,357</u></u>

2015A GO Park Bonds	2015B GO Refunding Bonds	2020A GO Refunding Bonds	Totals
-	-	179	444,254
172	247	-	1,192
172	247	179	445,446
-	270,000	-	290,000
204,290	129,974	-	939,706
204,290	399,974	-	1,229,706
(204,118)	(399,727)	179	(784,260)
203,815	394,099	-	10,912,154
-	-	-	908,957
-	-	-	(11,126,756)
203,815	394,099	-	694,355
(303)	(5,628)	179	(89,905)
99,269	61,043	-	500,396
98,966	55,415	179	410,491

WEST CHICAGO PARK DISTRICT, ILLINOIS

2012 Rec Center Bonds - Debt Service Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 402,729	402,729	402,339
Interest Income	-	-	527
Total Revenues	402,729	402,729	402,866
Expenditures			
Debt Service			
Interest and Fiscal Charges	399,125	399,125	440,752
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,604	3,604	(37,886)
Other Financing Sources (Uses)			
Debt Issuance	-	-	10,172,350
Premium on Debt Issuance	-	-	908,957
Payment to Escrow Agent	-	-	(11,126,756)
	-	-	(45,449)
Net Change in Fund Balance	3,604	3,604	(83,335)
Fund Balance - Beginning			226,598
Fund Balance - Ending			143,263

WEST CHICAGO PARK DISTRICT, ILLINOIS

2010 Limited Park Bonds - Debt Service Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 41,522	41,522	41,624
Interest Income	-	-	69
Total Revenues	<u>41,522</u>	<u>41,522</u>	<u>41,693</u>
Expenditures			
Debt Service			
Principal Retirement	20,000	20,000	20,000
Interest and Fiscal Charges	21,825	21,825	22,325
Total Expenditures	<u>41,825</u>	<u>41,825</u>	<u>42,325</u>
Net Change in Fund Balance	<u>(303)</u>	<u>(303)</u>	(632)
Fund Balance - Beginning			<u>19,943</u>
Fund Balance - Ending			<u>19,311</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

ARS Bonds - Debt Service Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	112
Interest Income	-	-	177
Total Revenues	-	-	289
Expenditures			
Debt Service			
Interest and Fiscal Charges	147,250	147,250	142,365
Excess (Deficiency) of Revenues Over (Under) Expenditures	(147,250)	(147,250)	(142,076)
Other Financing Sources			
Debt Issuance	147,000	147,000	141,890
Net Change in Fund Balance	<u>(250)</u>	<u>(250)</u>	(186)
Fund Balance - Beginning			<u>93,543</u>
Fund Balance - Ending			<u>93,357</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

2015A GO Park Bonds - Debt Service Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Interest Income	\$ -	-	172
Expenditures			
Debt Service			
Interest and Fiscal Charges	211,825	211,825	204,290
Excess (Deficiency) of Revenues Over (Under) Expenditures	(211,825)	(211,825)	(204,118)
Other Financing Sources			
Debt Issuance	211,575	211,575	203,815
Net Change in Fund Balance	<u>(250)</u>	<u>(250)</u>	(303)
Fund Balance - Beginning			<u>99,269</u>
Fund Balance - Ending			<u>98,966</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

2015B GO Refunding Bonds - Debt Service Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended April 30, 2021**

	Budgeted Amounts		Actual Amounts
	Original	Final	
Revenues			
Interest Income	\$ -	-	247
Expenditures			
Debt Service			
Principal Retirement	270,000	270,000	270,000
Interest and Fiscal Charges	142,100	142,100	129,974
Total Expenditures	412,100	412,100	399,974
Excess (Deficiency) of Revenues Over (Under) Expenditures	(412,100)	(412,100)	(399,727)
Other Financing Sources			
Debt Issuance	406,450	406,450	394,099
Net Change in Fund Balance	<u>(5,650)</u>	<u>(5,650)</u>	(5,628)
Fund Balance - Beginning			<u>61,043</u>
Fund Balance - Ending			<u>55,415</u>

SUPPLEMENTAL SCHEDULES

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2010

April 30, 2021

Date of Issue	June 22, 2010
Date of Maturity	December 1, 2027
Authorized Issue	\$475,000
Interest Rates	5.00% to 5.25%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	BNY Mellon

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2022	\$ 20,000	20,575	40,575
2023	20,000	19,575	39,575
2024	25,000	18,575	43,575
2025	25,000	17,325	42,325
2026	25,000	16,013	41,013
2027	30,000	14,700	44,700
2028	250,000	13,125	263,125
	<u>395,000</u>	<u>119,888</u>	<u>514,888</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Park Bonds of 2015A

April 30, 2021

Date of Issue	February 26, 2015
Date of Maturity	December 1, 2036
Authorized Issue	\$4,420,000
Interest Rates	3.75% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2022	\$ -	201,075	201,075
2023	-	201,075	201,075
2024	-	201,075	201,075
2025	-	201,075	201,075
2026	-	201,075	201,075
2027	-	201,075	201,075
2028	-	201,075	201,075
2029	210,000	201,075	411,075
2030	450,000	193,200	643,200
2031	470,000	170,700	640,700
2032	495,000	147,200	642,200
2033	520,000	122,450	642,450
2034	545,000	96,450	641,450
2035	575,000	69,200	644,200
2036	595,000	46,200	641,200
2037	560,000	22,400	582,400
	<u>4,420,000</u>	<u>2,476,400</u>	<u>6,896,400</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**Taxable General Obligation Refunding Bonds (Alternate Revenue Source) of 2015B
April 30, 2021**

Date of Issue	February 26, 2015
Date of Maturity	December 1, 2028
Authorized Issue	\$3,310,000
Interest Rates	2.10% to 5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2022	\$ 280,000	113,550	393,550
2023	290,000	100,250	390,250
2024	305,000	85,750	390,750
2025	320,000	70,500	390,500
2026	335,000	54,500	389,500
2027	145,000	37,750	182,750
2028	400,000	30,500	430,500
2029	210,000	10,500	220,500
	<u>2,285,000</u>	<u>503,300</u>	<u>2,788,300</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Park Bonds of 2017

April 30, 2021

Date of Issue	April 26, 2017
Date of Maturity	December 1, 2041
Authorized Issue	\$2,800,000
Interest Rate	5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2022	\$ -	140,000	140,000
2023	-	140,000	140,000
2024	-	140,000	140,000
2025	-	140,000	140,000
2026	-	140,000	140,000
2027	-	140,000	140,000
2028	-	140,000	140,000
2029	-	140,000	140,000
2030	-	140,000	140,000
2031	-	140,000	140,000
2032	-	140,000	140,000
2033	-	140,000	140,000
2034	-	140,000	140,000
2035	-	140,000	140,000
2036	-	140,000	140,000
2037	25,000	140,000	165,000
2038	605,000	138,750	743,750
2039	635,000	108,500	743,500
2040	670,000	76,750	746,750
2041	700,000	43,250	743,250
2042	165,000	8,250	173,250
	<u>2,800,000</u>	<u>2,615,500</u>	<u>5,415,500</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Limited Park Bonds of 2019
April 30, 2021**

Date of Issue	November 26, 2019
Date of Maturity	November 15, 2021
Authorized Issue	\$1,005,005
Interest Rates	2.15% to 2.30%
Interest Date	November 15
Principal Maturity Date	November 15
Payable at	Stifel Public Finance

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2022	\$ 664,405	15,281	679,686

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2020A

April 30, 2021

Date of Issue	September 30, 2020
Date of Maturity	December 1, 2037
Authorized Issue	\$5,545,000
Interest Rate	3.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2022	\$ -	194,537	194,537
2023	-	166,350	166,350
2024	-	166,350	166,350
2025	-	166,350	166,350
2026	-	166,350	166,350
2027	-	166,350	166,350
2028	-	166,350	166,350
2029	-	166,350	166,350
2030	405,000	166,350	571,350
2031	-	154,200	154,200
2032	-	154,200	154,200
2033	250,000	154,200	404,200
2034	-	146,700	146,700
2035	1,115,000	146,700	1,261,700
2036	1,195,000	113,250	1,308,250
2037	1,270,000	77,400	1,347,400
2038	1,310,000	39,300	1,349,300
	<u>5,545,000</u>	<u>2,511,287</u>	<u>8,056,287</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Refunding Bonds of 2020B

April 30, 2021

Date of Issue	September 30, 2020
Date of Maturity	December 1, 2033
Authorized Issue	\$7,345,000
Interest Rates	2.00% to 3.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2022	\$ 380,000	247,104	627,104
2023	410,000	199,900	609,900
2024	445,000	187,600	632,600
2025	485,000	174,250	659,250
2026	520,000	159,700	679,700
2027	565,000	144,100	709,100
2028	605,000	127,150	732,150
2029	645,000	109,000	754,000
2030	280,000	89,650	369,650
2031	735,000	81,250	816,250
2032	785,000	59,200	844,200
2033	585,000	35,650	620,650
2034	905,000	18,100	923,100
	<u>7,345,000</u>	<u>1,632,654</u>	<u>8,977,654</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

**General Obligation Limited TaxPark Bonds of 2020C
April 30, 2021**

Date of Issue	September 30, 2020
Date of Maturity	December 15, 2022
Authorized Issue	\$170,000
Interest Rate	3.00%
Interest Date	December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2022	\$ -	6,162	6,162
2023	170,000	5,100	175,100
	<u>170,000</u>	<u>11,262</u>	<u>181,262</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Park Bonds of 2020D

April 30, 2021

Date of Issue	September 30, 2020
Date of Maturity	December 15, 2022
Authorized Issue	\$570,000
Interest Rates	0.90 % to 1.00%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2022	\$ 80,000	6,791	86,791
2023	490,000	4,900	494,900
	<u>570,000</u>	<u>11,691</u>	<u>581,691</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

Installment Contract of 2014

April 30, 2021

Date of Issue	March 4, 2014
Date of Maturity	May 31, 2025
Authorized Issue	\$40,000
Interest Rate	4.00%
Interest Date	May 31
Principal Maturity Date	May 31
Payable at	City of West Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		Totals
	Principal	Interest	
2022	\$ 5,000	890	5,890
2023	5,000	726	5,726
2024	5,000	555	5,555
2025	5,000	377	5,377
2026	5,000	193	5,193
	<u>25,000</u>	<u>2,741</u>	<u>27,741</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

Installment Contract of 2020

April 30, 2021

Date of Issue	May 14, 2020
Date of Maturity	May 1, 2025
Authorized Issue	\$77,958
Interest Rate	5.14%
Interest Dates	Monthly
Principal Maturity Dates	Monthly
Payable at	PNC Equipment Finance

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Requirements		
	Principal	Interest	Totals
2022	\$ 14,685	3,003	17,688
2023	15,457	2,231	17,688
2024	16,270	1,418	17,688
2025	17,127	561	17,688
2026	1,468	6	1,474
	<u>65,007</u>	<u>7,219</u>	<u>72,226</u>

WEST CHICAGO PARK DISTRICT, ILLINOIS

**Assessed Valuation, Tax Rates and Tax Extensions - Last Two Tax Levy Years
April 30, 2021**

	Tax Levy Years	
	2020	2019
Assessed Valuation	\$ 961,149,510	924,066,712
Tax Rates		
General	0.1139	0.1336
Recreation	0.0911	0.0863
Special Recreation	0.0399	0.0396
Lighting and Paving	0.0001	0.0003
Pension	0.0150	0.0252
Liability Insurance	0.0071	0.0082
Audit	0.0022	0.0220
Bond and Interest	0.1646	0.1880
Total Tax Rates	0.4339	0.5032
Tax Extensions		
General	\$ 1,094,749	1,222,000
Recreation	875,607	789,000
Special Recreation	383,499	362,000
Lighting and Paving	961	2,000
Pension	144,173	230,000
Liability Insurance	68,242	75,000
Audit	21,145	20,000
Bond and Interest	1,582,052	1,718,504
Total Tax Extensions	4,170,428	4,418,504

WEST CHICAGO PARK DISTRICT

Section 1: Employment Policies and Procedures

1.8 Classification, Definitions, and Status of Employees

Employee Classification.....	1	Executive Director.....	3
Full-time Employees.....	1	Superintendents	3
Introductory Employees.....	2	Managers/ Coordinators / Supervisors	
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Employee Classification

Full-time Employees

Employees who are designated as full-time by the Director or the Board of Park Commissioners and who have completed their Probationary Period. Full-time employees are generally scheduled to work at least 1,560 hours per calendar year for four consecutive calendar quarters during a calendar year. Full-time employees may be required to work additional hours as necessary to complete all assigned tasks and as needed during busy periods. Short-term, seasonal and part-time employees are excluded from the full-time employee classification regardless of the number of hours worked.

- *Exempt* employees are classified as such if their job duties are exempt from the overtime and compensatory provisions of the Federal and State Wage and Hour Laws. Exempt employees are not eligible for overtime pay. Their salaries are calculated on a weekly basis.
- *Non-Exempt* employees receive overtime pay or compensatory time in accordance with our overtime and compensatory time policies. Their salaries are calculated on an hourly basis. Non-exempt employees must utilize a time clock and/or time sheets to document hours worked.

Introductory Employees

During the first six months of employment with the West Chicago Park District (the "Probation Period"), all employees are classified as Probationary Employees for purposes of orientation, evaluation, and training, if any. Probationary Employees will also include employees who have previously served with the Park District and are beginning a new position.

During their Probation Period, newly hired employees will be paid for holidays recognized by the Park District that are applicable to their employment classification. They will not be entitled to utilize other time off such as vacation, personal, and sick time, although they will accumulate them during this probationary period. Other employee benefits such as insurance will be applicable as required or mandated by the Park District's agreement with the group insurance providers or by Park District policy. Transferred or promoted employees will continue the same benefits, if any, they had previously unless the employee's new position provides for different or no benefits in which case the employee will receive the benefits provided by the new position, if any, at the completion of the Introductory Period.

Part-Time Employees

Employees who are designated as part-time by the Director or the Board of Park Commissioners and who have completed their Introductory Period are classified under one of the following three categories depending on work schedule:

- *Classification I:* -Part-time employees generally scheduled to work a minimum of 1,200 hours continually thru the calendar year. Classification I part-time employees generally have advanced skills essential to the operation of the park district.
- *Classification II:* Part-time employees generally scheduled to work at least 750 hours but less than 1,200 hours continually thru the calendar year.
- *Classification III:* Part-time employees generally scheduled to work less than 750 hours continually thru the calendar year.

Part-time employees are classified as exempt or non-exempt and may be required to work more than their generally scheduled hours during busy periods. The number of hours that a part-time employee actually works will not change the employee's status or classification as a part-time employee. Unless specifically stated otherwise in writing by the Director or the Board or Park Commissioners, part-time Classification II and Classification III employees are ineligible to receive benefits. Short-term and seasonal employees are excluded from the part-time employees classification regardless of the number of hours worked.

Short-term or Seasonal Employees

Employees who are designated as short-term or seasonal by the Director or the Board or Park Commissioners. Short-term or seasonal employees are employed for a specific function or project, part-time or full-time, and for a temporary and limited period of time generally less than three quarters during a calendar year. A short-term or seasonal employee in a non-exempt position is paid by the hour, while a short-term employee in an exempt position is paid according to the terms of hire for that individual. However, any short-term employee who may work during three quarters or more of a calendar year shall not be considered a full-time or permanent part-time employee unless so designated in writing by the Director or the Board. The Park District does not guarantee that short-term employees will be rehired in a subsequent season or if rehired, for the same position. Short-term or seasonal employees are ineligible to receive benefits.

Full-Time Staff Designations

Executive Director

Exempt employee who oversees all of the facilities, daily operations and departments of the West Chicago Park District; reports directly to Board of Commissioners.

Superintendents

Exempt employees with advanced skill level, responsibility and experience. Direct and are in charge of a particular department within the West Chicago Park District's organizational structure; employees at this level are part of the management team; report to Executive Director.

Managers/Coordinators Supervisors/Foremans/ arks Specialists II

Exempt employees who have high levels of skill and responsibility manage and are able to have supervisory responsibility over employees within a department of the West Chicago Park District. Employees at this level are expected to participate in budget preparation and maintenance.

Parks Specialists I & II

Non-Exempt employees who are responsible for the maintenance of the grounds, turf, athletic fields and facilities of the West Chicago Park District. Parks Specialist II is also expected to oversee work crews which may consist of park district employees and outside agency staff.

Employee Classification Review

You may at any time submit a written request to your immediate supervisor for a review of the classification or status of your position. Your request must state your reasons justifying a review. Your immediate supervisor will make an investigation of the position with a view towards determining its correct classification and will report his findings in writing to the appropriate department head. Requests that receive department head approval will be forwarded to the Director. The determination of the Director will be in writing and will be final. If the department head does not approve a request, such decision shall be final.

3.3 Personal Days

Full-time employees are granted three (3) paid personal days per calendar year. Permanent Part-Time Classification I employees are granted one and a half (1.5) paid personal day per calendar year. Personal days will be issued on the first of January. A new Full-Time or Permanent Part-Time Classification I employee will only be issued personal days for the current calendar year if qualifying employment begins on or before June 30th. Except for emergencies, personal days must be requested at least fourteen (14) days in advance of the desired date and are subject to the approval of your coordinator or superintendent. Personal days are granted to employees to allow paid time off for personal reasons of any nature, including holidays not recognized by the Park District.

Personal days are not cumulative and must be taken during the year granted or they will be forfeited without compensation. Personal days earned but not yet used will not be paid to an employee upon separation.

The district embraces inclusiveness as one of our core values. Some staff may wish to celebrate and be off work for other holidays that align with their personal, cultural, religious beliefs or for other reasons. Full-Time and Part-Time Classification I staff is reminded to consider using their personal paid leave for this purpose.

WEST CHICAGO PARK DISTRICT

Section 4: Employee Benefits

4.14 Staff Service Awards Program

The West Chicago Park District wishes to honor and recognize the contributions employees make to the Park District and has designed a system to recognize employee loyalty, longevity, and dedication. This program is not intended to replace informal and spontaneous recognition or praise of staff achievements and work performance, as a job well done is always valued by the Park District.

Beginning January 1, 2020, employees may be eligible for the following awards, based on their years of continuous service and employment classification. Service awards may be subject to applicable federal, state, and local taxes and deductions, based on the current laws at the time of distribution. Service awards will be monitored by Human Resources, processed through the Finance Department, and distributed by the Leadership Team, normally in the month following the earning of the award. The Service Award program may be modified or cancelled at any time; individual service awards may vary depending on the current program in place at the time of the award.

An employee receiving an individual service award may be invited to attend the next Board of Commissioners regularly scheduled meeting, as outlined below. Attendance by employee is optional and will not affect the award.

All Service Awards are based on the following criteria:

- The employee must be an active, current employee in good standing at the time of award earning and distribution; an employee who has resigned or been terminated will not be eligible to earn or receive a service award.
- The Service Award is based on continuous service to the Park District; lapse of employment will not count towards service credit.
- Periods of unpaid leave unrelated to FMLA leave, will not count toward service credit accrual.
- Periods of disciplinary probation will not count towards service credit accrual.
- Current employee classification level at time of award will dictate the level of award, regardless of prior classification.
- All staff are invited to attend any planned holiday or staff recognition celebration for their employee classification, regardless of length of employment.

		Year	Year	Year	Year	Year	Year	Year	Year
		1	5	10	15	20	25	30	35
<i>Full-Time</i>	Monetary Award	\$50.00	\$250.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,500.00
	Board Meeting Invitation		X	X	X	X	X	X	X
	Annual Holiday Party	X	X	X	X	X	X	X	X
<i>Part-Time I</i>	Monetary Award	\$25.00	\$100.00	\$150.00	\$150.00	\$250.00	\$250.00	\$250.00	\$375.00
	Board Meeting Invitation		X	X	X	X	X	X	X
	Annual Holiday or Staff Appreciation Party	X	X	X	X	X	X	X	X
<i>Part-Time II</i>	Monetary Award			\$25.00	\$50.00	\$75.00	\$100.00	\$125.00	\$150.00
	Board Meeting Invitation			X	X	X	X	X	X
	Annual Holiday or Staff Appreciation Party	X	X	X	X	X	X	X	X
<i>Part-Time III</i>	Annual Staff Appreciation Party	X	X	X	X	X	X	X	X
<i>Seasonal</i>	End of Season Staff Appreciation Party	X	X	X	X	X	X	X	X

5.1 Use of Recreational Facilities

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Recreation Rental/Programs/Memberships1
Procedures 2
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Introduction

Employees are encouraged to lead healthy, active lifestyles and are therefore encouraged to participate in park district programs, activities, and events. As such, the park district offers certain incentives to employees, and at times families, to support participation. The following sections will outline the administration of the employee incentive program.

Recreation Rentals, Programs and Memberships

Full-time employees and immediate family members (defined as spouse and dependent children living at home) of full-time and Classification I employees and Classification II, III and seasonal part-time employees will be allowed to **obtain rental discounts**, enroll in recreation programs or memberships at a reduced rate or no charge subject to the following conditions:

1. Employees or immediate family members are not eligible to register for any resident lottery for recreation programs without complying with all requirements, regulations, rules and fees.
2. The employee or immediate family member pays the Park District for any out-of-pocket expense in connection with attendance in the program or lesson. Specifically, the following direct costs will be paid in full by the employee and/or family, regardless of classification: Ticket/Admission fees and Costume/Uniform fees.
3. ~~In the case of employees,~~ **Employee** participation in any recreational activity ~~does~~ **must** not conflict with normal working hours. **Any change**

- in normal working hours to accommodate requested recreational activity must be approved by immediate supervisor prior to registration.
4. An employee instructing a program may enroll their child, in that program only, at the fee outlined below, if the child is the appropriate age. They must still pay for any supply costs (dance costume, etc.). However, if having the child in the class inhibits the employee from instructing appropriately, they may be asked to no longer have the child participate.
 5. Discounts may not be combined for a greater discount or combined with any other offers, as only the highest discount will apply.
 6. Employees may not receive benefit discounts on Park District promotions without the approval of the Executive Director or Superintendent.
 7. An employee must be in an active status at the time of the discount which means they must have worked within the last six months to realize the discount.
 8. Memberships, rentals, and discounts cannot be transferred to another person.
 9. Employee must make the rental reservation and be present for the entire duration of the event.
 10. Employee payment due for rental, membership or program must be paid in full no later than the start of the program, rental or membership.

Procedures

Classification I, II, III and seasonal employees must register for any rental, program and/or membership at the ARC front desk with their supervisor. Discounts are applied, according to job classification, at the time of registration. See the attached chart for appropriate discount.

All complimentary passes and discounts given to an employee and/or the employee's immediate family in accordance with this section shall expire immediately upon termination of employment with the Park District. All such complimentary passes and discounts cannot be transferred or given to persons other than the employee or members of the employee's immediate family as defined in this section without prior approval of the Director.

The Recreation Superintendent has the ability to clarify and/or modify discount rates if a new product or service has been developed that does not specifically qualify within the prescribed chart.

According to the Internal Revenue Service Code (Section 61), fringe benefits that are taxable must be included in an employee's wages on Forms W-2 and are subject to federal, state and local taxes. Items marked with an * on the accompanying chart are considered taxable fringe benefits. The fair market value of said items, less any amounts the employee has paid for the benefit, will be included as non-cash earnings in said employee's W-2.

~~Instructors may teach their own children in the courses they teach; however, the child must pay for the course according to the fees outlined above.~~

Employees may place their children in the Treehouse during their work schedule, according to Treehouse rules and payment outlined above; when at all possible, another emergency contact number should be provided.

WEST CHICAGO PARK DISTRICT EMPLOYEE DISCOUNT PROGRAM

BENEFIT	Full-Time Staff	PT Classification I Minimum or 1,200 hrs. per calendar year	PT Classification II Between 750-1,200 hrs. per calendar year	PT Classification III & Seasonal Less than 750 hrs. per calendar year
Non-Resident Employees Allowed to Register at Resident Rates	Yes	Yes	Yes	Yes
ARC Center Fitness Membership	Employee & Family Free	Employee Free; Family pays 50%	Employee Free	Employee Free
Turtle Splash Water Park Season Pool Pass	Employee & Family Free	Employee Free; Family pays 50%	Employee Free	Employee Free
Recreation Programs & Events	Employee Free; Family pays 50%*	Employee Free; Family pays 50%*	Resident Rate for Employee	Resident Rate for Employee
Contractual Programs & Events <small>(WCPD pays another entity for the registration)</small>	Employee & Family pays contract cost*	Employee & Family pays contract cost*	Resident Rate for Employee	Resident Rate for Employee
Fitness Programs Classes	Employee Free; Family pays 50% of member rate*	Employee Free; Family pays 50% of member rate*	Member Rate for Employee	Member Rate for Employee
Private Lessons & Personal Training	Employee & Family Pay 75%*	Employee & Family Pay 75%*	Resident Rate for Employee	Resident Rate for Employee
Facility Rentals & Parties <small>(Meeting-Event rooms, Treehouse Indoor Playground, Gym, Pool, Field, Pavilion, and birthday parties)</small>	Employee pays 50% Res*	Employee pays 50% Res*	Employee pays 75% Res*	Resident Rate for Employee Employee pays Res Rate
Limit 2 dates per calendar year; Food added at cost				
Treehouse Membership ARC Childcare	Employee pays 50% per family member Employee Rate: \$15/month			

As defined by personnel policy, immediate family includes spouse and dependent children living at home.

Section 5: Park District Property & Facilities

The following **Direct Costs** will be paid in full by the employee and/or family, regardless of classification:
 Ticket/Admission Fees and Costume/Uniform Fees

Facility Rentals: Employee must make the reservation and be present for the entire event

BENEFIT	Full-Time Staff		PT Classification I Minimum or 1,200 hrs. per calendar year		PT Classification II Between 750-1,200 hrs. per calendar year	PT Classification III & Seasonal Less than 750 hrs. per calendar year
	Employee	Family	Employee	Family	Employee	Employee
Register at Resident Rates	✓	✓	✓	✓	✓	✓
ARC Center Fitness Center Employee Membership	✓	✓	✓	Pays 50%	✓	✓
Turtle Splash Water Park Season Pass	✓	✓	✓	Pays 50%	✓	✓
Recreation Programs & Events	✓	Pays 50%	✓	Pays 50%	Resident Rate	Resident Rate
Contractual Programs & Events (WCPD pays another entity for the registration)	Pays contractual cost/ direct fee	Pays contractual cost/ direct fee	Pays contractual cost/ direct fee	Pays contractual cost/ direct fee	Resident Rate	Resident Rate
Fitness Programs Classes	✓	Pays 50% of member rate	✓	Pays 50% of member rate	Member Rate	Member Rate
Private Lessons & Personal Training	Pays 75%	Pays 75%	Pays 75%	Pays 75%	Resident Rate	Resident Rate
Facility Rentals & Parties (Meeting Event rooms, Treehouse Indoor Playground, Gym, Pool, Field, Pavilion, and birthday parties)	Pays 50%	×	Pays 50%	×	Pays 75%	Resident Rate
	Limit 2 dates per calendar year; Food added at cost					
Treehouse Membership ARC Childcare	Employee pays 50% of hourly fee per child					

5.5 Internet Use Policy

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Introduction

Although the West Chicago Park District recognizes that the Internet may have useful applications to the Park District’s business, employees may not engage in Internet use without prior written approval from the employee’s Superintendent or Director, and unless a specific business purpose requires such use. Absent such approval, employees may not access the Internet using the Park District’s computer systems, at any time or for any reason. “Surfing the Net” is not a legitimate business activity.

Management approval is required before anyone can post any information on commercial on-line systems or the Internet. Any approved material that is posted should obtain all proper copyright and trademark notices. Absent prior approval from the Park District to act as an official representative of the Park District, employees posting information must include a disclaimer in that information stating:

“Views expressed by the author do not necessarily represent those of the West Chicago Park District.”

Certain employees may be provided with access to the Internet to assist them in performing their jobs. The Internet can be a valuable source of information and research. In addition, E-mail can provide excellent means of communicating with other employees, our patrons, outside vendors, and other business. Use of the Internet, however, must be tempered with common sense and good judgment.

If you abuse your right to use the Internet, it will be taken away from you. In addition, you may be subject to disciplinary action, including possible termination, and civil and criminal liability.

Your use of the Internet is governed by this policy and the E-mail Policy.

Disclaimer of Liability for Use of Internet

The West Chicago Park District is not responsible for material viewed or downloaded by users from the Internet. The Internet is a worldwide network of computers that contain millions of pages of information. Users are cautioned that many of these pages include offensive, sexually explicit, and inappropriate material. In general, it is difficult to avoid at least some contact with this material while using the Internet. Even innocuous search requests may lead to sites with highly offensive content. In addition, having an e-mail address on the Internet may lead to receipt of unsolicited e-mail containing offensive conduct. Users accessing the Internet do so at their own risk.

Duty Not to Waste Computer Resources

Employees must not deliberately perform acts that waste computer resources or unfairly monopolize resources to the exclusion of others. These acts include, but are not limited to, sending mass mailings or chain letters, spending excessive amounts of time on the Internet, playing games, engaging in online chat groups, printing multiple copies of documents, or otherwise creating unnecessary network traffic. Because audio, video and picture files require significant storage space, files of this or any other sort may not be downloaded unless they are business-related.

No Expectation of Privacy

The computers and computer accounts given to employees are to assist them in performance of their jobs. Employees should not have an expectation of privacy in anything they create, store, send, or receive on the computer system. The computer system belongs to the West Chicago Park District and may only be used for business purposes.

Monitoring Computer Usage

The West Chicago Park District has the right, but not the duty, to monitor all the aspects of its computer system, including, but not limited to, monitoring sites visited by employees on the Internet, monitoring chat groups and news groups, reviewing material downloaded or uploaded by users to the Internet, and reviewing e-mail sent and received by users.

Blocking of Inappropriate Content

The West Chicago Park District may use software to identify inappropriate or sexually explicit Internet sites. Such sites may be blocked from access by Park District networks. In the event you nonetheless encounter inappropriate or sexually explicit material while browsing on the Internet, immediately disconnect from the site, regardless of whether the site was subject to Park District blocking software.

Prohibited Activities

Material that is fraudulent, harassing, embarrassing, sexually explicit, profane, obscene, intimidating, defamatory, or otherwise unlawful, inappropriate, offensive (including offensive material concerning sex, **sexual orientation, civil union partnerships**, race, color, national origin, religion, age, disability, or other characteristic protected by law), or violative of the Park District's equal employment opportunity policy and its policies against sexual or other harassment may not be downloaded from the Internet or displayed or stored in the Park District's computers. Employees encountering or receiving this kind of material should immediately report the incident to their immediate supervisors or the Superintendent of Finance. The Park District's equal employment opportunity policy and its policies against sexual or other harassment apply fully to the use of the Internet and any violation of those policies is grounds for discipline up to and including discharge.

Games and Entertainment Software

Employees may not use the West Chicago Park District's Internet connection to download games or other entertainment software, including wallpaper and screen savers, or to play games over the Internet.

Illegal Copying

Employees may not illegally copy material protected under copyright law or make that material available to others for copying. You are responsible for complying with copyright law and applicable licenses that may apply to software, files, graphics, documents, messages, and other material you wish to download or copy. You may not agree to a license or download any material for which a registration fee is charged without first obtaining the express written permission of your Superintendent or Director.

Accessing the Internet

To ensure security and to avoid the spread of viruses, employees accessing the Internet through a computer attached to the West Chicago Park District's network must do so through an approved Internet firewall.

Accessing the Internet directly by modem is strictly prohibited unless the computer you are using is not connected to the Park District's network.

Virus Detection

Files obtained from sources outside the West Chicago Park District, including disks brought from home; files downloaded from the Internet, newsgroups, bulletin boards, or other online services; files attached to e-mail; and files provided by customers or vendors may contain dangerous computer viruses that may damage the Park District's computer network. Employees should never download files from the Internet, accept e-mail attachments from outsiders, or use disks from non-Park District sources, without first scanning the material with Park District-approved virus checking software. If you suspect that a virus has been introduced into the Park District's network, notify the Superintendent of Finance immediately.

Sending Unsolicited E-Mail (Spamming)

Without the express permission of their immediate supervisors, employees may not send unsolicited e-mail to persons with whom they do not have a prior relationship.

Amendment and Revisions

As with all Park District policies, this policy may be amended or revised from time to time as the need arises. Users will be provided with copies of all amendments and revisions.

Violations of this policy will be taken seriously and may result in disciplinary action, including possible termination, and civil and criminal liability.

Use of the Internet via the Park District's computer system constitutes consent by the user to all the terms and conditions of this policy.

5.8 Travel & Vehicle Use

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Applicable to All Vehicles Operated on Park District Business.....	1	Mileage Reimbursement.....	3
Park District-Owned Vehicles	2		

Introduction

You must obtain the prior written approval of your immediate supervisor in order to operate a motor vehicle, whether owned by the West Chicago Park District or your own personal vehicle, on Park District business. The following general rules apply to the use of motor vehicles on Park District business. Please see your immediate supervisor for further details.

Applicable to All Vehicles Operated on Park District Business

1. Use of any vehicle for Park District business must be authorized by your immediate supervisor in writing on a Park District provided form.
2. Employees operating any vehicle for Park District business must have a valid drivers license with the proper classification for the type of vehicle being operated and must show proof of such license upon request. You must notify your immediate supervisor if the status of your driver’s license changes.
3. All employees operating any vehicle for Park District business will be required to undergo a pre-employment drug and alcohol screening and to authorize the park district to have their driving record abstract reviewed. The park district will annually perform a new driver’s abstract review for all applicable employees.
4. Employees are required to obey all state and local traffic regulations and laws. This includes without limitation the use of seat belts and the "headlight law," where vehicles must have their headlights on when their windshield wipers are on.

5. All accidents must be immediately reported to your immediate supervisor. A copy of the police report must also be included.
6. No employee may be under the influence of alcohol, illegal substances or legal drugs while operating any vehicle for Park District business. “Under the influence” means that the employee is affected by alcohol or drugs in any manner which may impair the employee’s operation of a motor vehicle. For purposes of this policy, a determination of being of being under the influence can be established by a professional opinion, a scientifically valid test, a lay person’s opinion, or the statement of a witness. The Park District reserves the right to require the employee **and all employees in the vehicle(s)** submit to a drug/alcohol test immediately following any accident incurred during work time, whether the accident involves a Park District vehicle or the employee's personal vehicle.

Park District-Owned Vehicles

For business reasons, certain employees have been authorized to drive a Park District-owned or leased vehicle. The vehicles are provided to those employees for use in the performance of their duties as Park District employees only and not for personal use. The Park District maintains insurance/self-insurance coverage for Park District vehicles and for Park District employees authorized to operate Park District vehicles on Park District business. In addition to the general regulations listed above, the following apply to any employee who operates a park district owned vehicle for West Chicago Park District business.

1. The District has the right to search any District vehicle at any time with or without consent.
2. Park District vehicles will not be used to transport Park District patrons unless the vehicle and employee are authorized to do so or in case of emergency. The authorization must come from a full-time Supervisor or the Executive Director.
3. Park District vehicles will not be used to transport any non-patrons at any time, except with the written permission of employee’s full-time supervisor.
4. Any employee who is required to have a Commercial Drivers License (CDL) as a condition of employment is subject to random drug and alcohol testing in accordance with Department of Transportation regulations.
5. Smoking **and vaping are is** strictly prohibited in any park district vehicle.
6. Employees are responsible for the care and conservation of Park District vehicles, and must promptly report any accident, breakdown or malfunction of any unit so that necessary repairs may be made.

Personal Vehicles

In addition to the general regulations listed above, the following apply to any employee who operates his personal vehicle for West Chicago Park District business.

1. Employees using their personal vehicle for Park District business are required to carry liability insurance on their vehicle in accordance with applicable law and may be asked to provide proof of this insurance. The Park District's liability insurance is secondary to the employee's own coverage. Upon hire, **annually and whenever coverage changes**, employees must provide proof of said insurance to **the Human Resources personnel** department if expected to use their personal vehicle for West Chicago Park District business. Employees will be required to update information on an annual basis.
2. Using your personal vehicle to transport participants in any West Chicago Park District programs is strictly prohibited.
3. Smoking **and vaping** are strictly prohibited in any personal vehicle while being used for Park District business.
4. Using your personal vehicle to transport any other person who is not a Park District employee who the driver is authorized in writing to transport is strictly prohibited.
5. Reimbursement for authorized use of personal vehicles will be predetermined by a monthly car allowance or at the standard mileage rate established by the IRS and will be considered payment for the use of the vehicle, insurance and all other transportation costs.

Mileage Reimbursement and Vehicle Allowances

1. In order to request mileage reimbursement, you must submit an Employee Reimburse Request Form to your immediate supervisor. This form is available on the network at P:\Payroll and Employee Forms\HR Forms \Mileage Reimbursement Log.xls.
2. The request must be approved by both your immediate supervisor and department head. Please follow the guidelines listed below.
3. The mileage reimbursement rate is the IRS rate in effect when the travel was done.
4. Requests for reimbursement should be submitted on a **quarterly** monthly basis. Requests should be submitted by the 15th of the **following month following the end of the quarter**. **For example, the 1st quarter request should be submitted no later than April 15th.**
6. Request should include evidence for actual mileage incurred. Information should include date, number of miles, destination, and reason for travel.

7. Mileage logs are available on the network at P:\Payroll and Employee Forms\Employee Management\Mileage Reimbursement Log.xls
8. In determining the number of miles driven, please be accurate. The distance (i.e., number of miles) you incur on your normal commute to and from work, if you are leaving directly from home and will not go into your office, should be subtracted from the total miles driven per day. Example: You go to an all-day seminar and leave from home. The distance to the seminar is 25 miles total to/from your home. Your normal commute is 10 miles total. You should only submit 15 miles for reimbursement (per IRS regulation).
9. The Director ~~and Superintendents~~ may be given a monthly personal vehicle allowance, as determined by the Board of Commissioners. This allowance will be paid via payroll on a monthly basis, in the month following the month of earning the allowance. All applicable employee and employer payroll taxes will be paid on such allowances.

WEST CHICAGO PARK DISTRICT

Section 10: Separation of Employment

10.1 Separation of Employment

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Work Reduction	1	Upon Separation of Service	2
Resignations.....	1	References.....	2
Job Abandonment	2		

Employment at-Will

Employment with the West Chicago Park District is on an at-will basis. This means that both employees and the Park District have the right to terminate employment at any time with or without cause or notice.

Work Reduction

The Park District may, in its sole discretion, reduce the number of employees in any given area at any time. Employees may be laid-off whenever there is a lack of work or funds or a change in functions directly or indirectly creates a surplus of employees for the workload of the Park District. Although the Park District is under no obligation to do so, every reasonable effort will be made to transfer full-time employees to another department rather than laying them off. When this is impractical, the Superintendent and/or Director will consider full-time seniority, among other factors, where qualifications, ability, attitude, and performance factors are substantially the same.

Resignations

As an at-will employee, you may resign your position with the Park District at any time, with or without notice or cause. However, the Park District requests that you give notice of your intention to resign to enable the Park District to minimize departmental hardship and to make proper provisions for the filling of your position. Please provide written notice to your immediate supervisor and the Human Resources Manager at least ten working days prior to your last workday [vacation days or personal days may not be included in the 10-day notice period]. If you are a Manager or Superintendent, the Park District would appreciate at least 15 days working days' notice if possible. You may leave anytime during the notice time, with your immediate supervisor's consent, and remain in good standing. If you fail to resign in good standing, you may not be eligible for rehire unless you demonstrate good cause for leaving early. Short-term employees will not be in

good standing or eligible for rehire if they leave their employment before the end of their assignment without good cause for leaving early. **Employees are not allowed to post-date their resignation date or resignation notice, beyond their last date of work. Also, employees on a management-approved substitute status, who have not worked any shifts in 6 months, are considered to have resigned their position.**

Job Abandonment

If an employee is absent, without notifying their supervisor, for three consecutive business days (or work shifts if employee does not work daily), they will be considered to have voluntarily resigned from their position and will not be eligible for rehire with the District.

The District understands that extenuating circumstances may occur. At the employee's request, specific circumstances around a period of absence without notification may be considered. Where the employee's absence is determined excusable because prior approval was impossible, the absence may be considered vacation, or in the case of illness, sick and/or FMLA leave.

Return of Park District Property

Before officially separating from the Park District's employment for any reason, you must return all West Chicago Park District property, including without limitation vehicles, tools, keys, uniforms, equipment, identification, and credit cards.

Upon Separation of Service

Upon notice of separation, the Human Resources Manager will provide you with details of your last check and instructions on how to return Park District property. All property must be returned on or before your last day of employment. The Human Resources Manager will also provide details about vacation pay, IMRF, the options for continuation of health insurance and other related matters, if any are applicable. The Human Resources Manager will issue an online Exit Survey Link when you are separating from the Park District. All staff are encouraged to complete the survey.

References

Information provided by the Park District in response to requests for employment references will generally be limited to your starting date, ending date, job title, and job description. You should complete and deliver a written release to the Park District, in the form required by the Park District before any additional information will be provided.

Title: Executive Director
Category: Full-Time, Exempt
Salary: Depending on Qualifications



Core Values:

We Are West Chicago Park District
Innovative – Dedicated – Focused
Creating Community and Impacting Lives
Achieving Better Results
Moving forward – ever evolving – Here We-Go

Description:

Under the direction and supervision of the Board of Commissioners, the Executive Director serves as the Chief Executive Officer and visionary for the district. The Executive Director will work within the guidelines and framework of policies, ordinances and procedures as established by the Board of Commissioners. The Executive Director will be the administrative head of all departments and functions within the district regarding recreation programming, facility development, parks management, finance, human resources, risk management, marketing/communication, administration and information technology. The Executive Director serves as the official medium of communication between the employees of the District and the Board of Commissioners. The Executive Director provides entrepreneurial leadership and is responsible for preparing and overseeing the preparation of intermediate and long-range agency plans, goals and objectives. The Executive Director keeps the board of commissions informed on all policy and major operational issues, as well as administrative situations that affect the district's overall performance. Requires the exercise of considerable initiative, independent judgement and discretion with information regarding communication and correspondence pertaining to staff, patrons, other local governments, businesses and organizations.

QUALIFICATIONS:

- Education:** Graduate from a college or university of recognized standing with a Baccalaureate Degree in business, public administration, parks and recreation or a related field is required. Master's degree or coursework is preferred.
- Certification:** Park and Recreation Professional (CPRP) by the Illinois Parks and Recreation Certification Board or National Recreation and Park Association or obtain within one year of employment.
- Experience:** Minimum of 7 years of progressively responsible experience in supervisory, administrative or managerial assignments in the public sector. Experience in public administration or park and recreation administration helpful. Experience working in and with a diverse cultural and socio-economic environment helpful.
- Skills:** Strong leadership skills with excellent oral and written communication skills, long-range planning skills and a working knowledge of public administration. Successful executive-level management experience in Finance and Budget, Human Resources, Capital Asset and Resource Planning and Implementation,

Risk Management or related fields. Demonstrated record of understanding and using technology systems and procedures, with a commitment to furthering the use of technology throughout the organization. A record of continuous, progressive professional development, training and education for self and staff as well as staying current with best industry practices and cutting-edge management techniques. Excellent written communication skills using proper grammatical form and proficiency in orally communicating in group and individual situations, organizational skills that demonstrate the ability to generate new ideas and directions and interpersonal skills that include leadership, flexibility and sensitivity.

Residency: Residency in the District is required within a reasonable amount of time following appointment as determined by the Board.

License: Must have a valid Illinois Driver's License and be able to provide own transportation.

ESSENTIAL FUNCTIONS

General Administration

- Direct the activities of the Park District in accordance with the general policies established by the Board of Commissioners.
- Recommend policies, plans and programs and provide to the Board of Commissioners information necessary to the Board's policy making functions.
- Informs the Board in a timely manner of the progress of approved goals and of changes and events which affect Board policy. Responds to Board Member inquiries.
- Supervise the provision of a broad program of leisure services which meet the needs and desires of community residents.
- Organize and supervise and efficient administrative organization for the Park District.
- Develop, review, analyze and implement operational procedures required to effectively manage day-to-day operations and implement board approval policies.
- Oversee the development and maintenance of all District parks and facilities to meet the needs of the community.
- Oversee the development and operation of revenue facilities for the district.
- Act as District representative to the Western DuPage Special Recreation Association (WDSRA Board of Trustees).

Leadership

- Gain knowledge and understanding of Park District policies, procedures and the adhere to them as well as enforce staff compliance.
- Develop a long-range comprehensive park district plan for Board approval. Develop a measuring system for monitoring progress on plan goals. Review and adjust plan as needed.
- Give direction for the development and promotion of recreation philosophies for the district.
- Promote and enforce ethical behavior throughout the district.
- Approve and direct the implementation of administrative improvement and efficiency measures.

- Analyze and handle crisis situations, delegating authority, as necessary.
- Create and encourage a positive internal and external customer service atmosphere.

Planning

- Coordinate the development of a Park District Master Plan, park development plans and a comprehensive Capital Improvement Plan. Conduct and/or supervise any research, surveys and feasibility studies necessary for development of these plans and programs. Work in conjunction with consultants as deemed appropriate.
- Annually update developed Master Plan, park development and Capital Improvement Plan.
- Recommend goals and objectives for the Park District operation and develop strategies for achieving these goals and objectives.
- Make recommendations to the board concerning land acquisition and facility development. These recommendations shall reflect thorough analysis of available Park District resources, competing and current public needs and projected community needs.
- Work with the Board and citizen committees with implementing methods of involving the public in Park District planning/decision making process.
- Be aware of and represent the Park District in all matters pertaining to zoning changes, land development and related concerns which affect Park District current and future interests.

Finance

- Develop and recommend to the board the annual operational budget and capital budget, appropriation ordinance and levy ordinance and operate within the budget.
- Maintain fiscal control of the Park District finances. Work closely with the Superintendent of Finance and to develop financial strategies and coordinate and monitor departmental and capital improvement budgets.
- Exercise sound fiscal management by reviewing and analyzing current fiscal conditions and projecting financial needs and resources.
- Plan and coordinate efforts to receive federal, state and foundation funds to assist the Park District operations.
- Supervise preparation of requests for grants from various state, federal and private programs related to parks and recreation.

Personnel

- Act as the official means of communication between the employees and the Board of Commissioners.
- Empower others and value the contribution of employees at all levels. Be approachable and accessible, displaying care to all employees and the Board.
- Directly mentor, supervise and evaluate all superintendents.
- Assist in the selection of supervisory personnel.
- Develop and coordinate an effective personnel administration program which includes: personnel policies and procedures, job descriptions, training programs, evaluation procedures, clear performance standards, salary and benefit plans and fair employment practices and procedures.
- Work with Superintendents in determining current and future staffing needs and appropriate personnel organization.

- Conduct staff meetings with Superintendents and full-time staff to inform of significant information with the goal of enhancing staff capabilities and maintaining open and effective staff relations.
- Work with attorneys on matters requiring legal review and interpretation.
- Conduct written performance appraisals of Superintendents on an annual basis.
- Periodically work with Human Resources to make revisions to the district's organizational chart including number of personnel for each position, job positions and description revision and salary ranges.
- Ensure employees maintain proper safety standards and safety precaution measures are enacted to safeguard the welfare of the general public during use of parks and facilities.

Public Relations/Marketing

- Develop, interpret and promote the leisure philosophies of the Park District in order to encourage the public use of facilities, parks and programs.
- Demonstrate an understanding of local, social, service and political entities.
- Serve as a spokesperson for the district at public meetings and venues.
- Maintain positive press relations.
- Respond to citizen complaints and/or inquiries within 2 working days of receipt.
- Develop positive relations with other Park Districts.
- Maintain a continuing cooperative relationship with various civic, school and municipal Boards and Administrators within the community.

Meetings

- Attends all meetings of the Board. Act as a non-voting member of all committees and attends all meetings of the same, with the exception of the Committee Chair, may approve as a designate, an appropriate supervisor or Superintendent to attend.

Legal

- Adhere to the Illinois Park District code and District policies, as well as other federal, state, local statutes and ordinances which affect Park District operations.
- Work with the District attorneys in conjunction with Board established policies, procedures and directives in the handling of District's legal matters.

COMPENSATION AND BENEFITS:

Comprehensive benefit package including medical, dental and vision and life insurance. Illinois Municipal Retirement Fund (IMRF) defined benefit pension and short-term disability enrollment. Reimbursement for personal vehicle use and cell phone. Park District housing and housing allowance.

QUESTIONNAIRE:

As part of the application process, please answer each of the following questions and submit along with other application materials. Each response should be no more than one typed page.

- 1) What will you bring to the West Chicago Park District to grow our Park District community?
- 2) Describe how you would use influence and leadership to attain the goals of the Park District Board.
- 3) Give an example from your career that demonstrates leadership and explain how leadership was utilized to reach a goal.
- 4) Describe a career challenge you faced that became an opportunity for success. Explain how the success was measured.

TO APPLY:

Please complete a job application from our website: www.we-goparks.org and email along with cover letter, resume, questionnaire response, and contact information for three professional references to HR@we-goparks.org.

Must meet all required qualifications at time of application.

Original credentialing documents must be presented at time of interview.

*Please note all offers of Employment are contingent upon the following conditions: satisfactory professional & employment references, criminal background checks, appropriate licensure/certifications and the successful completion of a pre-employment physical and drug screening.

West Chicago Park District is an Equal Opportunity and Reasonable Accommodation Employer.

Closing Date: January 7, 2022
Contact Name: Louisa Walsh
Contact Phone: 331-240-2036
Contact Email: HR@We-GoParks.org

**West Chicago Park District
Executive Director Job Description**

Department:	Administration	Reports to:	Board of Commissioners
Classification:	Full-Time Exempt		

POSITION SUMMARY:

Under the direction and supervision of the Board of Commissioners, the Executive Director serves as the Chief Executive Officer and visionary for the district. The Executive Director will work within the guidelines and framework of policies, ordinances and procedures as established by the Board of Commissioners. The Executive Director will be the administrative head of all departments and functions within the district regarding recreation programming, facility development, parks management, finance, human resources, risk management, marketing/communication, administration and information technology. The Executive Director serves as the official medium of communication between the employees of the District and the Board of Commissioners. The Executive Director provides entrepreneurial leadership and is responsible for preparing and overseeing the preparation of intermediate and long-range agency plans, goals and objectives. The Executive Director keeps the board of commissions informed on all policy and major operational issues, as well as administrative situations that affect the district's overall performance. Work effort requires the exercise of considerable initiative, independent judgement and discretion with information regarding communication and correspondence pertaining to staff, patrons, other local governments, businesses and organizations.

QUALIFICATIONS:

Education:	Graduate from a college or university of recognized standing with a Baccalaureate Degree in business, public administration, parks and recreation or a related field is required. Master's degree or coursework is preferred.
Certification:	Park and Recreation Professional (CPRP) by the Illinois Parks and Recreation Certification Board or National Recreation and Park Association or obtain within one year of employment.
Experience:	Minimum of 7 years of progressively responsible experience in supervisory, administrative or managerial assignments in the public sector. Experience in public administration or park and recreation administration helpful. Experience working in and with a diverse cultural and socio-economic environment helpful.
Skills:	Strong leadership skills with excellent oral and written communication skills, long-range planning skills and a working knowledge of public administration. Successful executive-level management experience in Finance and Budget, Human Resources, Capital Asset and Resource Planning and Implementation, Risk Management or related fields. Demonstrated record of understanding and using technology systems and procedures, with a commitment to furthering the use of technology throughout the organization. A record of continuous, progressive professional development, training and education for self and staff as well as staying current with best industry practices and cutting-edge

management techniques. Excellent written communication skills using proper grammatical form and proficiency in orally communicating in group and individual situations, organizational skills that demonstrate the ability to generate new ideas and directions and interpersonal skills that include leadership, flexibility and sensitivity.

Traits: Firmness combined with flexibility to be able to present and defend a position in a strong, dynamic manner yet adapt behavior to new situations as conditions or circumstances demand. Detail mindset to seek access to all detail in regard to a project or situation. Decisive in making decisions when required or taking action when appropriate. Possess foresight/anticipation of problems and look beyond the initial circumstances to analyze future situations. Motivated to set challenging but attainable goals and commit to a high level of achievement. Possess enthusiasm, initiative, determination, self-discipline and willingness to learn and gain knowledge of new or improved technology, equipment or methods or materials for the betterment of the Park District.

Residency: Residency in the District is required within a reasonable amount of time following appointment as determined by the Board.

License: Must have a valid Illinois Driver's License and be able to provide own transportation.

REQUIRED CERTIFICATION AND KNOWLEDGE:

- CPR/First Aid/ AED Certification within six months of hire.
- Proficient in MS Office Suite, familiarity with recreation, business software and office systems.
- Knowledge of Computer/Technology improvements to enhance the Park District.
- Thorough knowledge of the theory and philosophy of recreation and park management and ability to interpret this philosophy to others.
- Sound background in financial management with emphasis on budget principles, financial forecasting and fund accounting.
- Working knowledge of the Park District Code of Illinois, state statutes and federal regulations.
- Working knowledge of personnel management practices.
- General knowledge of layout, design and interpretation of development site plans and architectural drawings.

ESSENTIAL FUNCTIONS:

General Administration

- Direct the activities of the Park District in accordance with the general policies established by the Board of Commissioners.
- Recommend policies, plans and programs and provide to the Board of Commissioners information necessary to the Board's policy making functions.
- Informs the Board in a timely manner of the progress of approved goals and of changes and events which affect Board policy. Responds to Board Member inquiries.
- Supervise the provision of a broad program of leisure services which meet the needs and desires of community residents.

- Organize and supervise the efficient administrative organization for the Park District.
- Develop, review, analyze and implement operational procedures required to effectively manage day-to-day operations and implement board approval policies.
- Oversee the development and maintenance of all District parks and facilities to meet the needs of the community.
- Oversee the development and operation of revenue facilities for the district.
- Act as District representative to the Western DuPage Special Recreation Association (WDSRA Board of Trustees).

Leadership

- Gain knowledge and understanding of Park District policies, procedures and the adhere to them as well as enforce staff compliance.
- Develop a long-range comprehensive park district plan for Board approval. Develop a measuring system for monitoring progress on plan goals. Review and adjust plan as needed.
- Give direction for the development and promotion of recreation philosophies for the district.
- Promote and enforce ethical behavior throughout the district.
- Approve and direct the implementation of administrative improvement and efficiency measures.
- Analyze and handle crisis situations, delegating authority, as necessary.
- Create and encourage a positive internal and external customer service atmosphere.

Planning

- Coordinate the development of a Park District Master Plan, park development plans and a comprehensive Capital Improvement Plan. Conduct and/or supervise any research, surveys and feasibility studies necessary for development of these plans and programs. Work in conjunction with consultants as deemed appropriate.
- Annually update developed Master Plan, park development and Capital Improvement Plan.
- Recommend goals and objectives for the Park District operation and develop strategies for achieving these goals and objectives.
- Make recommendations to the board concerning land acquisition and facility development. These recommendations shall reflect thorough analysis of available Park District resources, competing and current public needs and projected community needs.
- Work with the Board and citizen committees with implementing methods of involving the public in Park District planning/decision making process.
- Be aware of and represent the Park District in all matters pertaining to zoning changes, land development and related concerns which affect Park District current and future interests.

Finance

- Develop and recommend to the board the annual operational budget and capital budget, appropriation ordinance and levy ordinance and operate within the budget.
- Maintain fiscal control of the Park District finances. Work closely with the Superintendent of Finance to develop financial strategies and coordinate and monitor departmental and capital improvement budgets.

- Exercise sound fiscal management by reviewing and analyzing current fiscal conditions and projecting financial needs and resources.
- Plan and coordinate efforts to receive federal, state and foundation funds to assist the Park District operations.
- Supervise preparation of requests for grants from various state, federal and private programs related to parks and recreation.

Personnel

- Act as the official means of communication between the employees and the Board of Commissioners.
- Empower others and value the contribution of employees at all levels. Be approachable and accessible, displaying care to all employees and the Board.
- Directly mentor, supervise and evaluate all superintendents.
- Assist in the selection of supervisory personnel.
- Develop and coordinate an effective personnel administration program which includes: personnel policies and procedures, job descriptions, training programs, evaluation procedures, clear performance standards, salary and benefit plans and fair employment practices and procedures.
- Work with Superintendents in determining current and future staffing needs and appropriate personnel organization.
- Conduct staff meetings with Superintendents and full-time staff to inform of significant information with the goal of enhancing staff capabilities and maintaining open and effective staff relations.
- Work with attorneys on matters requiring legal review and interpretation.
- Conduct written performance appraisals of Superintendents on an annual basis.
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- Ensure employees maintain proper safety standards and safety precaution measures are enacted to safeguard the welfare of the general public during use of parks and facilities.

Public Relations/Marketing

- Develop, interpret and promote the leisure philosophies of the Park District in order to encourage the public use of facilities, parks and programs.
- Demonstrate an understanding of local, social, service and political entities.
- Serve as a spokesperson for the district at public meetings and venues.
- Maintain positive press relations.
- Respond to citizen complaints and/or inquiries within 2 working days of receipt.
- Develop positive relations with other Park Districts.
- Maintain a continuing cooperative relationship with various civic, school and municipal Boards and Administrators within the community.

Meetings

- Attends all meetings of the Board. Act as a non-voting member of all committees and attends all meetings of the same, with the exception of the Committee Chair, may approve as a designate, an appropriate supervisor or Superintendent to attend.

Legal

- Adhere to the Illinois Park District code and District policies, as well as other federal, state, local statutes and ordinances which affect Park District operations.
- Work with the District attorneys in conjunction with Board established policies, procedures and directives in the handling of District's legal matters.

SECONDARY FUNCTIONS:

- Oversee the administration of the general liability insurance programs and participation in risk management programs.
- Acts as the ADA Coordinator for the District.
- Provides orientation and training to department Superintendents.
- Attends meetings and participates in IPRA, IAPD, NRPA and local community agencies, associations and organizations.
- Be aware of new developments, trends and innovations in the professional management of park and recreation systems.
- Review proposed state legislation. Maintain contact with state legislators enlisting their support, when possible, in meeting the Park District needs for legislative action on pertinent issues.
- Attends professional conferences, workshops and seminars, as they pertain to the Executive Director, within budget parameters, as approved by the Board.
- Performs other duties and special projects as assigned by the Board of Commissioners.

PSYCHOLOGICAL CONSIDERATIONS:

- Able to work in a high stress environment under multiple deadlines and with frequent interruptions.
- Able to manage crisis situations.
- Able to analyze data to make recommendations and strategize appropriate follow-up.
- Able to cooperate with staff, commissioners and general public in a proper manner.
- Able to handle questions, complaints and concerns from the public, employees and Board of Commissioners in a professional manner and resolve differences that arise with patrons and employees.
- Excellent foresight to anticipate problems and adapt behavior to changing situations.
- Able to influence direction of others to accomplish goals, and to train, motivate and evaluate subordinates.
- Able to establish priorities, plan and delegate.

COGNITIVE CONSIDERATIONS:

- Able to understand and communicate in English verbally and in writing.
- Read and understand materials printed in English.
- Able to practice effective time management and organizational skills to effectively perform job responsibilities.
- Able to practice effective problem-solving skills and to act rationally and calmly in high stress and/or emergency situations.
- Able to make sound judgements with respect to confidentiality of information.

PHYSICAL CONSIDERATIONS:

- Ability to lift and carry up to 25 pounds.
- Visual and hearing acuity to perform job-related functions.
- Ability to talk, reach, grasp, kneel, stoop and bend.
- Ability to sit for sustained periods of time.
- Ability to drive to Park District locations and off-site locations such as community and committee meetings, training conferences and other functions.
- Ability to withstand occasional exposure to nature and potentially extreme weather conditions while supervising employees or attending Park District related activities away from the office.
- Ability to work additional hours to accomplish objectives.

I fully and expressly understand all of the responsibilities listed in the job description. I also fully and expressly understand that this is not necessarily an exhaustive list of all responsibilities, skills, duties, requirements and effects of working conditions associated with the job. While this is intended to be an accurate reflection of the current job, management reserves the right to revise the job when circumstances changes; e.g., emergencies, rush jobs, changes in personnel workload, technological development, etc. I also fully understand it is my responsibility to obtain a new and/or updated job description if I am unsure about my job description, duties and/or my responsibilities. I fully understand that it is my responsibility to obtain a new job description if I misplace the one given to me. "I have read this Job Description and certify that I can perform all essential job functions without a significant risk to my own health and the health and safety of others that cannot be eliminated by reasonable accommodations." The Management Team may amend this position's description from time to time at his/her discretion. In addition, the Management Team has and retains the right to, revise, eliminate, combine, and or establish positions and classifications. Amendments by the Management Team shall be effective on such date as designated.

Employee Printed Name

Employee Signature

Human Resources Signature

Date

Date

West Chicago Park District Executive Director Selection Timeline/Deadline

November	2	ED Position Description, Posting and Timeline to Board
November	9	Committee Formed – 2 available Board members and HR
November	19	Position posted / Contract created
January	7	Application Period ends
January	14	HR Application Review
February	1	HR & Committee Review Complete – Candidates selected
Week of February	7	Round 1 - Board Interviews
Week of February	21	Round 2 - Board Interviews
Week of March	7	Round 3 - Final Board Interviews
March	14	Tentative – Final Board Discussion and Decision
April	1	Offer Extended / Contract out for review
April	15	Contract signed
May	15	Executive Director on Board / shadows Executive Director
June	1	Executive Director

2021

July							August							September							October							November							December														
Wk	Mo	Tu	We	Th	Fr	Sa	Su	Wk	Mo	Tu	We	Th	Fr	Sa	Su	Wk	Mo	Tu	We	Th	Fr	Sa	Su	Wk	Mo	Tu	We	Th	Fr	Sa	Su	Wk	Mo	Tu	We	Th	Fr	Sa	Su	Wk	Mo	Tu	We	Th	Fr	Sa	Su		
26				1	2	3	4	30						1		35			1	2	3	4	5	39					1	2	3	44	1	2	3	4	5	6	7	48					1	2	3	4	5
27	5	6	7	8	9	10	11	31	2	3	4	5	6	7	8	36	6	7	8	9	10	11	12	40	4	5	6	7	8	9	10	45	8	9	10	11	12	13	14	49	6	7	8	9	10	11	12		
28	12	13	14	15	16	17	18	32	9	10	11	12	13	14	15	37	13	14	15	16	17	18	19	41	11	12	13	14	15	16	17	46	15	16	17	18	19	20	21	50	13	14	15	16	17	18	19		
29	19	20	21	22	23	24	25	33	16	17	18	19	20	21	22	38	20	21	22	23	24	25	26	42	18	19	20	21	22	23	24	47	22	23	24	25	26	27	28	51	20	21	22	23	24	25	26		
30	26	27	28	29	30	31		34	23	24	25	26	27	28	29	39	27	28	29	30				43	25	26	27	28	29	30	31	48	29	30						52	27	28	29	30	31				

Jan 1: New Year's Day, Apr 2: Good Friday, Apr 5: Easter Monday, May 3: Early May Bank Hol., May 31: Spring Bank Hol., August 30: August Bank Hol., Dec 25/26: Christmas, Dec 27/28: Substitute days
www.calendarpedia.co.uk

2022

January							February							March							April							May							June												
Wk	Mo	Tu	We	Th	Fr	Sa	Su	Wk	Mo	Tu	We	Th	Fr	Sa	Su	Wk	Mo	Tu	We	Th	Fr	Sa	Su	Wk	Mo	Tu	We	Th	Fr	Sa	Su	Wk	Mo	Tu	We	Th	Fr	Sa	Su	Wk	Mo	Tu	We	Th	Fr	Sa	Su
52						1	2	5	1	2	3	4	5	6	9	1	2	3	4	5	6	13					1	2	3	17					1	2	3	22					1	2	3	4	5
1	3	4	5	6	7	8	9	6	7	8	9	10	11	12	13	10	7	8	9	10	11	12	13	14	4	5	6	7	8	9	10	18	2	3	4	5	6	7	8	23	6	7	8	9	10	11	12
2	10	11	12	13	14	15	16	7	14	15	16	17	18	19	20	11	14	15	16	17	18	19	20	15	11	12	13	14	15	16	17	19	9	10	11	12	13	14	15	24	13	14	15	16	17	18	19
3	17	18	19	20	21	22	23	8	21	22	23	24	25	26	27	12	21	22	23	24	25	26	27	16	18	19	20	21	22	23	24	20	16	17	18	19	20	21	22	25	20	21	22	23	24	25	26
4	24	25	26	27	28	29	30	9	28						13	28	29	30	31			17	25	26	27	28	29	30	21	23	24	25	26	27	28	29	26	27	28	29	30						
5	31																													22	30	31															

Calendarpedia
Your source for calendars



IL Local Government Travel & Expense Control Act Expense Detail Form

Name of Official or Employee: FRANK LENERTZ

Title/Position of Official or Employee: PRESIDENT OF BOARD

Name and Dates of the Activity/Event: NRPA CONFERENCE, SEPTEMBER 2021

Location of the Activity/Event: NASHVILLE, TN

Description of the purpose of the expense: ATTENDANCE AT NRPA CONFERENCE

Payment Method:

<input checked="" type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

 Park District Visa Name on Visa: GARY MAJOR
Cash Advance (DIRECTOR APPROVAL REQUIRED)
Reimbursement Check Name on Check: _____

Reimbursement Expense (Estimated Costs or Actual Costs WITH RECEIPTS, if applicable):

Mileage: _____ \$ -

Meals: _____ \$ 22.83

Parking: _____ \$ -

Hotel/Lodging: _____ \$ -

Car rental: _____ \$ -

Airfare: _____ \$ -

Other Transportation (bus, train, taxi, shuttle, etc): _____ \$ 26.61

Other Misc Expenses: _____

Total: _____ \$ 49.44

Employee's/Officer's Signature: _____
Date: _____

Superintendent's or Director's Authorization: *Gary Major*
Date: 10/14/2021

ATTACH ALL RECEIPTS

Gary Major

From: no-reply@lyftmail.com on behalf of Lyft Receipts <no-reply@lyftmail.com>
Sent: Tuesday, September 21, 2021 9:55 AM
To: Gary Major
Subject: Your receipt for rides on September 20



Your total charges for September 20



September 20, 2021 4:57 PM

\$69.88

Ride fare

Pickup 4:57 PM

Terminal Drive, Nashville-Davidson metropolitan government (balance), TN, US

Drop-off 5:17 PM

807 Clark Pl, Nashville, TN 37203, United States



September 20, 2021 6:47 PM

\$25.00

Ride fare

Pickup 6:47 PM

301 8th Ave S, Nashville, TN 37203, United States

Drop-off 6:52 PM

123 12th Ave N, Nashville, TN 37203, United States

Frank
1/3

Frank - \$8.33



Visa *0691

\$94.88



One day of rides in a single charge

You were charged \$94.88 for all of the rides you took on September 20.

Gary Major

From: no-reply@lyftmail.com on behalf of Lyft Receipts <no-reply@lyftmail.com>
Sent: Thursday, September 23, 2021 9:30 AM
To: Gary Major
Subject: Your receipt for rides on September 22



Your total charges for September 22



September 22, 2021 8:46 AM

\$21.86
Ride fare



Pickup 8:46 AM

807 Clark Pl, Nashville, TN 37203, United States



Drop-off 8:49 AM

505 Church St, Nashville, TN 37219, United States



September 22, 2021 9:45 AM

\$9.76
Ride fare



Pickup 9:45 AM

506 Church St, Nashville, TN 37219, United States



Drop-off 9:49 AM

301 8th Ave S, Nashville, TN 37203, United States



September 22, 2021 5:34 PM

\$22.89
Ride fare



Pickup 5:34 PM

301 8th Ave S, Nashville, TN 37203, United States



Drop-off 5:45 PM

704 Taylor St, Nashville, TN 37208, United States

1/3 Fragile

\$7.63



September 22, 2021 8:16 PM

\$10.60
Ride fare



Pickup 8:16 PM

1333 7th Ave N, Nashville, TN 37208, United States



Drop-off 8:23 PM

400 11th Ave S, Nashville, TN 37203, United States



Visa *0691

\$65.11



One day of rides in a single charge

You were charged \$65.11 for all of the rides you took on September 22.

Review '[Payment frequency](#)' in the 'Payment' tab in your Lyft app.

Applies to all rides (including bikes and scooters) taken in your personal profile, using Mastercard®, Visa, American Express, Apple Pay, or Discover.

[Help Center](#)

We never share your address with your driver after a ride. [Learn more](#) about our commitment to safety.

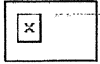
© 2021 Lyft, Inc.
548 Market St., P.O. Box 68514
San Francisco, CA 94104
CPUC ID No. TCP0032513 - P

[Work at Lyft](#)
[Become a Driver](#)



Gary Major

From: no-reply@lyftmail.com on behalf of Lyft Receipts <no-reply@lyftmail.com>
Sent: Wednesday, September 22, 2021 9:51 AM
To: Gary Major
Subject: Your receipt for rides on September 21



Your total charges for September 21



September 21, 2021 8:06 AM

\$18.96

Ride fare



Pickup 8:06 AM

807 Clark Pl, Nashville, TN 37203, United States



Drop-off 8:12 AM

221 Broadway, Nashville, TN 37201, United States

\$6.32



September 21, 2021 2:23 PM

\$17.37

Ride fare



Pickup 2:23 PM

810 Vine St, Nashville, TN 37203, United States



Drop-off 2:30 PM

308 4th Ave S, Nashville, TN 37201, United States



September 21, 2021 7:43 PM

\$12.99

Ride fare



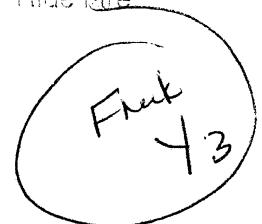
Pickup 7:43 PM

116 5th Ave N, Nashville, TN 37219, United States



Drop-off 7:54 PM

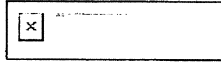
2506 12th Ave S, Nashville, TN 37204, United States



\$4.33

 Visa *0691

\$49.32



One day of rides in a single charge

You were charged \$49.32 for all of the rides you took on September 21.

Review '[Payment frequency](#)' in the 'Payment' tab in your Lyft app.

Applies to all rides (including bikes and scooters) taken in your personal profile, using Mastercard®, Visa, American Express, Apple Pay, or Discover.

[Help Center](#)

We never share your address with your driver after a ride.
[Learn more](#) about our commitment to safety.

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San Francisco, CA 94104
CPUC ID No. TCP0032513 - P

[Work at Lyft](#)
[Become a Driver](#)



**TRAVEL, MEAL AND LODGING EXPENSE
REIMBURSEMENT FORM**

Sun Diner
305 Broadway
615-742-9078

Employee: Gary Major

Server: Courtnie
11:55 AM
Table 204/1

DOB: 09/21/2021
09/21/2021
2/20011

Job Title: Director

City/Event: Sun Diner 9/21

SALE

Category of the expense:

SA 3145740
Card #XXXXXXXXXXXX0691
Magnetic card present: MAJOR GARY

NRPA Breakfast

Card Entry Method: S

Approval: 650347

Estimated Costs or Actual Costs with receipts, if applicable):

Amount: \$56.50
+ Tip: 12-
= Total: 68.50

I agree to pay the above total amount according to the card issuer agreement.

X [Signature]

Thank You!
Have a great time!
Leave us a review on Facebook and Yelp!
Something missing?
Reach us directly at
customerservice@tcrestgroup.com
Easy Tip Calculations
18% = \$ 9.42
22% = \$10.47
25% = \$17.52

Other charges (rental, taxi, shuttle, etc):

Signature: [Signature]

Supervisor's Authorization:

ATTACH ALL RECEIPTS

Frank - \$22.83

Frank-43

WEST CHICAGO PARK DISTRICT

Section 1: Employment Policies and Procedures

1.8 Classification, Definitions, and Status of Employees

Employee Classification.....	1	Executive Director.....	3
Full-time Employees.....	1	Superintendents	3
Introductory Employees.....	2	Managers/ Coordinators / Supervisors	
Part-Time Employees.....	2	Foremans/ Parks Specialists II	3
Short-term or Seasonal Employees.....	3	Parks Specialists I & II	3
Full-Time Staff Designations.....	3	Employee Classification Review	4

Employee Classification

Full-time Employees

Employees who are designated as full-time by the Director or the Board of Park Commissioners and who have completed their Probationary Period. Full-time employees are generally scheduled to work at least 1,560 hours per calendar year for four consecutive calendar quarters during a calendar year. Full-time employees may be required to work additional hours as necessary to complete all assigned tasks and as needed during busy periods. Short-term, seasonal and part-time employees are excluded from the full-time employee classification regardless of the number of hours worked.

- *Exempt* employees are classified as such if their job duties are exempt from the overtime and compensatory provisions of the Federal and State Wage and Hour Laws. Exempt employees are not eligible for overtime pay. Their salaries are calculated on a weekly basis.
- *Non-Exempt* employees receive overtime pay or compensatory time in accordance with our overtime and compensatory time policies. Their salaries are calculated on an hourly basis. Non-exempt employees must utilize a time clock and/or time sheets to document hours worked.

Introductory Employees

During the first six months of employment with the West Chicago Park District (the "Probation Period"), all employees are classified as Probationary Employees for purposes of orientation, evaluation, and training, if any. Probationary Employees will also include employees who have previously served with the Park District and are beginning a new position.

During their Probation Period, newly hired employees will be paid for holidays recognized by the Park District that are applicable to their employment classification. They will not be entitled to utilize other time off such as vacation, personal, and sick time, although they will accumulate them during this probationary period. Other employee benefits such as insurance will be applicable as required or mandated by the Park District's agreement with the group insurance providers or by Park District policy. Transferred or promoted employees will continue the same benefits, if any, they had previously unless the employee's new position provides for different or no benefits in which case the employee will receive the benefits provided by the new position, if any, at the completion of the Introductory Period.

Part-Time Employees

Employees who are designated as part-time by the Director or the Board of Park Commissioners and who have completed their Introductory Period are classified under one of the following three categories depending on work schedule:

- *Classification I:* -Part-time employees generally scheduled to work a minimum of 1,200 hours continually thru the calendar year. Classification I part-time employees generally have advanced skills essential to the operation of the park district.
- *Classification II:* Part-time employees generally scheduled to work at least 750 hours but less than 1,200 hours continually thru the calendar year.
- *Classification III:* Part-time employees generally scheduled to work less than 750 hours continually thru the calendar year.

Part-time employees are classified as exempt or non-exempt and may be required to work more than their generally scheduled hours during busy periods. The number of hours that a part-time employee actually works will not change the employee's status or classification as a part-time employee. Unless specifically stated otherwise in writing by the Director or the Board or Park Commissioners, part-time Classification II and Classification III employees are ineligible to receive benefits. Short-term and seasonal employees are excluded from the part-time employees classification regardless of the number of hours worked.

Short-term or Seasonal Employees

Employees who are designated as short-term or seasonal by the Director or the Board or Park Commissioners. Short-term or seasonal employees are employed for a specific function or project, part-time or full-time, and for a temporary and limited period of time generally less than three quarters during a calendar year. A short-term or seasonal employee in a non-exempt position is paid by the hour, while a short-term employee in an exempt position is paid according to the terms of hire for that individual. However, any short-term employee who may work during three quarters or more of a calendar year shall not be considered a full-time or permanent part-time employee unless so designated in writing by the Director or the Board. The Park District does not guarantee that short-term employees will be rehired in a subsequent season or if rehired, for the same position. Short-term or seasonal employees are ineligible to receive benefits.

Full-Time Staff Designations

Executive Director

Exempt employee who oversees all of the facilities, daily operations and departments of the West Chicago Park District; reports directly to Board of Commissioners.

Superintendents

Exempt employees with advanced skill level, responsibility and experience. Direct and are in charge of a particular department within the West Chicago Park District's organizational structure; employees at this level are part of the management team; report to Executive Director.

Managers/Coordinators Supervisors/Foremans/ Parks Specialists II

Exempt employees who have high levels of skill and responsibility ~~manage~~ and are able to have supervisory responsibility over employees within a department of the West Chicago Park District. Employees at this level are expected to participate in budget preparation and maintenance.

Parks Specialists I & II

Non-Exempt employees who are responsible for the maintenance of the grounds, turf, athletic fields and facilities of the West Chicago Park District. **Parks Specialist II is also expected to oversee work crews which may consist of park district employees and outside agency staff.**

Employee Classification Review

You may at any time submit a written request to your immediate supervisor for a review of the classification or status of your position. Your request must state your reasons justifying a review. Your immediate supervisor will make an investigation of the position with a view towards determining its correct classification and will report his findings in writing to the appropriate department head. Requests that receive department head approval will be forwarded to the Director. The determination of the Director will be in writing and will be final. If the department head does not approve a request, such decision shall be final.

3.3 Personal Days

Full-time employees are granted three (3) paid personal days per calendar year. Permanent Part-Time Classification I employees are granted one and a half (1.5) paid personal day per calendar year. Personal days will be issued on the first of January. A new Full-Time or Permanent Part-Time Classification I employee will only be issued personal days for the current calendar year if qualifying employment begins on or before June 30th. Except for emergencies, personal days must be requested at least fourteen (14) days in advance of the desired date and are subject to the approval of your coordinator or superintendent. Personal days are granted to employees to allow paid time off for personal reasons of any nature, including holidays not recognized by the Park District.

Personal days are not cumulative and must be taken during the year granted or they will be forfeited without compensation. Personal days earned but not yet used will not be paid to an employee upon separation.

The district embraces inclusiveness as one of our core values. Some staff may wish to celebrate and be off work for other holidays that align with their personal, cultural, religious beliefs or for other reasons. Full-Time and Part-Time Classification I staff is reminded to consider using their personal paid leave for this purpose.

Section 4: Employee Benefits

4.14 Staff Service Awards Program

The West Chicago Park District wishes to honor and recognize the contributions employees make to the Park District and has designed a system to recognize employee loyalty, longevity, and dedication. This program is not intended to replace informal and spontaneous recognition or praise of staff achievements and work performance, as a job well done is always valued by the Park District.

Beginning January 1, 2020, employees may be eligible for the following awards, based on their years of continuous service and employment classification. Service awards may be subject to applicable federal, state, and local taxes and deductions, based on the current laws at the time of distribution. Service awards will be monitored by Human Resources, processed through the Finance Department, and distributed by the Leadership Team, normally in the month following the earning of the award. The Service Award program may be modified or cancelled at any time; individual service awards may vary depending on the current program in place at the time of the award.

An employee receiving an individual service award may be invited to attend the next Board of Commissioners regularly scheduled meeting, as outlined below. Attendance by employee is optional and will not affect the award.

All Service Awards are based on the following criteria:

- The employee must be an active, current employee in good standing at the time of award earning and distribution; an employee who has resigned or been terminated will not be eligible to earn or receive a service award.
- The Service Award is based on continuous service to the Park District; lapse of employment will not count towards service credit.
- Periods of unpaid leave unrelated to FMLA leave, will not count toward service credit accrual.
- Periods of disciplinary probation will not count towards service credit accrual.
- Current employee classification level at time of award will dictate the level of award, regardless of prior classification.
- All staff are invited to attend any planned holiday or staff recognition celebration for their employee classification, regardless of length of employment.

		Year	Year	Year	Year	Year	Year	Year	Year
		1	5	10	15	20	25	30	35
<i>Full-Time</i>	Monetary Award	\$50.00	\$250.00	\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,500.00
	Board Meeting Invitation		X	X	X	X	X	X	X
	Annual Holiday Party	X	X	X	X	X	X	X	X
<i>Part-Time I</i>	Monetary Award	\$25.00	\$100.00	\$150.00	\$150.00	\$250.00	\$250.00	\$250.00	\$375.00
	Board Meeting Invitation		X	X	X	X	X	X	X
	Annual Holiday or Staff Appreciation Party	X	X	X	X	X	X	X	X
<i>Part-Time II</i>	Monetary Award			\$25.00	\$50.00	\$75.00	\$100.00	\$125.00	\$150.00
	Board Meeting Invitation			X	X	X	X	X	X
	Annual Holiday or Staff Appreciation Party	X	X	X	X	X	X	X	X
<i>Part-Time III</i>	Annual Staff Appreciation Party	X	X	X	X	X	X	X	X
<i>Seasonal</i>	End of Season Staff Appreciation Party	X	X	X	X	X	X	X	X

5.1 Use of Recreational Facilities

Introduction..... 1
Recreation Rental/Programs/Memberships1
Procedures 2
Chart.....3-4

Introduction

Employees are encouraged to lead healthy, active lifestyles and are therefore encouraged to participate in park district programs, activities, and events. As such, the park district offers certain incentives to employees, and at times families, to support participation. The following sections will outline the administration of the employee incentive program.

Recreation Rentals, Programs and Memberships

Full-time employees and immediate family members (defined as spouse and dependent children living at home) of full-time and Classification I employees and Classification II, III and seasonal part-time employees will be allowed to **obtain rental discounts**, enroll in recreation programs or memberships at a reduced rate or no charge subject to the following conditions:

1. Employees or immediate family members are not eligible to register for any resident lottery for recreation programs without complying with all requirements, regulations, rules and fees.
2. The employee or immediate family member pays the Park District for any out-of-pocket expense in connection with attendance in the program or lesson. Specifically, the following direct costs will be paid in full by the employee and/or family, regardless of classification: Ticket/Admission fees and Costume/Uniform fees.
3. ~~In the case of employees,~~ **Employee** participation in any recreational activity ~~does~~ **must** not conflict with normal working hours. **Any change**

- in normal working hours to accommodate requested recreational activity must be approved by immediate supervisor prior to registration.
4. An employee instructing a program may enroll their child, in that program only, at the fee outlined below, if the child is the appropriate age. They must still pay for any supply costs (dance costume, etc.). However, if having the child in the class inhibits the employee from instructing appropriately, they may be asked to no longer have the child participate.
 5. Discounts may not be combined for a greater discount or combined with any other offers, as only the highest discount will apply.
 6. Employees may not receive benefit discounts on Park District promotions without the approval of the Executive Director or Superintendent.
 7. An employee must be in an active status at the time of the discount which means they must have worked within the last six months to realize the discount.
 8. Memberships, rentals, and discounts cannot be transferred to another person.
 9. Employee must make the rental reservation and be present for the entire duration of the event.
 10. Employee payment due for rental, membership or program must be paid in full no later than the start of the program, rental or membership.

Procedures

Classification I, II, III and seasonal employees must register for any rental, program and/or membership at the ARC front desk with their supervisor. Discounts are applied, according to job classification, at the time of registration. See the attached chart for appropriate discount.

All complimentary passes and discounts given to an employee and/or the employee's immediate family in accordance with this section shall expire immediately upon termination of employment with the Park District. All such complimentary passes and discounts cannot be transferred or given to persons other than the employee or members of the employee's immediate family as defined in this section without prior approval of the Director.

The Recreation Superintendent has the ability to clarify and/or modify discount rates if a new product or service has been developed that does not specifically qualify within the prescribed chart.

According to the Internal Revenue Service Code (Section 61), fringe benefits that are taxable must be included in an employee's wages on Forms W-2 and are subject to federal, state and local taxes. Items marked with an * on the accompanying chart are considered taxable fringe benefits. The fair market value of said items, less any amounts the employee has paid for the benefit, will be included as non-cash earnings in said employee's W-2.

~~Instructors may teach their own children in the courses they teach; however, the child must pay for the course according to the fees outlined above.~~

Employees may place their children in the Treehouse during their work schedule, according to Treehouse rules and payment outlined above; when at all possible, another emergency contact number should be provided.

WEST CHICAGO PARK DISTRICT EMPLOYEE DISCOUNT PROGRAM

BENEFIT	Full-Time Staff	PT Classification I Minimum or 1,200 hrs. per calendar year	PT Classification II Between 750-1,200 hrs. per calendar year	PT Classification III & Seasonal Less than 750 hrs. per calendar year
Non-Resident Employees Allowed to Register at Resident Rates	Yes	Yes	Yes	Yes
ARC Center Fitness Membership	Employee & Family Free	Employee Free; Family pays 50%	Employee Free	Employee Free
Turtle Splash Water Park Season Pool Pass	Employee & Family Free	Employee Free; Family pays 50%	Employee Free	Employee Free
Recreation Programs & Events	Employee Free; Family pays 50%*	Employee Free; Family pays 50%*	Resident Rate for Employee	Resident Rate for Employee
Contractual Programs & Events <small>(WCPD pays another entity for the registration)</small>	Employee & Family pays contract cost*	Employee & Family pays contract cost*	Resident Rate for Employee	Resident Rate for Employee
Fitness Programs Classes	Employee Free; Family pays 50% of member rate*	Employee Free; Family pays 50% of member rate*	Member Rate for Employee	Member Rate for Employee
Private Lessons & Personal Training	Employee & Family Pay 75%*	Employee & Family Pay 75%*	Resident Rate for Employee	Resident Rate for Employee
Facility Rentals & Parties <small>(Meeting-Event rooms, Treehouse Indoor Playground, Gym, Pool, Field, Pavilion, and birthday parties)</small>	Employee pays 50% Res*	Employee pays 50% Res*	Employee pays 75% Res*	Resident Rate for Employee Employee pays Res Rate
Limit 2 dates per calendar year; Food added at cost				
Treehouse Membership ARC Childcare	Employee pays 50% per family member Employee Rate: \$15/month			

As defined by personnel policy, immediate family includes spouse and dependent children living at home.

Section 5: Park District Property & Facilities

The following ~~Direct Costs~~ will be paid in full by the employee and/or family, regardless of classification:
~~Ticket/Admission Fees and Costume/Uniform Fees~~

~~Facility Rentals: Employee must make the reservation and be present for the entire event~~

BENEFIT	Full-Time Staff		PT Classification I Minimum or 1,200 hrs. per calendar year		PT Classification II Between 750-1,200 hrs. per calendar year	PT Classification III & Seasonal Less than 750 hrs. per calendar year
	Employee	Family	Employee	Family	Employee	Employee
Register at Resident Rates	✓	✓	✓	✓	✓	✓
ARC Center Fitness Center Employee Membership	✓	✓	✓	Pays 50%	✓	✓
Turtle Splash Water Park Season Pass	✓	✓	✓	Pays 50%	✓	✓
Recreation Programs & Events	✓	Pays 50%	✓	Pays 50%	Resident Rate	Resident Rate
Contractual Programs & Events (WCPD pays another entity for the registration)	Pays contractual cost/ direct fee	Pays contractual cost/ direct fee	Pays contractual cost/ direct fee	Pays contractual cost/ direct fee	Resident Rate	Resident Rate
Fitness Programs Classes	✓	Pays 50% of member rate	✓	Pays 50% of member rate	Member Rate	Member Rate
Private Lessons & Personal Training	Pays 75%	Pays 75%	Pays 75%	Pays 75%	Resident Rate	Resident Rate
Facility Rentals & Parties (Meeting Event rooms, Treehouse Indoor Playground, Gym, Pool, Field, Pavilion, and birthday parties)	Pays 50%	×	Pays 50%	×	Pays 75%	Resident Rate
	Limit 2 dates per calendar year; Food added at cost					
Treehouse Membership ARC Childcare	Employee pays 50% of hourly fee per child					

5.5 Internet Use Policy

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Introduction

Although the West Chicago Park District recognizes that the Internet may have useful applications to the Park District’s business, employees may not engage in Internet use without prior written approval from the employee’s Superintendent or Director, and unless a specific business purpose requires such use. Absent such approval, employees may not access the Internet using the Park District’s computer systems, at any time or for any reason. “Surfing the Net” is not a legitimate business activity.

Management approval is required before anyone can post any information on commercial on-line systems or the Internet. Any approved material that is posted should obtain all proper copyright and trademark notices. Absent prior approval from the Park District to act as an official representative of the Park District, employees posting information must include a disclaimer in that information stating:

“Views expressed by the author do not necessarily represent those of the West Chicago Park District.”

Certain employees may be provided with access to the Internet to assist them in performing their jobs. The Internet can be a valuable source of information and research. In addition, E-mail can provide excellent means of communicating with other employees, our patrons, outside vendors, and other business. Use of the Internet, however, must be tempered with common sense and good judgment.

If you abuse your right to use the Internet, it will be taken away from you. In addition, you may be subject to disciplinary action, including possible termination, and civil and criminal liability.

Your use of the Internet is governed by this policy and the E-mail Policy.

Disclaimer of Liability for Use of Internet

The West Chicago Park District is not responsible for material viewed or downloaded by users from the Internet. The Internet is a worldwide network of computers that contain millions of pages of information. Users are cautioned that many of these pages include offensive, sexually explicit, and inappropriate material. In general, it is difficult to avoid at least some contact with this material while using the Internet. Even innocuous search requests may lead to sites with highly offensive content. In addition, having an e-mail address on the Internet may lead to receipt of unsolicited e-mail containing offensive conduct. Users accessing the Internet do so at their own risk.

Duty Not to Waste Computer Resources

Employees must not deliberately perform acts that waste computer resources or unfairly monopolize resources to the exclusion of others. These acts include, but are not limited to, sending mass mailings or chain letters, spending excessive amounts of time on the Internet, playing games, engaging in online chat groups, printing multiple copies of documents, or otherwise creating unnecessary network traffic. Because audio, video and picture files require significant storage space, files of this or any other sort may not be downloaded unless they are business-related.

No Expectation of Privacy

The computers and computer accounts given to employees are to assist them in performance of their jobs. Employees should not have an expectation of privacy in anything they create, store, send, or receive on the computer system. The computer system belongs to the West Chicago Park District and may only be used for business purposes.

Monitoring Computer Usage

The West Chicago Park District has the right, but not the duty, to monitor all the aspects of its computer system, including, but not limited to, monitoring sites visited by employees on the Internet, monitoring chat groups and news groups, reviewing material downloaded or uploaded by users to the Internet, and reviewing e-mail sent and received by users.

Blocking of Inappropriate Content

The West Chicago Park District may use software to identify inappropriate or sexually explicit Internet sites. Such sites may be blocked from access by Park District networks. In the event you nonetheless encounter inappropriate or sexually explicit material while browsing on the Internet, immediately disconnect from the site, regardless of whether the site was subject to Park District blocking software.

Prohibited Activities

Material that is fraudulent, harassing, embarrassing, sexually explicit, profane, obscene, intimidating, defamatory, or otherwise unlawful, inappropriate, offensive (including offensive material concerning sex, **sexual orientation, civil union partnerships**, race, color, national origin, religion, age, disability, or other characteristic protected by law), or violative of the Park District's equal employment opportunity policy and its policies against sexual or other harassment may not be downloaded from the Internet or displayed or stored in the Park District's computers. Employees encountering or receiving this kind of material should immediately report the incident to their immediate supervisors or the Superintendent of Finance. The Park District's equal employment opportunity policy and its policies against sexual or other harassment apply fully to the use of the Internet and any violation of those policies is grounds for discipline up to and including discharge.

Games and Entertainment Software

Employees may not use the West Chicago Park District's Internet connection to download games or other entertainment software, including wallpaper and screen savers, or to play games over the Internet.

Illegal Copying

Employees may not illegally copy material protected under copyright law or make that material available to others for copying. You are responsible for complying with copyright law and applicable licenses that may apply to software, files, graphics, documents, messages, and other material you wish to download or copy. You may not agree to a license or download any material for which a registration fee is charged without first obtaining the express written permission of your Superintendent or Director.

Accessing the Internet

To ensure security and to avoid the spread of viruses, employees accessing the Internet through a computer attached to the West Chicago Park District's network must do so through an approved Internet firewall.

Accessing the Internet directly by modem is strictly prohibited unless the computer you are using is not connected to the Park District's network.

Virus Detection

Files obtained from sources outside the West Chicago Park District, including disks brought from home; files downloaded from the Internet, newsgroups, bulletin boards, or other online services; files attached to e-mail; and files provided by customers or vendors may contain dangerous computer viruses that may damage the Park District's computer network. Employees should never download files from the Internet, accept e-mail attachments from outsiders, or use disks from non-Park District sources, without first scanning the material with Park District-approved virus checking software. If you suspect that a virus has been introduced into the Park District's network, notify the Superintendent of Finance immediately.

Sending Unsolicited E-Mail (Spamming)

Without the express permission of their immediate supervisors, employees may not send unsolicited e-mail to persons with whom they do not have a prior relationship.

Amendment and Revisions

As with all Park District policies, this policy may be amended or revised from time to time as the need arises. Users will be provided with copies of all amendments and revisions.

Violations of this policy will be taken seriously and may result in disciplinary action, including possible termination, and civil and criminal liability.

Use of the Internet via the Park District's computer system constitutes consent by the user to all the terms and conditions of this policy.

5.8 Travel & Vehicle Use

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Applicable to All Vehicles Operated on Park District Business.....	1	Mileage Reimbursement.....	3
Park District-Owned Vehicles	2		

Introduction

You must obtain the prior written approval of your immediate supervisor in order to operate a motor vehicle, whether owned by the West Chicago Park District or your own personal vehicle, on Park District business. The following general rules apply to the use of motor vehicles on Park District business. Please see your immediate supervisor for further details.

Applicable to All Vehicles Operated on Park District Business

1. Use of any vehicle for Park District business must be authorized by your immediate supervisor in writing on a Park District provided form.
2. Employees operating any vehicle for Park District business must have a valid drivers license with the proper classification for the type of vehicle being operated and must show proof of such license upon request. You must notify your immediate supervisor if the status of your driver’s license changes.
3. All employees operating any vehicle for Park District business will be required to undergo a pre-employment drug and alcohol screening and to authorize the park district to have their driving record abstract reviewed. The park district will annually perform a new driver’s abstract review for all applicable employees.
4. Employees are required to obey all state and local traffic regulations and laws. This includes without limitation the use of seat belts and the "headlight law," where vehicles must have their headlights on when their windshield wipers are on.

5. All accidents must be immediately reported to your immediate supervisor. A copy of the police report must also be included.
6. No employee may be under the influence of alcohol, illegal substances or legal drugs while operating any vehicle for Park District business. “Under the influence” means that the employee is affected by alcohol or drugs in any manner which may impair the employee’s operation of a motor vehicle. For purposes of this policy, a determination of being of being under the influence can be established by a professional opinion, a scientifically valid test, a lay person’s opinion, or the statement of a witness. The Park District reserves the right to require the employee **and all employees in the vehicle(s)** submit to a drug/alcohol test immediately following any accident incurred during work time, whether the accident involves a Park District vehicle or the employee's personal vehicle.

Park District-Owned Vehicles

For business reasons, certain employees have been authorized to drive a Park District-owned or leased vehicle. The vehicles are provided to those employees for use in the performance of their duties as Park District employees only and not for personal use. The Park District maintains insurance/self-insurance coverage for Park District vehicles and for Park District employees authorized to operate Park District vehicles on Park District business. In addition to the general regulations listed above, the following apply to any employee who operates a park district owned vehicle for West Chicago Park District business.

1. The District has the right to search any District vehicle at any time with or without consent.
2. Park District vehicles will not be used to transport Park District patrons unless the vehicle and employee are authorized to do so or in case of emergency. The authorization must come from a full-time Supervisor or the Executive Director.
3. Park District vehicles will not be used to transport any non-patrons at any time, except with the written permission of employee’s full-time supervisor.
4. Any employee who is required to have a Commercial Drivers License (CDL) as a condition of employment is subject to random drug and alcohol testing in accordance with Department of Transportation regulations.
5. Smoking **and vaping are is** strictly prohibited in any park district vehicle.
6. Employees are responsible for the care and conservation of Park District vehicles, and must promptly report any accident, breakdown or malfunction of any unit so that necessary repairs may be made.

Personal Vehicles

In addition to the general regulations listed above, the following apply to any employee who operates his personal vehicle for West Chicago Park District business.

1. Employees using their personal vehicle for Park District business are required to carry liability insurance on their vehicle in accordance with applicable law and may be asked to provide proof of this insurance. The Park District's liability insurance is secondary to the employee's own coverage. Upon hire, **annually and whenever coverage changes**, employees must provide proof of said insurance to **the Human Resources personnel** department if expected to use their personal vehicle for West Chicago Park District business. Employees will be required to update information on an annual basis.
2. Using your personal vehicle to transport participants in any West Chicago Park District programs is strictly prohibited.
3. Smoking **and vaping** are strictly prohibited in any personal vehicle while being used for Park District business.
4. Using your personal vehicle to transport any other person who is not a Park District employee who the driver is authorized in writing to transport is strictly prohibited.
5. Reimbursement for authorized use of personal vehicles will be predetermined by a monthly car allowance or at the standard mileage rate established by the IRS and will be considered payment for the use of the vehicle, insurance and all other transportation costs.

Mileage Reimbursement and Vehicle Allowances

1. In order to request mileage reimbursement, you must submit an Employee Reimburse Request Form to your immediate supervisor. This form is available on the network at P:\Payroll and Employee Forms\HR Forms \Mileage Reimbursement Log.xls.
2. The request must be approved by both your immediate supervisor and department head. Please follow the guidelines listed below.
3. The mileage reimbursement rate is the IRS rate in effect when the travel was done.
4. Requests for reimbursement should be submitted on a **quarterly** monthly basis. Requests should be submitted by the 15th of the **following month following the end of the quarter**. **For example, the 1st quarter request should be submitted no later than April 15th.**
6. Request should include evidence for actual mileage incurred. Information should include date, number of miles, destination, and reason for travel.

7. Mileage logs are available on the network at P:\Payroll and Employee Forms\Employee Management\Mileage Reimbursement Log.xls
8. In determining the number of miles driven, please be accurate. The distance (i.e., number of miles) you incur on your normal commute to and from work, if you are leaving directly from home and will not go into your office, should be subtracted from the total miles driven per day. Example: You go to an all-day seminar and leave from home. The distance to the seminar is 25 miles total to/from your home. Your normal commute is 10 miles total. You should only submit 15 miles for reimbursement (per IRS regulation).
9. The Director ~~and Superintendents~~ may be given a monthly personal vehicle allowance, as determined by the Board of Commissioners. This allowance will be paid via payroll on a monthly basis, in the month following the month of earning the allowance. All applicable employee and employer payroll taxes will be paid on such allowances.

WEST CHICAGO PARK DISTRICT

Section 10: Separation of Employment

10.1 Separation of Employment

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Work Reduction	1	Upon Separation of Service	2
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Employment at-Will

Employment with the West Chicago Park District is on an at-will basis. This means that both employees and the Park District have the right to terminate employment at any time with or without cause or notice.

Work Reduction

The Park District may, in its sole discretion, reduce the number of employees in any given area at any time. Employees may be laid-off whenever there is a lack of work or funds or a change in functions directly or indirectly creates a surplus of employees for the workload of the Park District. Although the Park District is under no obligation to do so, every reasonable effort will be made to transfer full-time employees to another department rather than laying them off. When this is impractical, the Superintendent and/or Director will consider full-time seniority, among other factors, where qualifications, ability, attitude, and performance factors are substantially the same.

Resignations

As an at-will employee, you may resign your position with the Park District at any time, with or without notice or cause. However, the Park District requests that you give notice of your intention to resign to enable the Park District to minimize departmental hardship and to make proper provisions for the filling of your position. Please provide written notice to your immediate supervisor and the Human Resources Manager at least ten working days prior to your last workday [vacation days or personal days may not be included in the 10-day notice period]. If you are a Manager or Superintendent, the Park District would appreciate at least 15 days working days' notice if possible. You may leave anytime during the notice time, with your immediate supervisor's consent, and remain in good standing. If you fail to resign in good standing, you may not be eligible for rehire unless you demonstrate good cause for leaving early. Short-term employees will not be in

good standing or eligible for rehire if they leave their employment before the end of their assignment without good cause for leaving early. **Employees are not allowed to post-date their resignation date or resignation notice, beyond their last date of work. Also, employees on a management-approved substitute status, who have not worked any shifts in 6 months, are considered to have resigned their position.**

Job Abandonment

If an employee is absent, without notifying their supervisor, for three consecutive business days (or work shifts if employee does not work daily), they will be considered to have voluntarily resigned from their position and will not be eligible for rehire with the District.

The District understands that extenuating circumstances may occur. At the employee's request, specific circumstances around a period of absence without notification may be considered. Where the employee's absence is determined excusable because prior approval was impossible, the absence may be considered vacation, or in the case of illness, sick and/or FMLA leave.

Return of Park District Property

Before officially separating from the Park District's employment for any reason, you must return all West Chicago Park District property, including without limitation vehicles, tools, keys, uniforms, equipment, identification, and credit cards.

Upon Separation of Service

Upon notice of separation, the Human Resources Manager will provide you with details of your last check and instructions on how to return Park District property. All property must be returned on or before your last day of employment. The Human Resources Manager will also provide details about vacation pay, IMRF, the options for continuation of health insurance and other related matters, if any are applicable. The Human Resources Manager will issue an online Exit Survey Link when you are separating from the Park District. All staff are encouraged to complete the survey.

References

Information provided by the Park District in response to requests for employment references will generally be limited to your starting date, ending date, job title, and job description. You should complete and deliver a written release to the Park District, in the form required by the Park District before any additional information will be provided.

West Chicago Park District Expenditures Approval Report August Board Meeting

Date	Transaction # Description	Transaction Type	Post Date Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
ADVANTAGE TRAILERS & HITCHES										
10/7/2021	73528	Invoice	10/29/2021	\$31.06	\$0.00	Computer Check	4772	10/29/2021	\$31.06	\$0.00
	HITCH FOR HAYWAGON		10/29/2021							
<i>Totals for ADVANTAGE TRAILERS & HITCHES</i>				<u>\$31.06</u>	<u>\$0.00</u>				<u>\$31.06</u>	<u>\$0.00</u>
ANCEL GLINK, P.C.										
10/12/2021	10/12/21	Invoice	10/15/2021	\$483.75	\$0.00	Computer Check	4729	10/15/2021	\$483.75	\$0.00
	LEGAL SERVICES		10/15/2021							
<i>Totals for ANCEL GLINK, P.C.</i>				<u>\$483.75</u>	<u>\$0.00</u>				<u>\$483.75</u>	<u>\$0.00</u>
ANDROMEDA TECHNOLOGY SOLUTIONS										
10/1/2021	107918	Invoice	10/29/2021	\$255.00	\$0.00	Computer Check	4773	10/29/2021	\$255.00	\$0.00
	TELCO PROACTIVE MAINTENANCE		10/29/2021							
<i>Totals for ANDROMEDA TECHNOLOGY SOLUTIONS</i>				<u>\$255.00</u>	<u>\$0.00</u>				<u>\$255.00</u>	<u>\$0.00</u>
AP FBO DEO TEK INC.										
9/23/2021	2500631	Invoice	10/1/2021	\$6,026.78	\$0.00	Computer Check	4694	10/1/2021	\$6,026.78	\$0.00
	CONTRACTUAL PARKS STAFF		10/1/2021							
10/7/2021	2500635	Invoice	10/15/2021	\$6,157.00	\$0.00	Computer Check	4730	10/15/2021	\$6,157.00	\$0.00
	CONTRACTUAL PARKS STAFF		10/15/2021							
10/14/2021	2500637	Invoice	10/22/2021	\$5,501.51	\$0.00	Computer Check	4749	10/22/2021	\$5,501.51	\$0.00
	CONTRACTUAL PARKS STAFF		10/22/2021							
10/21/2021	2500639	Invoice	10/29/2021	\$6,418.81	\$0.00	Computer Check	4774	10/29/2021	\$6,418.81	\$0.00
	CONTRACTUAL PARKS STAFF		10/29/2021							
<i>Totals for AP FBO DEO TEK INC.</i>				<u>\$24,104.10</u>	<u>\$0.00</u>				<u>\$24,104.10</u>	<u>\$0.00</u>
BENNETT NELSON										
9/30/2021	9/30/21	Invoice	10/1/2021	\$18.97	\$0.00	Computer Check	4695	10/1/2021	\$18.97	\$0.00
	RESURRECTION TRAIL SUPPLIES		10/1/2021							
<i>Totals for BENNETT NELSON</i>				<u>\$18.97</u>	<u>\$0.00</u>				<u>\$18.97</u>	<u>\$0.00</u>
BUCK BROS. INC										
9/7/2021	313303	Invoice	10/6/2021	\$199.67	\$0.00	Computer Check	4711	10/6/2021	\$199.67	\$0.00
	U BELT FOR BATWING PULL BEHIND MOW		10/6/2021							

West Chicago Park District Expenditures Approval Report August Board Meeting

Date	Transaction # Description	Transaction Type	Post Date Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
9/30/2021	315803	Invoice	10/6/2021	\$2,127.50	\$0.00	Computer Check	4711	10/6/2021	\$2,127.50	\$0.00
	2 REAR TIRES FOR JOHN DEERE TRACTO		10/6/2021							
	<i>Totals for BUCK BROS. INC</i>			<u>\$2,327.17</u>	<u>\$0.00</u>				<u>\$2,327.17</u>	<u>\$0.00</u>
BUCK SERVICES, INC.										
9/30/2021	55219	Invoice	10/22/2021	\$1,008.00	\$0.00	Computer Check	4750	10/22/2021	\$1,008.00	\$0.00
	ADDITIONAL CLEANING		10/22/2021							
10/8/2021	55340	Invoice	10/29/2021	\$10,586.87	\$0.00	Computer Check	4775	10/29/2021	\$10,586.87	\$0.00
	OCT 21 MONTHLY CLEANING SERVICE		10/29/2021							
	<i>Totals for BUCK SERVICES, INC.</i>			<u>\$11,594.87</u>	<u>\$0.00</u>				<u>\$11,594.87</u>	<u>\$0.00</u>
CALL ONE										
10/15/2021	458779	Invoice	10/22/2021	\$416.03	\$0.00	Computer Check	4751	10/22/2021	\$416.03	\$0.00
	TELEPHONES		10/22/2021							
	<i>Totals for CALL ONE</i>			<u>\$416.03</u>	<u>\$0.00</u>				<u>\$416.03</u>	<u>\$0.00</u>
CAROL STREAM LAWN/POWER										
9/25/2021	9/25/21	Invoice	10/6/2021	\$39.73	\$0.00	Computer Check	4712	10/6/2021	\$39.73	\$0.00
	SUPPLIES		10/6/2021							
	<i>Totals for CAROL STREAM LAWN/POWER</i>			<u>\$39.73</u>	<u>\$0.00</u>				<u>\$39.73</u>	<u>\$0.00</u>
CAROL STREAM PARK DISTRICT										
8/26/2021	202108261727	Invoice	10/15/2021	\$855.90	\$0.00	Computer Check	4731	10/15/2021	\$855.90	\$0.00
	GYMNASTICS SUMMER 2021		10/15/2021							
8/26/2021	202108261726	Invoice	10/15/2021	\$271.80	\$0.00	Computer Check	4731	10/15/2021	\$271.80	\$0.00
	GYMNASTICS SPRING 2021		10/15/2021							
	<i>Totals for CAROL STREAM PARK DISTRICT</i>			<u>\$1,127.70</u>	<u>\$0.00</u>				<u>\$1,127.70</u>	<u>\$0.00</u>
CARQUEST AUTO PARTS										
9/30/2021	9/30/21	Invoice	10/22/2021	\$303.83	\$0.00	Computer Check	4752	10/22/2021	\$303.83	\$0.00
	SUPPLIES		10/22/2021							
	<i>Totals for CARQUEST AUTO PARTS</i>			<u>\$303.83</u>	<u>\$0.00</u>				<u>\$303.83</u>	<u>\$0.00</u>
CASH										
10/19/2021	10/19/21	Invoice	10/22/2021	\$100.00	\$0.00	Computer Check	4753	10/22/2021	\$100.00	\$0.00
	CONCESSIONS BANK FOR RESURRECTIO		10/22/2021							

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<u>Date</u>	<u>Transaction # Description</u>	<u>Transaction Type</u>	<u>Post Date Due Date</u>	<u>Transaction Amount</u>	<u>Discount Amount Discount Taken</u>	<u>Payment Type</u>	<u>Payment #</u>	<u>Payment Date</u>	<u>Amount Paid</u>	<u>Transaction Balance</u>
10/19/2021	10/19/21 BANK FOR RESURRECTION TRAIL TICKE	Invoice	10/22/2021 10/22/2021	\$300.00	\$0.00	Computer Check	4754	10/22/2021	\$300.00	\$0.00
<i>Totals for CASH.</i>				<u>\$400.00</u>	<u>\$0.00</u>				<u>\$400.00</u>	<u>\$0.00</u>
CBA TREDROCK TIRE OF WEST CHIC										
9/29/2021	7420044409 TIRE DISMOUNT & TRAILER MOUNT	Invoice	10/6/2021 10/6/2021	\$194.50	\$0.00	Computer Check	4713	10/6/2021	\$194.50	\$0.00
10/1/2021	7420044448 TIRE MOUNT JOHN DEER TRACTOR	Invoice	10/6/2021 10/6/2021	\$87.90	\$0.00	Computer Check	4713	10/6/2021	\$87.90	\$0.00
10/5/2021	7420044496 TIRE REPAIRS	Invoice	10/29/2021 10/29/2021	\$63.90	\$0.00	Computer Check	4776	10/29/2021	\$63.90	\$0.00
<i>Totals for CBA TREDROCK TIRE OF WEST CHIC</i>				<u>\$346.30</u>	<u>\$0.00</u>				<u>\$346.30</u>	<u>\$0.00</u>
CENTRAL DISTRIBUTING CO., INC.										
10/5/2021	3145 KROMER PARTS	Invoice	10/15/2021 10/15/2021	\$8.20	\$0.00	Computer Check	4732	10/15/2021	\$8.20	\$0.00
10/18/2021	3147 KROMER PARTS	Invoice	10/29/2021 10/29/2021	\$94.65	\$0.00	Computer Check	4777	10/29/2021	\$94.65	\$0.00
<i>Totals for CENTRAL DISTRIBUTING CO., INC.</i>				<u>\$102.85</u>	<u>\$0.00</u>				<u>\$102.85</u>	<u>\$0.00</u>
COM ED										
9/24/2021	9/24/21 CORNERSTONE LAKES AERATORS	Invoice	10/6/2021 10/6/2021	\$303.42	\$0.00	Computer Check	4714	10/6/2021	\$303.42	\$0.00
9/27/2021	9/27/21 KRESS CREEK BARN	Invoice	10/6/2021 10/6/2021	\$25.43	\$0.00	Computer Check	4715	10/6/2021	\$25.43	\$0.00
10/13/2021	10/13/21 ZONE 250	Invoice	10/22/2021 10/22/2021	\$1,945.67	\$0.00	Computer Check	4755	10/22/2021	\$1,945.67	\$0.00
10/12/2021	10/12/21 830 W. HAWTHORNE	Invoice	10/22/2021 10/22/2021	\$383.35	\$0.00	Computer Check	4756	10/22/2021	\$383.35	\$0.00
10/13/2021	10/13/21 ARBOR LIGHTS	Invoice	10/22/2021 10/22/2021	\$22.71	\$0.00	Computer Check	4757	10/22/2021	\$22.71	\$0.00
10/13/2021	10/13/21 PIONEER	Invoice	10/22/2021 10/22/2021	\$272.97	\$0.00	Computer Check	4758	10/22/2021	\$272.97	\$0.00

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Date	Transaction # Description	Transaction Type	Post Date Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
10/13/2021	10/13/21 TSPLASH	Invoice	10/22/2021 10/22/2021	\$369.05	\$0.00	Computer Check	4759	10/22/2021	\$369.05	\$0.00
10/13/2021	10/13/21 DON EARLEY	Invoice	10/22/2021 10/22/2021	\$97.21	\$0.00	Computer Check	4760	10/22/2021	\$97.21	\$0.00
10/13/2021	10/13/21 HAMPTON HILLS	Invoice	10/22/2021 10/22/2021	\$120.98	\$0.00	Computer Check	4761	10/22/2021	\$120.98	\$0.00
10/18/2021	10/18/21 ARC, CORE & KEPPLER ACADEMY	Invoice	10/29/2021 10/29/2021	\$3,203.51	\$0.00	Computer Check	4778	10/29/2021	\$3,203.51	\$0.00
<i>Totals for COM ED</i>				<u>\$6,744.30</u>	<u>\$0.00</u>				<u>\$6,744.30</u>	<u>\$0.00</u>
COMCAST BUSINESS										
9/15/2021	130482794 BUSINESS TRUNK LINES	Invoice	10/1/2021 10/1/2021	\$326.74	\$0.00	Computer Check	4697	10/1/2021	\$326.74	\$0.00
10/15/2021	132453676 BUSINESS TRUNK LINES	Invoice	10/29/2021 10/29/2021	\$325.48	\$0.00	Computer Check	4780	10/29/2021	\$325.48	\$0.00
<i>Totals for COMCAST BUSINESS</i>				<u>\$652.22</u>	<u>\$0.00</u>				<u>\$652.22</u>	<u>\$0.00</u>
COMCAST										
9/20/2021	9/20/21 TSPLASH	Invoice	10/1/2021 10/1/2021	\$171.97	\$0.00	Computer Check	4696	10/1/2021	\$171.97	\$0.00
10/6/2021	10/6/21 830 W. HAWTHORNE	Invoice	10/15/2021 10/15/2021	\$230.26	\$0.00	Computer Check	4733	10/15/2021	\$230.26	\$0.00
10/15/2021	10/15/21 ARC - INTERNET, CABLE & VOICE	Invoice	10/22/2021 10/22/2021	\$1,101.49	\$0.00	Computer Check	4762	10/22/2021	\$1,101.49	\$0.00
10/20/2021	10/20/21 TSPLASH	Invoice	10/29/2021 10/29/2021	\$188.35	\$0.00	Computer Check	4779	10/29/2021	\$188.35	\$0.00
<i>Totals for COMCAST</i>				<u>\$1,692.07</u>	<u>\$0.00</u>				<u>\$1,692.07</u>	<u>\$0.00</u>
CONSERV FS										
9/22/2021	6410039 SEED BLANKET & GRASS SEED	Invoice	10/1/2021 10/1/2021	\$329.50	\$0.00	Computer Check	4698	10/1/2021	\$329.50	\$0.00
<i>Totals for CONSERV FS</i>				<u>\$329.50</u>	<u>\$0.00</u>				<u>\$329.50</u>	<u>\$0.00</u>
CONSTELLATION NEW ENERGY INC.										

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10/20/2021	60848003201 ARC & CORE	Invoice	10/29/2021 10/29/2021	\$4,905.21	\$0.00	Computer Check	4781	10/29/2021	\$4,905.21	\$0.00
<i>Totals for CONSTELLATION NEW ENERGY INC.</i>				<u>\$4,905.21</u>	<u>\$0.00</u>				<u>\$4,905.21</u>	<u>\$0.00</u>
DINK AROUND, LLC										
10/6/2021	2021-0215 WEGO EXPO PICKLEBALL INSTRUCTOR	Invoice	10/6/2021 10/6/2021	\$60.00	\$0.00	Computer Check	4716	10/6/2021	\$60.00	\$0.00
<i>Totals for DINK AROUND, LLC</i>				<u>\$60.00</u>	<u>\$0.00</u>				<u>\$60.00</u>	<u>\$0.00</u>
EXCAL TECH										
9/30/2021	115424 EXCALTECH MAIL PROTECTOR SECURE	Invoice	10/1/2021 10/1/2021	\$88.00	\$0.00	Computer Check	4699	10/1/2021	\$88.00	\$0.00
10/5/2021	115726 IT CONSULTANTS	Invoice	10/6/2021 10/29/2021	\$3,264.09	\$0.00	Computer Check	4782	10/29/2021	\$3,264.09	\$0.00
<i>Totals for EXCAL TECH</i>				<u>\$3,352.09</u>	<u>\$0.00</u>				<u>\$3,352.09</u>	<u>\$0.00</u>
FAMILY LANDSCAPING AND TREWERKS										
10/22/2021	2666 LOG REMOVAL	Invoice	10/29/2021 10/29/2021	\$760.00	\$0.00	Computer Check	4783	10/29/2021	\$760.00	\$0.00
<i>Totals for FAMILY LANDSCAPING AND TREWERKS</i>				<u>\$760.00</u>	<u>\$0.00</u>				<u>\$760.00</u>	<u>\$0.00</u>
FAULKS BROS. CONSTRUCTION INC										
9/29/2021	359531 RED CART PATH GRANITE FOR REED KE	Invoice	10/22/2021 10/22/2021	\$1,405.30	\$0.00	Computer Check	4763	10/22/2021	\$1,405.30	\$0.00
<i>Totals for FAULKS BROS. CONSTRUCTION INC</i>				<u>\$1,405.30</u>	<u>\$0.00</u>				<u>\$1,405.30</u>	<u>\$0.00</u>
FNBC BANK AND TRUST										
10/3/2021	10/3/21 NELSON VISA 10/3/21	Invoice	10/15/2021 10/15/2021	\$630.91	\$0.00	Computer Check	4734	10/15/2021	\$630.91	\$0.00
10/3/2021	10/3/21 WALSH VISA 10/3/21	Invoice	10/15/2021 10/15/2021	\$532.01	\$0.00	Computer Check	4734	10/15/2021	\$532.01	\$0.00
10/3/2021	10/3/21 MEDEIROS VISA 10/3/21	Invoice	10/15/2021 10/15/2021	\$158.20	\$0.00	Computer Check	4734	10/15/2021	\$158.20	\$0.00
10/3/2021	10/3/21 RADUN VISA 10/3/21	Invoice	10/15/2021 10/15/2021	\$1,374.40	\$0.00	Computer Check	4734	10/15/2021	\$1,374.40	\$0.00

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10/3/2021	10/3/21 PURVES VISA 10/3/21	Invoice	10/15/2021 10/15/2021	\$722.75	\$0.00	Computer Check	4734	10/15/2021	\$722.75	\$0.00
10/3/2021	10/3/21 MEDINA VISA 10/3/21	Invoice	10/15/2021 10/15/2021	\$2,272.04	\$0.00	Computer Check	4734	10/15/2021	\$2,272.04	\$0.00
10/3/2021	10/3/21 RITTER VISA 10/3/21	Invoice	10/15/2021 10/15/2021	\$538.07	\$0.00	Computer Check	4734	10/15/2021	\$538.07	\$0.00
10/3/2021	10/3/21 GASPARINI VISA 10/3/21	Invoice	10/15/2021 10/15/2021	\$377.60	\$0.00	Computer Check	4734	10/15/2021	\$377.60	\$0.00
10/3/2021	10/3/21 MAJOR VISA 10/3/21	Invoice	10/15/2021 10/15/2021	\$3,644.92	\$0.00	Computer Check	4734	10/15/2021	\$3,644.92	\$0.00
<i>Totals for FNBC BANK AND TRUST</i>				<u>\$10,250.90</u>	<u>\$0.00</u>				<u>\$10,250.90</u>	<u>\$0.00</u>
GOODMARK NURSERIES, LLC										
9/25/2021	28654 MEMORIAL TREES	Invoice	10/6/2021 10/6/2021	\$1,452.50	\$0.00	Computer Check	4718	10/6/2021	\$1,452.50	\$0.00
<i>Totals for GOODMARK NURSERIES, LLC</i>				<u>\$1,452.50</u>	<u>\$0.00</u>				<u>\$1,452.50</u>	<u>\$0.00</u>
GORDON FLESCH COMPANY, INC.										
9/25/2021	100684640 PRINTER LEASING	Invoice	10/6/2021 10/6/2021	\$182.03	\$0.00	Computer Check	4719	10/6/2021	\$182.03	\$0.00
<i>Totals for GORDON FLESCH COMPANY, INC.</i>				<u>\$182.03</u>	<u>\$0.00</u>				<u>\$182.03</u>	<u>\$0.00</u>
HAWTHORNE'S BACKYARD BAR & GRI										
10/6/2021	10/6/21 SENIOR SOCIAL FISH FRY	Invoice	10/12/2021 10/12/2021	\$120.00	\$0.00	Computer Check	4728	10/12/2021	\$120.00	\$0.00
<i>Totals for HAWTHORNE'S BACKYARD BAR & GR</i>				<u>\$120.00</u>	<u>\$0.00</u>				<u>\$120.00</u>	<u>\$0.00</u>
HERITAGE FS INC.										
9/27/2021	37006341 FUEL	Invoice	10/6/2021 10/6/2021	\$1,316.65	\$0.00	Computer Check	4720	10/6/2021	\$1,316.65	\$0.00
9/27/2021	37006342 FUEL	Invoice	10/6/2021 10/6/2021	\$469.54	\$0.00	Computer Check	4720	10/6/2021	\$469.54	\$0.00
10/11/2021	37006458 FUEL	Invoice	10/22/2021 10/22/2021	\$1,692.43	\$0.00	Computer Check	4764	10/22/2021	\$1,692.43	\$0.00

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10/15/2021	37006496 FUEL PUMP REPAIRS	Invoice	10/29/2021 10/29/2021	\$295.00	\$0.00	Computer Check	4784	10/29/2021	\$295.00	\$0.00
10/22/2021	37006538 FUEL	Invoice	10/29/2021 10/29/2021	\$2,025.73	\$0.00	Computer Check	4784	10/29/2021	\$2,025.73	\$0.00
<i>Totals for HERITAGE FS INC.</i>				<u>\$5,799.35</u>	<u>\$0.00</u>				<u>\$5,799.35</u>	<u>\$0.00</u>
HITCHCOCK DESIGN GROUP										
9/30/2021	26881 CONSULTANTS FOR PIONEER SPLASH PA	Invoice	10/15/2021 10/15/2021	\$2,848.50	\$0.00	Computer Check	4735	10/15/2021	\$2,848.50	\$0.00
<i>Totals for HITCHCOCK DESIGN GROUP</i>				<u>\$2,848.50</u>	<u>\$0.00</u>				<u>\$2,848.50</u>	<u>\$0.00</u>
HUSHION PAVEMENT MAINTENANCE										
8/25/2021	3738 WALKING PATH REED KEPPLER SEAL C	Invoice	10/29/2021 10/29/2021	\$875.00	\$0.00	Computer Check	4785	10/29/2021	\$875.00	\$0.00
<i>Totals for HUSHION PAVEMENT MAINTENANCE</i>				<u>\$875.00</u>	<u>\$0.00</u>				<u>\$875.00</u>	<u>\$0.00</u>
ILLINOIS OFFICE OF THE STATE FIRE MARSHALL										
10/19/2021	9652778 TSPLASH BOILER INSPECTIONS	Invoice	10/29/2021 10/29/2021	\$140.00	\$0.00	Computer Check	4786	10/29/2021	\$140.00	\$0.00
<i>Totals for ILLINOIS OFFICE OF THE STATE FIRE MARSHALL</i>				<u>\$140.00</u>	<u>\$0.00</u>				<u>\$140.00</u>	<u>\$0.00</u>
IMRF										
9/30/2021	IMRF EFT SEPT 2021 IMRF EFT SEPT 2021	Invoice	10/8/2021 10/8/2021	\$7,894.91	\$0.00	Bank Draft	10884	10/8/2021	\$7,894.91	\$0.00
<i>Totals for IMRF.</i>				<u>\$7,894.91</u>	<u>\$0.00</u>				<u>\$7,894.91</u>	<u>\$0.00</u>
INNOVATIVE ATTRACTION MANAGEMENT AQUATIC RISK PREVENTION LLC										
9/30/2021	2631 LIFEGUARD CERTIFICATION	Invoice	10/6/2021 10/6/2021	\$35.00	\$0.00	Computer Check	4721	10/6/2021	\$35.00	\$0.00
<i>TTRACTION MANAGEMENT AQUATIC RISK PREVENTION LLC</i>				<u>\$35.00</u>	<u>\$0.00</u>				<u>\$35.00</u>	<u>\$0.00</u>
KANKAKEE NURSERY CO.										
10/19/2021	00130526 SHIPPING FOR TREES	Invoice	10/29/2021 10/29/2021	\$200.00	\$0.00	Computer Check	4787	10/29/2021	\$200.00	\$0.00
10/19/2021	00130525 MEMORIAL TREES	Invoice	10/29/2021 10/29/2021	\$1,920.00	\$0.00	Computer Check	4787	10/29/2021	\$1,920.00	\$0.00

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Date	Transaction # Description	Transaction Type	Post Date Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
<i>Totals for KANKAKEE NURSERY CO.</i>				<i>\$2,120.00</i>	<i>\$0.00</i>				<i>\$2,120.00</i>	<i>\$0.00</i>
KONICA MINOLTA BUSINESS SOLUTIONS										
9/30/2021	275748092	Invoice	10/15/2021	\$158.60	\$0.00	Computer Check	4736	10/15/2021	\$158.60	\$0.00
	COPIER - ADDITIONAL PRINTS		10/15/2021							
<i>Totals for KONICA MINOLTA BUSINESS SOLUTIONS</i>				<i>\$158.60</i>	<i>\$0.00</i>				<i>\$158.60</i>	<i>\$0.00</i>
KONICA MINOLTA PREMIER FINANCE										
9/27/2021	5016962870	Invoice	10/6/2021	\$1,198.00	\$0.00	Computer Check	4722	10/6/2021	\$1,198.00	\$0.00
	PRINTER LEASE		10/6/2021							
<i>Totals for KONICA MINOLTA PREMIER FINANCE</i>				<i>\$1,198.00</i>	<i>\$0.00</i>				<i>\$1,198.00</i>	<i>\$0.00</i>
LAKESHORE RECYCLING SYSTEMS										
9/23/2021	PS403287	Invoice	10/1/2021	\$1,055.00	\$0.00	Computer Check	4700	10/1/2021	\$1,055.00	\$0.00
	REED		10/1/2021							
9/23/2021	PS403288	Invoice	10/1/2021	\$365.00	\$0.00	Computer Check	4700	10/1/2021	\$365.00	\$0.00
	KRESS CREEK		10/1/2021							
9/23/2021	PS403289	Invoice	10/1/2021	\$145.00	\$0.00	Computer Check	4700	10/1/2021	\$145.00	\$0.00
	DON EARLEY		10/1/2021							
9/23/2021	PS403285	Invoice	10/1/2021	\$255.00	\$0.00	Computer Check	4700	10/1/2021	\$255.00	\$0.00
	CORNERSTONE		10/1/2021							
9/23/2021	PS403286	Invoice	10/1/2021	\$510.00	\$0.00	Computer Check	4700	10/1/2021	\$510.00	\$0.00
	PIONEER PARK		10/1/2021							
10/21/2021	PS408477	Invoice	10/29/2021	\$145.00	\$0.00	Computer Check	4788	10/29/2021	\$145.00	\$0.00
	DON EARLEY		10/29/2021							
10/21/2021	PS408473	Invoice	10/29/2021	\$255.00	\$0.00	Computer Check	4788	10/29/2021	\$255.00	\$0.00
	CORNERSTONE		10/29/2021							
10/21/2021	PS408474	Invoice	10/29/2021	\$510.00	\$0.00	Computer Check	4788	10/29/2021	\$510.00	\$0.00
	PIONEER PARK		10/29/2021							
10/21/2021	PS408476	Invoice	10/29/2021	\$365.00	\$0.00	Computer Check	4788	10/29/2021	\$365.00	\$0.00
	KRESS CREEK		10/29/2021							
10/21/2021	PS408475	Invoice	10/29/2021	\$1,055.00	\$0.00	Computer Check	4788	10/29/2021	\$1,055.00	\$0.00
	REED		10/29/2021							

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<i>Totals for LAKESHORE RECYCLING SYSTEMS</i>				<i>\$4,660.00</i>	<i>\$0.00</i>				<i>\$4,660.00</i>	<i>\$0.00</i>
LANDSCAPE MATERIAL & FIREWOOD										
9/24/2021	48828	Invoice	10/1/2021	\$124.50	\$0.00	Computer Check	4701	10/1/2021	\$124.50	\$0.00
	TOPSOIL		10/1/2021							
<i>Totals for LANDSCAPE MATERIAL & FIREWOOD</i>				<i>\$124.50</i>	<i>\$0.00</i>				<i>\$124.50</i>	<i>\$0.00</i>
LAUTERBACH & AMEN, LLP										
10/1/2021	59609	Invoice	10/29/2021	\$2,490.00	\$0.00	Computer Check	4789	10/29/2021	\$2,490.00	\$0.00
	ACTUARIAL SERVICES 2021		10/29/2021							
<i>Totals for LAUTERBACH & AMEN, LLP</i>				<i>\$2,490.00</i>	<i>\$0.00</i>				<i>\$2,490.00</i>	<i>\$0.00</i>
LESLIE I HOFFMANN										
10/14/2021	10/14/21	Invoice	10/15/2021	\$4.99	\$0.00	Computer Check	4737	10/15/2021	\$4.99	\$0.00
	CARD FOR MITCHFROM STAFF (MITCH)		10/15/2021							
<i>Totals for LESLIE I HOFFMANN</i>				<i>\$4.99</i>	<i>\$0.00</i>				<i>\$4.99</i>	<i>\$0.00</i>
MENARDS-WEST CHICAGO										
9/15/2021	36958	Invoice	10/1/2021	\$449.40	\$0.00	Computer Check	4702	10/1/2021	\$449.40	\$0.00
	SUPPLIES		10/1/2021							
9/15/2021	36962	Invoice	10/1/2021	\$27.96	\$0.00	Computer Check	4702	10/1/2021	\$27.96	\$0.00
	SUPPLIES		10/1/2021							
9/15/2021	36988	Invoice	10/6/2021	\$49.94	\$0.00	Computer Check	4723	10/6/2021	\$49.94	\$0.00
	SUPPLIES		10/6/2021							
9/16/2021	37064	Invoice	10/6/2021	\$35.37	\$0.00	Computer Check	4723	10/6/2021	\$35.37	\$0.00
	SUPPLIES		10/6/2021							
9/20/2021	37257	Invoice	10/6/2021	\$95.97	\$0.00	Computer Check	4723	10/6/2021	\$95.97	\$0.00
	SUPPLIES		10/6/2021							
9/23/2021	37423	Invoice	10/6/2021	\$14.27	\$0.00	Computer Check	4723	10/6/2021	\$14.27	\$0.00
	SUPPLIES		10/6/2021							
9/23/2021	37436	Invoice	10/6/2021	\$22.92	\$0.00	Computer Check	4723	10/6/2021	\$22.92	\$0.00
	SUPPLIES		10/6/2021							
9/23/2021	37439	Invoice	10/6/2021	\$59.90	\$0.00	Computer Check	4723	10/6/2021	\$59.90	\$0.00
	SUPPLIES		10/6/2021							

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<u>Date</u>	<u>Transaction # Description</u>	<u>Transaction Type</u>	<u>Post Date Due Date</u>	<u>Transaction Amount</u>	<u>Discount Amount Discount Taken</u>	<u>Payment Type</u>	<u>Payment #</u>	<u>Payment Date</u>	<u>Amount Paid</u>	<u>Transaction Balance</u>
10/4/2021	38046 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$86.40	\$0.00	Computer Check	4765	10/22/2021	\$86.40	\$0.00
10/7/2021	38193 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$24.47	\$0.00	Computer Check	4765	10/22/2021	\$24.47	\$0.00
10/7/2021	38207 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$142.25	\$0.00	Computer Check	4765	10/22/2021	\$142.25	\$0.00
10/7/2021	38225 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$48.27	\$0.00	Computer Check	4765	10/22/2021	\$48.27	\$0.00
10/9/2021	38313 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$74.16	\$0.00	Computer Check	4765	10/22/2021	\$74.16	\$0.00
10/7/2021	38208 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$22.14	\$0.00	Computer Check	4765	10/22/2021	\$22.14	\$0.00
10/5/2021	38073 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$86.40	\$0.00	Computer Check	4765	10/22/2021	\$86.40	\$0.00
10/4/2021	38038 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$72.00	\$0.00	Computer Check	4765	10/22/2021	\$72.00	\$0.00
10/5/2021	38094 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$47.97	\$0.00	Computer Check	4765	10/22/2021	\$47.97	\$0.00
10/10/2021	38385 SUPPLIES	Invoice	10/29/2021 10/29/2021	\$27.68	\$0.00	Computer Check	4790	10/29/2021	\$27.68	\$0.00
10/12/2021	38458 SUPPLIES	Invoice	10/29/2021 10/29/2021	\$42.91	\$0.00	Computer Check	4790	10/29/2021	\$42.91	\$0.00
10/11/2021	38405 SUPPLIES	Invoice	10/29/2021 10/29/2021	\$42.91	\$0.00	Computer Check	4790	10/29/2021	\$42.91	\$0.00
10/15/2021	38682 SUPPLIES	Invoice	10/29/2021 10/29/2021	\$10.64	\$0.00	Computer Check	4790	10/29/2021	\$10.64	\$0.00
10/14/2021	38594 SUPPLIES	Invoice	10/29/2021 10/29/2021	\$19.68	\$0.00	Computer Check	4790	10/29/2021	\$19.68	\$0.00
<i>Totals for MENARDS-WEST CHICAGO</i>				<u>\$1,503.61</u>	<u>\$0.00</u>				<u>\$1,503.61</u>	<u>\$0.00</u>

MIDWEST GROUNDCOVERS

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Date	Transaction # Description	Transaction Type	Post Date Due Date	Transaction Amount	Discount Amount Discount Taken	Payment Type	Payment #	Payment Date	Amount Paid	Transaction Balance
9/22/2021	I688492 DONATED TREE	Invoice	10/1/2021 10/1/2021	\$72.02	\$0.00	Computer Check	4703	10/1/2021	\$72.02	\$0.00
<i>Totals for MIDWEST GROUNDCOVERS</i>				<u>\$72.02</u>	<u>\$0.00</u>				<u>\$72.02</u>	<u>\$0.00</u>
MURPHY ACE HARDWARE										
9/30/2021	9/30/21 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$35.81	\$0.00	Computer Check	4766	10/22/2021	\$35.81	\$0.00
<i>Totals for MURPHY ACE HARDWARE</i>				<u>\$35.81</u>	<u>\$0.00</u>				<u>\$35.81</u>	<u>\$0.00</u>
NCPERS GROUP LIFE INS.										
9/10/2021	5073102021 LIFE INSURANCE PREMIUM FOR OCT 202	Invoice	10/1/2021 10/1/2021	\$48.00	\$0.00	Computer Check	4704	10/1/2021	\$48.00	\$0.00
<i>Totals for NCPERS GROUP LIFE INS.</i>				<u>\$48.00</u>	<u>\$0.00</u>				<u>\$48.00</u>	<u>\$0.00</u>
NCSI										
10/1/2021	14674 BACKGROUND CHECKS	Invoice	10/6/2021 10/6/2021	\$37.00	\$0.00	Computer Check	4724	10/6/2021	\$37.00	\$0.00
<i>Totals for NCSI.</i>				<u>\$37.00</u>	<u>\$0.00</u>				<u>\$37.00</u>	<u>\$0.00</u>
NICOR GAS										
10/4/2021	10/4/21 830 W. HAWTHORNE	Invoice	10/15/2021 10/15/2021	\$145.15	\$0.00	Computer Check	4738	10/15/2021	\$145.15	\$0.00
10/4/2021	10/4/21 TSPLASH BATHHOUSE	Invoice	10/15/2021 10/15/2021	\$130.24	\$0.00	Computer Check	4738	10/15/2021	\$130.24	\$0.00
10/4/2021	10/4/21 TSPLASH	Invoice	10/15/2021 10/15/2021	\$484.39	\$0.00	Computer Check	4738	10/15/2021	\$484.39	\$0.00
<i>Totals for NICOR GAS</i>				<u>\$759.78</u>	<u>\$0.00</u>				<u>\$759.78</u>	<u>\$0.00</u>
NORTH AMERICAN CORPORATION										
10/15/2021	B605844 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$107.54	\$0.00	Computer Check	4767	10/22/2021	\$107.54	\$0.00
<i>Totals for NORTH AMERICAN CORPORATION</i>				<u>\$107.54</u>	<u>\$0.00</u>				<u>\$107.54</u>	<u>\$0.00</u>
OFFICE DEPOT										
10/4/2021	202504497001 OFFICE SUPPLIES	Invoice	10/15/2021 10/15/2021	\$91.80	\$0.00	Computer Check	4739	10/15/2021	\$91.80	\$0.00

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10/15/2021	202731543001 OFFICE SUPPLIES	Invoice	10/29/2021 10/29/2021	\$76.39	\$0.00	Computer Check	4791	10/29/2021	\$76.39	\$0.00
<i>Totals for OFFICE DEPOT</i>				<u>\$168.19</u>	<u>\$0.00</u>				<u>\$168.19</u>	<u>\$0.00</u>
PARK DISTRICT RISK MANAGEMENT										
9/30/2021	0921013H HEALTH INSURANCE	Invoice	10/1/2021 10/1/2021	\$17,231.56	\$0.00	Computer Check	4705	10/1/2021	\$17,231.56	\$0.00
<i>Totals for PARK DISTRICT RISK MANAGEMENT</i>				<u>\$17,231.56</u>	<u>\$0.00</u>				<u>\$17,231.56</u>	<u>\$0.00</u>
PETROLEUM TECHNOLOGIES EQUIPMENT INC										
10/1/2021	29719 NEW FUEL SYSTEM AT MAINTENANCE G	Invoice	10/15/2021 10/15/2021	\$11,995.00	\$0.00	Computer Check	4740	10/15/2021	\$11,995.00	\$0.00
<i>Totals for PETROLEUM TECHNOLOGIES EQUIPMENT INC</i>				<u>\$11,995.00</u>	<u>\$0.00</u>				<u>\$11,995.00</u>	<u>\$0.00</u>
PNC EQUIPMENT FINANCE, LLC										
9/1/2021	1233642 EFT TORO LEASE	Invoice	10/1/2021 10/1/2021	\$1,473.54	\$0.00	Bank Draft	10871	10/1/2021	\$1,473.54	\$0.00
9/1/2021	1233641 TORO GROUNDSMASTER LEASE	Invoice	10/1/2021 10/1/2021	\$920.39	\$0.00	Bank Draft	10872	10/1/2021	\$920.39	\$0.00
<i>Totals for PNC EQUIPMENT FINANCE, LLC</i>				<u>\$2,393.93</u>	<u>\$0.00</u>				<u>\$2,393.93</u>	<u>\$0.00</u>
PRIORITY RESEARCH										
9/30/2021	904196 BACKGROUND CHECKS	Invoice	10/6/2021 10/6/2021	\$32.50	\$0.00	Computer Check	4725	10/6/2021	\$32.50	\$0.00
<i>Totals for PRIORITY RESEARCH</i>				<u>\$32.50</u>	<u>\$0.00</u>				<u>\$32.50</u>	<u>\$0.00</u>
R & M SPECIALTIES										
9/22/2021	73344 SOCCER SHIRTS	Invoice	10/1/2021 10/1/2021	\$369.00	\$0.00	Computer Check	4706	10/1/2021	\$369.00	\$0.00
<i>Totals for R & M SPECIALTIES</i>				<u>\$369.00</u>	<u>\$0.00</u>				<u>\$369.00</u>	<u>\$0.00</u>
REINDERS INC.										
9/17/2021	1894550-00 MOWER REPAIR PARTS	Invoice	10/1/2021 10/1/2021	\$60.20	\$0.00	Computer Check	4707	10/1/2021	\$60.20	\$0.00
10/14/2021	1903337-00 MOWER REPAIR PARTS	Invoice	10/29/2021 10/29/2021	\$37.17	\$0.00	Computer Check	4792	10/29/2021	\$37.17	\$0.00

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<i>Totals for REINDERS INC.</i>				<i>\$97.37</i>	<i>\$0.00</i>				<i>\$97.37</i>	<i>\$0.00</i>
REVELS TURF & TRACTOR LLC										
9/17/2021	189969	Invoice	10/1/2021	\$600.89	\$0.00	Computer Check	4708	10/1/2021	\$600.89	\$0.00
	JOHN DEERE 3 WHEELER TIRES		10/1/2021							
<i>Totals for REVELS TURF & TRACTOR LLC</i>				<i>\$600.89</i>	<i>\$0.00</i>				<i>\$600.89</i>	<i>\$0.00</i>
RMC, INC.										
9/28/2021	SI2136960	Invoice	10/1/2021	\$303.00	\$0.00	Computer Check	4709	10/1/2021	\$303.00	\$0.00
	ZONE 250 MAINTENANCE CONTRACT		10/1/2021							
9/28/2021	SI2136961	Invoice	10/1/2021	\$983.50	\$0.00	Computer Check	4709	10/1/2021	\$983.50	\$0.00
	ARC MAINTENANCE CONTRACT		10/1/2021							
10/7/2021	SI2137897	Invoice	10/15/2021	\$1,020.84	\$0.00	Computer Check	4741	10/15/2021	\$1,020.84	\$0.00
	ARC KEYPAD REPAIRS		10/15/2021							
<i>Totals for RMC, INC.</i>				<i>\$2,307.34</i>	<i>\$0.00</i>				<i>\$2,307.34</i>	<i>\$0.00</i>
ROCK'N'KIDS INC.										
10/7/2021	WCFI21	Invoice	10/15/2021	\$96.00	\$0.00	Computer Check	4742	10/15/2021	\$96.00	\$0.00
	KID ROCK I CLASSES		10/15/2021							
<i>Totals for ROCK'N'KIDS INC.</i>				<i>\$96.00</i>	<i>\$0.00</i>				<i>\$96.00</i>	<i>\$0.00</i>
SECURITY BENEFIT GROUP										
10/8/2021	10/8/21	Invoice	10/8/2021	\$975.00	\$0.00	Bank Draft	10882	10/8/2021	\$975.00	\$0.00
	EFT 457 WIRE 10821		10/8/2021							
10/22/2021	10/22/21	Invoice	10/22/2021	\$975.00	\$0.00	Bank Draft	10885	10/22/2021	\$975.00	\$0.00
	EFT 457 WIRE 102221		10/22/2021							
<i>Totals for SECURITY BENEFIT GROUF</i>				<i>\$1,950.00</i>	<i>\$0.00</i>				<i>\$1,950.00</i>	<i>\$0.00</i>
STATE INDUSTRIAL PRODUCTS CORPORATION										
10/26/2021	902195570	Invoice	10/29/2021	\$100.51	\$0.00	Computer Check	4793	10/29/2021	\$100.51	\$0.00
	SUPPLIES		10/29/2021							
<i>Totals for STATE INDUSTRIAL PRODUCTS CORPORATION</i>				<i>\$100.51</i>	<i>\$0.00</i>				<i>\$100.51</i>	<i>\$0.00</i>
TERMINIX PROCESSING CENTER										
9/7/2021	411900379	Invoice	10/1/2021	\$83.00	\$0.00	Computer Check	4710	10/1/2021	\$83.00	\$0.00
	ZONE 250 PEST CONTROL		10/1/2021							

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10/8/2021	413016438 ARC PEST CONTROL	Invoice	10/22/2021 10/22/2021	\$111.00	\$0.00	Computer Check	4768	10/22/2021	\$111.00	\$0.00
10/8/2021	413017509 ZONE 250 PEST CONTROL	Invoice	10/22/2021 10/22/2021	\$83.00	\$0.00	Computer Check	4768	10/22/2021	\$83.00	\$0.00
<i>Totals for TERMINIX PROCESSING CENTER</i>				<u>\$277.00</u>	<u>\$0.00</u>				<u>\$277.00</u>	<u>\$0.00</u>
TRI-ANGLE SCREEN PRINT										
10/14/2021	141808 STAFF APPAREL	Invoice	10/22/2021 10/22/2021	\$145.00	\$0.00	Computer Check	4769	10/22/2021	\$145.00	\$0.00
<i>Totals for TRI-ANGLE SCREEN PRINT</i>				<u>\$145.00</u>	<u>\$0.00</u>				<u>\$145.00</u>	<u>\$0.00</u>
TRUGREEN										
8/4/2021	144491949 MOSQUITO SPRAY - REED KEPPLER	Invoice	10/6/2021 10/6/2021	\$95.00	\$0.00	Computer Check	4726	10/6/2021	\$95.00	\$0.00
8/4/2021	144492048 LAWN PEST CONTROL - REED KEPPLER	Invoice	10/6/2021 10/6/2021	\$240.00	\$0.00	Computer Check	4726	10/6/2021	\$240.00	\$0.00
9/3/2021	146584205 LAWN PEST CONTROL - REED KEPPLER	Invoice	10/6/2021 10/6/2021	\$240.00	\$0.00	Computer Check	4726	10/6/2021	\$240.00	\$0.00
9/3/2021	146583145 MOSQUITO SPRAY - REED KEPPLER	Invoice	10/6/2021 10/6/2021	\$95.00	\$0.00	Computer Check	4726	10/6/2021	\$95.00	\$0.00
10/4/2021	148523108 WEED & FEED TREATMENT - REED KEP	Invoice	10/15/2021 10/15/2021	\$2,490.00	\$0.00	Computer Check	4745	10/15/2021	\$2,490.00	\$0.00
10/4/2021	148523256 WEED & FEED TREATMENT - ZONE 250	Invoice	10/15/2021 10/15/2021	\$110.00	\$0.00	Computer Check	4745	10/15/2021	\$110.00	\$0.00
10/5/2021	148608233 MOSQUITO SPRAY - REED KEPPLER	Invoice	10/22/2021 10/22/2021	\$95.00	\$0.00	Computer Check	4770	10/22/2021	\$95.00	\$0.00
<i>Totals for TRUGREEN</i>				<u>\$3,365.00</u>	<u>\$0.00</u>				<u>\$3,365.00</u>	<u>\$0.00</u>
TWIN OAKS LANDSCAPING INC.										
10/1/2021	MR180005-0007 OCT MAINTENANCE	Invoice	10/15/2021 10/15/2021	\$3,341.00	\$0.00	Computer Check	4746	10/15/2021	\$3,341.00	\$0.00
<i>Totals for TWIN OAKS LANDSCAPING INC.</i>				<u>\$3,341.00</u>	<u>\$0.00</u>				<u>\$3,341.00</u>	<u>\$0.00</u>
VERIZON WIRELESS										

West Chicago Park District Expenditures Approval Report August Board Meeting

<u>Date</u>	<u>Transaction # Description</u>	<u>Transaction Type</u>	<u>Post Date Due Date</u>	<u>Transaction Amount</u>	<u>Discount Amount Discount Taken</u>	<u>Payment Type</u>	<u>Payment #</u>	<u>Payment Date</u>	<u>Amount Paid</u>	<u>Transaction Balance</u>
10/1/2021	9889577598 BEFORE/AFTER SCHOOL PHONES	Invoice	10/15/2021 10/15/2021	\$159.58	\$0.00	Computer Check	4747	10/15/2021	\$159.58	\$0.00
<i>Totals for VERIZON WIRELESS</i>				<u>\$159.58</u>	<u>\$0.00</u>				<u>\$159.58</u>	<u>\$0.00</u>
WAREHOUSE DIRECT										
10/15/2021	5078114-0 SUPPLIES	Invoice	10/22/2021 10/22/2021	\$274.71	\$0.00	Computer Check	4771	10/22/2021	\$274.71	\$0.00
<i>Totals for WAREHOUSE DIRECT</i>				<u>\$274.71</u>	<u>\$0.00</u>				<u>\$274.71</u>	<u>\$0.00</u>
WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION										
10/6/2021	9/24/21 RE TAXES	Invoice	10/6/2021 10/6/2021	\$7,364.55	\$0.00	Bank Draft	10883	10/6/2021	\$7,364.55	\$0.00
10/18/2021	10/18/21 RE TAXES	Invoice	10/21/2021 10/21/2021	\$4,539.58	\$0.00	Bank Draft	10886	10/21/2021	\$4,539.58	\$0.00
10/27/2021	10/27/21 FULL PAGE BASH ADVERTISING	Invoice	10/29/2021 10/29/2021	\$200.00	\$0.00	Computer Check	4794	10/29/2021	\$200.00	\$0.00
<i>for WESTERN DUPAGE SPECIAL RECREATION ASSOCIATION</i>				<u>\$12,104.13</u>	<u>\$0.00</u>				<u>\$12,104.13</u>	<u>\$0.00</u>
GRAND TOTALS:				\$161,378.80	\$0.00				\$161,378.80	\$0.00
A total of 151 transaction(s) listed										

Board Monthly Credit Card and Utilities Detail Report

Sum of Amount					
Vendor name	Description	Account description	Line Item Description	Total	
COM ED	830 W. HAWTHORNE	Utilities-Electricity	9/13/21-10/12/21	\$ 383.35	
	ARBOR LIGHTS	Utilities-Electricity	9/13/21-10/12/21	\$ 11.36	
			9/14/21-10/13/21	\$ 11.35	
	ARC, CORE & KEPPLER ACADEMY	Utilities-Electricity	9/14/21-10/13/21	\$ 3,203.51	
	CORNERSTONE LAKES AERATORS	Utilities-Electricity	8/25/21-9/24/21	\$ 303.42	
	DON EARLEY	Utilities-Electricity	9/14/21-10/13/21	\$ 97.21	
	HAMPTON HILLS	Utilities-Electricity	9/14/21-10/13/21	\$ 120.98	
	KRESS CREEK BARN	Utilities-Electricity	8/26/21-9/27/21	\$ 25.43	
	PIONEER	Utilities-Electricity	9/14/21-10/13/21	\$ 272.97	
	TSPLASH	Utilities-Electricity	9/14/21-10/13/21	\$ 369.05	
	ZONE 250	Utilities-Electricity	9/14/21-10/13/21	\$ 1,945.67	
	COM ED Total				\$ 6,744.30
	FNBC BANK AND TRUST	GASPARINI VISA 10/3/21	Repairs/Maint.-Buildings	LIGHT BULBS	\$ 297.60
Supplies/Materials-Veh./Mach.			IPASS	\$ 80.00	
MAJOR VISA 10/3/21		IPRA/NRPA Staff & Board	NRPA CONFERENCE	\$ 2,699.89	
		Repairs/Maint.-Buildings	DIRECTOR HOUSE REPAIRS	\$ 51.62	
		Repairs/Maint.-Veh./Machines	DIRECTOR VEHICLE REPAIR/CAR WASH MEMBERSHIP	\$ 242.38	
		Spec. Purp.- Awards/Recognitio	BEVERAGE DONATION/GIFT CARD	\$ 43.26	
		Spec. Purp.-Staff Meetings	DIRECTOR MTG	\$ 522.26	
		Supplies/Materials-Personnel	APPAREL RETURN	\$ (22.44)	
		Supplies/Materials-Postage	DIRECTOR PHONE SUPPLIES	\$ 107.95	
		Cont/Serv-Misc.	TEST TRANSACTION	\$ 1.00	
		Contract Program Expense	DEPOSIT FOR CINDERELLA TICKETS	\$ 287.50	
		Facility Safety Supplies	FACE MASKS	\$ 27.96	
MEDEIROS VISA 10/3/21		OFFICE SUPPLIES	OFFICE SUPPLIES	\$ 55.76	
		Spec. Purp.- Awards/Recognitio	BUTTERFLY GARDEN DEDICATION SIGN	\$ 64.75	
		Supplies/Materials Facility Equipment	EXPO STAGING RETURNED	\$ (396.78)	
		Supplies/Materials-Off. Post.	POSTAGE SUPPLIES	\$ 6.49	
		Supplies/Materials-Office	OFFICE SUPPLIES	\$ 111.52	
		Branding/Signage	BUSINESS CARDS	\$ 27.92	
		Marketing Supplies	VISTAPRINT	\$ 345.48	
		Media Marketing	MARKETING APP DOWNLOADS	\$ 112.99	
		Supplies Program Expense	DADDY DAUGHTER DATE NIGHT SUPPLIES	\$ 10.00	
			SPOOKY TRAIL SUPPLIES	\$ 1,775.65	
NELSON VISA 10/3/21		Contract Program Expense	BS/AS CELL PHONES AND TABLETS	\$ 169.63	
			SUMMER CAMP - ROOT BEER FLOAT	\$ 225.00	
			ZOOM ACCOUNT	\$ 23.98	
		Supplies Program Expense	KEPPLER LEARNING CENTER SUPPLIES	\$ 77.48	
		Supplies/Materials Facility Equipment	TABLE CLOTH FOR WEGO EXPO	\$ 72.72	
			ZONE 250 BATTING CAGE BALLS	\$ 62.10	
PURVES VISA 10/3/21		Contract Program Expense	INFLATABLE CORN MAZE/BOO BASH ENTERTAINMENT	\$ 630.80	
		Supplies Program Expense	MUSIC	\$ 198.99	

Board Monthly Credit Card and Utilities Detail Report

Sum of Amount					
Vendor name	Description	Account description	Line Item Description	Total	
FNBC BANK AND TRUST	PURVES VISA 10/3/21	Supplies Program Expense	SCIENCE SUPPLIES	\$ 81.96	
	RADUN VISA 10/3/21	Contract Program Expense	PIZZA FOR DADDY DAUGHTER DATE NIGHT	\$ 166.92	
		Supplies Program Expense	BOO BASH SUPPLIES	\$ 1,247.48	
			SPOOKY TRAIL SUPPLIES RETURN	\$ (40.00)	
	RITTER VISA 10/3/21	Supplies/Materials-Personnel	STAFF APPAREL	\$ 538.07	
	WALSH VISA 10/3/21	Cont/Ser - Employ. Test./Phy.	DRUG SCREENING	\$ 110.00	
		Spec. Purp.- Awards/Recognitio	QUARTERLY STAFF MTG	\$ 272.01	
		Staff CE, Training & Prof Development	SHRM CERTIFICATION	\$ 150.00	
	FNBC BANK AND TRUST Total				\$ 10,250.90
	Grand Total				\$ 16,995.20

West Chicago Park District

Board of Commissioners Report

November 9, 2021

Executive Director, Gary R. Major

Would like to thank and recognize the staff for an exceptional effort regarding the production of Resurrection Trail at Dyer Woods in Reed Kepler. After Spooky Trail was dormant for over 10 years, staff took on the task of resurrecting the event. Basically, everything was produced from scratch, including the construction of sets, the searching for props and the creation of a new venue. The hours and commitment were monumental, but now the event can live and grow over the next several years. Certainly, a very worthwhile and commendable effort, once which the community enjoyed seeing being re-instated. Thanks to all....

It is exciting to see the progress Earthwerks is making at Kress Creek Farms. Most recently, they have been spreading topsoil over the completed site to prepare for grass planting. Now, looking at the 15-acre site you can appreciate the amount of material which was used to create this new venue. Besides the extension of the trail system, an area is being formed for athletic fields. While no particular layout of fields will happen, the area will act as multipurpose fields , and offer the opportunity for nearly any sport to use the area for practice.

Also, large amounts of red rock granite are arriving which signals the beginning of trail cutting in various parts of the park. Both extensions to current trails, and the creation of new trails will be taking place over the next few months. Sometime this spring, we should see the completion of parking lots as well.

There have been a couple meetings of staff to specifically discuss a proposed direction for the fitness center. At one time the ARC fitness center had over 2200 members. Thanks to the impact of COVID and increased competition, the numbers are gravitating in the 700-800 range. This is not a sustainable number for the budget of the ARC as a whole. While all park districts are experiencing drops in membership, it is necessary to determine a new path for sustained usage. Certainly, there has been a strong core of membership, but the district needs the added participants to maintain the desired operational level of the ARC.

At the next committee meeting, staff will be providing some suggestions and options to address this issue. Creating a new name for the fitness center may be part of this process, also, an even more simplified pricing structure may be included. These decisions will be based on the needs of the community, the realistic potential demand, and an understanding of the market as it now exists relevant to fitness centers.

It was a great opportunity to go to Athletic Business this year. This is a conference I attend every few years as it concentrates on the fitness, sports and business aspects of venues. Very interesting lessons for the trends being forecast and economies of scale being considered. It would seem the road from where we are is still long, and it is important to add back slowly but deliberately and to emphasize the importance of what Park Districts bring to communities. Quality over quantity for sure.

To: Board of Commissioners
From: Gina Radun
Date: November 9, 2021
Recreation Department: October Monthly Report

The Recreation Department is happy to finally have Halloween behind us! With *Boo Bash* and *Resurrection Trail* complete, we can take a bit of a breather before gearing up for our Christmas events.

Boo Bash took place on Saturday 10/16 with new featured activities such as animal riders on the track, an indoor pumpkin path, a cupcake walk, singo bingo and an inflatable corn maze. We had 72 participants preregistered and 80 participants at the door, bringing in approximately \$1,400 in revenue.

Resurrection Trail was a big undertaking, but it was well worth it in the end! From working on set pieces, clearing the trail, coordinating volunteer/ part time staff paperwork, event logistics, partnerships, and promotions, everyone had their hands full these last few weeks! We were able to hold the event 3 out of the 4 scheduled days, with approximately 25 volunteers/staff members per night. In total, we had 379 participants throughout the trail as well as 105 concession sales, bringing in \$3,895 in revenue. Feedback from the community was very positive- residents happy to see 'Spooky Trail' back, while others were able to enjoy the event for the first time. Staff also had the opportunity to move out all necessary supplies to ZONE250 for the duration of the event, therefore allowing time and do a thorough clean-out of the barn at Kress Creek that has accumulated unnecessary items over the years.

The recreation and leadership teams have been looking closely at budget numbers, as we are now halfway through the fiscal year. We have specifically narrowed in on the ARC Center budget- while we have been fiscally responsible in our expenses, the revenue dollars are just not where we thought they would be. As a temporary fix, we have drastically reduced Buck Service's hours beginning in November. Although we recently altered our membership structure in September, we are relooking at our offerings and pricing to be an attractive and affordable option for our community. We anticipate rolling out an updated individual-based membership offering in the upcoming weeks.

In addition to our holiday Pet Photos and North Pole Adventure coming up in December, we are also looking to run some tournaments in January; Adult Bags, Adult Basketball & Youth Dodgeball. We are excited to plan these offerings for our community.

We had 30 fitness members participant in October's Marathon Month. In November we have *Free Fitness Week* the week of 11/22 & *Bring a Guest Week* the week of 11/28.

New Memberships:

Eilte: 18; Classic: 56; CORE Class: 9, One-Month Track: 2; Open Gym: 7

Old Membership:

Adult: 123; Couple: 113; Family: 47; Senior: 97; Youth: 47; All-inclusive upgrade: 5

Memberships Unchanged

Silver Sneakers: 113; Corporate: 2; One-month: 56; Track: 178

To: Board of Commissioners
From: Michael Gasparini
Subject: Superintendent of Parks
Date: November 9th, 2021

The department started out on a search for a replacement for the Parks Specialist I position. Through a few different avenues of job postings, we received some very strong candidates. The positivity of the candidates has brought us to looking into two full time positions. I will be interviews and offering the position(s) within the month of November. The department's need through the winter warrant a quick interview and hiring process. This will allow the new employee(s) time to acclimate to their positions prior to the hectic snow removal schedules. I do believe we have very strong candidates, and we are excited for the growth of the department.

Resurrection Trail seemed to be successful. The Recreation Staff worked extremely hard to make this event great. The Parks Department was more of a supporting cast to what the Recreation Department was creating. The Dyer Nature Sanctuary was in great shape for this event. The hard work by the Parks Staff the past 3-4 years removing dangerous trees and clearing areas of invasives throughout the woods really paid off in a big way.

A fuel management system was installed at the maintenance building in October. This not only makes the gas pumps more secure but also helps with record keeping showing the number of gallons of fuel that have been taken out by each individual. In the past the records were handwritten which could be quite cumbersome at times if the sheets weren't filled out correctly by the users. Now reports can be pulled as needed and all fuel is accounted for without error. This system will not allow any users without a key to receive fuel which adds to the safety of our operations.

The northwest side of Kress Creek at its final stage of construction. Topsoil is being added across the entire area. Crushed granite is being delivered for the over 2,700 linear feet of pathway. Construction is moving quickly with trucks and equipment running all day. Gary and I met with Earthwerks to discuss the finalization of this project. The grass seed has been ordered for springtime planting. As for Keppler Academy, we do not have the exact date on when the building will be removed but we have the new pavilion in our possession. The new pavilion will be constructed next year. All utilities have been disconnected from the building.

The solar field at Reed Keppler is fully energized and running. The last step was to get ComEd to give the final approval of the project to the investors and Trane. It was turned on Monday November 1st. The next step for us is to get access to the dashboard to see how much energy the field is producing. When I get access to this information, I will certainly pass it along.

To: BOARD OF COMMISSIONERS
From: LESLIE HOFFMANN, SUPERINTENDENT OF FINANCE
Date: NOVEMBER 9, 2021
Re: FINANCE AND HUMAN RESOURCES MONTHLY REPORT

OCTOBER 2021 MONTHLY FINANCIALS:

Enclosed are 2 reports, the traditional YTD Revenue/Expense Statement as well as a new report that compares 4/30/2022 results to 4/30/2020. It is helpful to compare data to a more typical operational timeframe, especially now that we are halfway through the fiscal year.

It is encouraging to see that the YTD surplus in Corporate of \$594,887.37 is almost identical to what we were seeing YTD in 2020 (\$592,182.15). Also, although our revenue for services, program and memberships is down, our current surplus in Recreation is \$659,039.32 is still significantly higher than where it was in 2020 (\$504,341.42)

TAX LEVY 2021:

The 2021 tax levy is included in your packet for your review. The ordinance will not be approved until December. The ordinance is then filed with the County Clerk, which is the action that generates the park district's request to the County Clerk to collect taxes on our behalf. It is difficult to project expenditures 12 – 18 months in the future and impossible to predict next year's Equalized Assessed Valuation. In addition, we are still experiencing the financial challenges created by COVID-19. Due to these 3 facts, we are asking for more money than the statutory limits, which are percentages, not dollar amounts. The reason is that the County Clerk will always reduce the levy to the statutory limit, but never increase a request up to the limit. By utilizing balloon levying, the park district is assured of collecting 100% of its legal levy rate.

Please also note that the levy does not include the bond tax monies, which are automatically issued by the County based on our bond ordinances. As mentioned before, the September refunding will provide an annual reduction to taxpayers over the life of the 2020 A and B bonds.

Please note that our tax revenue is limited in 2 ways:

- certain funds have statutory rate limits (we can't ask for more than a certain % of EAV)
- The aggregate rate (EXCLUSIVE OF DEBT) cannot be increased by more than 5% or CPI, whichever is less. (**CPI is almost always less**). This limit is what's commonly called the "tax cap"

OPEN POSITIONS:

Full-Time Park Specialist I
Bilingual Fitness Instructor

NEW HIRES:

We hired 5 part-time staff for special events. These individuals helped with Spooky Trail and hopefully will be available to help with other events as needed.

STAFF RESIGNATIONS:

Mitch Potts, Parks Specialist I, employed 3 year 9 months
Ramon Eurioles Espino, CSR, employed 1 year 11 months

HR NEWS:

I am attending meetings with the Recreation and Parks department to gather ideas as to how we can connect more with staff and focus on the human relations side of the Human Resources department. Some of the activities already implemented are more participation in special events, office potlucks and proactive communication at all staff levels.

We would love to have Board members join us for our annual holiday party on Friday, December 17th! Just a friendly reminder to please RSVP to the evite you received as soon as possible.

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
OCTOBER 2021 DRAFT

		<u>Actual for Month</u>	<u>Actual YTD</u>	<u>Budget Annual</u>	<u>Prior YTD</u>	<u>Prior Budget</u>
10 - Corporate Fund						
Revenues						
10-10-411000	Tax Rev - Current Real Estate	\$12,966.71	\$1,073,075.48	\$1,094,749.29	\$1,091,605.70	\$1,115,348.52
10-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$139.90	\$0.00	\$79.40	\$0.00
10-10-414000	Tax Rev - Replacement Tax	\$0.00	\$133,853.87	\$150,000.00	\$79,934.58	\$90,000.00
10-10-430000	Interest from Investments	\$0.00	\$322.22	\$3,500.00	\$2,221.47	\$7,500.00
10-10-453000	Revenue - Donations Mem Trees	\$0.00	\$0.00	\$0.00	\$240.00	\$0.00
10-10-482000	Revenue - Fuel Reimbursement	\$0.00	\$10,245.42	\$6,500.00	\$2,286.18	\$6,500.00
Totals for Department(s) 10 - Administrative:		<u>\$12,966.71</u>	<u>\$1,217,636.89</u>	<u>\$1,254,749.29</u>	<u>\$1,176,367.33</u>	<u>\$1,219,348.52</u>
Total Revenues		<u>\$12,966.71</u>	<u>\$1,217,636.89</u>	<u>\$1,254,749.29</u>	<u>\$1,176,367.33</u>	<u>\$1,219,348.52</u>
Expenses						
10-10-511000	Salaries/Wages-Full Time	\$24,848.96	\$142,409.48	\$231,203.00	\$139,082.05	\$243,278.00
10-10-521000	Cont/Ser - Attorney Fees	\$241.88	\$1,158.14	\$15,000.00	\$3,007.51	\$15,000.00
10-10-521100	Cont/Ser - Legal Publications	\$0.00	\$0.00	\$500.00	\$24.72	\$500.00
10-10-521200	Cont/Ser - Subscriptions	\$0.00	\$372.00	\$500.00	\$0.00	\$0.00
10-10-521300	Cont/Ser - Consultants	\$0.00	\$2,641.25	\$10,000.00	\$0.00	\$10,000.00
10-10-522000	Cont/Ser Rent Copier and Printers	\$769.31	\$4,623.66	\$13,000.00	\$4,483.81	\$13,000.00
10-10-522400	Cont/Ser Rent Shred Box	\$0.00	\$110.00	\$500.00	\$110.00	\$500.00
10-10-523000	Cont/Ser - IT Consultants	\$0.00	\$2,607.79	\$19,040.00	\$8,279.02	\$20,000.00
10-10-523100	Cont/Ser - Software Annu Maint	\$1,676.04	\$13,366.66	\$10,000.00	\$6,471.58	\$11,300.00
10-10-523500	Payroll Processing Fees	\$1,100.80	\$9,527.74	\$26,000.00	\$5,241.70	\$11,000.00
10-10-528500	Cont/Serv-Misc	\$0.00	\$0.00	\$1,500.00	\$0.00	\$2,000.00
10-10-531000	Supplies/Materials-Office	\$139.85	\$521.30	\$2,800.00	\$854.52	\$2,800.00
10-10-531100	Supplies/Materials-Postage	\$107.95	\$107.95	\$0.00	\$0.00	\$0.00
10-10-531500	Supplies-Hardware	\$0.00	\$0.00	\$0.00	\$150.94	\$0.00
10-10-531600	Supplies-Finance	\$0.00	\$776.62	\$2,500.00	\$105.28	\$2,000.00
10-10-531700	Supplies-HR	\$0.00	\$511.84	\$2,500.00	\$54.95	\$3,000.00
10-10-541000	Utilities-Telephones	\$323.15	\$1,920.12	\$5,000.00	\$3,128.36	\$3,400.00
10-10-542000	Utilities-Water/Sewer	\$0.00	\$551.09	\$3,500.00	\$564.37	\$2,000.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
OCTOBER 2021 DRAFT

		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
10-10-543000	Utilities-Electricity	\$653.55	\$3,466.38	\$10,000.00	\$2,364.29	\$5,000.00
10-10-544000	Utilities-Natural Gas	\$72.57	\$659.00	\$3,500.00	\$503.85	\$5,000.00
10-10-551000	Insurance Exp.-Health/Medical	\$3,186.35	\$16,322.37	\$55,000.00	\$31,645.31	\$70,000.00
10-10-552000	Insurance Exp.-Life	\$43.40	\$182.35	\$800.00	\$396.46	\$800.00
10-10-581000	Spec. Purp.- Memberships	\$0.00	\$149.00	\$10,000.00	\$0.00	\$7,500.00
10-10-581100	IPRA/NRPA Staff & Board	\$1,349.94	\$2,204.77	\$11,000.00	\$0.00	\$5,500.00
10-10-581310	Spec. Purp.-Staff Meetings	\$522.26	\$4,616.99	\$15,000.00	\$4,008.12	\$10,000.00
10-10-581400	Spec. Purp.-Mileage Reimburse.	\$30.24	\$173.20	\$750.00	\$64.17	\$3,000.00
10-10-581500	Spec. Purp.- Awards/Recognitio	\$275.01	\$293.51	\$6,000.00	\$132.12	\$5,000.00
10-10-581510	Staff Holiday Event	\$0.00	\$0.00	\$2,500.00	\$0.00	\$2,000.00
Totals for Department(s) 10 - Administrative:		\$35,341.26	\$209,273.21	\$458,093.00	\$210,673.13	\$453,578.00
10-20-511000	Salaries/Wages-Full Time	\$13,019.93	\$70,010.09	\$154,738.00	\$92,020.71	\$199,300.00
10-20-511100	Sal/Wages Overtime-Full-Time	\$0.00	\$0.00	\$0.00	\$0.00	\$5,079.20
10-20-512000	Salaries/Wages-Part-Time Reg	\$0.00	\$0.00	\$0.00	\$3,997.98	\$0.00
10-20-520100	Cont/Serv-Seasonal Labor	\$24,104.10	\$138,585.45	\$264,044.40	\$106,504.03	\$253,573.60
10-20-520110	Cont/Serv-Parks Contracts	\$6,036.00	\$66,648.00	\$77,530.00	\$40,438.77	\$72,414.50
10-20-521300	Cont. Serv.-Consultants	\$0.00	\$4,000.00	\$12,000.00	\$6,000.00	\$12,000.00
10-20-522100	Con. Serv.-Rent-Toilets	\$1,760.00	\$5,280.00	\$10,500.00	\$3,247.50	\$10,500.00
10-20-522200	Cont. Serv.-Rent-Equipment	\$2,393.93	\$14,363.58	\$35,092.48	\$14,368.89	\$38,982.48
10-20-524000	Con. Serv.-Refuse Removal-Reg.	\$0.00	\$0.00	\$1,400.00	\$0.00	\$3,800.00
10-20-524100	Con. Serv.-Refuse Removal-Haz.	\$0.00	\$0.00	\$1,570.00	\$281.25	\$1,645.00
10-20-526000	Con. Serv.-License/Insp. Fees	\$0.00	\$2,686.00	\$6,610.00	\$5,380.81	\$7,366.00
10-20-532000	Supplies/Materials-Personnel	\$515.63	\$910.62	\$4,310.00	\$924.60	\$5,100.00
10-20-532100	Supplies/Materials-Ice Control	\$0.00	\$0.00	\$9,029.00	\$0.00	\$7,770.00
10-20-532200	Supplies/Materials-Safety	\$0.00	\$7.98	\$2,671.97	(\$350.56)	\$2,683.70
10-20-533000	Supplies/Materials-Buildings	\$153.47	\$4,640.18	\$9,534.00	\$3,811.53	\$13,992.00
10-20-533100	Supplies/Materials-Janitorial	\$32.57	\$2,004.20	\$5,669.50	\$1,562.02	\$4,969.50
10-20-533200	Supplies/Materials-Chemicals	\$23.92	\$2,296.45	\$6,292.27	\$897.02	\$5,198.25
10-20-534000	Supplies/Materials-Veh./Mach.	\$80.00	\$220.19	\$3,683.79	\$991.26	\$4,049.78
10-20-534100	Supplies/Materials-Fuel/Oil	\$5,980.08	\$28,733.70	\$43,375.00	\$13,875.35	\$39,375.00
10-20-534200	Supplies/Materials-Tools/Hdw.	\$16.62	\$2,089.01	\$3,586.65	\$1,229.93	\$3,826.98
10-20-535000	Supplies/Materials-Landscape	\$2,128.07	\$18,811.25	\$30,175.50	\$16,189.31	\$24,273.50

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	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget	
10-20-535300	Supplies/Materials-Signs	\$72.00	\$469.74	\$3,875.00	\$218.47	\$2,193.00
10-20-535400	Supplies/Materials-Conservation	\$380.00	\$2,421.50	\$5,225.00	\$2,870.31	\$5,669.00
10-20-561000	Repairs/Maint.-Buildings	\$926.62	\$12,492.58	\$26,600.00	\$10,888.15	\$22,620.00
10-20-562000	Repairs/Maint.-Veh./Machines	\$2,963.00	\$8,614.14	\$24,330.00	\$2,362.18	\$24,330.00
10-20-565000	Repairs/Maint.-Playgrounds	\$1,095.00	\$10,853.78	\$39,829.59	\$6,513.91	\$28,746.64
10-20-565100	Repairs/Maint. Splash Pads	\$0.00	\$0.00	\$0.00	\$283.26	\$2,466.22
10-20-568000	Repairs/Maint.-Equipment	\$1,022.28	\$2,837.87	\$16,600.00	\$7,829.26	\$16,600.00
10-20-571000	Cap. Exp.-Equip. Acquisition	\$0.00	\$14,500.00	\$22,000.00	\$0.00	\$0.00
Totals for Department(s) 20 - Maintenance:		\$62,703.22	\$413,476.31	\$820,272.15	\$342,335.94	\$818,524.35
Total Expenses		\$98,044.48	\$622,749.52	\$1,278,365.15	\$553,009.07	\$1,272,102.35
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		(\$85,077.77)	\$594,887.37	\$0.00	\$623,358.26	\$0.00
ENDING FUND BALANCE		(\$85,077.77)	\$594,887.37	\$0.00	\$623,358.26	\$0.00

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		<u>Actual for Month</u>	<u>Actual YTD</u>	<u>Budget Annual</u>	<u>Prior YTD</u>	<u>Prior Budget</u>
20 - Recreation Fund						
Revenues						
20-10-411000	Tax Rev - Current Real Estate	\$10,373.37	\$858,460.38	\$875,607.20	\$745,222.81	\$761,430.97
20-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$81.30	\$0.00	\$47.09	\$0.00
20-10-414000	Tax Rev - Replacement Tax	\$0.00	\$0.00	\$0.00	\$26,644.84	\$30,000.00
20-10-430000	Interest from Investments	\$0.00	\$153.05	\$1,000.00	\$1,186.37	\$9,000.00
20-10-442000	Rental Income-Athletic Fields	\$4,890.00	\$24,709.00	\$20,425.00	\$21,168.75	\$14,350.00
20-10-444000	Rental Income-Pavillions	\$100.00	\$4,895.00	\$1,950.00	\$525.00	\$2,350.00
20-10-445000	Rental Income-Facilities	\$0.00	\$0.00	\$0.00	\$3,183.75	\$0.00
20-10-451000	Donations-Annual Appeal	\$0.00	\$3,000.00	\$3,500.00	\$1,750.00	\$2,000.00
20-10-451100	Donations-General	\$1,400.00	\$2,610.00	\$0.00	\$0.00	\$0.00
20-10-452000	Donations-Scholarship Fund	\$0.00	\$0.00	\$0.00	\$3,000.00	\$0.00
20-10-453000	Revenue - Donations Foundation	\$0.00	\$0.00	\$3,000.00	\$0.00	\$4,000.00
20-10-455000	Sponsorship-Public Relations Events	\$0.00	\$6,000.00	\$1,550.00	\$0.00	\$1,550.00
20-10-460000	Brochure/Website Ads	\$0.00	\$0.00	\$0.00	\$0.00	\$950.00
20-10-480000	Revenue - Service Fees	\$10.00	\$90.00	\$250.00	\$107.00	\$250.00
20-10-485000	Revenue - Miscellaneous	\$0.00	\$64.00	\$0.00	\$1,530.00	\$0.00
Totals for Department(s) 10 - Administrative:		<u>\$16,773.37</u>	<u>\$900,062.73</u>	<u>\$907,282.20</u>	<u>\$804,365.61</u>	<u>\$825,880.97</u>
20-30-451000	Rev- Appeal Sponsorships	\$5,000.00	\$17,500.00	\$12,500.00	\$15,500.00	\$15,500.00
20-30-451200	Revenue-Sponsorships General	\$0.00	\$0.00	\$13,845.50	\$0.00	\$4,700.00
20-30-452000	Donations	\$0.00	\$0.00	\$0.00	\$1,700.00	\$0.00
20-30-461000	Concessions	\$105.00	\$105.00	\$2,400.00	\$0.00	\$0.00
20-30-490000	Program Revenue	\$21,422.00	\$152,105.21	\$296,406.00	\$29,187.84	\$375,484.10
20-30-491000	Rev-Ticket Sales	\$0.00	\$0.00	\$3,000.00	\$0.00	\$4,050.00
20-30-492000	Rev.-Advertisers	\$0.00	\$0.00	\$0.00	\$0.00	\$900.00
Totals for Department(s) 30 - Programming:		<u>\$26,527.00</u>	<u>\$169,710.21</u>	<u>\$328,151.50</u>	<u>\$46,387.84</u>	<u>\$400,634.10</u>
20-40-421000	Admissions Rev.-Daily Fees	\$0.00	\$175,658.47	\$300,000.00	\$0.00	\$0.00
20-40-422000	Admissions Rev.-Passes	\$327.06	\$27,546.02	\$4,835.00	\$0.00	\$0.00
20-40-428000	Elite Membership Allocation	\$38.63	\$96.79	\$0.00	\$0.00	\$0.00
20-40-443000	Rev. - Rentals	\$0.00	\$12,684.00	\$9,810.00	\$650.00	\$0.00

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20-40-462000	Concess. Rev.-Aquatics	\$0.00	\$4,840.56	\$5,500.00	\$0.00	\$0.00
20-40-463000	Merchandise Sales	\$0.00	\$806.00	\$150.00	\$0.00	\$0.00
20-40-485000	Revenue - Miscellaneous	\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00
20-40-490000	Program Rev. Aquatics	\$0.00	\$10,615.50	\$10,332.00	\$0.00	\$8,256.00
20-40-491000	Revenue-Sponsorships	\$0.00	\$10,000.00	\$10,000.00	\$0.00	\$0.00
20-40-494000	Rev. - Staff Uniform & Certification	\$0.00	\$1,330.00	\$6,329.00	\$159.00	\$0.00
Totals for Department(s) 40 - Turtle Splash:		\$365.69	\$243,577.34	\$348,956.00	\$809.00	\$8,256.00
20-50-441000	Room Rentals	\$0.00	\$0.00	\$1,070.00	\$0.00	\$425.00
20-50-445000	Gym Rentals	\$750.00	\$4,220.00	\$61,320.00	\$5,632.50	\$35,480.00
20-50-462000	Vending Machine Sales	\$0.00	\$0.00	\$25.00	\$0.00	\$50.00
20-50-485000	Miscellaneous Revenue	(\$544.00)	\$5,936.00	\$2,400.00	\$0.00	\$500.00
Totals for Department(s) 50 - Zone 250:		\$206.00	\$10,156.00	\$64,815.00	\$5,632.50	\$36,455.00
20-70-421000	Admissions Rev.-Guest Fees	\$1,085.00	\$6,989.00	\$35,088.00	\$5,933.00	\$9,720.00
20-70-428000	Elite Membership Allocation	\$96.64	\$242.06	\$0.00	\$0.00	\$0.00
20-70-431000	TREEHOUSE DAILY	\$186.00	\$190.00	\$31,802.00	\$156.00	\$31,550.00
20-70-435000	TREEHOUSE MEMBERSHIP	\$0.00	\$0.00	\$0.00	\$498.14	\$13,024.00
20-70-436000	Treehouse Camps	\$0.00	\$0.00	\$400.00	\$0.00	\$0.00
20-70-441000	ROOM RENTAL	\$10,508.52	\$38,873.30	\$112,080.00	\$1,045.00	\$57,585.00
20-70-445000	RENTAL REVENUE GYM	\$2,010.00	\$8,604.00	\$66,356.00	\$1,870.00	\$48,348.00
20-70-451000	ADULT MEMBERSHIP	\$7,615.32	\$47,181.53	\$29,700.00	\$55,484.53	\$107,730.00
20-70-451400	Healthy Network Memberships	\$555.00	\$555.00	\$5,000.00	\$0.00	\$0.00
20-70-451500	Elite Memberships	\$251.40	\$629.54	\$61,152.00	\$0.00	\$0.00
20-70-451600	Classic Memberships	\$0.00	\$0.00	\$108,912.00	\$0.00	\$0.00
20-70-451700	Monthly Memberships	\$2,061.97	\$7,144.24	\$16,380.00	\$0.00	\$0.00
20-70-451800	Open Gym Memberships	\$101.99	\$123.12	\$12,480.00	\$0.00	\$0.00
20-70-451900	Fitness Core Memberships	\$125.10	\$323.18	\$1,695.00	\$0.00	\$0.00
20-70-452000	COUPLE MEMBERSHIP	\$1,164.30	\$4,896.24	\$17,120.00	\$4,337.94	\$37,254.00
20-70-453000	FAMILY MEMBERSHIP	\$1,863.41	\$7,473.11	\$25,056.00	\$4,527.05	\$54,495.00
20-70-454000	YOUTH MEMBERSHIP	\$770.65	\$2,870.26	\$3,584.00	\$630.30	\$6,948.00
20-70-455000	SENIOR MEMBERSHIP	\$1,002.45	\$6,900.89	\$16,704.00	\$11,156.85	\$63,372.00
20-70-456000	SPECIALTY MEMBERSHIP	\$0.00	\$7,821.80	\$2,250.00	\$7,060.29	\$24,255.00

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20-70-458000	Track Pass	\$532.56	\$2,662.75	\$12,704.00	\$4,444.65	\$8,000.00
20-70-462000	VENDING MACHINE SALES	\$464.61	\$631.70	\$500.00	\$225.09	\$400.00
20-70-465000	Merchandise Sales Revenue	\$31.50	\$71.50	\$105.00	\$0.00	\$53.00
20-70-490000	Program Rev-ARC Center	\$4,698.15	\$39,155.75	\$99,090.00	\$8,797.78	\$127,975.00
Totals for Department(s) 70 - ARC:		\$35,124.57	\$183,338.97	\$658,158.00	\$106,166.62	\$590,709.00
Total Revenues		\$78,996.63	\$1,506,845.25	\$2,307,362.70	\$963,361.57	\$1,861,935.07
Expenses						
20-10-511000	Salaries/Wages-Full Time	\$25,238.90	\$123,541.00	\$394,058.00	\$144,615.70	\$361,808.00
20-10-512000	Salaries/Wages-Part Time-Reg.	\$1,281.60	\$3,701.74	\$23,400.00	\$5,186.43	\$16,320.00
20-10-517000	Wages-General Rental	\$0.00	\$0.00	\$1,400.00	\$51.00	\$0.00
20-10-518000	Wages-General Training	\$85.25	\$2,402.84	\$3,000.00	\$108.30	\$3,000.00
20-10-521000	Cont/Ser - Attorney Fees	\$241.87	\$1,158.11	\$15,000.00	\$3,007.49	\$15,000.00
20-10-521100	Cont/Ser - Legal Publications	\$0.00	\$0.00	\$1,000.00	\$24.73	\$500.00
20-10-521200	Cont/Ser - Subscriptions	\$0.00	\$468.00	\$600.00	\$438.56	\$600.00
20-10-522000	Cont/Ser - Rent - Office Printers	\$690.02	\$4,358.17	\$13,000.00	\$4,483.89	\$13,000.00
20-10-522100	Cont/Ser - Rent-Toilets	\$79.30	\$265.52	\$5,000.00	\$2,630.00	\$5,000.00
20-10-522200	Cont/Ser Rent Postage Meter	\$0.00	\$134.43	\$600.00	\$268.86	\$600.00
20-10-522400	Cont/Ser - Rent-Shredder	\$0.00	\$0.00	\$500.00	\$0.00	\$0.00
20-10-523000	Cont/Ser - IT Consultants	\$0.00	\$2,607.81	\$19,040.00	\$8,279.02	\$20,000.00
20-10-523100	Cont/Ser - Software Annu Maint	\$1,676.05	\$13,366.69	\$10,000.00	\$6,471.59	\$11,300.00
20-10-525000	Cont/Ser - Alarm Monitor. Ser.	\$0.00	\$165.00	\$300.00	\$852.31	\$1,800.00
20-10-526200	Cont/Ser - Lic./Inspection Fee	\$0.00	\$368.17	\$2,104.00	\$348.18	\$300.00
20-10-527000	Cont/Ser - Employ. Assist. Pr.	\$39.60	\$198.00	\$700.00	\$425.20	\$700.00
20-10-527100	Cont/Ser - Employ. Test./Phy.	\$110.00	\$220.00	\$1,500.00	\$194.00	\$1,500.00
20-10-527200	Cont/Serv-Crim Checks	\$69.50	\$2,925.50	\$4,000.00	\$702.00	\$4,000.00
20-10-528000	Cont/Ser - Printing-Brochures	\$0.00	\$0.00	\$0.00	\$2,053.00	\$35,390.00
20-10-528500	Cont/Serv-Misc.	\$1.00	\$1,508.51	\$2,500.00	\$0.00	\$2,500.00
20-10-531000	Supplies/Materials-Office	\$139.86	\$477.29	\$3,200.00	\$835.30	\$3,525.00
20-10-531100	Supplies/Materials-Off. Post.	\$6.49	\$545.61	\$4,500.00	\$624.12	\$4,500.00

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		<u>Actual for Month</u>	<u>Actual YTD</u>	<u>Budget Annual</u>	<u>Prior YTD</u>	<u>Prior Budget</u>
20-10-531200	Supplies/Materials-Broch. Post	\$0.00	\$0.00	\$0.00	\$2,870.00	\$15,310.00
20-10-531300	Supplies/Materials-Software	\$0.00	\$712.48	\$3,000.00	\$1,375.63	\$2,000.00
20-10-531400	Supplies - Promo Postage	\$0.00	\$0.00	\$17,100.00	\$0.00	\$1,112.50
20-10-531500	Supplies-Hardware	\$0.00	\$58.95	\$8,450.00	\$816.88	\$9,017.82
20-10-532100	First Aid Supplies-ALL	\$0.00	\$0.00	\$7,041.41	\$0.00	\$3,377.96
20-10-535200	Supp/Mat-Athletic Fields	\$0.00	\$3,191.58	\$18,730.00	\$619.00	\$16,210.95
20-10-537000	Supplies-Programming General	\$0.00	\$0.00	\$1,000.00	\$0.00	\$1,000.00
20-10-541000	Utilities-Telephones	\$323.14	\$1,920.10	\$5,500.00	\$3,493.96	\$5,500.00
20-10-542000	Utilities-Water/Sewer	\$0.00	\$551.11	\$3,500.00	\$564.35	\$3,000.00
20-10-543000	Utilities-Electricity	\$653.61	\$3,466.63	\$12,000.00	\$2,363.58	\$8,500.00
20-10-544000	Utilities-Natural Gas	\$72.58	\$659.03	\$3,500.00	\$503.93	\$3,500.00
20-10-551000	Insurance Exp.-Medical	\$12,375.31	\$62,657.07	\$212,000.00	\$89,258.55	\$200,000.00
20-10-552000	Insurance Exp.-Life	\$26.10	(\$27.00)	\$800.00	\$271.88	\$800.00
20-10-563000	Repairs/Maint.-Ath. Facilities	\$0.00	\$0.00	\$2,170.00	\$21,874.00	\$21,420.00
20-10-564000	Repairs/Maint.-Landscape	\$3,264.52	\$5,079.52	\$0.00	\$2,658.00	\$0.00
20-10-581000	Spec. Purp.-Membership	\$0.00	\$0.00	\$0.00	\$220.00	\$0.00
20-10-581100	IPRA/NRPA Staff & Board	\$1,349.95	\$2,204.78	\$11,000.00	\$0.00	\$5,500.00
20-10-581300	Staff CE, Training & Prof Development	\$150.00	\$870.97	\$5,000.00	\$0.00	\$5,000.00
20-10-581310	Meetings Staff & Board	\$0.00	\$688.27	\$0.00	\$125.00	\$0.00
20-10-581400	Spec. Purp.-Mileage Reimburse.	\$0.00	\$91.73	\$1,500.00	\$224.26	\$3,000.00
20-10-581500	Spec. Purp.-Awards/Recognition	\$0.00	\$104.95	\$6,000.00	\$255.38	\$5,000.00
20-10-581800	Employee Logowear	\$0.00	\$1,663.25	\$1,400.00	\$130.00	\$2,250.00
20-10-582000	Spec. Purp.-Bank Serv Fees	\$0.00	\$106.33	\$500.00	\$544.00	\$500.00
20-10-582100	Spec. Purp.-Cash Over and Short	\$0.00	(\$162.00)	\$0.00	\$45.29	\$0.00
20-10-583000	Spec. Purp.-Credit Card Fees	\$0.00	\$10,039.19	\$24,000.00	\$3,194.92	\$24,000.00
20-10-584000	Media Marketing	\$112.99	\$1,660.99	\$10,239.00	\$471.56	\$9,612.88
20-10-584100	Branding/Signage	\$27.92	\$149.15	\$3,987.78	\$880.46	\$5,851.76
20-10-584200	Public Realties Events Supplies	\$0.00	\$1,119.58	\$400.00	\$0.00	\$2,380.00
20-10-584300	Marketing-Annual Appeal Expenses	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00
20-10-586000	Promotional Materials & PR	\$200.00	\$200.00	\$7,687.00	\$0.00	\$8,291.00
20-10-586600	Debt Retirement-Notes Payable	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
20-10-587000	Marketing Design and Print	\$0.00	\$108.84	\$21,097.00	\$155.94	\$3,372.00
20-10-589000	Spec Purp-Sales Tax	\$0.00	\$0.00	\$500.00	\$0.00	\$700.00

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Totals for Department(s) 10 - Administrative:		\$48,215.56	\$260,527.89	\$901,504.19	\$319,516.25	\$875,549.87
20-30-515000	Wages - Programming	\$3,464.91	\$41,103.28	\$126,762.50	\$29,724.64	\$171,563.00
20-30-529500	Contract Program Expense	\$3,678.11	\$22,106.57	\$60,521.50	\$11,730.75	\$75,199.10
20-30-539500	Supplies Program Expense	\$4,077.92	\$14,118.00	\$27,639.75	\$6,443.79	\$32,052.00
20-30-589500	Program Awards	\$0.00	\$199.99	\$675.00	\$0.00	\$0.00
Totals for Department(s) 30 - Programming:		\$11,220.94	\$77,527.84	\$215,598.75	\$47,899.18	\$278,814.10
20-40-514100	Wages-Supervisors	\$0.00	\$15,273.12	\$16,184.50	\$0.00	\$0.00
20-40-514200	Wages-Lifeguards	\$0.00	\$59,472.60	\$80,492.50	\$0.00	\$0.00
20-40-514300	Wages-Admissions	\$0.00	\$4,284.17	\$10,549.00	\$0.00	\$0.00
20-40-514500	Wages-Deck Attendant	\$0.00	\$5,354.79	\$0.00	\$0.00	\$0.00
20-40-514900	Wages-Facility Maintenance	\$0.00	\$0.00	\$1,100.00	\$0.00	\$0.00
20-40-515000	Wages-Aquatic Programs	\$0.00	\$3,267.99	\$4,975.00	\$0.00	\$2,606.00
20-40-523000	Cont. Serv.-Computer Maint.	\$0.00	\$0.00	\$75.00	\$1,343.72	\$1,343.71
20-40-524200	Cont/Serv-Custodial	\$0.00	\$0.00	\$875.00	\$0.00	\$0.00
20-40-525000	Cont. Serv.-Alarm Monitoring	\$0.00	\$845.88	\$3,768.36	\$725.95	\$1,031.75
20-40-526000	Cont.- Lifeguard Certifications	\$0.00	\$2,325.00	\$2,450.00	\$0.00	\$0.00
20-40-526100	Cont. Serv.-Aquatic Inspections	\$140.00	\$140.00	\$1,225.20	\$1,068.74	\$1,000.00
20-40-529500	Cont. Serv. Aquatic Programs	\$0.00	\$80.00	\$720.00	\$0.00	\$960.00
20-40-529504	Cont Serv-Lifeguard Audits	\$0.00	\$2,350.00	\$2,350.00	\$350.00	\$350.00
20-40-529506	Cont/Serv-Pool Open/Close	\$0.00	\$6,211.45	\$7,572.50	\$0.00	\$5,290.00
20-40-531000	Aquatic Mgr/Staff Office Supplies	\$0.00	\$0.00	\$190.00	\$0.00	\$0.00
20-40-531300	Computer	\$0.00	\$0.00	\$0.00	\$365.63	\$365.63
20-40-531500	Admissions Merchandise Supplies	\$0.00	\$485.77	\$30.00	\$0.00	\$0.00
20-40-532000	Staff Uniforms	\$0.00	\$4,790.75	\$3,191.00	\$0.00	\$0.00
20-40-532200	Aquatic Safety Supplies	\$0.00	\$67.79	\$3,578.20	\$567.94	\$568.00
20-40-533100	Supp./Mater.-Janitorial	\$0.00	\$926.78	\$2,098.05	\$0.00	\$0.00
20-40-533200	Supp./Mater.-Chemicals	\$0.00	\$21,130.84	\$19,555.00	\$0.00	\$0.00
20-40-535300	Supp./Mater.-Signs	\$0.00	\$0.00	\$0.00	\$118.00	\$200.00
20-40-537000	Supp./Mater.-Operational	\$0.00	\$52.97	\$1,062.00	\$0.00	\$360.00
20-40-539500	Supplies Aquatic Programs	\$0.00	\$0.00	\$40.00	\$0.00	\$0.00
20-40-541000	Utilities-Telephone	\$360.32	\$1,033.72	\$2,700.00	\$1,380.10	\$1,000.00

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		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
20-40-542000	Utilities-Water/Sewer	\$0.00	\$51,383.49	\$90,000.00	\$1,024.63	\$5,000.00
20-40-543000	Utilities-Electricity	\$369.05	\$22,104.23	\$42,000.00	\$1,930.80	\$5,000.00
20-40-544000	Utilities-Natural Gas	\$614.63	\$16,684.40	\$12,000.00	\$1,550.33	\$5,000.00
20-40-561000	Repairs/Maintenance-Buildings	\$0.00	\$2,283.38	\$41,500.00	\$5,469.52	\$1,000.00
20-40-566000	Repairs/Maintenance-Equipment	\$0.00	\$34,019.67	\$50,000.00	\$475.58	\$7,837.00
20-40-567000	Repairs/Maint.-Slides	\$0.00	\$15.00	\$16,000.00	\$0.00	\$0.00
20-40-581500	Spec. Purp.- Awards/Recognitio	\$0.00	\$97.35	\$480.00	\$0.00	\$0.00
20-40-586000	Marketing Promo Materials	\$0.00	\$135.00	\$4,259.50	\$0.00	\$2,056.00
Totals for Department(s) 40 - Turtle Splash:		\$1,484.00	\$254,816.14	\$421,020.81	\$16,370.94	\$40,968.09
20-50-517000	Wages-Rentals	\$0.00	\$0.00	\$624.00	\$655.08	\$1,584.00
20-50-521000	Cont/Ser - Maintenance	\$469.00	\$1,104.00	\$13,079.00	\$3,225.06	\$10,740.00
20-50-524200	Cont/Serv-Custodial	\$0.00	\$0.00	\$625.00	\$0.00	\$280.00
20-50-525000	Cont/Ser - Alarm Monitor. Ser.	\$0.00	\$1,573.80	\$4,978.80	\$1,796.65	\$1,024.10
20-50-528600	Cont/Serv-Contracted Repairs Service	\$0.00	\$0.00	\$1,500.00	\$0.00	\$1,000.00
20-50-532200	Facility Safety Supplies	\$0.00	\$0.00	\$344.00	\$87.50	\$430.00
20-50-533100	Supplies/Materials-Janitorial	\$0.00	\$0.00	\$1,044.00	\$0.00	\$300.00
20-50-533600	Supplies/Materials Facility Equipment	\$62.10	\$62.10	\$100.00	\$0.00	\$100.00
20-50-542000	Utilities-Water/Sewer	\$0.00	\$402.04	\$1,050.00	\$338.21	\$1,100.00
20-50-543000	Utilities-Electricity	\$1,945.67	\$5,170.29	\$21,600.00	\$5,407.63	\$16,080.00
20-50-544000	Utilities-Natural Gas	\$0.00	\$348.46	\$2,090.00	\$213.75	\$2,400.00
20-50-561000	Repairs/Maint.-Buildings	\$143.80	\$1,268.80	\$3,376.00	\$837.91	\$1,000.00
20-50-568000	Repairs/Maint.-Equipment	\$0.00	\$1,975.56	\$2,000.00	\$0.00	\$0.00
Totals for Department(s) 50 - Zone 250:		\$2,620.57	\$11,905.05	\$52,410.80	\$12,561.79	\$36,038.10
20-70-514300	CUSTOMER SERVICE STAFF	\$7,988.72	\$45,086.43	\$138,767.45	\$31,590.07	\$106,049.69
20-70-514400	KIDS AREA STAFF	\$489.61	\$1,012.66	\$37,598.00	\$4,696.59	\$31,153.50
20-70-515000	Wages-ARC Programs	\$4,436.30	\$25,390.96	\$65,833.75	\$14,147.20	\$72,703.25
20-70-517000	Wages-Room Rentals	\$589.89	\$1,289.68	\$2,295.00	\$43.31	\$881.50
20-70-517100	Wages-Gym Attendants	\$0.00	\$605.00	\$3,372.00	\$0.00	\$0.00
20-70-521000	MAINTENANCE AGREEMENTS	\$1,195.01	\$7,794.83	\$27,164.00	\$15,239.93	\$30,235.99
20-70-521200	Cont/Ser - Subscriptions	\$0.00	\$0.00	\$0.00	\$0.00	\$143.88
20-70-524000	REFUSE DISPOSAL	\$0.00	\$0.00	\$0.00	\$0.00	\$1,272.00

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20-70-524200	Cont/Serv-Custodial	\$11,594.87	\$63,969.09	\$125,004.00	\$44,554.50	\$110,000.00
20-70-525000	ALARM SYSTEM	\$0.00	\$3,748.68	\$8,848.92	\$9,910.29	\$900.00
20-70-528200	EQUIPMENT RENTAL	\$0.00	\$0.00	\$608.40	\$371.65	\$608.40
20-70-528600	Cont/Serv-Contracted Repairs	\$255.00	\$1,900.00	\$13,310.00	\$2,169.00	\$12,325.00
20-70-529500	Contractual-ARC Programs	\$0.00	\$63.63	\$330.00	\$0.00	\$390.00
20-70-531000	OFFICE SUPPLIES	\$55.76	\$524.36	\$1,700.00	\$180.79	\$1,700.00
20-70-532000	Supplies/Materials-Personnel	\$0.00	\$0.00	\$196.00	\$0.00	\$196.00
20-70-532200	Facility Safety Supplies	\$27.96	\$1,309.96	\$3,700.00	\$1,670.91	\$3,030.00
20-70-533100	Supplies/Materials-Janitorial	\$382.25	\$3,837.69	\$18,826.00	\$9,924.97	\$15,700.00
20-70-533600	Supplies/Materials Facility Equipment	(\$324.06)	(\$324.06)	\$3,070.00	\$264.93	\$4,285.00
20-70-535500	Supplies/Materials-Treehouse	\$0.00	\$0.00	\$858.00	\$0.00	\$1,018.00
20-70-539500	Supplies-ARC Programs	\$0.00	\$0.00	\$3,725.00	\$89.89	\$6,370.48
20-70-541000	Telephones	\$1,753.71	\$8,579.43	\$18,000.00	\$7,403.77	\$16,924.00
20-70-542000	Water & Sewer	\$0.00	\$1,051.71	\$7,000.00	\$837.51	\$7,500.00
20-70-543000	Utilities-Electricity	\$8,027.63	\$54,617.91	\$120,000.00	\$35,286.87	\$96,000.00
20-70-544000	Natural Gas	\$0.00	\$1,050.90	\$6,900.00	\$1,417.96	\$7,800.00
20-70-561000	Repairs/Maint.-Buildings	\$1,809.89	\$6,993.61	\$8,000.00	\$11,311.39	\$6,554.00
20-70-568000	Repairs & Maint.-Equipment	\$0.00	\$13,421.92	\$24,300.00	\$1,785.55	\$17,160.00
20-70-581200	Marketing Supplies	\$345.48	\$883.66	\$12,249.00	\$82.77	\$9,594.00
20-70-586000	ARC Promotional Materials	\$0.00	\$220.96	\$4,650.00	\$57.75	\$5,521.00
Totals for Department(s) 70 - ARC:		\$38,628.02	\$243,029.01	\$656,305.52	\$193,037.60	\$566,015.69
Total Expenses		\$102,169.09	\$847,805.93	\$2,246,840.07	\$589,385.76	\$1,797,385.85
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		(\$23,172.46)	\$659,039.32	\$0.00	\$373,975.81	\$0.00
ENDING FUND BALANCE		(\$23,172.46)	\$659,039.32	\$0.00	\$373,975.81	\$0.00

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		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
30 - Lighting & Paving Fund						
Revenues						
30-10-411000	Tax Rev - Current Real Estate	\$9.88	\$817.58	\$961.15	\$832.65	\$924.07
30-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$0.14	\$0.00	\$0.08	\$0.00
30-10-430000	Interest from Investments	\$0.00	\$0.87	\$0.00	\$8.27	\$0.00
Totals for Department(s) 10 - Administrative:		<u>\$9.88</u>	<u>\$818.59</u>	<u>\$961.15</u>	<u>\$841.00</u>	<u>\$924.07</u>
Total Revenues		<u>\$9.88</u>	<u>\$818.59</u>	<u>\$961.15</u>	<u>\$841.00</u>	<u>\$924.07</u>
Expenses						
30-10-582600	Spec. Purp. Ex.-Paving	\$0.00	\$0.00	\$500.00	\$0.00	\$500.00
Totals for Department(s) 10 - Administrative:		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$500.00</u>
Total Expenses		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$500.00</u>	<u>\$0.00</u>	<u>\$500.00</u>
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$9.88	\$818.59	\$0.00	\$841.00	\$0.00
ENDING FUND BALANCE		<u>\$9.88</u>	<u>\$818.59</u>	<u>\$0.00</u>	<u>\$841.00</u>	<u>\$0.00</u>

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		<u>Actual for Month</u>	<u>Actual YTD</u>	<u>Budget Annual</u>	<u>Prior YTD</u>	<u>Prior Budget</u>
40 - Pension Fund						
Revenues						
40-10-411000	Tax Rev - Current Real Estate	\$627.34	\$51,916.40	\$52,863.22	\$74,105.97	\$75,773.47
40-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$26.46	\$0.00	\$14.25	\$0.00
40-10-430000	Interest from Investments	\$0.00	\$37.18	\$0.00	\$343.26	\$0.00
Totals for Department(s) 10 - Administrative:		<u>\$627.34</u>	<u>\$51,980.04</u>	<u>\$52,863.22</u>	<u>\$74,463.48</u>	<u>\$75,773.47</u>
Total Revenues		<u>\$627.34</u>	<u>\$51,980.04</u>	<u>\$52,863.22</u>	<u>\$74,463.48</u>	<u>\$75,773.47</u>
Expenses						
40-10-583500	Spec. Purp. Ex.-IMRF	\$4,468.89	\$25,508.41	\$61,000.00	\$31,628.16	\$97,000.00
Totals for Department(s) 10 - Administrative:		<u>\$4,468.89</u>	<u>\$25,508.41</u>	<u>\$61,000.00</u>	<u>\$31,628.16</u>	<u>\$97,000.00</u>
Total Expenses		<u>\$4,468.89</u>	<u>\$25,508.41</u>	<u>\$61,000.00</u>	<u>\$31,628.16</u>	<u>\$97,000.00</u>
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		(\$3,841.55)	\$26,471.63	\$0.00	\$42,835.32	\$0.00
ENDING FUND BALANCE		<u>(\$3,841.55)</u>	<u>\$26,471.63</u>	<u>\$0.00</u>	<u>\$42,835.32</u>	<u>\$0.00</u>

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		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
45 - FICA						
Revenues						
45-10-411000	Tax Rev - Current Real Estate	\$1,081.79	\$89,525.15	\$91,309.20	\$104,081.41	\$106,267.67
45-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$15.58	\$0.00	\$9.38	\$0.00
45-10-430000	Interest from Investments	\$0.00	\$16.95	\$0.00	\$141.94	\$0.00
Totals for Department(s) 10 - Administrative:		\$1,081.79	\$89,557.68	\$91,309.20	\$104,232.73	\$106,267.67
Total Revenues		\$1,081.79	\$89,557.68	\$91,309.20	\$104,232.73	\$106,267.67
Expenses						
45-10-583600	FICA Expense	\$6,303.91	\$43,814.52	\$110,000.00	\$37,668.37	\$111,500.00
Totals for Department(s) 10 - Administrative:		\$6,303.91	\$43,814.52	\$110,000.00	\$37,668.37	\$111,500.00
Total Expenses		\$6,303.91	\$43,814.52	\$110,000.00	\$37,668.37	\$111,500.00
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		(\$5,222.12)	\$45,743.16	\$0.00	\$66,564.36	\$0.00
ENDING FUND BALANCE		(\$5,222.12)	\$45,743.16	\$0.00	\$66,564.36	\$0.00

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		<u>Actual for Month</u>	<u>Actual YTD</u>	<u>Budget Annual</u>	<u>Prior YTD</u>	<u>Prior Budget</u>
50 - Liability Insurance Fund						
Revenues						
50-10-411000	Tax Rev - Current Real Estate	\$810.11	\$67,041.68	\$68,241.62	\$74,105.97	\$75,773.47
50-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$14.98	\$0.00	\$6.83	\$0.00
50-10-430000	Interest from Investments	\$0.00	\$18.71	\$0.00	\$166.23	\$0.00
Totals for Department(s) 10 - Administrative:		<u>\$810.11</u>	<u>\$67,075.37</u>	<u>\$68,241.62</u>	<u>\$74,279.03</u>	<u>\$75,773.47</u>
Total Revenues		<u>\$810.11</u>	<u>\$67,075.37</u>	<u>\$68,241.62</u>	<u>\$74,279.03</u>	<u>\$75,773.47</u>
Expenses						
50-10-553000	PDRMA/Gen. Liab/Workers Comp.	\$0.00	\$27,618.48	\$70,000.00	\$35,135.52	\$66,000.00
50-10-554000	Unemployment Comp. Insurance	\$0.00	\$8,254.25	\$20,000.00	\$0.00	\$25,000.00
Totals for Department(s) 10 - Administrative:		<u>\$0.00</u>	<u>\$35,872.73</u>	<u>\$90,000.00</u>	<u>\$35,135.52</u>	<u>\$91,000.00</u>
Total Expenses		<u>\$0.00</u>	<u>\$35,872.73</u>	<u>\$90,000.00</u>	<u>\$35,135.52</u>	<u>\$91,000.00</u>
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$810.11	\$31,202.64	\$0.00	\$39,143.51	\$0.00
ENDING FUND BALANCE		<u>\$810.11</u>	<u>\$31,202.64</u>	<u>\$0.00</u>	<u>\$39,143.51</u>	<u>\$0.00</u>

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		<u>Actual for Month</u>	<u>Actual YTD</u>	<u>Budget Annual</u>	<u>Prior YTD</u>	<u>Prior Budget</u>
60 - Audit Fund						
Revenues						
60-10-411000	Tax Rev - Current Real Estate	\$251.92	\$20,848.31	\$21,145.29	\$14,571.39	\$14,785.07
60-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$2.32	\$0.00	\$1.26	\$0.00
60-10-430000	Interest from Investments	\$0.00	\$1.66	\$0.00	\$32.78	\$0.00
Totals for Department(s) 10 - Administrative:		<u>\$251.92</u>	<u>\$20,852.29</u>	<u>\$21,145.29</u>	<u>\$14,605.43</u>	<u>\$14,785.07</u>
Total Revenues		<u>\$251.92</u>	<u>\$20,852.29</u>	<u>\$21,145.29</u>	<u>\$14,605.43</u>	<u>\$14,785.07</u>
Expenses						
60-10-584500	Audit Service Expense	\$2,490.00	\$16,990.00	\$20,000.00	\$14,950.00	\$17,500.00
Totals for Department(s) 10 - Administrative:		<u>\$2,490.00</u>	<u>\$16,990.00</u>	<u>\$20,000.00</u>	<u>\$14,950.00</u>	<u>\$17,500.00</u>
Total Expenses		<u>\$2,490.00</u>	<u>\$16,990.00</u>	<u>\$20,000.00</u>	<u>\$14,950.00</u>	<u>\$17,500.00</u>
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		(\$2,238.08)	\$3,862.29	\$0.00	(\$344.57)	\$0.00
ENDING FUND BALANCE		<u>(\$2,238.08)</u>	<u>\$3,862.29</u>	<u>\$0.00</u>	<u>(\$344.57)</u>	<u>\$0.00</u>

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		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
70 - Handicapped Recreation Fund						
Revenues						
70-10-411000	Tax Rev - Current Real Estate	\$4,539.58	\$375,678.59	\$383,498.65	\$358,040.02	\$365,930.42
70-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$54.05	\$0.00	\$29.47	\$0.00
70-10-430000	Interest from Investments	\$0.00	\$52.02	\$0.00	\$352.82	\$0.00
70-10-489000	Reimbursed Expense-ADA	\$0.00	\$0.00	\$348,200.00	\$0.00	\$170,670.00
Totals for Department(s) 10 - Administrative:		\$4,539.58	\$375,784.66	\$731,698.65	\$358,422.31	\$536,600.42
Total Revenues		\$4,539.58	\$375,784.66	\$731,698.65	\$358,422.31	\$536,600.42
Expenses						
70-10-510000	Salaries-Supervisors	\$0.00	\$22,243.00	\$28,750.00	\$19,938.00	\$19,938.00
70-10-522100	Con. Serv.-Rent-Toilets	\$2,900.00	\$8,700.00	\$12,745.00	\$6,714.66	\$16,960.00
70-10-529000	Cont/Ser - Program Room Use	\$0.00	\$0.00	\$4,680.00	\$0.00	\$0.00
70-10-529900	Cont Services-Inclusion	\$0.00	\$0.00	\$20,000.00	\$0.00	\$23,000.00
70-10-534100	Fuel/Oil-Accessible Bus	\$0.00	\$0.00	\$0.00	\$241.81	\$0.00
70-10-535000	Supplies/Materials-Landscape	\$0.00	\$0.00	\$0.00	\$0.00	\$16,720.00
70-10-535600	Supplies & Materials-Playgrounds	\$0.00	\$0.00	\$0.00	\$0.00	\$2,442.00
70-10-564000	Repairs/Maint.-Landscape	\$0.00	\$13,200.00	\$267,025.00	\$51,910.00	\$91,610.00
70-10-579000	Capital Projects ADA	\$0.00	\$15,000.00	\$15,000.00	\$0.00	\$0.00
70-10-585500	WDSRA Operations	\$11,904.13	\$191,524.13	\$383,498.66	\$172,835.00	\$182,965.21
70-10-585800	Transfer to IPDLAF Capital	\$0.00	\$0.00	\$0.00	\$0.00	\$182,965.21
Totals for Department(s) 10 - Administrative:		\$14,804.13	\$250,667.13	\$731,698.66	\$251,639.47	\$536,600.42
Total Expenses		\$14,804.13	\$250,667.13	\$731,698.66	\$251,639.47	\$536,600.42
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		(\$10,264.55)	\$125,117.53	\$0.00	\$106,782.84	\$0.00

**West Chicago Park District
Revenue/Expense Statement ALL FUNDS**

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	<u>Actual for Month</u>	<u>Actual YTD</u>	<u>Budget Annual</u>	<u>Prior YTD</u>	<u>Prior Budget</u>
ENDING FUND BALANCE	(\$10,264.55)	\$125,117.53	\$0.00	\$106,782.84	\$0.00

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	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
80 - 2020A GO REFUNDING BONDS					
Revenues					
80-10-411000 Tax Rev - Current Real Estate	\$1,990.70	\$164,742.64	\$168,190.43	\$0.00	\$0.00
80-10-412000 Tax Rev - Non-Current Real Est	\$0.00	\$26.72	\$0.00	\$7.47	\$0.00
Totals for Department(s) 10 - Administrative:	\$1,990.70	\$164,769.36	\$168,190.43	\$7.47	\$0.00
Total Revenues	\$1,990.70	\$164,769.36	\$168,190.43	\$7.47	\$0.00
Expenses					
80-10-586600 Debt Retirement-Interest	\$0.00	\$111,362.08	\$194,537.08	\$0.00	\$0.00
80-10-586700 Bond Registrar's Fees	\$0.00	\$475.00	\$1,000.00	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$111,837.08	\$195,537.08	\$0.00	\$0.00
Total Expenses	\$0.00	\$111,837.08	\$195,537.08	\$0.00	\$0.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$1,990.70	\$52,932.28	\$0.00	\$7.47	\$0.00
ENDING FUND BALANCE	\$1,990.70	\$52,932.28	\$0.00	\$7.47	\$0.00

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	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
81 - 2020B GO REFUNDING BONDS					
Revenues					
81-10-411000 Tax Rev - Current Real Estate	\$7,014.37	\$580,482.72	\$592,078.83	\$0.00	\$0.00
81-10-430000 Interest from Investments	\$0.00	\$26.15	\$0.00	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:	\$7,014.37	\$580,508.87	\$592,078.83	\$0.00	\$0.00
Total Revenues	\$7,014.37	\$580,508.87	\$592,078.83	\$0.00	\$0.00
Expenses					
81-10-586600 Debt Retirement-Interest	\$0.00	\$141,453.61	\$141,453.61	\$0.00	\$0.00
81-10-586700 Bond Registrar's Fees	\$0.00	\$475.00	\$1,000.00	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$141,928.61	\$142,453.61	\$0.00	\$0.00
Total Expenses	\$0.00	\$141,928.61	\$142,453.61	\$0.00	\$0.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$7,014.37	\$438,580.26	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$7,014.37	\$438,580.26	\$0.00	\$0.00	\$0.00

West Chicago Park District
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		<u>Actual for Month</u>	<u>Actual YTD</u>	<u>Budget Annual</u>	<u>Prior YTD</u>	<u>Prior Budget</u>
82 - 2012 Rec Center Bonds						
Revenues						
82-10-411000	Tax Rev - Current Real Estate	\$0.00	\$0.00	\$0.00	\$394,260.35	\$402,728.97
82-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$8.77	\$0.00	\$19.04	\$0.00
82-10-430000	Interest from Investments	\$0.00	\$35.67	\$0.00	\$441.19	\$0.00
Totals for Department(s) 10 - Administrative:		<u>\$0.00</u>	<u>\$44.44</u>	<u>\$0.00</u>	<u>\$394,720.58</u>	<u>\$402,728.97</u>
Total Revenues		<u>\$0.00</u>	<u>\$44.44</u>	<u>\$0.00</u>	<u>\$394,720.58</u>	<u>\$402,728.97</u>
Expenses						
82-10-586600	Debt Retirement-Interest	\$0.00	\$0.00	\$0.00	\$199,187.50	\$398,375.00
82-10-586700	Bond Registrar's Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00
82-10-591000	Escrow Agent Expense	\$0.00	\$0.00	\$0.00	\$287,012.92	\$0.00
Totals for Department(s) 10 - Administrative:		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$486,200.42</u>	<u>\$399,125.00</u>
Total Expenses		<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$486,200.42</u>	<u>\$399,125.00</u>
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$0.00	\$44.44	\$0.00	(\$91,479.84)	\$0.00
ENDING FUND BALANCE		<u>\$0.00</u>	<u>\$44.44</u>	<u>\$0.00</u>	<u>(\$91,479.84)</u>	<u>\$0.00</u>

West Chicago Park District
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	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget	
83 - 2013 Rec Center Bonds						
Revenues						
83-10-411000	Tax Rev - Current Real Estate	\$0.00	\$0.00	\$0.00	\$516,660.07	\$527,806.21
83-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$11.38	\$0.00	\$21.28	\$0.00
83-10-430000	Interest from Investments	\$0.00	\$45.67	\$0.00	\$571.01	\$0.00
Totals for Department(s) 10 - Administrative:		\$0.00	\$57.05	\$0.00	\$517,252.36	\$527,806.21
Total Revenues		\$0.00	\$57.05	\$0.00	\$517,252.36	\$527,806.21
Expenses						
83-10-586500	Debt Retirement-Principal	\$0.00	\$0.00	\$0.00	\$0.00	\$290,000.00
83-10-586600	Debt Retirement-Interest	\$0.00	\$0.00	\$0.00	\$119,675.00	\$239,350.00
83-10-586700	Bond Registrar's Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$750.00
83-10-591000	Escrow Agent Expense	\$0.00	\$0.00	\$0.00	\$83,396.39	\$0.00
Totals for Department(s) 10 - Administrative:		\$0.00	\$0.00	\$0.00	\$203,071.39	\$530,100.00
Total Expenses		\$0.00	\$0.00	\$0.00	\$203,071.39	\$530,100.00
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$0.00	\$57.05	\$0.00	\$314,180.97	\$0.00
ENDING FUND BALANCE		\$0.00	\$57.05	\$0.00	\$314,180.97	\$0.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
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		<u>Actual for Month</u>	<u>Actual YTD</u>	<u>Budget Annual</u>	<u>Prior YTD</u>	<u>Prior Budget</u>
85 - Annual Bond Rollover						
Revenues						
85-10-411000	Tax Rev - Current Real Estate	\$9,252.05	\$765,664.89	\$781,260.68	\$748,969.77	\$765,188.39
85-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$75.24	\$0.00	\$18.90	\$0.00
85-10-430000	Interest from Investments	\$0.00	\$76.81	\$0.00	\$819.58	\$0.00
Totals for Department(s) 10 - Administrative:		<u>\$9,252.05</u>	<u>\$765,816.94</u>	<u>\$781,260.68</u>	<u>\$749,808.25</u>	<u>\$765,188.39</u>
Total Revenues		<u>\$9,252.05</u>	<u>\$765,816.94</u>	<u>\$781,260.68</u>	<u>\$749,808.25</u>	<u>\$765,188.39</u>
Expenses						
85-10-586500	Debt Retirement-Principal	\$0.00	\$0.00	\$744,405.00	\$0.00	\$720,600.00
85-10-586600	Debt Retirement-Interest	\$0.00	\$7,593.33	\$28,234.65	\$0.00	\$36,353.53
85-10-586700	Bond Registrar's Fees	\$0.00	\$950.00	\$2,250.00	\$0.00	\$2,250.00
Totals for Department(s) 10 - Administrative:		<u>\$0.00</u>	<u>\$8,543.33</u>	<u>\$774,889.65</u>	<u>\$0.00</u>	<u>\$759,203.53</u>
Total Expenses		<u>\$0.00</u>	<u>\$8,543.33</u>	<u>\$774,889.65</u>	<u>\$0.00</u>	<u>\$759,203.53</u>
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$9,252.05	\$757,273.61	\$0.00	\$749,808.25	\$0.00
ENDING FUND BALANCE		<u>\$9,252.05</u>	<u>\$757,273.61</u>	<u>\$0.00</u>	<u>\$749,808.25</u>	<u>\$0.00</u>

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		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
86 - 2010 Go Limited Park Bonds						
Revenues						
86-10-411000	Tax Rev - Current Real Estate	\$479.15	\$39,652.70	\$40,522.15	\$40,799.91	\$41,521.85
86-10-412000	Tax Rev - Non-Current Real Est	\$0.00	\$4.03	\$0.00	\$1.25	\$0.00
86-10-430000	Interest from Investments	\$0.00	\$2.66	\$0.00	\$52.70	\$0.00
Totals for Department(s) 10 - Administrative:		\$479.15	\$39,659.39	\$40,522.15	\$40,853.86	\$41,521.85
Total Revenues		\$479.15	\$39,659.39	\$40,522.15	\$40,853.86	\$41,521.85
Expenses						
86-10-586500	Debt Retirement-Principal	\$0.00	\$0.00	\$20,000.00	\$0.00	\$20,000.00
86-10-586600	Debt Retirement-Interest	\$0.00	\$10,287.50	\$20,575.00	\$10,787.50	\$21,075.00
86-10-586700	Bond Registrar's Fees	\$0.00	\$750.00	\$1,000.00	\$750.00	\$750.00
Totals for Department(s) 10 - Administrative:		\$0.00	\$11,037.50	\$41,575.00	\$11,537.50	\$41,825.00
Total Expenses		\$0.00	\$11,037.50	\$41,575.00	\$11,537.50	\$41,825.00
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$479.15	\$28,621.89	\$0.00	\$29,316.36	\$0.00
ENDING FUND BALANCE		\$479.15	\$28,621.89	\$0.00	\$29,316.36	\$0.00

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	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
87 - 2017 Alternate Rev Bonds/Debt Certificates					
Revenues					
87-10-430000 Interest From Investments	\$0.00	\$0.00	\$0.00	\$106.49	\$0.00
87-10-470000 Bond Issue Proceeds	\$0.00	\$142,600.62	\$147,500.00	\$143,515.06	\$147,000.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$142,600.62	\$147,500.00	\$143,621.55	\$147,000.00
Total Revenues	\$0.00	\$142,600.62	\$147,500.00	\$143,621.55	\$147,000.00
Expenses					
87-10-521000 Cont/Ser - Attorney Fees	\$0.00	\$2,600.62	\$6,500.00	\$3,515.06	\$6,500.00
87-10-586600 Debt Retirement-Interest	\$0.00	\$70,000.00	\$140,000.00	\$70,000.00	\$140,000.00
87-10-586700 Bond Registrar Fees	\$0.00	\$435.41	\$1,000.00	\$435.42	\$750.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$73,036.03	\$147,500.00	\$73,950.48	\$147,250.00
Total Expenses	\$0.00	\$73,036.03	\$147,500.00	\$73,950.48	\$147,250.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$0.00	\$69,564.59	\$0.00	\$69,671.07	\$0.00
ENDING FUND BALANCE	\$0.00	\$69,564.59	\$0.00	\$69,671.07	\$0.00

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	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget	
88 - 2015B Limited Refunding Bonds						
Revenues						
88-10-430000	Interest From Investments	\$0.00	\$23.72	\$0.00	\$134.73	\$0.00
88-10-470000	Bond Issue Proceeds	\$0.00	\$394,087.01	\$411,550.00	\$398,715.59	\$406,450.00
Totals for Department(s) 10 - Administrative:		\$0.00	\$394,110.73	\$411,550.00	\$398,850.32	\$406,450.00
Total Revenues		\$0.00	\$394,110.73	\$411,550.00	\$398,850.32	\$406,450.00
Expenses						
88-10-521000	Cont/Ser - Attorney Fees	\$0.00	\$7,187.01	\$17,000.00	\$9,765.59	\$17,000.00
88-10-586500	Debt Retirement-Principal	\$0.00	\$0.00	\$280,000.00	\$0.00	\$270,000.00
88-10-586600	Debt Retirement-Interest	\$0.00	\$56,775.00	\$113,550.00	\$62,175.00	\$124,350.00
88-10-586700	Bond Registrars Fees	\$0.00	\$0.00	\$1,000.00	\$0.00	\$750.00
Totals for Department(s) 10 - Administrative:		\$0.00	\$63,962.01	\$411,550.00	\$71,940.59	\$412,100.00
Total Expenses		\$0.00	\$63,962.01	\$411,550.00	\$71,940.59	\$412,100.00
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$0.00	\$330,148.72	\$0.00	\$326,909.73	\$0.00
ENDING FUND BALANCE		\$0.00	\$330,148.72	\$0.00	\$326,909.73	\$0.00

West Chicago Park District
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	Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
89 - 2015A Alt Rev Bonds					
Revenues					
89-10-430000 Interest From Investments	\$0.00	\$0.00	\$0.00	\$67.36	\$0.00
89-10-470000 Bond Issue Proceeds	\$0.00	\$204,810.15	\$212,075.00	\$206,123.51	\$211,575.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$204,810.15	\$212,075.00	\$206,190.87	\$211,575.00
Total Revenues	\$0.00	\$204,810.15	\$212,075.00	\$206,190.87	\$211,575.00
Expenses					
89-10-521000 Cont/Ser - Attorney Fees	\$0.00	\$3,735.15	\$10,000.00	\$5,048.51	\$10,000.00
89-10-586600 Debt Retirement-Interest	\$0.00	\$100,537.50	\$201,075.00	\$100,537.50	\$201,075.00
89-10-586700 Bond Registrar Fees	\$0.00	\$0.00	\$1,000.00	\$0.00	\$750.00
Totals for Department(s) 10 - Administrative:	\$0.00	\$104,272.65	\$212,075.00	\$105,586.01	\$211,825.00
Total Expenses	\$0.00	\$104,272.65	\$212,075.00	\$105,586.01	\$211,825.00
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$0.00	\$100,537.50	\$0.00	\$100,604.86	\$0.00
ENDING FUND BALANCE	\$0.00	\$100,537.50	\$0.00	\$100,604.86	\$0.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
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		Actual for Month	Actual YTD	Budget Annual	Prior YTD	Prior Budget
90 - Capital Projects						
Revenues						
90-10-430000	Interest from Investments	\$0.00	\$10.67	\$2,500.00	\$429.18	\$2,500.00
90-10-452000	Donations - Land/Cash	\$0.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00
90-10-470000	Bond Issue Proceeds	\$0.00	\$1,429,185.46	\$1,300,000.00	\$8,036.62	\$0.00
90-10-485100	Revenue - Miscellaneous	\$4,455.27	\$4,455.27	\$0.00	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:		\$4,455.27	\$1,433,651.40	\$1,306,500.00	\$8,465.80	\$6,500.00
Total Revenues		\$4,455.27	\$1,433,651.40	\$1,306,500.00	\$8,465.80	\$6,500.00
Expenses						
90-10-521000	Attorney Fees	\$0.00	\$26,064.22	\$0.00	\$196.84	\$0.00
90-10-521300	Planning Consultants	\$0.00	\$0.00	\$79,000.00	\$0.00	\$15,000.00
90-10-561000	Building Repairs/Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00
90-10-564000	Landscape Repairs/Maintenance	\$2,848.50	\$2,848.50	\$300,000.00	\$0.00	\$0.00
90-10-571100	Capital-Pavilions	\$0.00	\$48,513.60	\$85,000.00	\$0.00	\$0.00
90-10-574000	Development Projects	\$0.00	\$0.00	\$0.00	\$129,891.75	\$130,000.00
90-10-574400	Capital-Play Areas	\$0.00	\$312,955.00	\$668,000.00	\$0.00	\$0.00
90-10-575000	Capital-Hardware and Software	\$11,995.00	\$11,995.00	\$15,000.00	\$0.00	\$0.00
90-10-576000	Capital-Land Improvements	\$0.00	\$0.00	\$200,000.00	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:		\$14,843.50	\$402,376.32	\$1,347,000.00	\$130,088.59	\$190,000.00
Total Expenses		\$14,843.50	\$402,376.32	\$1,347,000.00	\$130,088.59	\$190,000.00
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		(\$10,388.23)	\$1,031,275.08	\$0.00	(\$121,622.79)	\$0.00
ENDING FUND BALANCE		(\$10,388.23)	\$1,031,275.08	\$0.00	(\$121,622.79)	\$0.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
2022 v 2020 COMPARISON 10/31

		<u>Actual YTD</u>	<u>Budget Annual</u>	<u>YTD 2020</u>	<u>Budget 2020</u>
10 - Corporate Fund					
Revenues					
10-10-411000	Tax Rev - Current Real Estate	\$1,073,075.48	\$1,094,749.29	\$1,082,007.65	\$1,111,015.11
10-10-412000	Tax Rev - Non-Current Real Est	\$139.90	\$0.00	\$79.94	\$0.00
10-10-413000	Tax Rev - County Interest	\$0.00	\$0.00	\$60.47	\$0.00
10-10-414000	Tax Rev - Replacement Tax	\$133,853.87	\$150,000.00	\$69,209.14	\$75,000.00
10-10-430000	Interest from Investments	\$322.22	\$3,500.00	\$7,846.40	\$6,600.00
10-10-482000	Revenue - Fuel Reimbursement	\$10,245.42	\$6,500.00	\$6,928.64	\$6,500.00
10-10-485000	Revenue - Miscellaneous	\$0.00	\$0.00	\$1,571.68	\$7,200.00
Totals for Department(s) 10 - Administrative:		<u>\$1,217,636.89</u>	<u>\$1,254,749.29</u>	<u>\$1,167,703.92</u>	<u>\$1,206,315.11</u>
Total Revenues		<u>\$1,217,636.89</u>	<u>\$1,254,749.29</u>	<u>\$1,167,703.92</u>	<u>\$1,206,315.11</u>

Expenses					
10-10-511000	Salaries/Wages-Full Time	\$142,409.48	\$231,203.00	\$118,680.03	\$259,440.70
10-10-512000	Salaries/Wages-Part-Time Reg	\$0.00	\$0.00	\$0.00	\$18,500.00
10-10-521000	Cont/Ser - Attorney Fees	\$1,158.14	\$15,000.00	\$50.60	\$0.00
10-10-521100	Cont/Ser - Legal Publications	\$0.00	\$500.00	\$73.60	\$500.00
10-10-521200	Cont/Ser - Subscriptions	\$372.00	\$500.00	\$0.00	\$0.00
10-10-521300	Cont/Ser - Consultants	\$2,641.25	\$10,000.00	\$0.00	\$15,000.00
10-10-522000	Cont/Ser Rent Copier and Printers	\$4,623.66	\$13,000.00	\$5,620.30	\$11,000.00
10-10-522400	Cont/Ser Rent Shred Box	\$110.00	\$500.00	\$45.00	\$0.00
10-10-523000	Cont/Ser - IT Consultants	\$2,607.79	\$19,040.00	\$9,767.81	\$20,000.00
10-10-523100	Cont/Ser - Software Annu Maint	\$13,366.66	\$10,000.00	\$9,657.85	\$11,300.00
10-10-523500	Payroll Processing Fees	\$9,527.74	\$26,000.00	\$0.00	\$0.00
10-10-528500	Cont/Serv-Misc	\$0.00	\$1,500.00	\$0.00	\$1,000.00
10-10-531000	Supplies/Materials-Office	\$521.30	\$2,800.00	\$1,243.02	\$3,100.00
10-10-531100	Supplies/Materials-Postage	\$107.95	\$0.00	\$0.00	\$0.00
10-10-531600	Supplies-Finance	\$776.62	\$2,500.00	\$234.66	\$1,200.00
10-10-531700	Supplies-HR	\$511.84	\$2,500.00	\$0.00	\$0.00
10-10-541000	Utilities-Telephones	\$1,920.12	\$5,000.00	\$1,768.89	\$3,400.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
2022 v 2020 COMPARISON 10/31

		<u>Actual YTD</u>	<u>Budget Annual</u>	<u>YTD 2020</u>	<u>Budget 2020</u>
10-10-542000	Utilities-Water/Sewer	\$551.09	\$3,500.00	\$0.00	\$2,000.00
10-10-543000	Utilities-Electricity	\$3,466.38	\$10,000.00	\$3,498.55	\$10,000.00
10-10-544000	Utilities-Natural Gas	\$659.00	\$3,500.00	\$859.61	\$5,000.00
10-10-551000	Insurance Exp.-Health/Medical	\$16,322.37	\$55,000.00	\$14,241.93	\$69,000.00
10-10-552000	Insurance Exp.-Life	\$182.35	\$800.00	\$284.66	\$1,650.00
10-10-581000	Spec. Purp.- Memberships	\$149.00	\$10,000.00	\$62.76	\$7,000.00
10-10-581100	IPRA/NRPA Staff & Board	\$2,204.77	\$11,000.00	\$1,257.86	\$0.00
10-10-581310	Spec. Purp.-Staff Meetings	\$4,616.99	\$15,000.00	\$0.00	\$0.00
10-10-581400	Spec. Purp.-Mileage Reimburse.	\$173.20	\$750.00	\$0.00	\$0.00
10-10-581500	Spec. Purp.- Awards/Recognitio	\$293.51	\$6,000.00	\$0.00	\$0.00
10-10-581510	Staff Holiday Event	\$0.00	\$2,500.00	\$0.00	\$0.00
Totals for Department(s) 10 - Administrative:		\$209,273.21	\$458,093.00	\$167,347.13	\$439,090.70
10-20-511000	Salaries/Wages-Full Time	\$70,010.09	\$154,738.00	\$84,648.73	\$201,783.88
10-20-511100	Sal/Wages Overtime-Full-Time	\$0.00	\$0.00	\$2,622.99	\$5,018.64
10-20-520100	Cont/Serv-Seasonal Labor	\$138,585.45	\$264,044.40	\$132,530.59	\$226,291.10
10-20-520110	Cont/Serv-Parks Contracts	\$66,648.00	\$77,530.00	\$52,663.50	\$89,588.00
10-20-521300	Cont. Serv.-Consultants	\$4,000.00	\$12,000.00	\$11,889.56	\$21,000.00
10-20-522100	Con. Serv.-Rent-Toilets	\$5,280.00	\$10,500.00	\$4,217.85	\$10,500.00
10-20-522200	Cont. Serv.-Rent-Equipment	\$14,363.58	\$35,092.48	\$6,442.73	\$19,000.00
10-20-524000	Con. Serv.-Refuse Removal-Reg.	\$0.00	\$1,400.00	\$4,365.80	\$10,000.00
10-20-524100	Con. Serv.-Refuse Removal-Haz.	\$0.00	\$1,570.00	\$0.00	\$1,645.00
10-20-526000	Con. Serv.-License/Insp. Fees	\$2,686.00	\$6,610.00	\$5,103.00	\$7,366.00
10-20-532000	Supplies/Materials-Personnel	\$910.62	\$4,310.00	\$1,180.01	\$6,020.00
10-20-532100	Supplies/Materials-Ice Control	\$0.00	\$9,029.00	\$0.00	\$7,355.00
10-20-532200	Supplies/Materials-Safety	\$7.98	\$2,671.97	\$38.56	\$2,395.00
10-20-533000	Supplies/Materials-Buildings	\$4,640.18	\$9,534.00	\$1,228.55	\$15,207.00
10-20-533100	Supplies/Materials-Janitorial	\$2,004.20	\$5,669.50	\$2,474.55	\$4,911.52
10-20-533200	Supplies/Materials-Chemicals	\$2,296.45	\$6,292.27	\$3,373.42	\$5,198.25
10-20-534000	Supplies/Materials-Veh./Mach.	\$220.19	\$3,683.79	\$2,466.83	\$3,957.45
10-20-534100	Supplies/Materials-Fuel/Oil	\$28,733.70	\$43,375.00	\$21,817.79	\$37,375.00
10-20-534200	Supplies/Materials-Tools/Hdw.	\$2,089.01	\$3,586.65	\$1,104.97	\$4,286.98
10-20-535000	Supplies/Materials-Landscape	\$18,811.25	\$30,175.50	\$8,319.87	\$16,256.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS

2022 v 2020 COMPARISON 10/31

		Actual YTD	Budget Annual	YTD 2020	Budget 2020
10-20-535300	Supplies/Materials-Signs	\$469.74	\$3,875.00	\$1,586.95	\$1,650.00
10-20-535400	Supplies/Materials-Conservation	\$2,421.50	\$5,225.00	\$1,660.50	\$3,538.00
10-20-561000	Repairs/Maint.-Buildings	\$12,492.58	\$26,600.00	\$29,423.69	\$32,552.00
10-20-562000	Repairs/Maint.-Veh./Machines	\$8,614.14	\$24,330.00	\$679.78	\$16,340.00
10-20-565000	Repairs/Maint.-Playgrounds	\$10,853.78	\$39,829.59	\$14,826.99	\$30,000.00
10-20-565100	Repairs/Maint. Splash Pads	\$0.00	\$0.00	\$930.43	\$7,000.00
10-20-566000	Repairs/Maint.-Pavillions	\$0.00	\$0.00	\$47.46	\$0.00
10-20-568000	Repairs/Maint.-Equipment	\$2,837.87	\$16,600.00	\$12,529.54	\$15,650.00
10-20-571000	Cap. Exp.-Equip. Acquisition	\$14,500.00	\$22,000.00	\$0.00	\$0.00
Totals for Department(s) 20 - Maintenance:		\$413,476.31	\$820,272.15	\$408,174.64	\$801,884.82
Total Expenses		\$622,749.52	\$1,278,365.15	\$575,521.77	\$1,240,975.52
BEGINNING FUND BALANCE		\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)		\$594,887.37	\$0.00	\$592,182.15	\$0.00
ENDING FUND BALANCE		\$594,887.37	\$0.00	\$592,182.15	\$0.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
2022 v 2020 COMPARISON 10/31

		Actual YTD	Budget Annual	YTD 2020	Budget 2020
20 - Recreation Fund					
Revenues					
20-10-411000	Tax Rev - Current Real Estate	\$858,460.38	\$875,607.20	\$679,240.11	\$697,490.32
20-10-412000	Tax Rev - Non-Current Real Est	\$81.30	\$0.00	\$48.99	\$0.00
20-10-413000	Tax Rev - County Interest	\$0.00	\$0.00	\$37.95	\$0.00
20-10-414000	Tax Rev - Replacement Tax	\$0.00	\$0.00	\$69,209.14	\$75,000.00
20-10-430000	Interest from Investments	\$153.05	\$1,000.00	\$6,819.11	\$8,000.00
20-10-442000	Rental Income-Athletic Fields	\$24,709.00	\$20,425.00	\$23,500.00	\$35,100.00
20-10-444000	Rental Income-Pavillions	\$4,895.00	\$1,950.00	\$2,350.00	\$3,000.00
20-10-451000	Donations-Annual Appeal	\$3,000.00	\$3,500.00	\$2,660.00	\$0.00
20-10-451100	Donations-General	\$2,610.00	\$0.00	\$0.00	\$0.00
20-10-453000	Revenue - Donations Foundation	\$0.00	\$3,000.00	\$6,000.00	\$20,300.00
20-10-455000	Sponsorship-Public Relations Events	\$6,000.00	\$1,550.00	\$0.00	\$1,550.00
20-10-460000	Brochure/Website Ads	\$0.00	\$0.00	\$500.00	\$700.00
20-10-461000	Rev-Concessions	\$0.00	\$0.00	\$53.40	\$750.00
20-10-480000	Revenue - Service Fees	\$90.00	\$250.00	\$201.00	\$200.00
20-10-485000	Revenue - Miscellaneous	\$64.00	\$0.00	\$20.00	\$200.00
Totals for Department(s) 10 - Administrative:		\$900,062.73	\$907,282.20	\$790,639.70	\$842,290.32
20-30-451000	Rev- Appeal Sponsorships	\$17,500.00	\$12,500.00	\$24,350.00	\$33,500.00
20-30-451200	Revenue-Sponsorships General	\$0.00	\$13,845.50	\$0.00	\$0.00
20-30-461000	Concessions	\$105.00	\$2,400.00	\$824.04	\$1,130.00
20-30-461300	Revenue-Costumes	\$0.00	\$0.00	\$739.50	\$0.00
20-30-490000	Program Revenue	\$152,105.21	\$296,406.00	\$291,555.12	\$510,446.00
20-30-491000	Rev-Ticket Sales	\$0.00	\$3,000.00	\$11,247.51	\$12,545.00
20-30-492000	Rev.-Advertisers	\$0.00	\$0.00	\$1,617.00	\$1,315.00
Totals for Department(s) 30 - Programming:		\$169,710.21	\$328,151.50	\$330,333.17	\$558,936.00
20-40-421000	Admissions Rev.-Daily Fees	\$175,658.47	\$300,000.00	\$239,979.29	\$317,835.00
20-40-422000	Admissions Rev.-Passes	\$27,546.02	\$4,835.00	\$78,958.00	\$45,650.00
20-40-428000	Elite Membership Allocation	\$96.79	\$0.00	\$0.00	\$0.00
20-40-443000	Rev. - Rentals	\$12,684.00	\$9,810.00	\$24,755.00	\$18,110.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
2022 v 2020 COMPARISON 10/31

		Actual YTD	Budget Annual	YTD 2020	Budget 2020
20-40-462000	Concess. Rev.-Aquatics	\$4,840.56	\$5,500.00	\$12,567.86	\$12,232.00
20-40-463000	Merchandise Sales	\$806.00	\$150.00	\$3,066.00	\$3,712.25
20-40-485000	Revenue - Miscellaneous	\$0.00	\$2,000.00	\$3,150.00	\$0.00
20-40-490000	Program Rev. Aquatics	\$10,615.50	\$10,332.00	\$29,451.60	\$38,001.00
20-40-491000	Revenue-Sponsorships	\$10,000.00	\$10,000.00	\$9,610.00	\$0.00
20-40-494000	Rev. - Staff Uniform & Certification	\$1,330.00	\$6,329.00	\$8,546.00	\$6,763.00
Totals for Department(s) 40 - Turtle Splash:		\$243,577.34	\$348,956.00	\$410,083.75	\$442,303.25
20-50-441000	Room Rentals	\$0.00	\$1,070.00	\$268.00	\$2,700.00
20-50-445000	Gym Rentals	\$4,220.00	\$61,320.00	\$22,396.67	\$64,540.00
20-50-462000	Vending Machine Sales	\$0.00	\$25.00	\$0.00	\$960.00
20-50-485000	Miscellaneous Revenue	\$5,936.00	\$2,400.00	\$0.00	\$0.00
Totals for Department(s) 50 - Zone 250:		\$10,156.00	\$64,815.00	\$22,664.67	\$68,200.00
20-70-421000	Admissions Rev.-Guest Fees	\$6,989.00	\$35,088.00	\$6,055.68	\$12,840.00
20-70-428000	Elite Membership Allocation	\$242.06	\$0.00	\$0.00	\$0.00
20-70-431000	TREEHOUSE DAILY	\$190.00	\$31,802.00	\$12,452.64	\$32,880.00
20-70-435000	TREEHOUSE MEMBERSHIP	\$0.00	\$0.00	\$7,316.78	\$15,264.00
20-70-436000	Treehouse Camps	\$0.00	\$400.00	\$0.00	\$0.00
20-70-441000	ROOM RENTAL	\$38,873.30	\$112,080.00	\$45,093.73	\$80,730.00
20-70-445000	RENTAL REVENUE GYM	\$8,604.00	\$66,356.00	\$17,949.80	\$45,330.00
20-70-451000	ADULT MEMBERSHIP	\$47,181.53	\$29,700.00	\$47,058.92	\$85,638.00
20-70-451400	Healthy Network Memberships	\$555.00	\$5,000.00	\$0.00	\$0.00
20-70-451500	Elite Memberships	\$629.54	\$61,152.00	\$0.00	\$0.00
20-70-451600	Classic Memberships	\$0.00	\$108,912.00	\$0.00	\$0.00
20-70-451700	Monthly Memberships	\$7,144.24	\$16,380.00	\$0.00	\$0.00
20-70-451800	Open Gym Memberships	\$123.12	\$12,480.00	\$0.00	\$0.00
20-70-451900	Fitness Core Memberships	\$323.18	\$1,695.00	\$0.00	\$0.00
20-70-452000	COUPLE MEMBERSHIP	\$4,896.24	\$17,120.00	\$28,071.57	\$66,788.00
20-70-453000	FAMILY MEMBERSHIP	\$7,473.11	\$25,056.00	\$39,971.85	\$83,970.00
20-70-454000	YOUTH MEMBERSHIP	\$2,870.26	\$3,584.00	\$15,706.40	\$9,240.00
20-70-455000	SENIOR MEMBERSHIP	\$6,900.89	\$16,704.00	\$30,421.94	\$57,768.00
20-70-456000	SPECIALTY MEMBERSHIP	\$7,821.80	\$2,250.00	\$19,178.00	\$38,145.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
2022 v 2020 COMPARISON 10/31

		Actual YTD	Budget Annual	YTD 2020	Budget 2020
20-70-458000	Track Pass	\$2,662.75	\$12,704.00	\$6,504.93	\$11,025.00
20-70-462000	VENDING MACHINE SALES	\$631.70	\$500.00	\$62.80	\$1,560.00
20-70-465000	Merchandise Sales Revenue	\$71.50	\$105.00	\$3.00	\$102.00
20-70-490000	Program Rev-ARC Center	\$39,155.75	\$99,090.00	\$62,064.81	\$138,200.00
Totals for Department(s) 70 - ARC:		\$183,338.97	\$658,158.00	\$337,912.85	\$679,480.00
Total Revenues		\$1,506,845.25	\$2,307,362.70	\$1,891,634.14	\$2,591,209.57
Expenses					
20-10-511000	Salaries/Wages-Full Time	\$123,541.00	\$394,058.00	\$200,178.27	\$436,217.39
20-10-512000	Salaries/Wages-Part Time-Reg.	\$3,701.74	\$23,400.00	\$27,507.41	\$31,000.00
20-10-517000	Wages-General Rental	\$0.00	\$1,400.00	\$0.00	\$0.00
20-10-518000	Wages-General Training	\$2,402.84	\$3,000.00	\$0.00	\$0.00
20-10-521000	Cont/Ser - Attorney Fees	\$1,158.11	\$15,000.00	\$13,468.84	\$8,000.00
20-10-521100	Cont/Ser - Legal Publications	\$0.00	\$1,000.00	\$74.87	\$1,250.00
20-10-521200	Cont/Ser - Subscriptions	\$468.00	\$600.00	\$399.00	\$600.00
20-10-522000	Cont/Ser - Rent - Office Printers	\$4,358.17	\$13,000.00	\$5,620.35	\$11,000.00
20-10-522100	Cont/Ser - Rent-Toilets	\$265.52	\$5,000.00	\$3,450.00	\$5,000.00
20-10-522200	Cont/Ser Rent Postage Meter	\$134.43	\$600.00	\$0.00	\$600.00
20-10-522400	Cont/Ser - Rent-Shredder	\$0.00	\$500.00	\$0.00	\$0.00
20-10-523000	Cont/Ser - IT Consultants	\$2,607.81	\$19,040.00	\$11,785.84	\$20,000.00
20-10-523100	Cont/Ser - Software Annu Maint	\$13,366.69	\$10,000.00	\$9,657.85	\$11,300.00
20-10-525000	Cont/Ser - Alarm Monitor. Ser.	\$165.00	\$300.00	\$693.00	\$1,800.00
20-10-526200	Cont/Ser - Lic./Inspection Fee	\$368.17	\$2,104.00	\$0.00	\$300.00
20-10-527000	Cont/Ser - Employ. Assist. Pr.	\$198.00	\$700.00	\$247.50	\$700.00
20-10-527100	Cont/Ser - Employ. Test./Phy.	\$220.00	\$1,500.00	\$213.73	\$2,500.00
20-10-527200	Cont/Serv-Crim Checks	\$2,925.50	\$4,000.00	\$2,448.00	\$3,500.00
20-10-528000	Cont/Ser - Printing-Brochures	\$0.00	\$0.00	\$5,950.18	\$28,900.00
20-10-528500	Cont/Serv-Misc.	\$1,508.51	\$2,500.00	\$170.00	\$1,000.00
20-10-531000	Supplies/Materials-Office	\$477.29	\$3,200.00	\$1,149.04	\$3,200.00
20-10-531100	Supplies/Materials-Off. Post.	\$545.61	\$4,500.00	\$1,720.67	\$4,500.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
2022 v 2020 COMPARISON 10/31

		<u>Actual YTD</u>	<u>Budget Annual</u>	<u>YTD 2020</u>	<u>Budget 2020</u>
20-10-531200	Supplies/Materials-Broch. Post	\$0.00	\$0.00	\$2,769.84	\$10,285.00
20-10-531300	Supplies/Materials-Software	\$712.48	\$3,000.00	\$1,345.67	\$2,000.00
20-10-531400	Supplies - Promo Postage	\$0.00	\$17,100.00	\$0.00	\$913.00
20-10-531500	Supplies-Hardware	\$58.95	\$8,450.00	\$17,113.60	\$17,619.00
20-10-531600	Supplies Finance	\$0.00	\$0.00	\$234.66	\$1,200.00
20-10-532100	First Aid Supplies-ALL	\$0.00	\$7,041.41	\$419.98	\$2,610.00
20-10-534100	Supplies/Materials-Fuel/Oil	\$0.00	\$0.00	\$106.57	\$1,500.00
20-10-535200	Supp/Mat-Athletic Fields	\$3,191.58	\$18,730.00	\$30,501.84	\$9,550.61
20-10-537000	Supplies-Programming General	\$0.00	\$1,000.00	\$0.00	\$750.00
20-10-541000	Utilities-Telephones	\$1,920.10	\$5,500.00	\$2,597.20	\$4,500.00
20-10-542000	Utilities-Water/Sewer	\$551.11	\$3,500.00	\$0.00	\$3,000.00
20-10-543000	Utilities-Electricity	\$3,466.63	\$12,000.00	\$3,498.56	\$8,500.00
20-10-544000	Utilities-Natural Gas	\$659.03	\$3,500.00	\$593.02	\$5,500.00
20-10-551000	Insurance Exp.-Medical	\$62,657.07	\$212,000.00	\$88,637.73	\$202,150.00
20-10-552000	Insurance Exp.-Life	(\$27.00)	\$800.00	\$0.00	\$0.00
20-10-561000	Repairs/Maint.-Buildings	\$0.00	\$0.00	\$89.94	\$3,000.00
20-10-562000	Repairs/Maint.-Veh./Machines	\$0.00	\$0.00	\$1,578.38	\$5,000.00
20-10-563000	Repairs/Maint.-Ath. Facilities	\$0.00	\$2,170.00	\$865.64	\$22,100.00
20-10-564000	Repairs/Maint.-Landscape	\$5,079.52	\$0.00	\$1,471.69	\$0.00
20-10-565000	Repairs/Maint.-Playgrounds	\$0.00	\$0.00	\$0.00	\$7,000.00
20-10-581000	Spec. Purp.-Membership	\$0.00	\$0.00	\$282.74	\$7,000.00
20-10-581100	IPRA/NRPA Staff & Board	\$2,204.78	\$11,000.00	\$3,313.77	\$28,000.00
20-10-581300	Staff CE, Training & Prof Development	\$870.97	\$5,000.00	\$922.62	\$5,000.00
20-10-581310	Meetings Staff & Board	\$688.27	\$0.00	\$3,845.15	\$11,500.00
20-10-581400	Spec. Purp.-Mileage Reimburse.	\$91.73	\$1,500.00	\$1,330.93	\$4,500.00
20-10-581500	Spec. Purp.-Awards/Recognition	\$104.95	\$6,000.00	\$721.04	\$7,000.00
20-10-581600	Spec. Purp.- Foundation	\$0.00	\$0.00	\$0.00	\$3,500.00
20-10-581800	Employee Logowear	\$1,663.25	\$1,400.00	\$676.75	\$2,250.00
20-10-582000	Spec. Purp.-Bank Serv Fees	\$106.33	\$500.00	\$224.29	\$1,200.00
20-10-582100	Spec. Purp.-Cash Over and Short	(\$162.00)	\$0.00	\$48.05	\$0.00
20-10-583000	Spec. Purp.-Credit Card Fees	\$10,039.19	\$24,000.00	\$19,952.85	\$30,000.00
20-10-584000	Media Marketing	\$1,660.99	\$10,239.00	\$525.47	\$6,114.00
20-10-584100	Branding/Signage	\$149.15	\$3,987.78	\$4,204.08	\$5,866.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
2022 v 2020 COMPARISON 10/31

		Actual YTD	Budget Annual	YTD 2020	Budget 2020
20-10-584200	Public Realties Events Supplies	\$1,119.58	\$400.00	\$136.81	\$2,100.00
20-10-584300	Marketing-Annual Appeal Expenses	\$0.00	\$3,000.00	\$1,932.13	\$3,000.00
20-10-586000	Promotional Materials & PR	\$200.00	\$7,687.00	\$1,635.00	\$7,624.00
20-10-586500	Debt Retirement-Principal	\$0.00	\$0.00	\$30,084.50	\$40,253.62
20-10-586600	Debt Retirement-Notes Payable	\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00
20-10-586800	Debt Retirement-Interest	\$0.00	\$0.00	\$585.52	\$639.48
20-10-587000	Marketing Design and Print	\$108.84	\$21,097.00	\$698.07	\$3,546.00
20-10-589000	Spec Purp-Sales Tax	\$0.00	\$500.00	\$0.00	\$700.00
	Totals for Department(s) 10 - Administrative:	\$260,527.89	\$901,504.19	\$512,678.64	\$1,053,338.10
20-30-515000	Wages - Programming	\$41,103.28	\$126,762.50	\$94,419.12	\$174,387.25
20-30-529500	Contract Program Expense	\$22,106.57	\$60,521.50	\$66,065.41	\$101,772.00
20-30-539500	Supplies Program Expense	\$14,118.00	\$27,639.75	\$23,751.76	\$57,866.50
20-30-589500	Program Awards	\$199.99	\$675.00	\$2,307.02	\$2,322.00
	Totals for Department(s) 30 - Programming:	\$77,527.84	\$215,598.75	\$186,543.31	\$336,347.75
20-40-514100	Wages-Supervisors	\$15,273.12	\$16,184.50	\$24,237.35	\$29,950.63
20-40-514200	Wages-Lifeguards	\$59,472.60	\$80,492.50	\$100,901.91	\$95,553.25
20-40-514300	Wages-Admissions	\$4,284.17	\$10,549.00	\$15,510.35	\$20,613.50
20-40-514500	Wages-Deck Attendant	\$5,354.79	\$0.00	\$11,737.94	\$23,141.00
20-40-514900	Wages-Facility Maintenance	\$0.00	\$1,100.00	\$1,351.88	\$4,882.50
20-40-515000	Wages-Aquatic Programs	\$3,267.99	\$4,975.00	\$7,113.49	\$12,581.25
20-40-523000	Cont. Serv.-Computer Maint.	\$0.00	\$75.00	\$0.00	\$0.00
20-40-524000	Cont. Serv.-Refuse Removal	\$0.00	\$0.00	\$1,863.65	\$1,702.00
20-40-524200	Cont/Serv-Custodial	\$0.00	\$875.00	\$4,514.00	\$4,758.00
20-40-525000	Cont. Serv.-Alarm Monitoring	\$845.88	\$3,768.36	\$800.25	\$1,000.00
20-40-526000	Cont.- Lifeguard Certifications	\$2,325.00	\$2,450.00	\$3,018.00	\$1,600.00
20-40-526100	Cont. Serv.-Aquatic Inspections	\$140.00	\$1,225.20	\$490.00	\$1,625.00
20-40-529500	Cont. Serv. Aquatic Programs	\$80.00	\$720.00	\$0.00	\$384.00
20-40-529504	Cont Serv-Lifeguard Audits	\$2,350.00	\$2,350.00	\$3,475.00	\$1,900.00
20-40-529506	Cont/Serv-Pool Open/Close	\$6,211.45	\$7,572.50	\$257.95	\$10,871.00
20-40-529600	Cont Serv-Preseason Training	\$0.00	\$0.00	\$0.00	\$2,640.00
20-40-531000	Aquatic Mgr/Staff Office Supplies	\$0.00	\$190.00	\$1,740.33	\$2,034.50

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
2022 v 2020 COMPARISON 10/31

		<u>Actual YTD</u>	<u>Budget Annual</u>	<u>YTD 2020</u>	<u>Budget 2020</u>
20-40-531300	Computer	\$0.00	\$0.00	\$619.24	\$1,509.62
20-40-531500	Admissions Merchandise Supplies	\$485.77	\$30.00	\$851.42	\$2,146.40
20-40-532000	Staff Uniforms	\$4,790.75	\$3,191.00	\$3,728.53	\$5,498.67
20-40-532100	First Aid Supplies	\$0.00	\$0.00	\$1,010.91	\$1,358.49
20-40-532200	Aquatic Safety Supplies	\$67.79	\$3,578.20	\$139.98	\$4,757.70
20-40-533100	Supp./Mater.-Janitorial	\$926.78	\$2,098.05	\$1,852.45	\$2,738.31
20-40-533200	Supp./Mater.-Chemicals	\$21,130.84	\$19,555.00	\$37,103.79	\$35,333.00
20-40-537000	Supp./Mater.-Operational	\$52.97	\$1,062.00	\$1,337.07	\$6,178.46
20-40-539500	Supplies Aquatic Programs	\$0.00	\$40.00	\$2,343.60	\$4,082.50
20-40-541000	Utilities-Telephone	\$1,033.72	\$2,700.00	\$1,134.25	\$2,500.00
20-40-542000	Utilities-Water/Sewer	\$51,383.49	\$90,000.00	\$49,366.29	\$29,128.00
20-40-543000	Utilities-Electricity	\$22,104.23	\$42,000.00	\$26,128.05	\$36,000.00
20-40-544000	Utilities-Natural Gas	\$16,684.40	\$12,000.00	\$5,961.92	\$12,000.00
20-40-561000	Repairs/Maintenance-Buildings	\$2,283.38	\$41,500.00	\$5,568.46	\$51,450.00
20-40-566000	Repairs/Maintenance-Equipment	\$34,019.67	\$50,000.00	\$25,150.19	\$35,068.00
20-40-567000	Repairs/Maint.-Slides	\$15.00	\$16,000.00	\$7,422.65	\$21,250.00
20-40-581500	Spec. Purp.- Awards/Recognitio	\$97.35	\$480.00	\$626.61	\$438.00
20-40-586000	Marketing Promo Materials	\$135.00	\$4,259.50	\$45.00	\$5,380.00
Totals for Department(s) 40 - Turtle Splash:		<u>\$254,816.14</u>	<u>\$421,020.81</u>	<u>\$347,402.51</u>	<u>\$472,053.78</u>
20-50-514300	Wages-Customer Service	\$0.00	\$0.00	\$1,960.54	\$5,461.08
20-50-517000	Wages-Rentals	\$0.00	\$624.00	\$0.00	\$0.00
20-50-521000	Cont/Ser - Maintenance	\$1,104.00	\$13,079.00	\$3,525.00	\$5,130.00
20-50-524000	Con. Serv.-Refuse Removal-Reg.	\$0.00	\$0.00	\$436.24	\$1,600.00
20-50-524200	Cont/Serv-Custodial	\$0.00	\$625.00	\$2,806.00	\$14,400.00
20-50-525000	Cont/Ser - Alarm Monitor. Ser.	\$1,573.80	\$4,978.80	\$0.00	\$1,274.00
20-50-528600	Cont/Serv-Contracted Repairs Service	\$0.00	\$1,500.00	\$0.00	\$7,000.00
20-50-531000	Office Supplies	\$0.00	\$0.00	\$0.00	\$234.00
20-50-532200	Facility Safety Supplies	\$0.00	\$344.00	\$0.00	\$128.00
20-50-533100	Supplies/Materials-Janitorial	\$0.00	\$1,044.00	\$0.00	\$1,000.00
20-50-533600	Supplies/Materials Facility Equipment	\$62.10	\$100.00	\$253.97	\$200.00
20-50-542000	Utilities-Water/Sewer	\$402.04	\$1,050.00	\$384.62	\$1,200.00
20-50-543000	Utilities-Electricity	\$5,170.29	\$21,600.00	\$9,714.04	\$19,920.00

West Chicago Park District
Revenue/Expense Statement ALL FUNDS
2022 v 2020 COMPARISON 10/31

		<u>Actual YTD</u>	<u>Budget Annual</u>	<u>YTD 2020</u>	<u>Budget 2020</u>
20-50-544000	Utilities-Natural Gas	\$348.46	\$2,090.00	\$194.35	\$2,700.00
20-50-561000	Repairs/Maint.-Buildings	\$1,268.80	\$3,376.00	\$324.60	\$899.00
20-50-568000	Repairs/Maint.-Equipment	\$1,975.56	\$2,000.00	\$0.00	\$0.00
Totals for Department(s) 50 - Zone 250:		<u>\$11,905.05</u>	<u>\$52,410.80</u>	<u>\$19,599.36</u>	<u>\$61,146.08</u>
20-70-514300	CUSTOMER SERVICE STAFF	\$45,086.43	\$138,767.45	\$64,796.42	\$135,112.50
20-70-514400	KIDS AREA STAFF	\$1,012.66	\$37,598.00	\$16,063.96	\$35,355.00
20-70-515000	Wages-ARC Programs	\$25,390.96	\$65,833.75	\$38,985.01	\$81,913.00
20-70-517000	Wages-Room Rentals	\$1,289.68	\$2,295.00	\$1,248.10	\$3,400.00
20-70-517100	Wages-Gym Attendants	\$605.00	\$3,372.00	\$0.00	\$0.00
20-70-521000	MAINTENANCE AGREEMENTS	\$7,794.83	\$27,164.00	\$19,464.87	\$38,544.85
20-70-524000	REFUSE DISPOSAL	\$0.00	\$0.00	\$856.01	\$2,067.00
20-70-524200	Cont/Serv-Custodial	\$63,969.09	\$125,004.00	\$89,435.06	\$147,748.08
20-70-525000	ALARM SYSTEM	\$3,748.68	\$8,848.92	\$823.50	\$720.00
20-70-528200	EQUIPMENT RENTAL	\$0.00	\$608.40	\$304.20	\$600.00
20-70-528600	Cont/Serv-Contracted Repairs	\$1,900.00	\$13,310.00	\$5,496.35	\$15,150.00
20-70-529500	Contractual-ARC Programs	\$63.63	\$330.00	\$0.00	\$0.00
20-70-531000	OFFICE SUPPLIES	\$524.36	\$1,700.00	\$288.61	\$2,772.00
20-70-532000	Supplies/Materials-Personnel	\$0.00	\$196.00	\$106.54	\$1,296.00
20-70-532200	Facility Safety Supplies	\$1,309.96	\$3,700.00	\$2,831.40	\$2,680.00
20-70-533100	Supplies/Materials-Janitorial	\$3,837.69	\$18,826.00	\$6,075.53	\$14,000.00
20-70-533600	Supplies/Materials Facility Equipment	(\$324.06)	\$3,070.00	\$2,193.41	\$5,710.00
20-70-535500	Supplies/Materials-Treehouse	\$0.00	\$858.00	\$48.00	\$1,012.00
20-70-539500	Supplies-ARC Programs	\$0.00	\$3,725.00	\$1,350.65	\$4,246.00
20-70-541000	Telephones	\$8,579.43	\$18,000.00	\$7,168.84	\$16,600.00
20-70-542000	Water & Sewer	\$1,051.71	\$7,000.00	\$2,664.17	\$7,500.00
20-70-543000	Utilities-Electricity	\$54,617.91	\$120,000.00	\$47,237.39	\$96,000.00
20-70-544000	Natural Gas	\$1,050.90	\$6,900.00	\$2,670.00	\$6,780.00
20-70-561000	Repairs/Maint.-Buildings	\$6,993.61	\$8,000.00	\$2,227.63	\$6,846.00
20-70-568000	Repairs & Maint.-Equipment	\$13,421.92	\$24,300.00	\$4,535.90	\$20,410.00
20-70-581200	Marketing Supplies	\$883.66	\$12,249.00	\$3,402.35	\$9,605.00
20-70-586000	ARC Promotional Materials	\$220.96	\$4,650.00	\$795.00	\$4,850.00
Totals for Department(s) 70 - ARC:		<u>\$243,029.01</u>	<u>\$656,305.52</u>	<u>\$321,068.90</u>	<u>\$660,917.43</u>

West Chicago Park District
Revenue/Expense Statement ALL FUNDS

2022 v 2020 COMPARISON 10/31

	Actual YTD	Budget Annual	YTD 2020	Budget 2020
Total Expenses	\$847,805.93	\$2,246,840.07	\$1,387,292.72	\$2,583,803.14
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00	\$0.00
NET SURPLUS/(DEFICIT)	\$659,039.32	\$0.00	\$504,341.42	\$0.00
ENDING FUND BALANCE	\$659,039.32	\$0.00	\$504,341.42	\$0.00

**ORDINANCE 21-03
ANNUAL LEVY ORDINANCE
WEST CHICAGO PARK DISTRICT**

STATE OF ILLINOIS)
)ss
COUNTY OF DUPAGE)

In pursuance of authority vested in them by the Park District Code, Article Five, the Commissioners of the Park Board, in meeting assembled, do hereby find and declare that there will be required to be raised by general taxation the amounts hereinafter set forth, to be levied upon all the taxable property in said Park District, in order to meet and defray all the necessary expenses and liabilities of the Park District as required by statute or voted by people in accordance with law, and the amounts so required are itemized and needed for uses and purposes as follows, to wit:

	<u>Amount to be Raised by Taxation</u>
I. <u>CORPORATE FUND</u>	
A. <u>ADMINISTRATIVE DIVISION</u>	
Salaries and Wages	\$ 150,000.00
Contractual Services	60,000.00
Legal	10,000.00
Computer Maintenance	10,000.00
Software Maintenance	10,000.00
Rental of Photocopier	10,000.00
IT Services	20,000.00
Utilities	25,000.00
Medical Insurance	105,000.00
TOTAL ADMINISTRATIVE DIVISION	\$ 340,000.00

B. PARKS DIVISION

Salaries and Wages		164,000.00
Contractual Services		398,000.00
Seasonal Labor	260,000.00	
Service Contracts	75,000.00	
Equipment Rental	40,000.00	
Refuse Removal	15,000.00	
License & Inspection Fees	8,000.00	
Supplies & Materials		108,000.00
Personnel	7,000.00	
Ice Control	6,000.00	
Chemicals	4,000.00	
Janitorial	9,000.00	
Vehicle & Machine	5,000.00	
Fuel & Oil Supplies	41,000.00	
Tools & Hardware	8,000.00	
Landscape Materials	28,000.00	
Repairs & Maintenance		120,000.00
Buildings	25,000.00	
Vehicles & Machines	25,000.00	
Playgrounds	30,000.00	
Splash Pads	10,000.00	
Equipment	30,000.00	
TOTAL PARKS DIVISION		\$ 790,000.00
TOTAL CORPORATE FUND		\$ 1,130,000.00
Said amounts are hereby levied as the Corporate Fund Tax		

II. RECREATION FUND

A. ADMINISTRATIVE DIVISION

Salaries and Wages		\$180,000.00
Contractual Services		40,000.00
Legal Publications	2,000.00	
Photocopier Lease	5,000.00	
Computer Maintenance	10,000.00	
Software Maintenance	8,000.00	
Brochure Printing	15,000.00	

Supplies & Materials		54,000.00
Marketing	10,000.00	
Office Supplies	10,000.00	
Fuel/Oil	16,000.00	
Athletic Fields	18,000.00	
Utilities		20,000.00
Medical Insurance		83,000.00
TOTAL ADMINISTRATIVE DIVISION		\$ 377,000.00

B. RECREATION DIVISION

Salaries and Wages		100,000.00
Program Supplies		100,000.00
TOTAL RECREATION DIVISION		\$ 200,000.00

C. SPECIAL FACILITIES DIVISION

Salaries and Wages		70,000.00
Contractual Services		107,600.00
Supplies and Materials		50,000.00
Utilities		70,000.00
Repairs and Maintenance		50,000.00
TOTAL SPECIAL FACILITIES DIVISION		\$ 347,600.00

TOTAL RECREATION FUND \$ 924,600.00

Said amounts are hereby levied as the Recreation Fund Tax

III. LIGHTING AND PAVING FUND

A. Lighting Projects		\$ 500.00
B. Paving Projects		500.00

TOTAL LIGHTING AND PAVING FUND \$ 1,000.00

Said amounts are hereby levied as the Lighting and Paving Fund Tax

IV. I.M.R.F. FUND

A. I.M.R.F. Contributions \$75,000.00

TOTAL I.M.R.F. FUND \$75,000.00

Said amounts are hereby levied as the I.M.R.F. Fund Tax

V. SOCIAL SECURITY FUND

A. F.I.C.A. Contributions \$ 93,000.00

TOTAL SOCIAL SECURITY FUND \$ 93,000.00

Said amounts are hereby levied as the Social Security Fund Tax

VI. LIABILITY INSURANCE FUND

A. General Liability \$ 65,000.00

B. Workers' Compensation 8,000.00

TOTAL LIABILITY INSURANCE FUND \$ 73,000.00

Said amounts are hereby levied as the Liability Insurance Fund Tax

VII. AUDIT FUND

A. Audit Services \$ 25,000.00

TOTAL AUDIT FUND \$ 25,000.00

Said amount is hereby levied as the Audit Fund Tax

VIII. HANDICAPPED RECREATION FUND

A. Contractual Services (WDSRA) \$ 402,000.00

TOTAL HANDICAPPED RECREATION FUND \$ 402,000.00

Said amount is hereby levied as the Handicapped Recreation Fund Tax

RECAPITULATION

The following are the total taxes to be levied for:

CORPORATE FUND	\$	1,130,000.00
RECREATION FUND		924,600.00
LIGHTING AND PAVING FUND		1,000.00
I.M.R.F. FUND		75,000.00
SOCIAL SECURITY FUND		93,000.00
LIABILITY INSURANCE FUND		73,000.00
AUDIT FUND		25,000.00
HANDICAPPED RECREATION FUND		<u>402,000.00</u>

TOTAL TAXES LEVIED \$ 2,723,600.00

Making the aggregate sum of Two Million, Seven Hundred and Twenty-Three Thousand and Six Hundred Dollars (\$2,723,600.00) to be raised by taxation and levied on all the taxable property in said Park District, in order to meet and defray all the necessary expenses and liabilities of the Park District as required by statute or voted by the people in accordance with law.

That the Secretary of the West Chicago Park District shall file with the County Clerk of the County of DuPage, State of Illinois, a certified copy of this Ordinance no later than the last Tuesday in December 2021.

This Ordinance shall be in full force and effect from and after its passage and approval.

ADOPTED this 7th day of December 2021, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

President, West Chicago Park District

ATTEST:

Secretary, West Chicago Park District

STATE OF ILLINOIS)
COUNTY OF DUAPGE)

CERTIFICATION

I, MELISSA L. MEDEIROS, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners (the “Board”) of the West Chicago Park District, DuPage County, Illinois (the “District”), and that as such official I am the keeper of the records and files of the Board.

I further certify that the foregoing is a full, true and complete copy of an Ordinance, entitled “Ordinance 21-03 Annual Levy Ordinance, West Chicago Park District”, adopted at a Regular Meeting of the Board held on the 7th day of December 2021.

I further certify that said Ordinance was adopted, pursuant to, and in all respects in compliance with, the provisions of Sections 18-55 through 18-90 of the Truth-in-Taxation Law (35 ILCS 200/18-55 through 200/18-100). The notice and hearing requirements of Sections 18-60 through 18-85 of the Truth-in-Taxation Law are applicable.

I do further certify that the deliberations of the Board at said meeting were conducted openly, that all of the votes taken at said meeting were taken openly, that said meeting was 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 District this 7th day of December 2021.

Secretary, West Chicago Park District

(SEAL)

STATE OF ILLINOIS)
COUNTY OF DUPAGE

CERTIFICATE OF COMPLIANCE
WITH THE ILLINOIS TRUTH IN TAXATION LAW
35 ILCS 200/18-55 THROUGH 200/18-100

I, FRANK P. LENERTZ, do hereby certify that I am the duly elected President and Presiding Officer of the Board of Park Commissioners of the West Chicago Park District, DuPage County, Illinois; and that attached hereto is a true and correct copy of the Annual Tax Levy Ordinance assessing taxes of the West Chicago Park District for the fiscal year beginning on the 1st day of May, 2022 and ending on the 30th day of April, 2023.

I further certify that said Ordinance was adopted, pursuant to, and in all respects in compliance with the provisions of Sections 18-55 through 18-90 of the Truth-in-Taxation Law. The notice and hearing requirements of Sections 18-60 through 18-85 of the Truth-in-Taxation Law are applicable.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of the District this 7th day of December 2021.

President, West Chicago Park District

(SEAL)

CITY OF WEST CHICAGO

WHERE HISTORY & PROGRESS MEET

October 26, 2021

Mr. Gary Major
Executive Director
West Chicago Park District
201 W National Street
West Chicago, IL 60185

RE: Early Termination of the Downtown TIF District

Dear Mr. Major:

At the last two annual Joint Review Board meetings, City staff have been sharing the desire to terminate the existing Downtown TIF District and replace it with a new, smaller TIF for the Central Business District. At its October 20, 2021 Special Meeting, the City Council approved the early termination of the Downtown TIF District, effective December 31, 2021. Attached is a certified copy of Ordinance No. 21-O-0023. Any surplus funds will be provided to the DuPage County Treasurer for payment to the impacted taxing bodies.

The City Council took this action four years prior to the District's intended expiration for two primary reasons:

- (1) To allow the taxing bodies to take advantage of the valuation associated with the new developments and improvements since the TIF District commenced in 1990; and
- (2) The City is in active discussions with a developer for two highly-amenitized market-rate apartment buildings in the Central Main Street area. There is a sizeable financial gap (at this time nine million dollars) that must be bridged before development here may move forward toward construction. Our experts forecast that this gap will exist for any developer, especially because the City is seeking a high quality development. The plan would be for the City to sell bonds to fund this financial gap, and the increment from a new TIF District would be used to pay the debt service over 20 years. There is not another economic development tool other than a TIF District that would be able to accomplish such.

The TIF Eligibility Report is nearing completion, and it will be shared with the Joint Review Board so that a determination may be made as to whether or not the factors are present to warrant a new TIF District.

Should you at any time like me to talk to your Boards about what the City is trying to accomplish and the desire to create a new, smaller TIF District in the downtown, please give me some notice and I would be happy to do so.

Please let me know if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael L. Guttman". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Michael L. Guttman
City Administrator

C: City Council
Linda M. Martin, Director of Administrative Services
Tom Dabareiner, Director of Community Development

CITY OF WEST CHICAGO

ORDINANCE NO. 21-O-0023

**AN ORDINANCE TERMINATING THE DESIGNATION
OF THE WEST CHICAGO DOWNTOWN TAX INCREMENT
FINANCING REDEVELOPMENT PROJECT AREA AND
DISSOLVING THE WEST CHICAGO DOWNTOWN SPECIAL TAX
INCREMENT ALLOCATION FUND**

**ADOPTED BY THE
CITY COUNCIL
OF THE
CITY OF WEST CHICAGO
October 20, 2021**

Published in pamphlet form by the authority of the City Council of the City of West Chicago, DuPage County, Illinois, on the 21st day of October, 2021.

ORDINANCE NO. 21-O-0023

**AN ORDINANCE TERMINATING THE DESIGNATION
OF THE WEST CHICAGO DOWNTOWN TAX INCREMENT
FINANCING REDEVELOPMENT PROJECT AREA AND
DISSOLVING THE WEST CHICAGO DOWNTOWN SPECIAL TAX
INCREMENT ALLOCATION FUND**

WHEREAS, the City of West Chicago (“City”) is a home rule unit under Section 6(a) of Article VII of the Illinois Constitution of 1970 and subject to said Section, a home rule unit may exercise any power and perform and function pertaining to its government and affairs for the protection of the public health, safety, morals and welfare; and

WHEREAS, the Mayor and City Council of the City did, on May 21, 1990, adopt Ordinances 2273, 2274 and 2275, designating a redevelopment project area, approving a redevelopment plan and project, and adopting tax increment financing, respectively, for the West Chicago Downtown TIF District redevelopment project (“TIF District”), which Ordinances were subsequently amended by Ordinance 13-O-0031, adopted May 21, 2013, and by Ordinance 13-O-0034, adopted October 7, 2013; and

WHEREAS, notwithstanding the proposed thirty-five (35) year life of the TIF District, pursuant to 65 ILCS 5/11-74.4-8, the City intends to dissolve the special tax allocation fund for the TIF District (“TIF District Special Tax Allocation Fund”), terminate the designation of the TIF District redevelopment project area, and terminate the use of tax increment financing for the TIF District redevelopment project area effective December 31, 2021;

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of West Chicago, DuPage County, Illinois, as follows:

Section 1: Recitals. Each Whereas statement set forth in the preambles of this Ordinance is incorporated into this Ordinance as material provisions hereof.

SECTION 2: Termination. That effective December 31, 2021, the City hereby terminates the TIF District redevelopment project area.

SECTION 3: Dissolution of Fund. That the City hereby dissolves the TIF District Special Tax Allocation Fund, into which the incremental real estate taxes for the TIF District redevelopment project area have been paid, after receipt of the 2020 real estate tax increment paid in 2021, effective December 31, 2021, subject to the transfer of sufficient TIF incremental revenues from the TIF District Special Tax Allocation Fund to other funds of the City, prior to said dissolution, as needed to pay for tax increment financing eligible costs incurred for work performed, and obligations otherwise incurred, during 2021, but not billed as of December 31, 2021. Any monies remaining in the TIF District Special Tax Allocation Fund at its dissolution are hereby designated surplus, and shall be paid to the DuPage County Collector / Treasurer for payment to the taxing districts impacted by the TIF District redevelopment project area, in the same manner and proportion as the most recent distribution by the DuPage County Collector / Treasurer to those taxing districts of real property taxes from real property in the TIF District redevelopment project area, all in accordance with 65 ILCS 5/11-74.4-8.

SECTION 4: Surplus. That in the event that additional incremental real estate taxes attributable to the TIF District redevelopment project area shall be received by the City from late payment of real estate taxes or any other reason, after the dissolution of the TIF District Special Tax Allocation Fund, such monies shall be segregated by the City,

declared surplus funds, and sent to the DuPage County Collector / Treasurer for distribution in the same manner as provided for in Section 3, above.

SECTION 5: Rates of Taxing Districts. That after the termination of the TIF District redevelopment project area, the rates of the taxing districts shall be extended and taxes levied, collected and distributed in the manner applicable in the absence of the adoption of tax increment financing.

SECTION 6: Notice. That, pursuant to 65 ILCS 5/11-74.4-8, a certified copy of this Ordinance shall be forwarded, by the City Clerk, to each taxing district impacted by the TIF District, and certified copies of this Ordinance shall also be forwarded, by the City Clerk, to the DuPage County Clerk, and to the DuPage County Collector / Treasurer, all prior to November 1, 2021.

SECTION 7: Severability. That if any section, paragraph, clause or provision of this Ordinance shall be held invalid, the invalidity thereof shall not affect the other provisions of this Ordinance.

SECTION 8: Conflicts. That all ordinances in conflict herewith are hereby repealed to the extent of such conflict.

SECTION 9: Effectiveness. That this Ordinance shall be in full force and effect from and after its passage, approval and publication in pamphlet form as provided by law.

[THIS SPACE INTENTIONALLY LEFT BLANK]

ADOPTED this 26th day of October, 2021, pursuant to a roll call vote as follows:

Alderman J. Beifuss	<u>Aye</u>	Alderman L. Chassee	<u>Absent</u>
Alderman J. Sheahan	<u>Aye</u>	Alderman H. Brown	<u>Aye</u>
Alderman A. Hallett	<u>Aye</u>	Alderman C. Dettmann	<u>Aye</u>
Alderman M. Ferguson	<u>Aye</u>	Alderman S. Dimas	<u>Aye</u>
Alderman C. Swiatek	<u>Aye</u>	Alderman M. Garling	<u>Absent</u>
Alderman R. Stout	<u>Aye</u>	Alderman J. Short	<u>Aye</u>
Alderman J. Morano	<u>Aye</u>	Alderman J. Jakabcsin	<u>Aye</u>

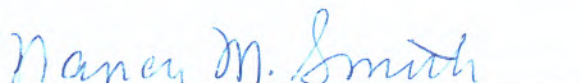
APPROVED by me this 26th day of October, 2021.



Ruben Pineda, City Mayor

(SEAL)

ATTEST:



Nancy Smith, City Clerk

STATE OF ILLINOIS)
COUNTY OF DU PAGE)

CERTIFICATE

I, Nancy Smith, Certify that I am the duly elected and acting City Clerk of the City of West Chicago, DuPage County, Illinois.

I further certify that on October 20, 2021 the Corporate Authorities of such municipality passed and approved Ordinance No. 21-O-0023 entitled:

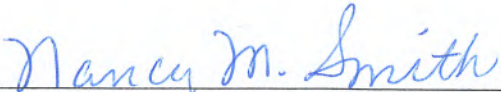
**AN ORDINANCE TERMINATING THE DESIGNATION
OF THE WEST CHICAGO DOWNTOWN TAX INCREMENT FINANCING
REDEVELOPMENT PROJECT AREA AND DISSOLVING THE WEST
CHICAGO DOWNTOWN SPECIAL TAX INCREMENT ALLOCATION
FUND**

Which provided by its terms that it should be published in pamphlet form.

The pamphlet form of Ordinance No. 21-O-0023 including the ordinance and a cover sheet hereof was prepared, and a copy of such ordinance posted in the municipal building, commencing on October 21, 2021 continuing for at least ten days thereafter. Copies of such ordinance were also available for public inspection upon request in the Office of the City Clerk.

Dated at West Chicago, Illinois, this 20th of October, 2021.

SEAL



Nancy Smith, City Clerk