



# Sycamore

PARK DISTRICT

*Established 1923*

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**Sycamore Park District  
Regular Board Meeting**

**March 25, 2014**

**6:00 pm**

**Maintenance Building, 435 Airport Road**

**AGENDA**

**CALL TO ORDER (Roll Call Vote)**

**PUBLIC HEARING ON FY 2014 BUDGET AND APPROPRIATION ORDINANCE 04-2014**

**(Roll Call Vote to Close the Hearing)**

**APPROVAL OF REGULAR AND CONSENT AGENDA (Voice Vote)**

**APPROVAL OF MINUTES:**

**3. Special Meetings – (Voice Vote)**

**2-11-14**

**2-19-14**

**8. Regular Meeting –**

**2-25-14**

**PUBLIC INPUT:**

**APPROVAL OF MONTHLY CLAIMS:**

**17. Claims Paid Since Board Meeting (Roll Call Vote)**

**25. Claims Presented (Roll Call Vote)**

**CONSENT AGENDA:**

**31. Superintendent of Finance Monthly Report**

**34. Budget Report/Monthly Cash Flow Monthly Report**

**47. Superintendent of Golf Operations Monthly Report**

**50. Superintendent of Parks and Facilities Monthly Report**

**55. Superintendent of Recreation Monthly Report**

**58. Executive Director Monthly Report**

“Sycamore Park District - we put the **MORE** in Sycamore”

“Sycamore Park District is an equal opportunity provider and employer”

**CORRESPONDENCE-**

- 60. City of Sycamore Fire Department-Peter Polarek Thank You
- 62. City of Sycamore Fire Department – Marc Doty Thank You
- 62. SPD Letter to Robbie Melnick – Park Naming
- 63. SPD Letter to Nathan Miller – Park Naming
- 64. SPD Letter to Ella Follman – Park Naming
- 65. SPD Letter to Mrs. Jane Ovitz – Park Naming
- 66. Cinco de Mayo – Jesus Romero Request

**POSITIVE FEEDBACK/REPORTS**

**MONTHLY PRESENTATION: Jackie Hienbuecher—Purchase Order System Finalized**

**OLD BUSINESS:**

- 67. Park Naming—Dan (Roll Call Vote)
- 69. Presentation of Park Naming Award Winners—Bart/Ted
- 71. FY 2014 Budget and Appropriation Ordinance 04-2014—Jackie (Roll Call Vote)
- 79. Open Meetings Act Requirement for Training—Dan
- 81. Quarterly Review of Goal Progress—Jeanette
- 122. Quarterly Capital Funds Update—Jackie

**NEW BUSINESS:**

- 124. First Review of Audit for FY2013—Jackie
- 252. Consider Community Center Lease—Bart (Roll Call Vote)
- 254. Outstanding Check Policy—Jackie (Roll Call Vote)
- 256. First Review of Park Standards—Jeff
- 264. Approval of Engineering Services—Dan (Roll Call Vote)
- 290. First Review of Capital Assets Replacement—Dan/Jackie  
Preparations for “Re-Introducing Our Endowment”—Bart  
National Take a Walk in a Park Day—Dan

**PUBLIC INPUT**

**EXECUTIVE SESSION (Roll Call Vote):**

**In accordance with 5 ILCS, Par. 120/2c, I move that the Board convene in Executive Session to discuss:**

- 1. The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body or legal counsel for the public body, including hearing testimony on a complaint lodged against an employee of the public body or against legal counsel for the public body to determine its validity.
- 5. The purchase or lease of real property for the use of the public body, including meetings held for the purpose of discussing whether a particular parcel should be acquired.

**Study Session: Planning Timeline for Vision 20/20**

**ADJOURNMENT (Voice Vote)**

**Minutes of the Special Meeting Study Session of the Board of Commissioners  
Sycamore Park District  
Wednesday, February 11, 2014**

President Strack called the meeting to order at 5:18 p.m.

The roll was called with Commissioners Kroeger, Schulz, Tucker and President Strack. Commissioner Graves was absent. Also present was Director Gible.

Guests present:

Katelyn Fogle, Beth Coil, Jaimie Curtis, Lesley Webster, Megan Monsess, Lesley Feyerhem, Chris Newquist, Brian Lance, Samantha Slagle, Michelle Jones, Micah Stoddard, Heather Eade, Mike Ferrara

**Presentation of Vision 20/20 to Chamber Young Professionals**

Katelyn Fogle noted that Director Gible asked this group to come and provide insight and feedback on what they would like to see as the younger demographic. She noted the Board is here and will go through the strategic plan and Vision 20/20. President Strack noted the reason for the meeting is to get feedback, etc on the Vision 20/20. He noted he feels we have a very unified Board at this time. Through the guidance of Director Gible they started a short term strategic plan with the focus being on the financials. The Board demanded our financial house get in order. For at least 10 years in a row, the golf course ran a deficit of approximately \$100,000. The golf course is in the black for the first time. They then started on a long term plan and the Vision 20/20 was developed. A survey was done and then a strategic planning team was developed which included people from the community. That group came up with 3 scenarios that the Board should focus on through the year 2020. The Vision 20/20 came out of this and he then talked about the first item in the Vision 20/20, which are the Trails. Commissioner Schulz then noted the next step in the Vision 2020 is a Community Center. The Community Center started in the building where the Midwest Museum is now. Then we moved to the California Street building, which really wasn't designed for a community center. We were still looking for other space to run programs. We then moved to the current Community Center which really doesn't fit the needs of a community this size. The Board has come up with a campus idea, which would include a Community Center. She then went on to talk about some of the other items on the Vision 20/20 list. The list includes a dog park, a splash pad which seems to be the trend now in communities. Also on the list is a sledding hill. Director Gible then talked about taking care of what we have now. He noted that as you are coming into town the first image of Sycamore you have is the Golf Course. There is a big ticket item that has to be taken care of. The irrigation system running below the golf course makes the course look great. There is a \$1,200,000 price tag to replace the existing system that is at the end of its life. We are now getting parts from other golf courses that are replacing their systems because we cannot get the parts anywhere else. This can only be done for so long. We are also reaching the point that we do not have the resources to maintain the buildings we currently have. We eliminated two positions and have cut corners in other ways. He then talked about the sports complex and parts of it needs to be moved. In the Vision 20/20 the plan is to move our soccer fields to the other 80 acres we own. Commissioner Kroeger then talked about the plan and the cost of the Vision 20/20. In the survey the District has done, the community said they would support an increase of

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under \$10.00 per month. We are going to need the support of the community and we cannot provide this vision with what we get now for our capital budget. This is the first time that Sycamore Park District has gone for a referendum and we just celebrated our 90<sup>th</sup> anniversary. There are grants that are available for a community center, so we are looking at all avenues for funds. Commissioner Tucker then noted that the Board is looking to the Young Professionals to make the investment to the Community. Like the people did 90 years ago who had the foresight to build the golf course and in the 1970s to build the sports complex. They looked to the future and made the investment and we are now asking our community to do the same thing. This community has wonderful government, schools, organizations, employers and we want to make sure it has great parks also. We need to continue to grow and make sure what we have in recreation helps the Community. We are asking for this group to get involved and to help make this possible.

There was a general question and answer session.

The group now broke down into smaller groups to discuss the Vision 20/20.

President Strack left the meeting at 6:18 p.m.

**Motion**

The Board adjourned the Executive Session at 6:58 p.m. and reconvened to Regular Session on a motion made by Commissioner Kroeger. The motion was seconded by Commissioner Tucker.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 3-0.

Respectfully Submitted,

Jeanette Freeman  
Recording Secretary  
Sycamore Park District

**Minutes of the Special Meeting Study Session of the Board of Commissioners  
Sycamore Park District  
Wednesday, February 19, 2014**

President Strack called the meeting to order at 7:00 p.m.

The roll was called with Commissioners Graves, Kroeger, Schulz, Tucker and President Strack present.

Guests present:

Scott Buzzard, Mike Ferrara, Shelley Palm, Kevin Berry, Barbara Lynch, John Owens, Jon Kuhn

**Discussion on How to Communicate Vision 20/20** – President Strack noted they are having this meeting to move forward on the Vision 20/20 discussion. The Board would also like to get some input from the audience on how to get the message out and who to get the message out to. Commissioner Schulz talked about the identifiable items in the Vision 20/20 list. This included trails, community center, dog park, splash pad, sled hill, sports complex, and the golf irrigation system. President Strack went over the comments that has been given to the Board regarding the presentation and they have implemented those suggestions into the presentation. He then stated the Board would like to discuss two things: How to get the message out and Who to get the message out to. The audience gave suggestions on both items.

**How to get the message out:**

- Separate easy to remember website.
- Social media – Facebook
- School newsletters
- Sycamore Chamber
- Newspapers
- Signs in yards
- Flyers in businesses and to homes
- Letters to editors and emailed out to people
- Articles in Environments and other local publications, including the Hospital
- Student interview Board
- User group flyers
- Radio
- Business marquees sign campaign
- Message boards
- Factual only signs at neighborhood parks
- Factual only signs at sports complex
- Kids taking door to door
- Phone calls
- Get seniors in high school to register to vote
- Absentee voting
- Service organizations/groups – presentations with fact sheets also
- Fact sheets

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**How to get the message out: (cont'd)**

- Sports signups
- Social media publications
- Buttons/stickers
- Pumpkin Fest Parade – signs and/or factual sheets
- Park Pride Day – factual sheets
- Factual sheet in brochure
- Getting voter log

**Who to get the message out to:**

- Businesses
- City Council
- Schools
- Service Groups
- Sports Boosters
- Retirement Homes
- User Groups
- User Groups of the community center, pool and golf course
- Churches
- Neighborhood groups
- Employers
- Home Owners Associations
- Management Companies
- DeKalb County Realtors
- Voters by the voter log

President Strack noted the Board will summarize suggestions from this meeting and other meetings. They will then email out to the groups along with the agenda for the next meeting on March 19<sup>th</sup>. He also encouraged everyone to invite other people to come to the meetings that would be interested in helping out with this process. Commissioner Graves suggested having a fact sheet to hand out to everyone at these meetings. President Strack noted that would be a good idea to implement and that our website has our Vision 20/20 on it, which has more information also.

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**Motion**

The Board adjourned the Regular Session at 7:59 p.m. on a motion made by Commissioner Kroeger. The motion was seconded by Commissioner Graves.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 5-0.

Respectfully Submitted,

Jeanette Freeman  
Recording Secretary  
Sycamore Park District

**Minutes of the Regular Meeting of the Board of Commissioners  
Sycamore Park District  
Tuesday, February 25, 2014**

President Strack called the meeting to order at 6:00 p.m.

The roll was called with Commissioners Graves, Schulz, Tucker and Strack present.

Commissioner Kroeger was absent. Staff members present were Director Dan Gible, Bart Desch, Jackie Hienbuecher, Kirk Lundbeck, and Recording Secretary Jeanette Freeman

Guests at the Board meeting were:

Scott Buzzard, CAC Chair

Nick Gould – Sycamore Park District Intern

**Regular and Consent Agenda Approval –**

**Motion**

Commissioner Schulz moved to approve the Regular Agenda and Consent Agenda with the change in the Tech Study Presentation. Commissioner Graves seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Approval of Minutes –**

**Motion**

Commissioner Tucker moved to approve the January 21, 2014 Regular Meeting Minutes, January 15, 2014, January 29, 2014, February 4, 2014, and February 18, 2014 Special Meeting Minutes. Commissioner Schulz seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Motion**

Commissioner Tucker moved to approve the January 21, 2014 and February 5, 2014 Executive Session Minutes to remain confidential. Commissioner Schulz seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Petition and Public Comment – None**

**Claims and Accounts Approval**

**Motion**

Commissioner Schulz moved to approve and pay the bills in the amount of \$130,465.25. Commissioner Graves seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.



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### **Correspondence-**

- Thank you – Donahoe Family
- Thank you – NIU Bridal Fair
- IAPD Letter
- Clubhouse Rental – Kim Bryne Rental
- Clubhouse Rental – Martin, Goodrich & Waddell Rental
- IDOT from Director Gibble

IAPD Letter - Director Gibble also noted in regards to the IAPD Letter that the Board needed to consider some options for making a nomination for this year's award gala. There are categories that honor local businesses, citizen volunteers, other units of local government that have played a significant role in our agencies accomplishments. There has been good cooperation from the schools, and the city on our long range planning. There is time between now and our next meeting to give this consideration. President Strack feels it would be great to start to recognizing people that have helped us.

IDOT Letter – Director Gibble noted he feels we have reached an understanding with IDOT on where the fence was put back in. They will issue us a permit for this.

### **Positive Feedback/Reports**

- Commissioner Schulz gave kudos to Supt. of Parks Jeff Donahoe on the article about him.
- Director Gibble handed out laminated articles on Jeff and the article on the Dr. John Ovitz Park.
- President Strack noted he was impressed with the MOU's from Supt. of Recreation Desch. He feels this has gone really well and appreciates the efforts.
- Director Gibble noted there will be a youth sports group meeting in March and suggested a few board members to attend the meeting. We could let them know how we would like to involve them in the planning of the soccer fields and ball diamonds.
- President Strack noted we should give our presentation to them and engage them.
- Commissioner Graves thanked Supt. of Golf Operations Lundbeck for getting everything ready for the golf season. He has heard lot of positive things about the information getting out to the community.

**Presentation of Tech Study Findings** – Supt. of Finance Hienbuecher noted that she and Director Gibble reviewed the last draft of the study. They both feel it is still not meeting their expectations to present to the Board. They sent out an email to the company giving them ideas on more details that we are looking for. They also asked them to do more detailed work on their recommendations. They gave them a specific requirement to have a final document by March 14<sup>th</sup> and be here to present to the Board at the March board meeting. Supt. of Finance Hienbuecher is scheduling an in person meeting. President Strack asked about the cost at this

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**Presentation of Tech Study Findings- cont'd** - point. Director Gibble noted the bill we have received so far is around \$15,000. He feels the person that quoted the RFP had a clear understanding of what we want, but the people doing the work do not have that understanding. He feels they know what they are doing, but there is too much tech language.

**Monthly Presentation – Supt. of Recreation Desch- Providing More** - Supt. of Recreation Desch handed out a hard copy of the presentation that will be in the next newsletter. He noted there are two sections – Providing More and Vision 20/20. He went over the details of each section. There was then discussion on the presentation. Director Gibble noted there is a lot of information here and suggested everyone digest and then give their thoughts. Suggestions were made to maybe break down into different mailings and give some information each time. Give the public something to look forward to in the next newsletter. All agree the information was great, just might be too much at one time. President Strack noted the board will go over the information and then give ideas and staff should do the same. Director Gibble suggested everyone emailing him their observations.

**Old Business**–

**CAC Members** – Director Gibble noted the board had reached consensus on this, but there is a vote needed for final approval.

**Motion**

Commissioner Tucker moved to approve Scott Buzzard, Margaret Bassett, Brian Lance and Barb Lynch as members of the CAC. Commissioner Schulz seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Part-Time Benefits Proposal** - Supt. of Parks Donahoe noted there was some discussion about the manual for the part time staff. They felt there should be some level on years worked or hours for the part time staff. He and Supt. of Recreation Desch came up with two different levels depending on the hours worked or years worked. The seasonal employees will only get the benefits when working. Director Gibble noted there will be a list of each level at each front desk in each department.

**Motion**

Commissioner Schulz moved to approve the Part-Time Benefits proposal. Commissioner Graves seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

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**Approval of Part-Time Personnel Manual** – Director Gibble noted that since the levels are taken care of he is asking for the approval of the entire part-time manual document.

**Motion**

Commissioner Schulz moved to approve the Part-Time Personnel Manual.  
 Commissioner Tucker seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Final Draft of Equipment Replacement Schedule** – Director Gibble noted he also gave them a printed copy of the schedule. This is the first piece in the puzzle to get us to a point that we know what the annual potential implications are for costs just to maintain what we have. This does not factor in new or operating costs.

**Motion**

Commissioner Schulz moved to accept the report. Commission Graves seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Follow-up on Question on Site Supervision for Youth Sport** – Supt. of Recreation Desch noted this was originally addressed last year and had told the Board would be discussed again after they had talked to the groups. They have talked to all of the groups and none of the groups really felt a site supervisor is needed. One group brought up issues with practice times for youth softball. This has been now put into the groups MOU's along with Storm's MOU's. Supt. of Recreation Desch contacted other park districts to see if they have site supervisors. They do not unless it is a large, big event going on. Commissioner Graves still thinks it would be nice to have someone out there on big nights, but understands there is a cost to it. Director Gibble noted that one of the groups that hinted this might be a good idea, expressed concern over the cost. He feels it would not be very well received if we did this and the cost was passed on to the groups. He has asked Supt. of Parks Donahoe to review the costs of the work for the groups. Commissioner Graves suggested to continue to monitor each year and we can say that we looked at it.

**Motion**

Commissioner Tucker moved to accept Option 3. Commission Graves seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

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### **New Business**

**Approval of Park Name**– Director Gible noted this is the formal approval of adoption of the name. Jane Ovitz recommended it be Dr. John Ovitz Park and not list a Jr. or Sr. so it would also recognize his father who was a park commissioner for us. He would recommend adoption of the name of Dr. John Ovitz Park.

#### **Motion**

Commissioner Schulz moved to adopt Dr. John Ovitz Park as the park name.  
 Commission Graves seconded the Motion.

#### **Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Approval of Modifications in Budget**– Supt. of Finance Hienbuecher noted there are minor changes to the 2014 budget. The original budget submitted had general dollars for salary. Once the numbers were finalized she wanted to make sure we had accurate numbers in the budget. Also with the delay in the ADA plumbing and carpentry work, she wanted to make sure those dollars were transferred over into 2014. These figures are also in the budget and appropriation ordinance, so again wanted to make sure everything matched.

#### **Motion**

Commissioner Schulz moved to approve the modifications in the budget. Commissioner Tucker seconded the Motion.

#### **Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Draft Budget and Appropriation Ordinance** – Supt. of Finance Hienbuecher noted this is just a draft and it has to be on display for 30 days prior to the adoption. It will be on the agenda for adoption at the March meeting. It is on the counter for display and she will publish a notice a week before the hearing. The fund balance numbers will be adjusted once the audit is done.

**Approval of Executive Summary** – Director Gible noted this becomes an instrument for staff for questions from the public.

#### **Motion**

Commissioner Tucker moved to approve the Executive Summary. Commission Graves seconded the Motion.

#### **Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

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**Review of Changes in Pool Fees and Hours**- Director Gibble gave kudos to Supt. of Recreation Desch and Program Supervisor White. He challenged them to compare ourselves to other pools and they did a great job. Supt. of Recreation Desch noted they put together questions and Program Supervisor White conducted reviews with DeKalb, Genoa, and Huntley Park Districts. Sycamore was on the high side of everything. They wanted to place a more accurate value in our fee structure. Some fees are changed, some fees eliminated and the hours will also change. We will still save money. Hopefully people will see this as perceived value. We will chart this summer and hopefully see an increase in pass sales. Director Gibble noted they looked at our current use pattern to determine the hours. Commissioner Tucker noted she hears the pool closes the middle of August and looks like it will close early this year. Supt. of Recreation Desch noted that most pools close at this time because the guards are gone. Director Gibble noted there is a cost to stay open and with the amount of traffic it becomes a detriment to the bottom line. If the Board wants the pool to stay open later, they have to be prepared that the pool could lose more money. He noted we can have numbers or totals for August at the next month's meeting. President Strack noted he supports the recommendation but possibly monitor August.

**Motion**

Commissioner Schulz moved to approve the recommended pool fees and hours.  
 Commission Graves seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Adoption of MOU's** – Supt. of Recreation Desch noted there were some changes to three groups MOU's – Softball, Baseball and Storm. These included the days, fields for practice and games, times and use of the batting cages for each group. Director Gibble noted we need to move towards two, three or four year agreements. Some things might have to be taken care of with permit for usage, etc.

**Motion**

Commissioner Tucker moved to adopt the MOU's as presented. Commission Graves seconded the Motion.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Review and Approval of Recommended Changes in Purchase Policy** - Supt. of Finance Hienbuecher noted she submitted some minor changes for review and approval. This is in conjunction with the process of purchase orders that will be used in 2014. She is going to talk with DeKalb Park District about their purchase order module.

**Motion**

Commissioner Tucker moved to approve recommended changes in Purchase Policy.  
 Commissioner Graves seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

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**Approval of PARC Grant Resolutions** – Director Gible noted he also gave the Board supplementary information. DNR has gone to Park Districts adopting resolutions for these grants because of park districts backing out after being awarded a grant. There are penalties with this if districts back out. He is recommending adopting the resolution. The grant also requires a summary budget, so that will be included.

**Motion**

Commissioner Schulz moved to approve the PARC Grant Resolution. Commissioner Graves seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

**Ordinance 02-2014 Authorizing Contract for Land Purchase** – Director Gible noted this is an ordinance authorizing the President to sign the contract for the purchase of the property. He recommends adoption of Ordinance 02-2014 for the purchase of real property as outlined in the ordinance.

**Motion**

Commissioner Tucker moved to approve Ordinance 02-2014 – An Ordinance for the purchase of real property. Commissioner Schulz seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

At this point President Strack turned the meeting over to Vice President Schulz and the record shows that President Strack left the room.

Vice President Schulz took over the meeting and read the ordinance in full.

**Ordinance 03-2014** – An Ordinance (03-2014) authorizing and providing for an Installment Purchase Agreement for the purpose of paying the cost of purchasing real property in and for the Sycamore Park District Park District, DeKalb County, Illinois and authorizing and providing for the issue of \$450,000 Debt Certificate, Series 2014, of said Park District evidencing the rights to payment under such Agreement, prescribing the details of the Agreement and Certificate, and providing for the security for and means of payment under the Agreement of the Certificate.

Director Gible asked if there has been any indication from anyone on the Board that they would like to attend this meeting by video or audio conference. Hearing none, the following park commissioners were absent and did not participate in the meeting in any manner or to any extent whatsoever. Let the record show Commissioner William (Bill) Kroeger was absent. Commissioner Schulz has now read the ordinance and the Board can proceed with a motion if so choose.

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**Ordinance 03-2014 – cont'd**

**Motion**

Commissioner Graves moved to approve Ordinance 03-2014. Commissioner Tucker seconded the Motion.

**Roll Call**

Vice President Schulz called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 3-0. Commissioner Kroeger was absent. Let the record show that President Strack was not absent, but had recused himself.

President Strack came back into the meeting at this point and took over the meeting again.

**Approve Purchase of Fairway Mower** – Supt. of Parks Donahoe noted on the replacement schedule the industry average is 10 years for replacing mowers. We give good winter service to our equipment and our mechanic can fix most things that enable us to get more years out of our equipment than the industry average. We are ready to replace one and want to do this before the new emission rules change and the price goes up.

**Motion**

Commissioner Tucker moved to approve the purchase of a fairway mower.  
Commissioner Graves seconded the Motion.

**Roll Call**

President Strack called for a roll call to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

Commissioner Schulz asked about a timeline in announcing the land purchase. There was discussion on this. It was noted that once the announcement has been made, there should then be a sign at the site. It was also noted it is critical to announce at this point because people are asking with this Vision is going to be. At this point they decided on announcing to the Trailblazers on 3-19 and then announce to the public on 3-20. Director Gibble asked the Board to think about how they want to announce and let him know. He also noted he may offer the house to the fire department to burn down. This could reduce our cost of demolition.

Director Gibble also noted that there is discussion with the attorneys when we have to be on the ballot. There was discussion that the board should adopt the resolution at the April meeting.

**Public Input – None**

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**Motion**

The Board adjourned the Regular Session at 7:45 p.m. on a motion made by Commissioner Schulz. The motion was seconded by Commissioner Tucker.

**Voice Vote**

President Strack called for a voice vote to approve the motion. All commissioners present voted Aye. Motion carried 4-0. Commissioner Kroeger was absent.

Respectfully Submitted,

Jeanette Freeman  
Recording Secretary  
Sycamore Park District



DATE: 03/14/2014  
 TIME: 16:00:29  
 ID: AP450000.WOW  
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SYCAMORE PARK DISTRICT  
 PAID INVOICE LISTING

*John R. Smith*

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FROM 02/26/2014 TO 03/14/2014

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
BLUESKY	17879	BLUE SKY LIMOUSINE							
	01	LIMO FOR DADDY DAUGHTER DANCE	206095036216	02/10/14	00000000	53071	03/04/14	156.00	156.00
									156.00
									VENDOR TOTAL: 156.00
CINTA	355643229	CINTAS CORPORATION #355							
	01	COMM CTR - RUGS	207500076510	01/23/14	00000000	53078	03/12/14	114.59	16.37
									16.37
									VENDOR TOTAL: 114.59
	355646107	COMM CTR - RUGS	207500076510	01/30/14	00000000	53078	03/12/14	114.59	16.37
									16.37
									VENDOR TOTAL: 114.59
	355649051	COMM CTR - RUGS	207500076510	02/06/14	00000000	53078	03/12/14	114.59	16.37
									16.37
									VENDOR TOTAL: 114.59
	355651967	COMM CTR - RUGS	207500076510	02/13/14	00000000	53078	03/12/14	114.59	16.37
									16.37
									VENDOR TOTAL: 114.59
	355654850	COMM CTR - RUGS	207500076510	02/20/14	00000000	53078	03/12/14	114.59	16.37
									16.37
									VENDOR TOTAL: 114.59
	355657752	COMM CTR - RUGS	207500076510	02/27/14	00000000	53078	03/12/14	114.59	16.37
									16.37
									VENDOR TOTAL: 114.59
	355660677	COMM CTR - RUGS	207500076510	03/06/14	00000000	53078	03/12/14	114.59	16.37
									16.37
									VENDOR TOTAL: 114.59
CINTAS		CINTAS FIRE PROTECTION							
	F9400069635	BACK FLOW INSPECTION	101500056300	02/10/14	00000000	53055	02/27/14	600.00	300.00
									300.00
									VENDOR TOTAL: 600.00
	F9400069636	MUSEUM - BACK FLOW INSPECTION	202500056300	02/10/14	00000000	53055	02/27/14	600.00	300.00
									300.00
									VENDOR TOTAL: 600.00
CITY		CITY OF SYCAMORE							
	DEPOSIT	DEPOSIT	101000046214	03/11/14	00000000	53076	03/11/14	200.00	200.00
									200.00
									VENDOR TOTAL: 200.00
	PERMIT FEE	PERMIT FEE	101000046214	03/11/14	00000000	53077	03/11/14	25.00	25.00
									25.00
									VENDOR TOTAL: 225.00





*Int'l*

FROM 02/26/2014 TO 03/14/2014

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
	2012571N	02 ENVELOPES FOR NOTE CARDS	201000046200	03/05/14	00000000	53084	03/12/14	559.95	53.50 26.75
	2012581N	01 LABELS	101000046200	03/05/14	00000000	53084	03/12/14	559.95	88.00 44.00 44.00
	2012591N	01 #10 REG BULK ENVELOPES	101000046200	03/05/14	00000000	53084	03/12/14	559.95	104.95 52.47 52.48
	2014161N	01 #10 REG BULK ENVELOPES	201000046200	03/12/14	00000000	53084	03/12/14	559.95	85.00 85.00
1111	ILLINOIS DEPT REVENUE								VENDOR TOTAL: 559.95
	FEBRUARY 2014								
	01 PRO SHOP STATE SALES TAX		504000116852	03/14/14	00000000	53090	03/14/14	177.00	177.00 177.00
11LAG	ILLINOIS DEPT OF AGRICULTURE								VENDOR TOTAL: 177.00
	2014 PEST - LM								
	01 PEST CONTROL LISC - LM		101500046210	02/28/14	00000000	53068	03/03/14	50.00	15.00 15.00
	2014 PEST - RS								
	01 PEST CONTROL LISC - RS		101500046210	02/28/14	00000000	53068	03/03/14	50.00	20.00 20.00
	2014 PEST CONTROL JS								
	01 PEST CONTROL LISC - JS		101500046210	02/28/14	00000000	53068	03/03/14	50.00	15.00 15.00
	2014 PEST FEE - JS								
	01 2014 PEST CONT ADDTL DUE -JS		101500046210	03/11/14	00000000	53075	03/11/14	60.00	20.00 20.00
	2014 PEST FEE - RS								
	01 2014 PEST CONT ADDTL DUE -RS		101500046210	03/11/14	00000000	53075	03/11/14	60.00	20.00 20.00
	2014 PEST FEE-LM								
	01 2014 -ADDTL DUE - PEST CONT-LM		101500046210	03/11/14	00000000	53075	03/11/14	60.00	20.00 20.00
11LDNR	ILLINOIS DEPARTMENT OF NATURAL								VENDOR TOTAL: 110.00
	PARC GRANT								
	01 PARC GRANT APPLICATION FEE		101000036125	03/05/14	00000000	53074	03/05/14	300.00	300.00 300.00
									VENDOR TOTAL: 300.00



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SYCAMORE PARK DISTRICT  
 PAID INVOICE LISTING

*Interim*

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VENDOR # INVOICE # ITEM DESCRIPTION ACCOUNT NUMBER INV. DATE P.O. NUM CHECK # CHK DATE CHECK AMT INVOICE AMT/ITEM AMT

030314 01 SHELTER RENTAL REFUND 101000004000 03/03/14 00000000 53069 03/03/14 50.00 50.00

T0000901 UMEKUBO, BRUCE

031014 01 EBAY CLASS REFUND 205845076218 03/10/14 00000000 53087 03/12/14 35.00 35.00

T0000902 VANBLYENBURGH, HANS

031314 01 WRONG CLASS REGIS REFUND 205980026218 03/13/14 00000000 53091 03/14/14 40.00 40.00

TELV TELVENT DTN

4247494 01 RADAR DETECTION SYSTEM 504000066401 02/14/14 00000000 53092 03/14/14 2,340.00 2,340.00

TITLEIST DRAWER CS

2378822 01 GOLF BALLS 501000001300 02/21/14 00000000 53064 02/27/14 1.56 511.56

6128501 01 CREDIT-GOLF BALLS 501000001300 02/21/14 00000000 53064 02/27/14 1.56 -510.00

UNIT2 UNITED STATES POSTAL SERVICE

2014 NEWSLETTER 01 POSTAGE NEWSLETTER 206500046202 03/12/14 00000000 53088 03/12/14 1,420.54 1,420.54

VISACA VISA CARDMEMBER SERVICE

020414 01 HOLIDAY PARTY-EMPL GIVE AWAYS 101000046213 02/04/14 00000000 53066 02/27/14 6,330.40 6,330.40

02 HOLIDAY PARTY-EMPL GIVE AWAYS 201000046213 00000000 926.45

03 FOOD & SUPPLIES FOR MEETINGS 101000046212 00000000 25.75

VENDOR TOTAL: 1,420.54

VENDOR TOTAL: 35.00

VENDOR TOTAL: 40.00

VENDOR TOTAL: 2,340.00

VENDOR TOTAL: 1.56

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SYCAMORE PARK DISTRICT  
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VENDOR # INVOICE # ITEM DESCRIPTION ACCOUNT NUMBER INV. DATE P.O. NUM CHECK # CHK DATE CHECK AMT INVOICE AMT/ITEM AMT

ITEM	DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ITEM AMT
04	FOOD & SUPPLIES FOR MEETINGS	201000046212	02/04/14	00000000	53066	02/27/14	6,330.40	6,330.40
05	LAPTOP BAGS--FLASH DRIVES--SOFTW	101000046200		00000000			25.76	25.76
06	LAPTOP BAGS--FLASH DRIVES--SOFTW	201000046200		00000000			44.67	44.67
07	CONFERENCE REG - PARKING	101000046207		00000000			44.67	44.67
08	CONF HOTEL-PARKING-FOOD	101000046207		00000000			282.85	282.85
09	CONF HOTEL-PARKING-FOOD	201000046207		00000000			1,089.81	1,089.81
10	UNIFORM SAMPLES	101000046215		00000000			697.49	697.49
11	UNIFORM SAMPLES	201000046215		00000000			442.84	442.84
12	OVERNIGHT MAILING	101000046202		00000000			442.83	442.83
13	OVERNIGHT MAILING	201000046202		00000000			4.38	4.38
14	CONSTANT CONTRACT	101000046206		00000000			4.39	4.39
15	CONSTANT CONTRACT	201000046206		00000000			16.62	16.62
16	SUPPLIES - INK CARTRIDGE	207500046200		00000000			16.63	16.63
17	CLEANER	207000056307		00000000			47.24	47.24
18	CHAMBER DOLLARS	207000056307		00000000			12.43	12.43
19	TEACH LIKE A PRO DVD	201000046214		00000000			100.00	100.00
20	DIST CAPS-FUEL INF-TUNE UP KIT	518200046216		00000000			46.99	46.99
21	SIGNS	101500066402		00000000			46.90	46.90
22	MENU BOARD	221000076500		00000000			178.75	178.75
		303000066400		00000000			1,237.50	1,237.50
								6,330.40

WALMART COMMUNITY VENDOR TOTAL: 6,330.40

21614	01 FOOD FOR MEETING	101000046212	02/16/14	00000000	53089	03/12/14	250.83	250.83
	02 FOOD FOR MEETING	201000046212		00000000			28.35	28.35
	03 CIOROX WIPES	101000076500		00000000			28.35	28.35
	04 TEEN DANCE SUPPLIES	205120036216		00000000			8.98	8.98
	05 DADDY DAUGHTER DANCE SUPPLIES	206095036216		00000000			38.02	38.02
	06 OFFICE SUPPLIES - CC	207500046200		00000000			119.31	119.31
	07 SOAP	207500076510		00000000			7.97	7.97
							19.85	19.85
								250.83

WASTE MANAGEMENT VENDOR TOTAL: 250.83

3415055-2011-2	01 REFUSE REMOVAL - ADMIN	101000056302	02/01/14	00000000	53067	02/27/14	365.04	365.04
	02 REFUSE REMOVAL - CH	303000056302		00000000			91.02	91.02
	03 REFUSE REMOVAL - ADMIN	101000056302		00000000			60.68	60.68
	04 REFUSE REMOVAL - SC	202100056302		00000000			4.00	4.00
	05 REFUSE REMOVAL - PARKS	101500056302		00000000			68.32	68.32
	06 REFUSE REMOVAL - CC	207500056302		00000000			68.32	68.32
							72.70	72.70
								355.47

3416893-2011-5 VENDOR TOTAL: 355.47

01 REFUSE REMOVAL - ADMIN	101000056302	03/01/14	00000000	53070	03/03/14	355.47	355.47	
							88.68	88.68

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SYCAMORE PARK DISTRICT  
 PAID INVOICE LISTING

*Interim*

FROM 02/26/2014 TO 03/14/2014

VENDOR #	INVOICE #	ITEM DESCRIPTION	ACCOUNT NUMBER	INV. DATE	P.O. NUM	CHECK #	CHK DATE	CHECK AMT	INVOICE AMT/ ITEM AMT
	3416893-2011-5			03/01/14		53070	03/03/14	355.47	355.47
		02 REFUSE REMOVAL - CH	3030000056302		00000000				59.13
		03 REFUSE REMOVAL - ADMIN	101000056302		00000000				4.00
		04 REFUSE REMOVAL - SC	202100056302		00000000				66.45
		05 REFUSE REMOVAL - PARKS	101500056302		00000000				66.44
		06 REFUSE REMOVAL - CC	207500056302		00000000				70.77

VENDOR TOTAL: 720.51  
 TOTAL --- ALL INVOICES: 23,762.24

*Interim \$ 83,762.24*  
*New \$ 115,271.64*  


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*Total \$ 139,033.88*



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SYCAMORE PARK DISTRICT  
 DEPARTMENT SUMMARY REPORT

INVOICES DUE ON/BEFORE 03/20/2014

*Brand*

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
CORPORATE			
10	ADMINISTRATION		
AFLAC	AFLAC	745.00	372.50
AT&T2	A T & T	158.17	11.32
BATTERIE	BATTERIES PLUS	64.75	78.98
BOCKY	BOCKYN, LLC	600.00	150.00
CINTA	CINTAS CORPORATION #355	440.39	19.84
CONST	CONSTELLATION NEWENERGY	4,727.51	171.56
DEK2	DEKALB COUNTY ECONOMIC DEVELOP		375.00
FP	FP MAILING SOLUTIONS		149.70
GRAI	GRAINGER	816.78	307.12
HARR	HARRIS	225.00	159.94
ILLITURF	ILLINOIS TURFGRASS FOUNDATION		125.00
INTEG	INTEGRA BUSINESS SYSTEMS, INC.	1,039.15	147.90
KISHVAL	KISHWAUKEE VALLEY STORM		125.00
MENA	MENARDS - SYCAMORE	393.91	62.90
NICOR	NICOR GAS	6,379.12	391.34
OF	OFFICE DEPOT	635.17	25.34
SPARKLE	SPARKLE JANITORIAL SERVICE	3,495.00	950.00
SPOR	SPORTS TURF MANAGERS ASSOC.		110.00
TBC	TBC	3,753.86	731.10
UNUM	UNUM LIFE INSURANCE	1,002.09	63.18
VISACA	VISA CARDMEMBER SERVICE	7,432.13	1,003.20
	ADMINISTRATION		5,530.92
15	PARKS		
AT&T2	A T & T	158.17	1.02
BANN	BANNER UP SIGNS		45.00
BOBJO	BOB-JO CYCLE CO.		553.54
BURRI	BURRIS EQUIPMENT CO.	904.48	287.67
CARQ	CARQUEST AUTO PARTS	2,764.31	374.86
CARR	CARROT-TOP INDUSTRIES	346.85	343.43
CCP	CCP INDUSTRIES INC.		68.83
CINTA	CINTAS CORPORATION #355	440.39	45.77
CINTA3	CINTAS FIRE PROTECTION	632.10	508.38
COMMO	COMMONWEALTH EDISON	1,030.62	185.24
CONS	CONSERV FS	3,714.36	2,831.91
CONST	CONSTELLATION NEWENERGY	4,727.51	499.65
CSR	CSR BOBCAT EQUIPMENT CO.	134.92	16.82
DEKA	DEKALB LAWN & EQUIPMENT CO.	169.70	212.61
DEKA2	DEKALB IMPLEMENT CO.,	379.25	980.83
GRAI	GRAINGER	816.78	-41.22
LOWE	LOWE'S	817.66	276.76

INVOICES DUE ON/BEFORE 03/20/2014

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
CORPORATE			
15	PARKS		
MENA	MENARDS - SYCAMORE	393.91	81.22
NAPA	NAPA AUTO PARTS - GENOA		24.70
NICOR	NICOR GAS	6,379.12	1,899.44
PDRMA	PDRMA		200.00
SHA	SHARE CORP.		127.88
SOFT	SOFT WATER CITY	867.03	219.50
UNIT	UNITED LABORATORIES	240.35	374.55
UNUM	UNUM LIFE INSURANCE	1,002.09	11.26
VISACA	VISA CARDMEMBER SERVICE	7,432.13	259.21
	PARKS		10,388.86
RECREATION			
10	ADMINISTRATION		
AT&T2	A T & T	158.17	11.31
BOCKY	BOCKYN, LLC	600.00	150.00
CINTA	CINTAS CORPORATION #355	440.39	5.64
CONST	CONSTELLATION NEWENERGY	4,727.51	171.56
DEK2	DEKALB COUNTY ECONOMIC DEVELOP		375.00
ELM REX	ELM REX, SARAH	700.00	481.00
FP	FP MAILING SOLUTIONS		149.70
HARR	HARRIS	225.00	159.95
INTEG	INTEGRA BUSINESS SYSTEMS, INC.	1,039.15	147.91
KISHVAL	KISHWAUKEE VALLEY STORM		125.00
NEXT	NEXTEL COMMUNICATIONS	132.47	31.44
NICOR	NICOR GAS	6,379.12	270.10
OF	OFFICE DEPOT	635.17	25.35
SPARKLE	SPARKLE JANITORIAL SERVICE	3,495.00	950.00
TBC	TBC	3,753.86	368.85
UNUM	UNUM LIFE INSURANCE	1,002.09	72.26
VISACA	VISA CARDMEMBER SERVICE	7,432.13	586.78
	ADMINISTRATION		4,081.85
21	SPORTS COMPLEX MAINTENANCE		
BOBJO	BOB-JO CYCLE CO.		27.01
CARQ	CARQUEST AUTO PARTS	2,764.31	10.62
CARR	CARROT-TOP INDUSTRIES	346.85	200.00
CINTA3	CINTAS FIRE PROTECTION	632.10	508.37
CONS	CONSERV FS	3,714.36	429.95

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SYCAMORE PARK DISTRICT  
DEPARTMENT SUMMARY REPORT

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INVOICES DUE ON/BEFORE 03/20/2014

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
RECREATION			
21	SPORTS COMPLEX MAINTENANCE		
DEKA2	DEKALB IMPLEMENT CO.,	379.25	76.14
DOORSYS	DOOR SYSTEMS INC		82.21
LOWE	LOWE'S	817.66	106.64
UNIT	UNITED LABORATORIES	240.35	374.56
UNUM	UNUM LIFE INSURANCE	1,002.09	103.76
	SPORTS COMPLEX MAINTENANCE		1,919.26
25	MIDWEST MUSEUM OF NATURAL HIST		
CINTA3	CINTAS FIRE PROTECTION	632.10	2,309.00
	MIDWEST MUSEUM OF NATURAL HIST		2,309.00
50	PROGRAMS - YOUTH		
T0000911	VARNA, TINA		47.00
	PROGRAMS - YOUTH		47.00
55	PROGRAMS - YOUTH ATHLETICS		
T0000903	ABELL, AMANDA		45.00
T0000904	BAKER, SARAH		45.00
T0000906	BIESIADECKI, ANN		62.00
T0000907	LIM, MICHELLE		45.00
T0000909	METZGER, SAMANTHA		45.00
T0000910	MONTANO, MARIA		45.00
	PROGRAMS - YOUTH ATHLETICS		287.00
56	PROGRAMS - FITNESS		
T0000912	WARREN, MARIA		30.00
	PROGRAMS - FITNESS		30.00
59	PROGRAMS - DANCE		

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SYCAMORE PARK DISTRICT  
 DEPARTMENT SUMMARY REPORT

INVOICES DUE ON/BEFORE 03/20/2014

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
RECREATION			
59	PROGRAMS - DANCE		
T0000908	BREWER, STEVEN		80.00
	PROGRAMS - DANCE		80.00
75	COMMUNITY CENTER		
AT&T1	A T & T	112.72	56.55
AT&T2	A T & T	158.17	62.32
C&L	C & L PROPERTIES, L.L.C.	10,390.00	5,195.00
COMMO	COMMONWEALTH EDISON	1,030.62	308.37
ILLIN	ILLINI SECURITY SYSTEMS, INC.	893.75	295.00
INTEG	INTEGRA BUSINESS SYSTEMS, INC.	1,039.15	117.74
NICOR	NICOR GAS	6,379.12	670.83
OF	OFFICE DEPOT	635.17	40.02
SOFT	SOFT WATER CITY	867.03	202.00
	COMMUNITY CENTER		6,947.83
SPECIAL RECREATION			
10	ADMINISTRATION		
ENGIN	ENGINEERING RESOURCE ASSOC	234.50	3,242.40
SWEDBERG	SWEDBERG & ASSOCIATES		58,090.50
VISACA	VISA CARDMEMBER SERVICE	7,432.13	186.12
	ADMINISTRATION		61,519.02
INSURANCE			
10	ADMINISTRATION		
ILLPUB	ILLINOIS PUBLIC RISK FUND	5,042.00	5,039.00
	ADMINISTRATION		5,039.00
PAVING & LIGHTING			
10	ADMINISTRATION		
ENGIN	ENGINEERING RESOURCE ASSOC	234.50	58.80
	ADMINISTRATION		58.80

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SYCAMORE PARK DISTRICT  
 DEPARTMENT SUMMARY REPORT

INVOICES DUE ON/BEFORE 03/20/2014

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
-----			
CONCESSIONS			
30	CLUBHOUSE CONCESSIONS		
CONST	CONSTELLATION NEWENERGY	4,727.51	73.53
MAHONEY	MAHONEY ENVIRONMENTAL		135.00
NICOR	NICOR GAS	6,379.12	115.76
VISACA	VISA CARDMEMBER SERVICE	7,432.13	152.73
	CLUBHOUSE CONCESSIONS		477.02
33	SPORTS COMPLEX CONCESSIONS		
CONST	CONSTELLATION NEWENERGY	4,727.51	30.70
	SPORTS COMPLEX CONCESSIONS		30.70
GOLF COURSE			
10	ADMINISTRATION		
RIVER	RIVERS END TRADING COMPANY		2,568.26
TITL	TITLEIST DRAWER CS	7,262.63	4,719.03
	ADMINISTRATION		7,287.29
40	GOLF OPERATIONS		
AT&T2	A T & T	158.17	1.65
CARQ	CARQUEST AUTO PARTS	2,764.31	200.17
CHICA	CHICAGO DISTRICT GOLF ASSOC.		250.00
CINTA	CINTAS CORPORATION #355	440.39	5.24
CONST	CONSTELLATION NEWENERGY	4,727.51	1,009.97
NICOR	NICOR GAS	6,379.12	115.76
NIV	NIVEL PARTS & MANUFACTURING		632.76
UNUM	UNUM LIFE INSURANCE	1,002.09	30.90
	GOLF OPERATIONS		2,246.45
41	GOLF MAINTENANCE		
BOBJO	BOB-JO CYCLE CO.		9.15
BURRI	BURRIS EQUIPMENT CO.	904.48	393.97
CARQ	CARQUEST AUTO PARTS	2,764.31	1.73
CINTA	CINTAS CORPORATION #355	440.39	49.80

INVOICES DUE ON/BEFORE 03/20/2014

VENDOR #	NAME	PAID THIS FISCAL YEAR	AMOUNT DUE
-----			
GOLF COURSE			
41	GOLF MAINTENANCE		
CINTAS	CINTAS FIRE PROTECTION	632.10	300.00
CONS	CONSERV FS	3,714.36	28.74
CONST	CONSTELLATION NEWENERGY	4,727.51	491.95
GRAI	GRAINGER	816.78	68.26
INTERS	INTERSTATE BATTERIES ROCKFORD	30.95	178.85
MENA	MENARDS - SYCAMORE	393.91	13.25
NICOR	NICOR GAS	6,379.12	1,977.48
REIN	REINDERS, INC.	8,560.93	1,691.74
UNUM	UNUM LIFE INSURANCE	1,002.09	52.67
	GOLF MAINTENANCE		5,257.59
SWIMMING POOL			
81	POOL MAINTENANCE		
CONST	CONSTELLATION NEWENERGY	4,727.51	186.70
NICOR	NICOR GAS	6,379.12	1,247.35
UNIT	UNITED LABORATORIES	240.35	300.00
	POOL MAINTENANCE		1,734.05
	TOTAL ALL DEPARTMENTS		115,271.64

InterIm \$ 23,762.24  
New \$ 115,271.64  

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total \$ 139,033.88

To: Board of Commissioners

From: Jackie Hienbuecher

Subject Monthly Report

Date: March 25, 2014

**Administrative Initiatives** (3/1/14 – 3/31/14)

- Attended Superintendent meetings.
- Entered approved FY2014 Annual Budget numbers into MSI accounting software.
- Met with Sikich representatives to provide more specific direction in order to finalize Technology Assessment.
- Met with Sikich and Sound Inc. to discuss possible phone system options.
- Received and reviewed first draft of FY2013 Annual Audit.
- Updated and finalized Budget & Appropriation Ordinance. Published notice of public hearing. Filed with county.
- Updated quarterly capital funds worksheet.
- Updated quarterly status of short-term goals.
- Finalized purchase order procedures utilizing the new Purchase Order module in our accounting system. Trained appropriate staff.
- Tested new set-up (stores, kits) within EZLinks POS system for concessions inventory. Worked with EZLinks to improve upload speed into MSI.
- Completed PDRMA's workers comp FY2013 audit documentation.

- Received and reviewed proposals from Beverage providers.
- Completed written procedure for vehicle allowance.
- Finalized and placed order for name badges.
- Obtained samples of shirts for concessions staff.
- Obtained quote from TBC for workstation to be set up in the former Director's office. This space will allow staff to have a location to work in order to minimize disturbances. It will also be an extra computer available to staff when all other computers are in use.
- Began process of collecting quotes on natural gas rates. Met with current provider to discuss historical data.
- Installed new menu board in clubhouse.
- Participated in the DeKalb & Sycamore Chambers of Commerce Community Expo.
- Catering/special events/room rentals: 1 room rental, Pro Shop Sale, Election day

**Administrative Initiatives** (4/1/14 – 4/30/14)

- Complete documentation required for FY2013 annual audit.
- Complete monthly allocation of 2014 annual budget and enter into MSI Accounting System. In conjunction, will update and provide Monthly Cash Flow worksheet.
- Revise wording on closure policy for clarification.
- Continue to investigate beverage cart options for inventory and cash control.
- Continue working on a 5 – 7 year budget.



- Meet with boys baseball and girls softball to discuss 2014 season.
- Continue gathering data to update Shelter information on website. Meeting with Sarah Elm to discuss further.
- Continue exploring opportunities for Museum grants and information regarding museum tax levy.
- Finalize natural gas quotes and make recommendation to the board.
- Obtain and prepare required document to begin Workers Comp through PDRMA.
- Consider options for menu boards at Sports Complex and Pool concessions.
- Begin training sessions with Clubhouse Concessions Staff.
- Catering/special events/room rentals: 2 room rentals, Flashlight Egg Hunt, Breakfast with the Bunny, NIU Rugby tournament

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**Corporate Fund (10)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	<u>Variance</u>
Revenues									
Administration	850.00	1,114.45	31.1%	4,850.00	9,227.35	90.3% (1)	592,324.00	6,857.37	34.6% (1)
Parks	-	-	#DIV/0!	-	-	#DIV/0!	13,196.00	-	#DIV/0!
Total Revenues	850.00	1,114.45	31.1%	4,850.00	9,227.35	90.3%	605,520.00	6,857.37	34.6%
Expenses									
Administration	24,750.00	30,369.46	22.7%	56,150.00	50,540.39	-10.0%	362,679.00	44,168.49	14.4% (2)
Parks	11,170.00	18,255.27	63.4%	22,300.00	24,347.09	9.2% (3)	220,433.00	23,019.98	5.8% (3)
Total Expenses	35,920.00	48,624.73	35.4%	78,450.00	74,887.48	-4.5%	583,112.00	67,188.47	11.5%
Total Fund Revenues	850.00	1,114.45	31.1%	4,850.00	9,227.35	90.3%	605,520.00	6,857.37	34.6%
Total Fund Expenses	35,920.00	48,624.73	35.4%	78,450.00	74,887.48	-4.5%	583,112.00	67,188.47	11.5%
Surplus (Deficit)	(35,070.00)	(47,510.28)	35.5%	(73,600.00)	(65,660.13)	-10.8%	22,408.00	(60,331.10)	8.8%

- (1) January 2014 Replacement Tax was above budget 91.1% \$3,645 and 26.1% \$1,584 higher than 2013. 2014 also has insurance reimbursement of \$415. Shelter rental also 26.2% \$195 greater than 2013.
- (2) 2014 YTD has expenses of \$1,577 from payroll (PT Office Asst and Grant Writing) that had not occurred for the same time period in 2013. This is also the case for Cleaning Services \$899. Some of the other reasons for higher expenses in 2014 YTD are primarily timing issues. These would be for the Employee Holiday Party and Dues & Subscriptions. Finally, 2014 has the additional expense for the phone stipends due to our policy change for cell phones.
- (3) Primary reason for variances are due to timing.

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**Recreation Fund (20)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	2.67	#DIV/0!	-	7.60	#DIV/0!	849,024.00	1.01	652.5%
Sports Complex	-	-	#DIV/0!	-	-	#DIV/0!	33,400.00	350.00	-100.0%
Sports Complex Maintenance	-	-	#DIV/0!	-	-	#DIV/0!	39,350.00	-	#DIV/0!
Midwest Museum of Natural Hist	-	-	#DIV/0!	-	-	#DIV/0!	2,300.00	582.33	-100.0% (1)
Programs-Youth	350.00	47.00	-86.57%	1,950.00	3,407.00	74.72% (2)	12,159.00	2,304.00	47.9% (2)
Programs-Teens	-	-	#DIV/0!	850.00	1,131.75	33.15% (2)	5,126.00	1,146.45	-1.3% (2)
Programs-Adult	155.00	50.00	-67.74%	170.00	360.00	111.76% (2)	1,475.00	730.00	-50.7% (2)
Programs-Family	900.00	1,602.00	78.00%	1,700.00	1,917.00	12.76% (2)	8,621.00	1,359.00	41.1% (2)
Programs-Leagues	-	-	#DIV/0!	-	-	#DIV/0! (2)	4,212.00	-	#DIV/0! (2)
Programs-Youth Athletics	550.00	1,194.00	117.09%	1,050.00	2,372.00	125.90% (2)	22,065.00	2,071.00	14.5% (2)
Programs-Fitness	3,700.00	3,991.00	7.86%	9,400.00	12,562.00	33.64% (2)	38,484.00	11,396.50	10.2% (2)
Programs-Preschool	-	-	#DIV/0!	-	-	#DIV/0! (2)	-	552.00	-100.0% (2)
Programs-Senior	100.00	-	-100.00%	200.00	150.00	-25.00% (2)	600.00	105.00	42.9% (2)
Programs-Dance	260.00	435.00	67.31%	820.00	1,370.00	67.07% (2)	3,000.00	2,206.00	-37.9% (2)
Programs-Special Events	1,025.00	1,130.50	10.29%	2,050.00	1,795.50	-12.41% (2)	5,069.00	2,156.00	-16.7% (2)
Programs-Concerts	1,100.00	1,100.00	0.00%	1,600.00	1,600.00	0.00%	8,000.00	500.00	220.0%
Programs-Trips	-	-	#DIV/0!	-	-	#DIV/0! (2)	-	-	#DIV/0! (2)
Brochure	300.00	2,900.00	866.67%	2,400.00	2,900.00	20.83%	7,300.00	2,150.00	34.9%
Weight Room	1,875.00	1,945.00	3.73%	5,660.00	4,036.00	-28.69%	20,965.00	4,353.80	-7.3%
Community Center	-	-	#DIV/0!	-	-	#DIV/0!	3,199.00	(20.00)	-100.0%
<b>Total Revenues</b>	<b>10,315.00</b>	<b>14,397.17</b>	<b>39.58%</b>	<b>27,850.00</b>	<b>33,608.85</b>	<b>20.68%</b>	<b>1,064,349.00</b>	<b>31,943.09</b>	<b>5.2%</b>

(1) Timing.

(2) Revenue from programs are greater than budget by 37.8% \$6,875 and increased 4.2%, \$663 compared to 2013.

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Expenses											
Administration	22,700.00	25,386.96	11.84%	51,340.00	43,469.40	-15.33%	(1)	304,837.00	40,489.25	7.4%	(1)
Sports Complex		-	#DIV/0!		-	#DIV/0!		-	-	#DIV/0!	
Sports Complex Maintenance	28,300.00	36,454.98	28.82%	57,000.00	56,878.34	-0.21%		391,122.00	58,033.12	-2.0%	
Midwest Museum of Natural Hist	775.00	477.54	-38.38%	1,550.00	477.54	-69.19%		9,500.00	740.00	-35.5%	
Programs-Youth	530.00	2,008.24	278.91%	1,000.00	2,008.24	100.82%	(2)	7,532.00	281.50	613.4%	(2)
Programs-Teens		-	#DIV/0!	600.00	607.15	1.19%	(2)	3,630.00	498.75	21.7%	(2)
Programs-Adult	50.00	-	-100.00%	75.00	50.00	-33.33%	(2)	1,200.00	-	#DIV/0!	(2)
Programs-Family	900.00	893.98	-0.67%	1,700.00	1,314.23	-22.69%	(2)	8,226.00	1,273.34	3.2%	(2)
Programs-Leagues	570.00	1,024.43	79.72%	970.00	1,315.09	35.58%	(2)	3,713.00	1,111.56	18.3%	(2)
Programs-Youth Athletics	25.00	-	-100.00%	50.00	76.00	52.00%	(2)	17,625.00	140.00	-45.7%	(2)
Programs-Fitness	2,050.00	2,224.86	8.53%	3,600.00	3,927.90	9.11%	(2)	23,628.00	3,375.57	16.4%	(2)
Programs-Preschool		-	#DIV/0!		-	#DIV/0!	(2)	-	-	#DIV/0!	(2)
Programs-Senior		86.00	#DIV/0!		86.00	#DIV/0!	(2)	300.00	-	#DIV/0!	(2)
Programs-Dance		-	#DIV/0!		-	#DIV/0!	(2)	2,450.00	82.00	-100.0%	(2)
Programs-Special Events	1,220.00	320.50	-73.73%	1,300.00	570.50	-56.12%	(2)	4,703.00	413.30	38.0%	(2)
Programs-Concerts		200.00	#DIV/0!		200.00	#DIV/0!		7,755.00	-	#DIV/0!	
Programs-Trips		-	#DIV/0!		-	#DIV/0!	(2)	-	705.00	-100.0%	(2)
Brochure		-	#DIV/0!		-	#DIV/0!		24,600.00	-	#DIV/0!	
Weight Room	20.00	412.43	1962.15%	500.00	421.69	-15.66%		3,115.00	521.91	-19.2%	
Community Center	10,750.00	11,386.71	5.92%	21,900.00	20,719.05	-5.39%		139,703.00	19,875.99	4.2%	
<b>Total Expenses</b>	<b>67,890.00</b>	<b>80,876.63</b>	<b>19.13%</b>	<b>141,585.00</b>	<b>132,121.13</b>	<b>-6.68%</b>		<b>953,639.00</b>	<b>127,541.29</b>	<b>3.6%</b>	
<b>Total Fund Revenues</b>	<b>10,315.00</b>	<b>14,397.17</b>	<b>39.58%</b>	<b>27,850.00</b>	<b>33,608.85</b>	<b>20.68%</b>		<b>1,064,349.00</b>	<b>31,943.09</b>	<b>5.2%</b>	
<b>Total Fund Expenses</b>	<b>67,890.00</b>	<b>80,876.63</b>	<b>19.13%</b>	<b>141,585.00</b>	<b>132,121.13</b>	<b>-6.68%</b>		<b>953,639.00</b>	<b>127,541.29</b>	<b>3.6%</b>	
<b>Surplus (Deficit)</b>	<b>(57,575.00)</b>	<b>(66,479.46)</b>	<b>15.47%</b>	<b>(113,735.00)</b>	<b>(98,512.28)</b>	<b>-13.38%</b>		<b>110,710.00</b>	<b>(95,598.20)</b>	<b>3.0%</b>	

(1) The primary reason for variances in this area are due to timing issues. Will monitor to ensure this evens out.

(2) Expenses for programs are greater than budget by 27.48% \$5,099 however, decreased 1.7%, \$408 compared to 2013.

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**Donations (21)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	4.83	#DIV/0!	-	10.14	#DIV/0!	-	10.68	-5.1%
Total Revenues		4.83	#DIV/0!	-	10.14	#DIV/0!	-	10.68	-5.1%
Expenses									
Administration	-	-		-	-		-	-	#DIV/0!
Total Expenses	-	-		-	-		-	-	#DIV/0!
Total Fund Revenues	-	4.83	#DIV/0!	-	10.14	#DIV/0!	-	10.68	-5.1%
Total Fund Expenses	-	-		-	-		-	-	#DIV/0!
Surplus (Deficit)	-	4.83	#DIV/0!	-	10.14	#DIV/0!	-	10.68	-5.1%

**Special Recreation (22)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	6.58	#DIV/0!	-	13.82	#DIV/0!	(1) 144,000.00	8.56	61.4%
Total Revenues	-	6.58	#DIV/0!	-	13.82	#DIV/0!	144,000.00	8.56	61.4%
Expenses									
Administration		178.75	#DIV/0!	-	178.75	#DIV/0!	(2) 379,674.00	-	#DIV/0!
Total Expenses	-	178.75	#DIV/0!	-	178.75	#DIV/0!	379,674.00	-	#DIV/0!
Total Fund Revenues	-	6.58	#DIV/0!	-	13.82	#DIV/0!	144,000.00	8.56	61.4%
Total Fund Expenses	-	178.75	#DIV/0!	-	178.75	#DIV/0!	379,674.00	-	#DIV/0!
Surplus (Deficit)	-	(172.17)	#DIV/0!	-	(164.93)	#DIV/0!	(235,674.00)	8.56	-2026.8%

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**Insurance (23)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	0.86	#DIV/0!		1.81	#DIV/0!	51,000.00	1.47	23.1%
Total Revenues	-	0.86	#DIV/0!	-	1.81	#DIV/0!	51,000.00	1.47	23.1%
Expenses									
Administration	-		#DIV/0!	5,330.00	5,042.00	-5.40%	72,560.00	7,226.50	-30.2% (1)
Total Expenses	-	-	#DIV/0!	5,330.00	5,042.00	-5.40%	72,560.00	7,226.50	-30.2%
Total Fund Revenues	-	0.86	#DIV/0!	-	1.81	#DIV/0!	51,000.00	1.47	23.1%
Total Fund Expenses	-	-	#DIV/0!	5,330.00	5,042.00	-5.40%	72,560.00	7,226.50	-30.2%
Surplus (Deficit)	-	0.86	#DIV/0!	(5,330.00)	(5,040.19)	-5.44%	(21,560.00)	(7,225.03)	-30.2%

(1) Workers comp payment restructured (timing).

**Audit (24)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	0.30	#DIV/0!		0.63	#DIV/0!	14,000.00	0.68	-7.4%
Total Revenues	-	0.30	#DIV/0!	-	0.63	#DIV/0!	14,000.00	0.68	-7.4%
Expenses									
Administration	-	-	#DIV/0!		-	#DIV/0!	14,100.00	-	#DIV/0!
Total Expenses	-	-	#DIV/0!	-	-	#DIV/0!	14,100.00	-	#DIV/0!
Total Fund Revenues	-	0.30	#DIV/0!	-	0.63	#DIV/0!	14,000.00	0.68	-7.4%
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	14,100.00	-	#DIV/0!
Surplus (Deficit)	-	0.30	#DIV/0!	-	0.63	#DIV/0!	(100.00)	0.68	-7.4%

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**Paving & Lighting (25)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	0.17	#DIV/0!		1.61	#DIV/0!	100.00	2.92	-44.9%
Total Revenues	-	0.17		-	1.61		100.00	2.92	-44.9%
Expenses									
Administration		-	#DIV/0!		-	#DIV/0!	(1) -	-	#DIV/0!
Total Expenses	-	-		-	-		-	-	#DIV/0!
Total Fund Revenues	-	0.17	#DIV/0!	-	1.61	#DIV/0!	100.00	2.92	
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	-	-	
Surplus (Deficit)	-	0.17	#DIV/0!	-	1.61	#DIV/0!	100.00	2.92	

**Park Police (26)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	0.19	#DIV/0!		0.39	#DIV/0!	100.00	0.32	21.9%
Total Revenues	-	0.19		-	0.39		100.00	0.32	21.9%
Expenses									
Administration	-	-	#DIV/0!		-	#DIV/0!	4,000.00	-	#DIV/0!
Total Expenses	-	-		-	-		4,000.00	-	#DIV/0!
Total Fund Revenues	-	0.19	#DIV/0!	-	0.39	#DIV/0!	100.00	0.32	21.9%
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	4,000.00	-	
Surplus (Deficit)	-	0.19	#DIV/0!	-	0.39	#DIV/0!	(3,900.00)	0.32	21.9%

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**IMRF (27)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	-	-	#DIV/0!	87,000.00	-	#DIV/0!
Total Revenues	-	-	#DIV/0!	-	-	#DIV/0!	87,000.00	-	#DIV/0!
Expenses									
Administration	-	-	#DIV/0!	-	-	#DIV/0!	87,000.00	-	#DIV/0!
Total Expenses	-	-	#DIV/0!	-	-	#DIV/0!	87,000.00	-	#DIV/0!
Total Fund Revenues	-	-	#DIV/0!	-	-	#DIV/0!	87,000.00	-	#DIV/0!
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	87,000.00	-	#DIV/0!
Surplus (Deficit)	-	-		-	-		-	-	

**Social Security (28)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	-	#DIV/0!	-	-	#DIV/0!	77,000.00	-	#DIV/0!
Total Revenues	-	-	#DIV/0!	-	-	#DIV/0!	77,000.00	-	#DIV/0!
Expenses									
Administration	-	-	#DIV/0!	-	-	#DIV/0!	77,000.00	-	#DIV/0!
Total Expenses	-	-	#DIV/0!	-	-	#DIV/0!	77,000.00	-	#DIV/0!
Total Fund Revenues	-	-	#DIV/0!	-	-	#DIV/0!	77,000.00	-	#DIV/0!
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	77,000.00	-	#DIV/0!
Surplus (Deficit)	-	-		-	-		-	-	



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**Concessions (30)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
<b>Revenues</b>									
Clubhouse Concessions	-	1.35	#DIV/0!		1.35	#DIV/0!	68,491.00	-	#DIV/0!
Beverage Cart	-	-	#DIV/0!		-	#DIV/0!	15,709.00	-	#DIV/0!
Sports Complex Concessions	-	-	#DIV/0!		-	#DIV/0!	28,434.00	-	#DIV/0!
Pool Concessions	-	-	#DIV/0!		-	#DIV/0!	11,497.00	-	#DIV/0!
Catering	400.00	565.00	41.25%	550.00	637.50	15.91%	19,556.00	615.00	3.7%
<b>Total Revenues</b>	<b>400.00</b>	<b>566.35</b>	<b>41.59%</b>	<b>550.00</b>	<b>638.85</b>	<b>16.15%</b>	<b>143,687.00</b>	<b>615.00</b>	<b>3.9%</b>
<b>Expenses</b>									
Clubhouse Concessions	2,600.00	3,281.60	26.22%	4,300.00	5,028.96	16.95% (1)	92,511.00	4,083.98	23.1% (1)
Beverage Cart	-	-	#DIV/0!		-	#DIV/0!	10,604.00	-	#DIV/0!
Sports Complex Concessions	75.00	1.95	-97.40%	75.00	1.95	-97.40%	21,536.00	9.88	-80.3%
Pool Concessions	-	-	#DIV/0!		-	#DIV/0!	10,581.00	-	#DIV/0!
Catering	125.00	-	-100.00%	125.00	-	-100.00%	6,183.00	-	#DIV/0!
<b>Total Expenses</b>	<b>2,800.00</b>	<b>3,283.55</b>	<b>17.27%</b>	<b>4,500.00</b>	<b>5,030.91</b>	<b>11.80%</b>	<b>141,415.00</b>	<b>4,093.86</b>	<b>22.9%</b>
<b>Total Fund Revenues</b>	<b>400.00</b>	<b>566.35</b>	<b>41.59%</b>	<b>550.00</b>	<b>638.85</b>	<b>16.15%</b>	<b>143,687.00</b>	<b>615.00</b>	<b>3.9%</b>
<b>Total Fund Expenses</b>	<b>2,800.00</b>	<b>3,283.55</b>	<b>17.27%</b>	<b>4,500.00</b>	<b>5,030.91</b>	<b>11.80%</b>	<b>141,415.00</b>	<b>4,093.86</b>	<b>22.9%</b>
<b>Surplus (Deficit)</b>	<b>(2,400.00)</b>	<b>(2,717.20)</b>	<b>13.22%</b>	<b>(3,950.00)</b>	<b>(4,392.06)</b>	<b>11.19%</b>	<b>2,272.00</b>	<b>(3,478.86)</b>	<b>26.2%</b>

(1) New menu board purchased in 2014, \$1,237.50

Sycamore Park District  
 Summarized Revenue & Expense Report  
 Period ended February 28, 2014

**Developer Contributions (32)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	1.71	#DIV/0!		3.59	#DIV/0!	5,000.00	1.25	187.2%
Total Revenues	-	1.71		-	3.59		5,000.00	1.25	187.2%
Expenses									
Administration	-	-		-	-		-	-	#DIV/0!
Total Expenses	-	-		-	-		-	-	#DIV/0!
Total Fund Revenues	-	1.71		-	3.59		5,000.00	1.25	187.2%
Total Fund Expenses	-	-		-	-		-	-	#DIV/0!
Surplus (Deficit)	-	1.71		-	3.59		5,000.00	1.25	187.2%

Sycamore Park District  
Summarized Revenue & Expense Report  
Period ended February 28, 2014

**Golf Course (50)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
<b>Revenues</b>									
Golf Operations	30,000.00	43,732.63	45.8%	30,000.00	46,603.68	55.3% (1)	508,950.00	541.97	8498.9% (1)
Golf Maintenance	-	-	#DIV/0!	-	-	#DIV/0!	20,849.00	-	#DIV/0!
<b>Total Revenues</b>	<b>30,000.00</b>	<b>43,732.63</b>	<b>45.8%</b>	<b>30,000.00</b>	<b>46,603.68</b>	<b>55.3%</b>	<b>529,799.00</b>	<b>541.97</b>	<b>8498.9%</b>
<b>Expenses</b>									
Golf Operations	12,150.00	14,474.80	19.1%	22,400.00	22,656.66	1.1%	245,640.00	22,333.11	1.4%
Golf Maintenance	17,350.00	21,767.20	25.5%	35,300.00	37,401.88	6.0% (2)	286,674.00	34,996.39	6.9% (2)
<b>Total Expenses</b>	<b>29,500.00</b>	<b>36,242.00</b>	<b>22.9%</b>	<b>57,700.00</b>	<b>60,058.54</b>	<b>4.1%</b>	<b>532,314.00</b>	<b>57,329.50</b>	<b>4.8%</b>
<b>Total Fund Revenues</b>	<b>30,000.00</b>	<b>43,732.63</b>	<b>45.8%</b>	<b>30,000.00</b>	<b>46,603.68</b>	<b>55.3%</b>	<b>529,799.00</b>	<b>541.97</b>	<b>8498.9%</b>
<b>Total Fund Expenses</b>	<b>29,500.00</b>	<b>36,242.00</b>	<b>22.9%</b>	<b>57,700.00</b>	<b>60,058.54</b>	<b>4.1%</b>	<b>532,314.00</b>	<b>57,329.50</b>	<b>4.8%</b>
<b>Surplus (Deficit)</b>	<b>500.00</b>	<b>7,490.63</b>	<b>1398.1%</b>	<b>(27,700.00)</b>	<b>(13,454.86)</b>	<b>-51.4%</b>	<b>(2,515.00)</b>	<b>(56,787.53)</b>	<b>-76.3%</b>

(1) The pre-season pro shop sale included one day of February in 2014, in 2013 all March revenue. Also in 2014 is Groupon revenue.

(2) Timing

Sycamore Park District  
Summarized Revenue & Expense Report  
Period ended February 28, 2014

**Swimming Pool (51)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
<b>Revenues</b>									
Pool		-	#DIV/0!		-	#DIV/0!	58,199.00	-	#DIV/0!
Swim Lessons	-	-	#DIV/0!		-	#DIV/0!	14,235.00	-	#DIV/0!
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>72,434.00</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Expenses</b>									
Pool	50.00	46.37	-7.3%	80.00	77.71	-2.9%	44,430.00	78.83	-1.4%
Pool Maintenance	260.00	624.67	140.3%	300.00	865.02	188.3%	25,400.00	499.56	73.2%
Swim Lessons	-	46.99	#DIV/0!		46.99	#DIV/0!	8,201.00	-	#DIV/0!
<b>Total Expenses</b>	<b>310.00</b>	<b>718.03</b>	<b>131.6%</b>	<b>380.00</b>	<b>989.72</b>	<b>160.5%</b>	<b>78,031.00</b>	<b>578.39</b>	<b>71.1%</b>
<b>Total Fund Revenues</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</b>	<b>72,434.00</b>	<b>-</b>	<b>#DIV/0!</b>
<b>Total Fund Expenses</b>	<b>310.00</b>	<b>718.03</b>	<b>131.6%</b>	<b>380.00</b>	<b>989.72</b>	<b>160.5%</b>	<b>78,031.00</b>	<b>578.39</b>	<b>71.1%</b>
<b>Surplus (Deficit)</b>	<b>(310.00)</b>	<b>(718.03)</b>	<b>131.6%</b>	<b>(380.00)</b>	<b>(989.72)</b>	<b>160.5%</b>	<b>(5,597.00)</b>	<b>(578.39)</b>	<b>71.1%</b>

Sycamore Park District  
Summarized Revenue & Expense Report  
Period ended February 28, 2014

**Debt Service (60)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	0.33	#DIV/0!		0.70	#DIV/0!	577,000.00	0.50	40.0%
Total Revenues	-	0.33	#DIV/0!	-	0.70	#DIV/0!	577,000.00	0.50	40.0%
Expenses									
Administration		-	#DIV/0!		-	#DIV/0!	571,800.00	-	#DIV/0!
Total Expenses	-	-		-	-		571,800.00	-	#DIV/0!
Total Fund Revenues	-	0.33	#DIV/0!	-	0.70	#DIV/0!	577,000.00	0.50	40.0%
Total Fund Expenses	-	-		-	-		571,800.00	-	#DIV/0!
Surplus (Deficit)	-	0.33	#DIV/0!	-	0.70	#DIV/0!	5,200.00	0.50	40.0%

**Capital Projects (70)**

<u>Department</u>	<u>February Budget</u>	<u>February Actual</u>	<u>Variance</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>Variance</u>	<u>Annual Budget</u>	<u>2013 YTD Actual</u>	
Revenues									
Administration	-	47.83	#DIV/0!	-	100.74	#DIV/0!	472,680.00	216.85	-53.5%
Total Revenues	-	47.83	#DIV/0!	-	100.74	#DIV/0!	472,680.00	216.85	-53.5%
Expenses									
Administration		-	#DIV/0!		-	#DIV/0!	662,200.00	13,923.38	-100.0%
Total Expenses	-	-	#DIV/0!	-	-	#DIV/0!	662,200.00	13,923.38	-100.0%
Total Fund Revenues	-	47.83		-	100.74	#DIV/0!	472,680.00	216.85	-53.5%
Total Fund Expenses	-	-	#DIV/0!	-	-	#DIV/0!	662,200.00	13,923.38	-100.0%
Surplus (Deficit)	-	47.83	#DIV/0!	-	100.74	#DIV/0!	(189,520.00)	(13,706.53)	-100.7%
Total Fund Revenues	41,565.00	59,873.40		63,250.00	90,212.16	42.6%	3,843,669.00	40,200.66	
Total Fund Expenses	136,420.00	169,923.69	24.6%	287,945.00	278,308.53	-3.3%	4,156,845.00	277,881.39	
Surplus (Deficit)	(94,855.00)	(110,050.29)	16.0%	(224,695.00)	(188,096.37)	-16.3%	(313,176.00)	(237,680.73)	

## Sycamore Park District

	unaudited 1/1/2014	Revenues	Expenses	Unaudited 2/28/2014	2/28/2014 Cash balance
10 Corporate	131,195.37	9,227.35	74,887.48	65,535.24	63,255.76
20 Recreation	36,127.00	33,608.85	132,121.13	(62,385.28)	(63,674.19)
21 Donations	223,513.80	10.14	-	223,523.94	223,523.94
22 Special Recreation	285,021.65	13.82	178.75	284,856.72	284,856.72
23 Insurance	42,998.28	1.81	5,042.00	37,958.09	37,256.59
24 Audit	13,115.80	0.63	-	13,116.43	13,116.43
25 Paving & Lighting	7,373.77	1.61	-	7,375.38	7,375.38
26 Park Police	8,071.03	0.39	-	8,071.42	8,071.42
27 IMRF	-	-	-	-	-
28 Social Security	-	-	-	-	-
30 Concessions	49,188.82	638.85	5,030.91	44,796.76	43,231.49
32 Developer Contributions	74,064.11	3.59	-	74,067.70	74,067.70
60 Debt Service	14,398.84	0.70	-	14,399.54	14,399.54
70 Capital Projects	737,132.43	100.74	-	737,233.17	736,426.02
<b>Total governmental fund balance</b>	<b>1,622,200.90</b>	<b>43,608.48</b>	<b>217,260.27</b>	<b>1,448,549.11</b>	<b>1,441,906.80</b>
50 Golf Course	159,381.10	46,603.68	60,058.54	145,926.24	
Net Assets	<u>(241,871.42)</u>			<u>(241,871.42)</u>	
	(82,490.32)			(95,945.18)	(102,352.22)
51 Swimming Pool	275,778.45	-	989.72	274,788.73	
Net Assets	<u>(290,235.35)</u>			<u>(290,235.35)</u>	
	(14,456.90)			(15,446.62)	(1,445.61)
<b>Total proprietary funds</b>	<b>435,159.55</b>	<b>46,603.68</b>	<b>61,048.26</b>	<b>420,714.97</b>	
<b>Net assets</b>	<b><u>(532,106.77)</u></b>			<b><u>(532,106.77)</u></b>	
<b>Proprietary funds minus net assets</b>	<b>(96,947.22)</b>			<b>(111,391.80)</b>	
	1,525,253.68			1,337,157.31	1,338,108.97

## Summary of depository accounts as of 3/20/2014

<u>Location</u>	<u>Balance</u>	<u>Interest</u>
Castle Bank	15,623.61	0.10
National Bank & Trust	750,626.39	0.03
Resource Bank	559,220.13	0.10

\*DeKalb Co. Community Foundation 14,240.26

1,339,710.39

\* There is currently an gain on investments which has increased the original \$10,000 that was placed with the foundation. This balance is as of 12/31/13.

To: Board of Commissioners

From: Kirk T. Lundbeck

Subject: Monthly Report

Date: March 25, 2014

**Administrative Initiatives** (3/1/14 – 3/31/14)

- Attended weekly Department Head meetings as scheduled.
- Attended monthly all staff meeting.
- Attended Chamber of Commerce Ambassadors Club meeting.
- Held “Swing into Spring” Season Pass Sale.
- Continued preparing new staffing needs for 2014 season based upon data collected during the 2013 season.
- Continued contacting 2014 outing coordinators who have not returned contracts.
- Prepared cart barn for season.
- Displayed new merchandise for 2014 season.
- Completed 2014 Tournament Schedule.
- Moved handicap system computer into the pro shop.
- Prepared golf league lists and schedule for all in house golf leagues.
- Met with corporate league coordinators for 2014 season.
- Developed spring e-marketing blast for golf course opening.

- Attended webinar on “7 Ways to Drive more Revenue” through Course Trends.
- Met with Golf Now Representative on third party booking to help fill tee sheet weaknesses.
- Researched costs for new bulletin board between clubhouse bathrooms for league information.
- Attended online Titleist Club Fitting Training.
- Developed Tee Sheet Templates for entire 2014 golf season.

**Administrative Initiatives** (4/1/14 – 4/30/14)

- Attend weekly Department Head meetings as scheduled.
- Attend monthly all staff meeting.
- Attend Chamber of Commerce Ambassadors Club meeting.
- Attend Voluntary Action Center Board Meeting.
- Open golf course for 2014 season.
- Develop spring newsletter for the golf operation.
- Finalize in house men’s league rosters and develop league schedule.
- Pick out 2010 EZGO Golf Carts for purchase from the EZGO warehouse and storage facility in Crystal Lake.
- Complete staffing needs for 2014 golf season and schedule interviews for possible in hires.
- Send email blast and press release about golf course opening.
- Prepare club repair and regripping form for customers.



- Develop monthly merchandise sales promotion for May and June.
- Finalize remainder of outstanding outing contracts.
- Prepare “Partner’s In Golf flyer.
- Review scholarship applications collected at Sycamore High School for the Annual Sycamore Park District Park and Recreation Scholarship.
- Activate Charitee Golf Challenge.
- Modify hours of operation for the Thorguard Lightning Detection System.
- Purchase bulletin board for the purpose of posting league events and information to be placed between the bathrooms in the clubhouse.

To: Board of Commissioners

From: Jeff Donahoe

Subject: Monthly Report

Date: March 25, 2014

**Administrative Initiatives** (3/1/14-3/31/14)

**Golf**

- Thankfully warmer temperatures have arrived and melting has begun. River flooding remains a concern as the melting snow, deep frost layer, saturated soil, and possible heavy rain threats all produce very wet conditions this spring.
- Equipment repair and preventive maintenance will conclude towards the end of the month on all mowers, cutting units, golf carts, and small equipment. Ball washers, bunker rakes, flagsticks, and tee markers were also cleaned and repainted.
- Course opening will occur once the turf is dry enough to support maintenance vehicles for clean-up and golfer foot traffic, some green-up of the turf begins, and when all snow, ice, and the frost layer are gone.
- Met with irrigation companies to receive price quotes for replacement of the failing pipe which crosses over the large 18 fairway bridge.
- Completed pesticide application programs and pricing of products. Will begin ordering for April applications at the end of the month.
- Ordered new fairway mower along with replacement course equipment such as cart signs, bunker rake parts, and ball washer parts.

- Course cleanup will begin as soon as ground can accept maintenance vehicles. Course will be assessed for any winter damage that might have occurred to turf or landscaping from ice cover, cold temperatures.

## **Sports**

- Staff has plowed as needed and has almost completed winter equipment service of mowers, golf carts, and soccer goals.
- I have had discussions with Bart Desch and some user groups about tournaments and planning for baseball and softball seasons in 2014. High School games are scheduled the week of the 24<sup>th</sup> but will most likely be delayed until the fields are solid and can accept traffic.
- Updated cost per game expenses for the Park District for each set of fields.
- Ordered ball diamond products for the upcoming season along with line marking paint.
- Priced and ordered new paint lining machine for fields
- Began process to obtain quotes for replacement of back stops on ball fields 5 and 8.
- Researched a new playground small climbing unit for sports complex concession building play area to replace recently removed old wood structure.

## **Parks**

- Staff has plowed as needed and has almost completed winter equipment service.

- Fire system inspections and repairs for all district facilities have been completed. Includes: sprinklers, fire alarm systems, emergency lights, extinguishers, and backflow preventers. Also, worked with Asst. Fire Chief Zern to facilitate proper paper work was filed with fire dept. for inspections.
- Staff completed worker-right-to-know training session through PDRMA.
- Attended staff, board, and CAC meetings.
- Worked with other Park District staff superintendents on the part-time benefits policy update.
- As part of Goals and Objectives, completed park standards for maintenance which can be found in this month's board packet.
- Ordered additional signs for Parkside Preserve Park to be placed along Parkside Drive. Also, ordered new signs for Dr. John Ovitz Park and signage for the newly acquired land area.
- Began collecting information on trees to be removed in the near future and replacement options to be presented at April board meeting.
- Acquired and installed updated labor posters for work place employees.
- Installed 'No Weapons' signage at doors of all facilities and at all park entrances.
- Met with AYSO about dates for registration at the maintenance facility in April.
- Met with Director Gibble and Encap to discuss large pond project at Emil Cassier Park.

- Locks and handles are being updated to new master and user key format at clubhouse, old shop, pool, and sports concession buildings.

**Administrative Initiatives** (4/1/14-4/30/14)

- Attend staff, CAC, and board meetings.
- Will continue working on goals and objectives for the two year strategic plan; specifically begin process of writing maintenance management plans for park and sport areas.
- Will oversee installation of playground structure at sports concession area as well as new backstops for fields 5 and 8.
- Continue to work with Swedberg Assoc. as they complete updates for outside carpentry portion of ADA plan.
- After ADA work complete on WPA Main shelter doors, work with electricians to complete electrical portion of shelter upgrade.
- Work with ERA engineers on reviewing paving portion of ADA upgrades.
- Staff will be outside performing clean-up and of all park, golf, and sports fields. Mowing will begin as temperatures dictate.
- Will begin working with Bart Desch to plan Park Pride Day projects.
- Continue to meet with sports user groups to discuss field maintenance issues as practices and games begin on all fields.
- Will oversee replacement of 18 bridge irrigation pipe.
- Continue PDRMA compliance requirements for future insurance review.

- Prepare tree replacement schedule for parks and golf course to be presented at April Board meeting.
- Work with Encap as restoration project on large pond at Emil Cassier Park continues.
- Work on fish order to stock select ponds this spring.

To: Park Board of Commissioners  
From: Bart Desch  
Subject: Monthly Board Report  
Date: March 25, 2014

**Administrative Initiatives: 03/01/14 – 03/31/14**

- Attended the CAC meeting on March 6.
- Met with Janet Hall of Sycamore Rugby regarding their rental the weekend of May 4.
- Agreed to cohost on B95 Radio on May 28, to promote Park District activities.
- Met with Jesus regarding the activities that the District will facilitate on May 4.
- Contacted the naming contestants regarding the March Board Meeting and their inclusion. Also, contacted and prepared other aspects of the award ceremony.
- Continued work on the upcoming Summer Brochure, including contacting instructors, the School District and vendors for advertising.
- Facilitating multiple field requests for the Spring/Summer for usage at the Sports Complex. These requests include; Sycamore Baseball, Sycamore Girls' Softball, Major League Baseball and multiple private groups.
- Facilitating and coordinating along with Lisa and Jackie, the Vision 2020 event at the Dekalb County Community Foundation. This will be offered on April 11, from 5:00pm to 7:00pm. The purpose of this event is two-fold, to promote the Vision 2020 plan and to re-introduce the Foundation and the District partnership with the community.
- Finished editing the new Spring newsletter which will highlight the Vision 20/20 document, accomplishments and the new pool fees.
- Contacted the Daily Chronicle and gave them the story about the new pool fees in the hopes of a story being printed about this.
- Met with Cindy, the new Director at the Museum regarding summer activities and marketing of the District at their facility. I also spoke with her about the Park District displaying a banner at the Museum regarding our "Trailblazing" campaign.
- Facilitating multiple facility use requests from Sycamore Baseball.

- Facilitated the District promotional table at the Dekalb/Sycamore Chamber of Commerce event on March 27, at the Dekalb High School. A number of staff were present at this event to market and promote District events and happenings as well as literature regarding our “Blazing a Trail to the Future” campaign.
- Attended a Communication Seminar on March 24 & 25.
- Added additional information to the Short Term Goals and Objectives document and sent them to Jeanette.
- Contacted and received from Chris at Lisa at Soft water City the new lease amount for the Community Center.
- Contacted and spoke with Chauncey, the High School Athletic Director regarding scheduling of high school teams at the Sports Complex this spring, with regards to weather and the increased usage of the fields by our users groups.
- Began ordering items to hand out in the promotion of the “Providing More” “Trailblazing Your Future” and the “Vision 20/20” campaigns. These items will be handed out at events throughout the year at different events and functions.
- Utilizing a middle school student who needs community service hours for some extra cleaning here at the Community Center.
- Order marketing supplies for the Vision 20/20 campaign.
- Spoke with some independent artists offering to teach art classes here at the Park District. This discussion will continue and possibly be put in play for the Fall brochure.
- Met with representatives from Kishwaukee Symphony Orchestra about the District sponsoring their show in Dekalb in June. The District will make a financial contribution as well as promote it in our summer brochure.
- Contacted by staff from the YMCA regarding space for them to hold their Flag Football program. For the first time, they will be using the field space available at the Sports Complex.
- Had an initial conversation with a staff member of Shodeen Homes regarding advertising/marketing with the Park District in the future.



**Administrative Initiatives:** 04/01/14 – 04/30/14

- Will speak to the Kiwanis Club, along with Lisa on April 15 at 6:00pm. Lisa will speak about the positive effect the grant they supplied to the District for pool lessons last year and I will speak about upcoming events and activities about the District.
- Will attend the CAC meeting on April 3.
- Will continue to edit the Summer Brochure with an expected mailing date of the week of April 21.
- Will attend the Park Board meeting on April 22.
- Continue to contact organizations regarding hanging our Vision 20/20 banners in their respective buildings.
- Continuing to put the marketing plans for the “Providing More” campaign into place and implementing.
- Facilitate a number of recreation events including the “Flashlight Egg Hunt” the “Breakfast with the Bunny” and the “Spring Fishing Derby” in April.
- Facilitating the “An Evening with the Park District” evening at the Depot on April 11, from 5:00pm to 7:00pm. This is a staff run event with assistance from Lisa, Jackie and Melissa. Special thanks to Kirk as well with the Black Tie Jazz Trio providing music.
- Will assist with the rental of the NIU Rugby Club on April 27.
- Will deliver brochures to the library, city hall, the Chamber and other select businesses.
- Will design and order the banner for the Summer Concert Series, which will begin on June 5. This is the banner that will be placed along Rt. 64.
- Continue meeting with Jesus at TAXCO and order supplies for the Cinco event.
- Begin contacting and organizing volunteers for the “Park Pride Day” event slated for May 3.
- Will meet, along with Dan, Susan Edwards from Art Attack on April 1.
- Will meet with Erin from Kishwaukee Community Hospital regarding their rental at the Sports Complex in June.

To: Board of Commissioners  
From: Daniel Gibble, Executive Director  
Subject: Monthly Report  
Date: March 25, 2014

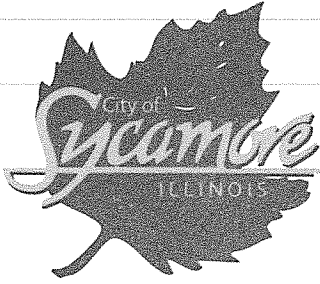
**Administrative Initiatives** (3/1/14 – 3/31/14)

- Held meetings with IDOT officials and neighbors about trail matters.
- Held third, quarterly meeting of new Youth Sports Consortium.
- Worked with Board on Establishing Friends Committee.
- Formalized VISION 2020 into a smaller format for distribution.
- Finalized Part-time Personnel Manual.
- Finalized Aquatics Manual with Lisa White.
- Updated Agenda Planner for Staff/Board.
- Began Major Asset Lifecycle Project.
- Began RFP Process for Website.
- Finalized a number of matters related to Executive Session/Confidential Issues as directed by the Board of Commissioners.
- Assisted with the finalizing of the PARC Grant.
- Coordinated final matters related to the Park Naming.

- Attended Meetings/Serve On:
  - KSRA
  - Rotary
  - Chamber

**Administrative Initiatives** (4/1/14 – 4/30/14)

- Put 2014 ADA deficiencies out to bid.
- Attend CAC meeting.
- Finalize Year 2 ADA bid work contract.
- Work on Authorization for Disposal of Unneeded Items for April Auction.
- Begin Planning for Park Tour.
- Update Agenda Planner and Distribute to Board/Administrative Staff.
- Finalize Asset Lifecycles.
- Hold meetings regarding trails matters:
  - City
  - State
  - Engineers
  - Property Owners
- Manage several land related matters.
- Order ADA Signage for Buildings as part of Phase 1 ADA work.



# Fire Department

Peter S. Polarek

Fire Chief

February 21, 2014

Dan Gibble  
Executive Director  
Sycamore Park District  
940 E. State Street  
Sycamore, Illinois 60178

## Letter of Appreciation

Dear Dan,

On behalf of the Sycamore Fire Department, I would like to thank you for your support in allowing us to use the Sycamore Park District Pond located near 435 Airport Road as part of the Fire Department's ice rescue training held on February 18-20, 2014.

Our annual ice rescue training is part of the Department's overall continuing training program which is intended to keep sharp the multitude of skills our personnel must maintain. The practical ice rescue exercises required emergency responders to don cold water suits and use a number of options to rescue a live "victim" from an area of open water within the ice. Your facility served as an excellent platform for this training and thus we were able to accomplish all of the training objectives.

Your support of our training program is an excellent example of intergovernmental cooperation at its best and is greatly appreciated!

Sincerely,

Peter S. Polarek  
Fire Chief

cc: Brian Gregory, City Manager

**Jeanette Freeman**

---

**Subject:** FW: Thanks!

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**From:** Marc Doty [mailto:mdoty@cityofsycamore.com]**Sent:** Tuesday, March 11, 2014 3:42 PM**To:** Jeff Donahoe**Cc:** 'Art Zern'; 'Pete Polarek'**Subject:** Thanks!

Jeff,

On behalf of the Sycamore Fire Department I thank the Sycamore Park District for allowing us to use the park property for ice rescue training last month. We were able to run 28 Firefighters through the Ice Rescue Training. As you know, real life practical training pays off big when a true emergency happens. Your approval to utilize the park pond allowed for some great training that we otherwise could not have accomplished without your support. Again, thank you and please do not hesitate to call the Fire Dept. should you need something.

Marc Doty  
Assistant Fire Chief  
Sycamore Fire Department  
535 Dekalb Ave.  
Sycamore, IL 60178  
Office 815-895-4514  
Cell 815-739-1171

---

**Total Control Panel**[Login](#)To: [jeffd@sycamoreparkdistrict.com](mailto:jeffd@sycamoreparkdistrict.com) [Remove this sender from my allow list](#)From: [mdoty@cityofsycamore.com](mailto:mdoty@cityofsycamore.com)

*You received this message because the sender is on your allow list.*



# Sycamore

PARK DISTRICT

*Established 1923*

940 East State Street  
Sycamore, IL 60178  
email: [info@sycamoreparkdistrict.com](mailto:info@sycamoreparkdistrict.com)

(TEL) 815/895-3365  
(FAX) 815/895-3503  
[www.sycamoreparkdistrict.com](http://www.sycamoreparkdistrict.com)

March 5, 2014

Robbie Melnick

Dear Robbie,

We would like to thank you for submitting your entry to the naming contest for the new park in the Sycamore Creek Subdivision. We would also like to congratulate you for being chosen as runner-up. Over 60 entries were received from children across Sycamore; you should be proud that your name was chosen among the final three.

We would like to invite you, Robbie, to be recognized and to receive your U.S. Savings Bond at the next regular meeting of the Sycamore Park District Board of Directors. That meeting is scheduled for Tuesday, March 25 at 6:00 pm, and will be held in the conference room of the Park District maintenance building at 435 Airport Road.

Thank you again, and we hope to see you on the 25<sup>th</sup>.

Sincerely,

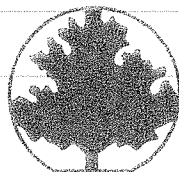
Ted Strack

Sycamore Park District Board President

Scott Buzzard

Citizen's Advisory Committee Chairman

"Sycamore Park District - we put the MORE in Sycamore"  
"Sycamore Park District is an equal opportunity provider and employer"



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March 5, 2014

Nathan Miller

Dear Nathan,

We would like to thank you for submitting your entry to the naming contest for the new park in the Sycamore Creek Subdivision. We would also like to congratulate you for being chosen as runner-up. Over 60 entries were received from children across Sycamore; you should be proud that your name was chosen among the final three.

We would like to invite you, Nathan, to be recognized and to receive your U.S. Savings Bond at the next regular meeting of the Sycamore Park District Board of Directors. That meeting is scheduled for Tuesday, March 25 at 6:00 pm, and will be held in the conference room of the Park District maintenance building at 435 Airport Road.

Thank you again, and we hope to see you on the 25<sup>th</sup>.

Sincerely,

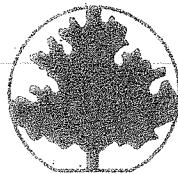
Ted Strack

Sycamore Park District Board President

Scott Buzzard

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(FAX) 815/895-3501  
[www.sycamoreparkdistrict.com](http://www.sycamoreparkdistrict.com)

March 5, 2014

Ella Follman

Dear Ella,

We would like to congratulate and thank you for submitting your winning entry to the naming contest for the new Sycamore Creek Subdivision Park. Your name was chosen from over 60 entries from children across Sycamore. The Ovitz family is thrilled that Dr. Ovitz will be honored in this manner for his outstanding contributions to the community.

We would like to invite you, Ella, to be recognized and to receive your U.S. Savings Bond at the next regular meeting of the Sycamore Park District Board of Directors. That meeting is scheduled for Tuesday, March 25 at 6:00 pm, and will be held in the conference room of the Park District maintenance building at 435 Airport Road.

Thank you again, and we hope to see you on the 25<sup>th</sup>.

Sincerely,

Ted Strack

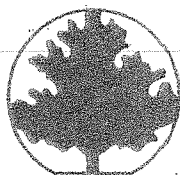
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(FAX) 815/895-3503  
[www.sycamoreparkdistrict.com](http://www.sycamoreparkdistrict.com)

March 7, 2014

Mrs. Jane Ovitz

Dear Jane:

On behalf of the Sycamore Park District I want to formally thank you for accepting the nomination of your husband's name for our newest park! You have been open, sincere, and helpful in this process. The Staff and Board of the district feel Dr. John Ovitz Park is a perfect honor for John, you and your entire family.

Enclosed please find a copy of the article from the Daily Chronicle, along with a copy of each (3) letter that went out to the students who were chosen as:

WINNER: Ella Follman for Dr. John Ovitz Park—North Grove Elementary

RUNNERS UP: Nathan Miller for Lincoln Memorial Park—Southeast Elementary

Robbie Melnick for Lincoln Park—North Grove Elementary

After it warms up a bit, I would be glad to walk around the park with you, and talk about its future. In the meantime, let's get together and have a cup of coffee to talk about timing of the park dedication this Fall.

When you are ready, give me a call at 815-895-3365.

All my best.

Sincerely,

Daniel Gibble  
Executive Director

# 17<sup>th</sup> Annual Sycamore's Cinco de Mayo Sunday, May 4<sup>th</sup>, 2014

March 3, 2014

Daniel Gibble  
Sycamore Park District  
940 E. State Street  
Sycamore, IL 60178

Dear Sir or Madam,

Relay for Life, Big Brothers Big Sisters, CASA, Community Cares Clinic, Family Service Agency, ABC Preschool, Kishwaukee College Scholarship Fund, Voluntary Action Center, Conexion Communida, Boys Scouts of America, and Kishwaukee Education Consortium, are a just few of the local community organizations that the Sycamore's Cinco de Mayo Celebration has benefited over the past 16 years. With your help we have raised over \$120,000 for our community.

This year's event will be held on Sunday, May 4<sup>th</sup> and will be a celebration for the whole family. Highlights include live music, ethnic dancers, piñatas, pony rides, climbing wall, games, authentic Mexican cuisine and fun that last all night!

Sycamore's Cinco de Mayo celebration would not be what it is today without the many volunteers, the Sycamore Chamber, the City of Sycamore, families that attend, and the generous support from area businesses. We are again asking for your help. We are currently in need of donations, sponsors, items for the raffle, and kids game booths. All participating businesses will be listed in the program the day of the event.

For more information visit [sycamorecincodemayo.com](http://sycamorecincodemayo.com) or contact me at (815) 895-2545, [taxcorestauranttoo@msn.com](mailto:taxcorestauranttoo@msn.com).

Thank you in advance for your continued support in making this annual family event a community success!

Muchas Gracias,

*Jesus Romero*

Jesus Romero



# SYCAMORE PARK DISTRICT

## Board of Commissioners

Date of Board Meeting: March 25, 2014

### STAFF RECOMMENDATION

#### AGENDA ITEM: PARK NAMING: Recommended Approval

**BACKGROUND INFORMATION:** At its last Regular Meeting, the Park Board authorized naming its latest park after Dr. John Ovitz. Tonight, with Jane Ovitz present I believe it would be worthwhile to make an official nomination/motion, and move for approval, and vote to formalize this action.

The Ovitz family has a long history in Sycamore, and, in fact Dr. John Ovitz, Sr. served for about 10 years on the Board of Commissioners of the Sycamore Park District beginning in 1933.

Now, as we asked our Sycamore Schoolchildren to use what they have learned about Sycamore's history to nominate names for our new park, and had our Citizens Advisory Committee (CAC) recommend the final selection, it is time for final action.

You will recall what the Nominator, Ella Follman, a 4<sup>th</sup> Grader from North Grove Elementary School, had to say about Dr. John Ovitz, Jr.:

*"I feel the park should be named Ovitz Park. I believe it would be an honor for Sycamore to have one of its parks named after Dr. John Ovitz. He was an outstanding citizen and life long member of Sycamore.*

*He was a doctor in Sycamore for over 50 years until he retired in 1999 at the age of 85. He was a World War II veteran. He served on the Sycamore Chamber of Commerce, Sycamore Community School District, and was a member of the Sycamore Rotary Club for 60 years. He was also one of the founding members of the Family Service Agency. His past services have made Sycamore a better place today. The park will be an area where children and families can play, run, and laugh. It is the perfect location to name after a man who dedicated his life to helping the children and families of Sycamore."*

The CAC has recommended the name of Dr. John Ovitz for the park, and Jane Ovitz has agreed to this honor, on behalf of the Ovitz Family. She is here tonight.

We plan to have an early Fall dedication at the site, and to use the early Fall, also to work with school children and neighbors to plan for the site's future.

**FISCAL IMPACT:** None.

**STAFF RECOMMENDATION:** Recommend the formal approval of naming the park in Sycamore Creek Subdivision as **Dr. John Ovitz Park**.

**PREPARED BY:** Daniel Gible, Executive Director

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**

SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: March 25, 2014

STAFF RECOMMENDATION

AGENDA ITEM: AWARDING OF PRIZES FOR THE PARK NAMING CONTEST : Recommended Approval

BACKGROUND INFORMATION: The District held the “Park Naming Contest” in 2013. We received over 60 entries for the contest, with suggestions ranging from “Orange Park” to “Fun Time Park” to “Pioneer Park”. A wide range of schools participated, from North Grove, Southeast, the Middle School, South Prairie, St. Mary’s and West. Several teachers at some of these assisted in getting the word out by making it a class project. As a way to say thank you to the contestants, who didn’t win, a letter was sent out thanking them and including a \$10 off coupon for a pool pass. The winners, as stated in the rules, will receive Savings Bonds in the following amount;

Grand Prize Winner	\$1,000.00
Runner up	\$500.00
Runner up	\$500.00

We asked our Sycamore Schoolchildren to use what they have learned about Sycamore’s history to nominate names for our new park and had our Citizens Advisory Committee (CAC) recommend the final selections with the Park Board making the final decision.

The following youth will be awarded a savings bond in the following amounts;

Ella Fullman	\$1,000.00
Nathan Miller	\$ 500.00
Robbie Melnick	\$ 500.00

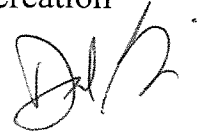
We plan to have an early Fall dedication at the site, and to use the early Fall, also to work with school children and neighbors to plan for the site’s future.

**FISCAL IMPACT:** \$2,000.00.

**STAFF RECOMMENDATION:** Recommend the allocation of funds to purchase the savings bonds for the contest winners.

**PREPARED BY:** Bartel Desch, Superintendent of Recreation

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**

A handwritten signature in black ink, appearing to be 'D. Desch', is written over the 'EXECUTIVE DIRECTOR REVIEW/APPROVAL:' line.

**BOARD ACTION:**

# SYCAMORE PARK DISTRICT

## Board of Commissioners

Date of Board Meeting: March 25, 2014

### STAFF RECOMMENDATION

#### AGENDA ITEM: BUDGET AND APPROPRIATION ORDINANCE: Recommended Approval

**BACKGROUND INFORMATION:** The combined annual budget and appropriation ordinance appropriates the monies that are necessary to cover the projected expenses and liabilities the district may incur in its next budget year. The ordinance must be passed and approved within or before the first quarter of each fiscal year. The ordinance is first prepared in tentative form and made available for public inspection at least 30 days prior to final action. Additionally, a required public hearing is held by the Board, which is published, in advance, in an ad in the local paper.

The appropriation ordinance serves as an upper limit on what may be spent during the current fiscal year. It is, in effect, a statement of the maximum amount that could conceivably be spent if sufficient funds are available. It is allowable and recommended that the appropriation should exceed the working budget, which the board has already adopted, to allow for some leeway in spending. The ordinance reflects a 15% increase over the working budget. This process and the 15% “buffer” is part of a larger process, as mandated by law.

**FISCAL IMPACT:** Not applicable.

**STAFF RECOMMENDATION:** Recommend approval of Ordinance 04-2014.

**PREPARED BY:** Jacqueline Hienbuecher, Superintendent of Finance.

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**

**ORDINANCE NO. 04-2014  
BUDGET AND APPROPRIATION ORDINANCE**

AN ORDINANCE ADOPTING THE COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS FOR THE SYCAMORE PARK DISTRICT, DEKALB COUNTY, ILLINOIS, FOR THE FISCAL YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2014 AND ENDING ON THE THIRTY-FIRST (31st) DAY OF DECEMBER, 2014.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS (the Board) of the SYCAMORE PARK DISTRICT (the "District"), DEKALB COUNTY, ILLINOIS:

**Section I.** It is hereby found and determined:

- (a) This Board has heretofore caused to be prepared a combined annual budget and appropriation in tentative form, which ordinance has been conveniently available for public inspection for at least 30 days prior to final action thereon:
- (b) A public hearing was held at the Sycamore Park District, DeKalb County, Illinois on the 25th day of March, 2014 on said ordinance, notice of said hearing having been given by publication in the Daily Chronicle, being a newspaper published within this District, at least one week prior to such hearing; and,
- (c) That all other legal requirements for the adoption of the annual budget and appropriation ordinance of this District for the fiscal year beginning January 1, 2014 and ending December 31, 2014 have heretofore been performed.

**Section II.** The following sums of money, or so much thereof as may be authorized by law for the following objects and purposes, be and the same are hereby budgeted and appropriated for the fiscal year beginning the first day of January, 2014 and ending on the thirty-first (31st) day of December, 2014.

**I. CORPORATE FUND**

Salaries, Wages and Taxes	\$ 328,224
Professional and Contracted Services	\$ 93,860
Administrative Supplies and Expenses	\$ 64,435
Repairs and Maintenance	\$ 86,480
Utilities	\$ 27,722
Insurance	\$ 69,859
Total Estimated Expenditures	<u>\$ 670,580</u>

**CORPORATE FUND SUMMARY**

Fund Balance January 1, 2014	\$ 131,194
Estimated 2013 Property Taxes & Interest	\$ 557,750
Estimated transfer of IMRF/SS tax levy	\$ 49,094
Estimated 2014 Corporate Replacement	\$ 46,000
Miscellaneous revenue	\$ 43,504
Total Estimated Available Revenues	<u>\$ 827,542</u>
Total Estimated Expenditures	<u>\$ 670,580</u>
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$ 156,962</b>

**II. RECREATION FUND**



Salaries, Wages and Taxes	\$	607,767
Professional and Contracted Services	\$	93,632
Supplies	\$	81,115
Repairs and Maintenance	\$	59,817
Utilities	\$	34,257
Insurance	\$	139,001
Misc	\$	81,096
Total Estimated Expenditures	\$	<u>1,096,685</u>

**RECREATION FUND SUMMARY**

Fund Balance January 1, 2014	\$	36,127
Estimated 2013 Property Taxes & Interest	\$	943,000
Estimated transfer of IMRF/SS tax levy	\$	85,459
League & Sports Fees	\$	38,410
Programs/Events	\$	121,195
Fitness	\$	24,093
Miscellaneous revenue	\$	11,845
Total Estimated Available Revenues	\$	<u>1,260,129</u>
Total Estimated Expenditures	\$	<u>1,096,685</u>
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$</b>	<b>163,444</b>

**III. RESTRICTED CONTRIBUTIONS**

<b>Expenses</b>	<b>\$</b>	<b>100,000</b>
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**RESTRICTED CONTRIBUTIONS SUMMARY**

Fund Balance January 1, 2014	\$	223,514
Miscellaneous revenue	\$	<u>20,000</u>
Total Estimated Available Revenues	\$	243,514
Total Estimated Expenditures	\$	<u>100,000</u>
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$</b>	<b>143,514</b>

**IV. SPECIAL RECREATION FUND**

<b>Expenses</b>	<b>\$</b>	<b>436,625</b>
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**SPECIAL RECREATION FUND SUMMARY**

Fund Balance January 1, 2014	\$	285,022
Estimated 2013 Property Taxes & Interest	\$	<u>165,600</u>
Total Estimated Available Revenues	\$	450,622
Total Estimated Expenditures	\$	<u>436,625</u>
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$</b>	<b>13,997</b>

**V. IMRF FUND**

<b>Expenses</b>	<b>\$ 100,050</b>
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**IMRF FUND SUMMARY**

Fund Balance January 1, 2014	\$ -
Estimated 2013 Property Taxes & Interest	\$ 100,050
Total Estimated Available Revenues	\$ 100,050
Total Estimated Expenditures	\$ 100,050
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$ -</b>

**VI. SOCIAL SECURITY FUND**

<b>Expenses</b>	<b>\$ 88,550</b>
-----------------	------------------

**SOCIAL SECURITY FUND SUMMARY**

Fund Balance January 1, 2014	\$ -
Estimated 2013 Property Taxes & Interest	\$ 88,550
Total Estimated Available Revenues	\$ 88,550
Total Estimated Expenditures	\$ 88,550
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$ -</b>

**VII. LIABILITY TORT FUND**

<b>Expenses</b>	<b>\$ 83,445</b>
-----------------	------------------

**LIABILITY TORT FUND SUMMARY**

Fund Balance January 1, 2014	\$ 42,679
Estimated 2013 Property Taxes & Interest	\$ 58,650
Total Estimated Available Revenues	\$ 101,329
Total Estimated Expenditures	\$ 83,445
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$ 17,884</b>

**VIII. AUDIT FUND**

<b>Expenses</b>	<b>\$ 16,215</b>
-----------------	------------------

**AUDIT FUND SUMMARY**

Fund Balance January 1, 2014	\$ 13,116
Estimated 2013 Property Taxes & Interest	\$ 16,100
Total Estimated Available Revenues	\$ 29,216
Total Estimated Expenditures	\$ 16,215
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$ 13,001</b>

**IX. PAVING & LIGHTING FUND**

<b>Expenses</b>	<b>\$ 1,000</b>
-----------------	-----------------

**PAVING & LIGHTING FUND SUMMARY**

Fund Balance January 1, 2014	\$ 7,374
Estimated 2013 Property Taxes & Interest	\$ 1,000
Total Estimated Available Revenues	\$ 8,374
Total Estimated Expenditures	\$ 1,000
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$ 7,374</b>

**X. POLICE FUND**

<b>Expenses</b>	<b>\$ 9,071</b>
-----------------	-----------------

**POLICE FUND SUMMARY**

Fund Balance January 1, 2014	\$ 8,071
Estimated 2013 Property Taxes & Interest	\$ 1,000
Total Estimated Available Revenues	\$ 9,071
Total Estimated Expenditures	\$ 9,071
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$ 0</b>

**XI. DEVELOPMENT CONTRIBUTION FUND**

<b>Expenses</b>	<b>\$ 104,064</b>
-----------------	-------------------

**DEVELOPMENT CONTRIBUTION FUND SUMMARY**

Fund Balance January 1, 2014	\$ 74,064
Development Contributions	\$ 30,000
Miscellaneous revenue	\$ -
Total Estimated Available Revenues	\$ 104,064
Total Estimated Expenditures	\$ 104,064
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$ 0</b>

**XII. GOLF COURSE FUND**

Salaries, Wages and Taxes	\$ 334,823
Professional and Contracted Services	\$ 21,811
Supplies	\$ 51,635
Repairs and Maintenance	\$ 93,035
Utilities	\$ 22,356
Insurance	\$ 84,247
Misc	\$ 4,255
Total Estimated Expenditures	\$ 612,162

**GOLF FUND SUMMARY**

Net Position, January 1, 2014	\$	136,884
Estimated transfer of IMRF/SS tax levy	\$	44,277
Daily Fees	\$	199,847
Season Passes	\$	145,550
Carts	\$	139,265
Golf Events & Programs	\$	22,080
Pro Shop Sales	\$	58,250
Total Estimated Available Revenues	\$	746,153
Total Estimated Expenditures	\$	612,162
<b>Estimated Net Position, December 31, 2014</b>	<b>\$</b>	<b>133,991</b>

**XIII. SWIMMING POOL FUND**

Salaries, Wages and Taxes	\$	56,236
Supplies	\$	3,738
Repairs and Maintenance	\$	12,075
Utilities	\$	17,687
Total Estimated Expenditures	\$	89,736

**POOL FUND SUMMARY**

Net Position, January 1, 2014	\$	279,507
Estimated transfer of IMRF/SS tax levy	\$	3,886
Daily Fees	\$	20,516
Season Passes	\$	38,640
Special Events & Programs	\$	4,531
Lessons	\$	14,576
Total Estimated Available Revenues	\$	361,656
Total Estimated Expenditures	\$	89,736
<b>Estimated Net Position, December 31, 2014</b>	<b>\$</b>	<b>271,920</b>

**XIV. CONCESSIONS**

Salaries, Wages and Taxes	\$	57,172
Supplies	\$	69,460
Repairs and Maintenance	\$	17,768
Utilities	\$	4,456
Misc.	\$	13,771
Total Estimated Expenditures	\$	162,627

**CONCESSIONS FUND SUMMARY**

Fund Balance January 1, 2014	\$	49,188
Estimated transfer of IMRF/SS tax levy	\$	5,885
Sports Complex	\$	32,229
Clubhouse	\$	70,346
Beverage Cart	\$	17,681
Catering	\$	22,425
Pool	\$	12,880
Marketing Fund	\$	3,795
Total Estimated Available Revenues	\$	214,429
Total Estimated Expenditures	\$	162,627
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$</b>	<b>51,802</b>

**XV. BOND AND INTEREST FUND**

Interest	\$	50,232
Principal	\$	607,338
<b>Total Expenses</b>	<b>\$</b>	<b>657,570</b>

**BOND AND INTEREST FUND SUMMARY**

Fund Balance January 1, 2014	\$	14,399
Estimated 2013 Property Taxes & Interest	\$	663,550
Miscellaneous revenue		
Total Estimated Available Revenues	\$	677,949
Total Estimated Expenditures	\$	657,570
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$</b>	<b>20,379</b>

**XVI. CAPITAL FUND**

Vehicles		
Maintenance Equipment	\$	13,800
Professional Fees	\$	69,000
Buildings & Structures	\$	-
Equipment/Furnishings	\$	65,550
Golf Course	\$	121,498
Swimming Pool	\$	-
Community Center	\$	5,980
Parks & Grounds	\$	251,620
Concessions	\$	6,325
Miscellaneous	\$	227,068
Total Estimated Expenditures	\$	760,841

**CAPITAL FUND SUMMARY**

Fund Balance January 1, 2014	\$	733,754
Bond Proceeds	\$	543,582
Miscellaneous revenue	\$	-
Total Estimated Available Revenues	\$	1,277,336
Total Estimated Expenditures	\$	760,841
<b>Estimated Fund Balance December 31, 2014</b>	<b>\$</b>	<b>516,495</b>

Each of said sums of money and the aggregate thereof are deemed necessary by this Board to defray the necessary expenses and liabilities of this District during the fiscal year beginning January 1, 2014 and ending December 31, 2014 for the respective purposes set forth.

All unexpended balances of the appropriations for the fiscal year ended December 31, 2014 and prior years are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, in making this appropriation in accordance with applicable law.

The receipts and revenue of said District derived from sources other than taxation and not specifically appropriated, shall constitute the general corporate fund and shall first be placed to the credit of such fund.

**Section III.** The following determinations have been made and are hereby made a part of the aforesaid budget:

(a)	An estimate of the cash on hand at the beginning of the fiscal year is expected to be	\$	1,595,017
(b)	An estimate of the cash expected to be received during the fiscal year from all sources is	\$	4,276,490
(c)	An estimate of the expenditures contemplated for the fiscal year is	\$	4,800,621
(d)	An estimate of the cash expected to be on hand at the end of the fiscal year is	\$	1,070,886
(e)	An estimate of the amount of taxes to be received during the fiscal year is	\$	2,639,250

**Section IV.** The receipts and revenues of the Sycamore Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

**Section V.** All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance be and the same are hereby repealed to the extent of such conflict. If any item or portion thereof of this budget and appropriation ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such items or the remaining portion of this ordinance.

This ordinance shall be in full force and effect immediately upon its passage.

Passed by the Board of Commissioners of the Sycamore Park District this day of \_\_\_\_\_, 2014.

\_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary

# SYCAMORE PARK DISTRICT

## Board of Commissioners

Date of Board Meeting: March 25, 2014

### STAFF RECOMMENDATION

#### **AGENDA ITEM: OPEN MEETINGS ACT REQUIREMENT FOR TRAINING OF ELECTED OFFICIALS: Recommended Approval**

**BACKGROUND INFORMATION:** Each public body must designate employees, officers or members to receive training on compliance with the Open Meetings Act (OMA). The Public Access Counselor of the Illinois State's Attorney's Office must provide an electronic training program for these individuals to take. These individuals must complete the Public Access Counselor electronic training annually.

**In addition, beginning January 1, 2012, all elected or appointed members of a public body subject to OMA must also complete the electronic training and file a copy of the certificate of completion with the public body once during their term of election or appointment as follows:**

- Any person who is an elected or appointed member of a public body subject to the Act **on** January 1, 2012, must complete the electronic training between January 1, 2012, and January 1, 2013.
- Any person who becomes an elected or appointed member of a public body subject to the Act **after** January 1, 2012, must complete the electronic training no later than the 90th day after taking the oath of office or, if not required to take an oath of office, after otherwise assuming responsibilities as a member of the public body.

Elected or appointed members need not complete the electronic training on an annual basis thereafter unless they are also designated to receive training on compliance with the Open Meetings Act.

**FISCAL IMPACT:** Estimated cost is strictly tied to the time necessary to complete the training/test and earn the certification. The better trained we are, the less likely we are to incur unnecessary costs related to responding to, or addressing violations of the OMA.

**STAFF RECOMMENDATION:** Recommend the following:

1. That all Board members, if they have not done so since last elected, complete the OMA Training and Certification no later than May 1, 2014, and file that certification at the Sycamore Park District Administrative Office with Jeanette Freeman.
2. That the presiding President and Vice President of the Board, as well as the Executive Director and Office Manager be designated OMA Officers, and, therefore, must complete the training, annually, and file their certification at the Sycamore Park District Administrative Office by May 1, 2014.

**PREPARED BY:** Daniel Gible, Executive Director

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**



**SYCAMORE PARK DISTRICT**

**Board of Commissioners**

**Date of Board Meeting: March 25, 2014**

**STAFF RECOMMENDATION**

**AGENDA ITEM: 1st QUARTER SHORT TERM STRATEGIC PLAN 2013 & 2014 GOALS AND OBJECTIVES: Review Only**

**BACKGROUND INFORMATION:** The staff and Board developed the Short Term Strategic Plan 2013 & 2014 Goals and Objectives in FY2012. These will be continually updated on a quarterly basis. Added to the last version you saw in December, 2013 are any statements of progress and/or completion.

**FISCAL IMPACT:** None.

**STAFF RECOMMENDATION:** The staff recommends the Board review the updates and discuss if needed.

**PREPARED BY:** Jeanette Freeman, Office Manager

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**



## Sycamore Park District Strategic Plan 2013 & 2014 Goals and Objectives

### **Sycamore Park District Mission Statement:**

"Sycamore Park District - we put the MORE in Sycamore"

### **Sycamore Park District Vision Statement:**

"To provide more for Sycamore - superior programming, superior facilities, superior parks."

### **Introduction:**

The Board, Staff, and Citizens Advisory Committee (CAC) of the Sycamore Park District are beginning a **two-phase process** in order to plan for its future. The ultimate outcome will be a five year plan—Vision 2020—which will attempt to address some large, pressing issues that the district faces:

- Aging Infrastructure and Equipment
- 30+ Year-Old Swimming Pool
- 400 Acres of Existing Park and Open Space that Need Care
- Outgrown and Inflexible Community Center on a Short-Term Lease
- 30 Acres of Additional Park Land to Be Added in New Subdivisions
- Growing Budget Deficits at the Golf Course
- Shrinking Equalized Assessed Value in the District
- Depletion of All Budget Reserves
- Reductions in Staff While Acres Maintained Increase and Aging Facilities Require More Labor to Maintain
- Connecting Segments of Trails to Each Other

To address these, the Board of Commissioners will:

- A. Develop a Two Year Strategic Plan to Address Key Matters Related to:
  1. Taking care of what we have.
  2. Getting our financial house in order.
- B. Create a Long-Term Plan to address very crucial and costly issues facing the Sycamore Park District to:
  1. Lay a path for our future: 2015-2020.
  2. Establish a Community-Wide Planning Team of Citizens, Staff, Board, Community and Business Leaders to:
    - a. Consider alternatives and ideas for addressing the challenges facing the district.
    - b. Provide recommendations to the Board of Commissioners on three possible scenarios the Board might follow in addressing the challenges.
  3. Create a final Strategic Plan for the Sycamore Park District through 2020.

### **Phase One: Two Year Strategic Plan:**

During this phase, the Board and Staff have worked together in multiple study sessions, and with input from the CAC to create a short-term plan for addressing some key pressing matters that the Park District feels must be dealt with before any plans for the future (Phase Two: Vision 2020) can be made. When a draft of this plan is completed, there will be opportunity for public input before it is finalized.

The cornerstone of this plan is its goals:

#### **Goal 1**

By the end of Fiscal Year 2014, the park district will have restored its fund balances to the levels defined by the district's fund reserve policy.

#### **Objective 1**

*The Superintendent of Golf Operations will monitor part time payroll costs more closely during the three periods of the golf season, Early Season, (March, April, May), Peak Season, (June, July, August), and Late Season, (September, October, November), reducing or eliminating Staff wherever possible to reduce operating costs thus reducing the need for Sycamore Park District Fund Balance assistance.*

- **MARCH 2013** -As of Friday, March, 2013 an excel spreadsheet has been developed to monitor all part-time staff usage in both hours and payroll dollars. This spreadsheet monitors hours of Pro Shop Cashiers, Cart Attendants and Rangers, as well as the Superintendent of Golf Operations.
- **JUNE 2013** - Monitoring continues as of June 1<sup>st</sup>. A report will be processed during the month of June to show a comparison between 2012 part-time payroll dollars spent to 2013 over the same time period.

- SEPT. 2013 – Monitoring continues as of September 1<sup>st</sup>. Payroll costs continue to be reduced.
- DEC 2013 – I was able to keep track of hours very well with the spreadsheet included with this document. However, due to the amount of play this year I was unable to take much time off without exceeding part time staff payroll usage. I have also attached a sample spreadsheet (attached at the end of the entire update), which shows I would have run out of Pro Shop Cashier budget dollars by the end of September. This operation, with the amount of play we are now receiving due to my marketing techniques, cannot be covered by having only one person. I would have also run out of Cart Attendant money if I would have scheduled staffing more often than I did. By covering the job myself I was able to save approximately \$4,500.00 in part time payroll.
- MARCH 2014 – I have developed a new calendar for this season based on 2013 results

### **Objective 2**

*In 2014 Staffing hours will be adjusted with the data monitored and collected in Goal 1 to further reduce Staff costs by at least 5%*

- MARCH 2013 - The spreadsheet sited in Objective 1 will be used to reduce staff costs in 2014 by a minimum of 5%.
- JUNE 2013 - Ongoing as of June 1<sup>st</sup>.
- SEPT. 2013 – Ongoing as of September 1<sup>st</sup>.
- DEC. 2013 - Taking the information I collected in 2013 I have been able to adjust my part time payroll dollars for the 2014 budget. An additional \$5,000.00 has been added due to a concern expressed about Groupon play and that is also represented in the 2014 budget.
- MARCH 2014 – I have developed a new calendar for this season based on 2013 results.

### **Objective 3**

*The Superintendent of Golf Operations will reduce pro shop inventory to 25% of sales, by narrowing the product line, controlling order points, instituting inventory control measures, adjusting types of inventory maintained in stock, and creating faster and complete sell through.*

- MARCH 2013 -This process began in the fall of 2012 with the ordering of 2013 inventory. Product lines have been reduced and order points have been developed to monitor inventory control measures. A new start to inventory was instituted in February, 2013 to help with this monitoring. A cycle count will be done periodically to check inventory and eliminate discrepancies.
- JUNE 2013 - As of June no major discrepancies found. Corrections have been made prior to daily close of business each day to insure proper posting of inventory sales.
- SEPT. 2013 – As of September a few minor discrepancies found. Continue to monitor prior to daily closing to minimize any errors.

- **DEC. 2013** - I personally spot checked inventory at the end of each month against the POS monthly report and monitored each close of day transaction to insure proper inventory controls. The Administrative Office also did unannounced spot inventory checks with very little discrepancies found. Inventories in more areas are now fairly low with sell through in many product areas.
- **MARCH 2014** – New inventory controls are in place

#### **Objective 4**

*With the new inventory control measures in place from 2013 the Superintendent will, during the 2014 season, use market place trends and golf industry statistics to control the type, quality and amount of product in the pro shop, offering the best of product lines with money allocated to create sell through and thus reducing year-end inventory to at least the 25% level.*

- **MARCH 2013** - During the 2013 season, golf industry market trends will be monitored closely through golf periodicals. New inventory items for 2014 will be based upon these trends.
- **JUNE 2013** - Ongoing as of June 1<sup>st</sup>. Market trends will be more readily available in August of 2013.
- **SEPT 2013** - Ongoing as of September 1<sup>st</sup>. Have begun looking at market trends and speaking with sales representatives.
- **DEC 2013** - I have been meeting with Sales Representatives since the beginning of October and have made some modifications in my ordering process based upon this years sales. For example I am no longer purchasing any products from Ping Golf. I am looking at Adams Golf Merchandise because any merchandise that does not sell will be PICKED UP by the representative and FULL CREDIT given.
- **MARCH 2014** – Sales representatives have been seen, adjustments have been made in product lines for 2014.

#### **Objective 5**

*The Executive Director will work with all Superintendents to move their budgets in 2013 and 2014 toward greater cost savings and improved revenues so that the positive, net balance of each fund reserve grows 25% each year, over the next two years.*

- **MARCH 2013** - This began with approval of the FY2013 Budget, and the first draft of the Fund Balance Cash Flow Statement has been presented to the Board.
- **JUNE 2013** - In progress.
- **MARCH 2014** - Continuing and On-Going.

### **Objective 6**

*The Executive Director will develop a two year plan for growing the reserve fund balance in the Corporate, Recreation, and Concessions budgets so that they reach at least 25% by January 1, 2015.*

- MARCH 2013 - The first draft of this was presented to the Board in January 2013. It will be revised upon approval of the FY2012 Audit.
- JUNE 2013 – Done

### **Objective 7**

*The Superintendent of Recreation will work to continue to reduce operating costs of the pool by 10% for each year, 2013 and 2014, to help with the debt that the pool incurs.*

- MARCH 2013 - The Superintendent along with the Recreation Supervisor examined the budget for the pool and made reductions in the staffing and pool supplies to reach this goal.
- DEC 2013 – The Superintendent met with the Recreation Supervisor to find budget cuts for the 2014 pool season.
- MARCH 2014 - The Park District Board approved a list of hour and fee changes to the pool that will reduce the costs of operation by over \$3,000.00

### **Objective 8**

*The Recreation Staff will create at least ten new programs, each year, that will increase net program revenue in those years.*

- MARCH 2013 - The following new programs have been held and have increased recreation revenue: Hatha Yoga, Zumba Sentao & Toning, Zumba Gold and Kid Fit. The recreation staff has planned additional new programs for the Summer 2013 brochure such as Archery, Tot Rock, Kid Rock, and Skateboarding.
- JUNE 2013 - The following new programs are running in the summer: Archery, Tot Rock, Kid Rock I & II, Strings Booster Music, Guitar for Beginners, Intro to Music Theory, Skateboarding, Longboarding and Hula Hoop fitness.
- SEPT 2013 – Eleven new programs were added in the Fall of 2013. These include Jazz It Up, Fast Pitch Softball, Music Together, Knit and Crochet and Animal Explorers.
- DEC 2013 – 40 new programs created in 2013.
- MARCH 2014 - The Winter/Spring brochure offered 14 new program options, while the upcoming Summer 2014 Brochure will be offering 19 new options.

**Objective 9**

*The Superintendent of Finance will evaluate budgets and assist department heads in order to be half way to their minimum fund reserve balance by year ended 2013 and the entire minimum reserve balance by 2014. Additionally, the Superintendent of Finance will monitor progress on a monthly basis.*

- MARCH 2013 - Preparation of the FY2013 Budget was done with consideration of fund reserve balance guidelines. When preparing monthly financial statements comparing budget to actual, notes included in the Budget Report.
- JUNE 2013 - Each month when preparing the board packet a comparison is done of year to date actual vs. budget. Any significant variances are explained. Detailed Financial Statements are also given to Superintendents for review with notable items highlighted.
- SEPT 2013 – Requested Superintendents submit projected 2013 year-end results for their specific areas by September 19<sup>th</sup>. Over the next week, these projections will be consolidated and analyzed to determine the progress made on building fund reserves.
- DEC 2013 – Projections were consolidated and analyzed to determine the progress made on building fund reserves. Based upon the projections, prior to any transfers, all funds except Golf, Pool and Paving, will have met the 25% reserve goal.
- MAR 2014 Preparation of FY2014 was done with consideration of fund reserve balance guidelines. Will continue to review and comment on monthly basis as part of board report.

**Objective 10**

*On a yearly basis, the Superintendent of Finance will adjust tax levy requests to assist getting fund balances to stated levels.*

- MARCH 2013 - Completed for 2012 Tax Levy (to be collected in 2013). Will begin the process for the 2013 Tax Levy in October 2013.
- JUNE 2013 - October 2013
- DEC 2013 – Used projected FY2013 fund balances and proposed 2014 budget figures to determine appropriate tax levy allocation. Prepared tax levy to be approved at the December board meeting.
- Mar 2014 – Anticipating final levy from county next month.

**Objective 11**

*The Superintendent of Parks and Facilities will, throughout 2013 and 2014, examine budgets monthly to monitor all line items of expense. Adjustments in spending in other line items will be made if overages become necessary in particular line items.*

- MARCH 2013 - Completed and ongoing each month when vendor bills are allocated to specific budget line items.
- SEPT 2013 – Ongoing each month during the bill coding process.
- DEC 2013 – Ongoing each month during the bill coding process.
- MARCH 2014 – Ongoing each month during the bill coding process.

**Objective 12**

*The Superintendent of Parks and Facilities will work with the Superintendent of Finance in 2013 and 2014 to create yearly expense budgets based on historical need and future projects.*

- MARCH 2013 - Work on this will take place in October of 2013 and 2014.
- SEPT 2013 – Planned for mid-October of 2013.
- DEC 2013 – Completed.

**Objective 13**

*The Superintendent of Parks and Facilities will conduct an annual review in 2013 and 2014 of methods used to maintain the district's parks to seek at least 10% reductions in operating costs.*

- MARCH 2013 - Work on this will take place in late October of 2013 and 2014.
- SEPT 2013 – Ongoing since early summer 2013, will formalize in November of 2013.
- DEC 2013 – Completed and ongoing. Incorporated into proposed 2014 budget line items.
- MARCH 2014- Ongoing, continue to look at costs of products used during winter maintenance.

**Goal 2**

By the end of 2013, the park district will establish a comprehensive policy for the replacement/refurbishment of its assets when they exceed their depreciated lifecycles.

**Objective 1**



*The Superintendent of Golf Operations will develop a cart trade-in/replacement policy by April of 2013 to reduce repair costs of older vehicles and insure consistent dependability for our customers.*

- MARCH 2013 - This process has begun with the purchase of 13, 2008 EZGO Carts. 13 of our oldest and most problematic carts will be traded in upon the arrival of the 13 newer carts. This is to take place by the beginning of April 2013. All carts will then be renumbered by serial number and the cart repair spreadsheet will be adjusted to monitor these carts in 2013.
- JUNE 2013 - Completed.
- DEC 2013 – These new carts have been a big help this season with the amount of play we have received.
- MARCH 2014 - Completed

### **Objective 2**

*In 2014 with control measures in place, and with data collected of cart usage and repair cost the Superintendent of Golf Operations will use capital and/or operating dollars to trade in and purchase 5 to 10 replacement carts each year beginning in the fall of 2014.*

- MARCH 2013 - This process will begin in November 2013 using the data collected during the 2013 golf season.
- SEPT 2013 - Data collection of carts in for repair in 2013 continues.
- DEC 2013 - Conversations have begun with the EZGO Regional Office about next year's trade ins. A list of the cart serial numbers which are to be traded in has been sent to EZGO. These are all year 2000 carts and have caused us the most difficulties this season.
- MARCH 2014 - Trade in of a minimum of 10, year 2000 EZGO carts from our current fleet by the end of March 2014. The trade ins will be replaced by 2010 EZGO carts.

### **Objective 3**

*The Superintendent of Golf Operations will, by February of 2013, have a definitive preventative maintenance schedule for all golf carts and develop a rotation schedule so all carts will be used equally to reduce wear and tear.*

- MARCH 2013 - A rotation schedule has been developed and is listed in the action statements for this objective. The rotation schedule will be strictly monitored.
- JUNE 2013 - Ongoing.
- SEPT 2013 – Cart rotation began in June of 2013. With the amount of play we have received this season most carts are on the course every day.

- DEC 2013 - This rotation has been a great benefit, especially on our older vehicles which burn a considerable amount of oil, as you have witnessed yourself. Due to this rotation I was able to run the lowest number carts less often and extend their life until trade in time.
- MARCH 2014 – This rotation will continue in the 2014 golf season.

#### **Objective 4**

*Based on cart usage and play demands, the Superintendent of Golf Operations—working with the Superintendent of Parks and Facilities—will, in 2014, begin to rotate 50 of a fleet of 60 each week. The 10 carts not scheduled will receive routine maintenance and repair extending the life of each cart and creating equal usage of all carts.*

- MARCH 2013 - This plan has been developed and may be instituted in the summer of 2013. The plan pulls 10 carts out of the rotation each week to receive routine maintenance and monitoring of any issues that may occur with each vehicle.
- JUNE 2013 - The process will begin Monday, June 17<sup>th</sup>.
- SEPT 2013 – This process has begun and continues.
- DEC 2013 - As stated above this rotation has worked very well to our benefit. However, with the amount of Groupon play this season almost all our carts were used every day which allowed consistent use of all our vehicles which helped us save on wear and tear of our older vehicles. Each week I pulled 10 carts out of the line up and did routine maintenance checks. Oil levels, tire pressure and a inspection was done on each vehicle before they went back into the rotation. A spreadsheet showing repairs of 2013 is included with this document.
- MARCH 2014 – Rotation program in place

#### **Objective 5**

*The Executive Director will coordinate the work of the Superintendents throughout 2013 on the preparation of lifecycle information and equipment/asset replacement schedules by the end of the fiscal year.*

- MARCH 2013 - Work has begun on Golf Carts, Maintenance Equipment, and Tech Hardware. Recreation Equipment must be started.
- JUNE 2013 - In progress.
- DEC 2013 – Lifecycle is complete. Replacement schedules will be established early in 2014.
- MARCH 2014 – Done.

**Objective 6**

*The Executive Director will, by August 2014, prepare a lifecycle policy regarding key infrastructure assets (Roads, Buildings/Structures, Trees, Facilities, etc.)*

- MARCH 2013 - Work has not yet begun on this.
- JUNE 2013 - Next year.
- DEC 2013 – After completion of Objective 5, above.
- MARCH 2014 – Work has begun.

**Objective 7**

*The Superintendent of Recreation will develop a preventative maintenance schedule for all fitness equipment that will ensure maximum use of each piece by August 2013.*

- MARCH 2013 - The Park District entered into a preventative maintenance agreement with The Fitness Connection for service every 6 months.
- SEPT 2013 - This agreement was extended for 2013-2014. Completed.

**Objective 8**

*The Superintendent of Recreation will create and provide a trade in/replacement schedule for fitness equipment by December 2013 to ensure that each piece of equipment is traded in or sold to ensure customer satisfaction and attract new members/users.*

- MARCH 2013 - Staff has ascertained the age of all fitness equipment.
- SEPT 2013 - Some fitness equipment was put on the list to be auctioned off. In Progress.

**Objective 9**

*The Superintendent of Finance will finalize, by summer 2013, a listing of all assets in concessions with location, approximate remaining life and replacement values.*

- MARCH 2013 - Scheduled to complete inventory for concessions in stages, the first being the clubhouse/beverage cart operations by March 31<sup>st</sup>.
- JUNE 2013 - The list of assets within the Clubhouse concessions operation is completed. Sports Complex and Pool have been started. Anticipate completion by mid-July.
- SEPT 2013 – Basic list of assets is completed for all areas of concessions. Need to check into a couple of replacement values.
- DEC 2013 – Submitted to Dan.

**Objective 10**

*The Superintendent of Finance will get a listing of all assets in administration with approximate remaining life and replacement values. This is to include a replacement schedule for computer equipment.*

- MARCH 2013 - As a part of the Tech Assessment completed by TBC, have an initial inventory of computer equipment. Remaining list to be done by May 1.
- JUNE 2013 - In addition to the Tech Assessment completed by TBC, the final list of assets located within the Administration Office will be complete by June 30<sup>th</sup>.
- SEPT 2013 – Finishing up schedule excluding computer equipment. Anticipate completion in October.
- DEC 2013 – Submitted to Dan.

**Objective 11**

*By the Fall of 2013, a schedule will be developed by the Superintendent of Parks and Facilities which lists dates of maintenance equipment purchase, and industry lifecycle average years or hours of use for that equipment.*

- MARCH 2013 - An inventory list of all equipment with purchase dates and hours or miles has been completed. Remainder will be completed during the summer and early fall.
- SEPT 2013 – Started in late September, will be completed by mid-November.
- DEC 2013 – Completed and presented in November Board packet.

**Objective 12**

*By December 2013, the Superintendent of Parks and Facilities will develop a cost comparison which lists costs for complete replacement of maintenance equipment versus overhauling parts to prolong useful life of equipment.*

- MARCH 2013 - Work will take place in November of 2013.
- SEPT 2013 – Will be tied into Objective 11 and completed in December 2013.
- DEC 2013 – List of equipment and total replacement interval and cost completed. List of costs for replacement of parts in still viable equipment ongoing and used often as repair situations arise. Example: Toro workman utility cart is over ten years old but still functioning so recently replaced several parts of the motor to keep running for a few years as much less than total cart replacement.

**Objective 13**

*The Superintendent of Parks and Facilities will, by the Fall of 2014 complete a Board Approved Equipment Replacement Schedule with dates and costs, based upon the information gathered in Objectives 9 and 10, above.*

- MARCH 2013 - Next year.

- DECEMBER 2013 – Completed for maintenance equipment located at the maintenance facility.
- MARCH 2014 – Beginning process for assets/structures at various facilities.

#### **Objective 14**

*During 2013, the Superintendent of Finance will work with the Superintendent of Recreation to evaluate recreation software, and assess our current software to determine if there is a better alternative, and report that information to the Board in the Fall of 2013 with recommendations.*

- MARCH 2013 - At IPRA/IAPD Conference gathered information from vendors that offer recreation software. Over the next month, will develop a list of pros/cons with current software.
- JUNE 2013 - Continuing to develop pros/cons of current software, in addition to wants/needs. Started contacting other districts to find out what recreation software they are currently using and their reviews. Will begin setting up demonstrations with software vendors over the next few months.
- SEPT 2013 – Sat for a demonstration of RecPro software. Program Supervisor spent some time and received some additional training on our current software which seemed to have positive results. Further review needs to be done over the next month.
- Staff viewed a presentation by RecPro Software regarding recreation registration software. Staff will continue to interview and view other product demonstrations. In progress.
- DEC 2013 - Contacted Wood Dale Park District and discussed at length with their staff about their situation and interactions with Bockyn software. They have opted to go with Activenet.
- I have communicated with several park districts to see what software they are using. The original plan was to make a recommendation in the Fall of who to use for our recreation software. We placed that on hold, temporarily, due to a couple of factors. First, a considerable amount was being spent on the technology assessment that Sikich is doing. Plus, we are interested in their observations and recommendations. Secondly, the Program Supervisor has been taking advantage of the “one hour free training per month” and has been able to resolve some of the concerns that we have had with the current software. Moving forward I would like to see: 1) see what the feedback from Sikich is, 2) meet again with Recreation Department and make a new list of what concerns we might have, and 3) take that list with to the 2014 IAPD/IPRA Conference and have a general discussion with various software vendors on the specific areas of concern that we have.
- March 2014 – Still pending on Technology Assessment. Stopped and met with approximately 6 different software vendors at the exhibit hall during the IAPD/IPRA conference. Obtained contact information in order to set up demos as needed.

**Objective 15**

*The Executive Director will, by the Summer of 2013, retain a professional consultant to conduct an independent audit of our technology (software, hardware, wiring, phone, web, and communications).*

- MARCH 2013 - The initial audit of hardware and infrastructure is complete. Work has begun on the RFP for an independent consultant to assess our systems from a management and functional standpoint.
- JUNE 2013 - RFP will go out in 2 weeks, and process complete in July.
- SEPT 2013 – Professional Services Contract will be presented at September Regular meeting.
- DEC 2013 – To be completed by December 31, 2013.
- MARCH 2014 – Done.

**Objective 16**

*By the end of 2013, the results of the independent technology audit will be reported to the Board with a phased approach to updating our technology.*

- MARCH 2013 - Yet to be completed.
- JUNE 2013 - In progress.
- DEC 2013 – Will come early in 2014.
- MARCH 2014 - Work is done. Report will be at April 2014 Board meeting.

**Objective 17**

*In 2014, the Park Board will approve a technology replacement plan.*

- MARCH 2013 - Next year.

**Objective 18**

*The Executive Director will, in 2013, develop a comprehensive plan for managing our ponds for erosion, wildlife, and low-cost maintenance.*

- MARCH 2013 - Completed.
- JUNE 2013 - Done

**Objective 19**

*The Executive Director will work with the Board, in 2013, to approve a phased approach to managing our ponds, and integrate that plan into our 5 Year Capital Program and the Strategic Plan for 2014 and beyond.*

- MARCH 2013 - The first 4 years have been laid out in a report to the Board, and the first year of capital costs “funded” by the Board. Operating costs have been integrated into the FY2013 Budget.

- JUNE 2013 - Done.

### **Objective 20**

*Using the updated asset schedules developed by other Staff in 2013 and 2014, the Superintendent of Finance will consolidate asset listings with estimated replacement schedules and use this data to improve the 5-Year Capital Plan for Fall of 2014.*

- MARCH 2013 - Next year.
- JUNE 2013 - Next year.
- DEC 2013 – Next year.

### **Goal 3**

Continuously throughout 2013 and 2014, the Board and Staff will strive to strengthen its *current* community partnerships and internal working relationships to improve performance, and levels of satisfaction amongst our partners and the customers/citizens these partnerships/relationships serve.

### **Objective 1**

*The Superintendent of Golf Operations will develop a “Partners in Golf” lesson program by April of 2013, only available to current partners with special incentives and rates for these partners.*

- MARCH 2013 - Partners, such as NB&T, Kishwaukee Health System and the Sycamore School District will receive information the first week of April concerning a special lesson program offered for these partners.
- JUNE 2013 - Information was delivered. One session begins Tuesday, June 11<sup>th</sup>.
- SEPT 2013 - Completed with minor participation in 2013. Will develop a new program for 2013.
- DEC 2013 – This had a lower turnout than anticipated. I was able to give 4 groups lesson classes with 3 individuals and was able to spark their interest. However, I plan on restructuring this program during the winter months and create more incentive to the customer to take the program. One idea is to give the participant free green fees for a month after they complete the program if they bring a paying customer with them.
- MARCH 2014 – The new Partners in Golf Lesson Program will be sent to interested partners on May 1, 2014.

### **Objective 2**

*In 2014, the “Partners in Golf” will be extended to family members of our partnerships and subsidiaries of those partners extending a greater outreach to our community and building a larger customer base.*

- MARCH 2013 - To be completed and offered in April of 2014.

- SEPT 2013 - -New program to being registration in April 2014.
- DEC 2013 – As stated above, I will rework this program for 2014 to create more interest.
- MARCH 2014 – The new Partners in Golf Lesson Program will be sent to interested partners on May 1, 2014.

### **Objective 3**

*Expanding on the “Using Golf as a Business Tool” the Superintendent of Golf Operations will work with the Superintendent of Recreation to develop programs offered through our 3 brochures combining a business seminar and golf seminar into one complete and focused seminar program.*

- MARCH 2013 - This is in process. Three new golf programs will be offered in the 2013 Spring/Summer Brochure.
- JUNE 2013 - Registration has begun for these programs and the first class is scheduled for June 13<sup>th</sup>.
- SEPT 2013 - Completed.
- DEC 2013 - I offered 6 different clinics in the Spring Brochure. 2 putting clinics, 2 shortgame clinics and 2 full swing clinics during the months of May and June. I also offered two programs in the Fall Brochure one on Understanding the USGA Rules of Golf and the other on Exercises for Better Golf.
- MARCH 2014 – New clinics to be offered in June and July of 2014.

### **Objective 4**

*The Superintendent of Golf Operations and the Superintendent of Recreation will, during 2013, work together to transition the youth golf instruction program to the supervision of the Recreation Department.*

- MARCH 2013 - The Superintendent of Recreation has met with the Superintendent of Golf Operations regarding the transition. The Superintendent of Recreation will be invited to monitor The Take Part in the 2013 SAY-Golf Program.
- JUNE 2013 - The SAY-Golf Program begins June 17<sup>th</sup>. The Superintendent of Recreation has monitored the Say Golf program and has had preliminary discussions with the Supt. of Golf about the changeover process and how to ensure that certain “aspects” of the program are not lost with the changeover to the Recreation Department.
- SEPT 2013 – SAY Golf program completed.
- Staff will continue to meet and plan for the Summer of 2014.



- DEC 2013 - I spoke to the Superintendent of Recreation prior to the beginning of this year's program in mid-May and again after the conclusion of the program in mid-July. It is our plan to sit down during the winter months and develop the program for the recreation department to administer in 2014.
- MARCH 2014 – Junior Golf is now in the hands of the Recreation Department

### **Objective 5**

*The Superintendent of Golf Operations and the Superintendent of Recreation will, during 2014, institute the youth golf instruction program under the supervision of the Recreation Department.*

- MARCH 2013 - No action has been taken on this objective yet. Supt. of Golf Operations is planning on the transition taking place in March of 2014.
- SEPT 2013 - Process will begin in February of 2014.
- The Superintendent of Recreation and Golf will continue to meet in 2013 and 2014 to make this transition.
- DEC 2013 - I spoke to the Superintendent of Recreation prior to the beginning of this years program in mid-May and again after the conclusion of the program in mid-July. It is our plan to sit down during the winter months and develop the program for the recreation department to administer in 2014.
- MARCH 2014 - The Recreation staff has created and will implement a new youth golf instruction program with the release of the Summer 2014 Brochure.
- Junior Golf is now in the hands of the Recreation Department.

### **Objective 6**

*The Superintendent of Golf Operations will, by the spring of 2013, offer seminars entitled, "Using Golf as a Business Tool," to current partners to strengthen our current relationships and develop a stronger customer base.*

- MARCH 2013 - This objective will be in conjunction with programs offered by the Sycamore Chamber of Commerce during the summer of 2013.
- JUNE 2013 - Awaiting dates to be scheduled by the Sycamore Chamber of Commerce.
- SEPT 2013 - Completed, another program will be scheduled for 2014.
- DEC 2013 - Though I did speak to the Cortland Senior Center in June I was unable to get onto the Chamber program list for 2013. I have already spoken to Rose Trembl about hosting a program through the Sycamore Chamber of Commerce in 2014.
- MARCH 2014 – Currently in the process of scheduling speaking events with the Sycamore Chamber, DeKalb Kiwanis, and the Elks Clubs of Sycamore and DeKalb.

**Objective 7**

*The Executive Director will, at least three times per year, meet with their counterpart at affiliate agencies to conduct a review of our relationships and discuss common issues.*

- MARCH 2013 - The first of the three for 2013 are complete.
- SEPT 2013 - In progress.
- DEC 2013 – Done, but only twice.

**Objective 8**

*The Executive Director will, by the summer of 2013, establish and hold the first of on-going quarterly meetings with a group to be known as The Community Leader Forum, to build working relationships with all of our partners and like agencies.*

- MARCH 2013 - Initial email recommending these meetings has been sent, and some responses received. Follow-up will continue.
- JUNE 2013 - Discontinued.
- DEC 2013 – Began Youth Sports Consortium instead.

**Objective 9**

*The Superintendent of Recreation will meet with current partners, and in 2013 assess/develop future needs of the partner, that the District can provide. This will take the form of contacting partners and engaging them to see how the Park District can strengthen the partnership.*

- MARCH 2013 - The Supt. of Recreation has met with the Sycamore School District officials regarding the “OSCAR” programming. Has also met with all local youth sports organizations to discover ways to strengthen the existing partnerships. Has met with staff from Kishwaukee Hospital’s marketing department about next year’s programs and exposure opportunities. Has met with staff from The National Bank & Trust and has planned a series of events that will be mutually beneficial.
- JUNE 2013 - Superintendent of Recreation has met with staff from the National Bank & Trust regarding marketing and the 90<sup>th</sup> Anniversary events.
- SEPT 2013 – Superintendent of Recreation met with Sycamore Baseball in September to discuss the past season and collect keys to the Sports Complex. Also will meet with Sycamore Girls Softball and the Sycamore Storm staff at the conclusion of their fall season. Also met with Deb Loitz of Northern Rehab to discuss future marketing and promotional efforts.

**Objective 10**

*The Superintendent of Recreation will by 2013 create further programming for the School District’s “OSCAR” program to strengthen that partnership.*

- MARCH 2013 - Supt. of Recreation has met with Thomas Franks, administrator of the “OSCAR” program. Program ideas were discussed for the upcoming summer. Has also contacted individuals who will be able to assist us in this new programming.
- JUNE 2013 - For the summer of 2013, programming was changed and added to the “OSCAR” offerings. The Superintendent changed one component of the program from golf to tennis. The Superintendent also added a Zumba component to the program as well. Completed.

### **Objective 11**

*In 2013, the Superintendent of Finance, and the Concessions Manager will schedule meetings with user groups, each year, and prior to the groups’ season to specifically evaluate if concessions operation is meeting the needs of our customers.*

- MARCH 2013 - Met with Boys’ baseball and Girls’ softball regarding concerns from prior years. Discussed changes already planned for the season. Communication with Rugby and Storm organizations have started. Will finalize over the next two weeks.
- JUNE 2013 - Scheduling a follow up meeting with Boys’ baseball and Girls’ softball for the end of July or first of August to review the 2013 season. Rugby has been completed. Preparing for Storm Dayz.
- SEPT 2013 – Met with Boys baseball and Girls softball regarding the 2013 summer season. Very little feedback. Only negative was the condition of the bathrooms, especially at the beginning of the season. Seemed to improve. Spoke further with Girls softball as they are having a Fall season. Will follow up the end of October.
- DEC 2013- For Fall Girls softball, their overall response was positive however the number of games were fewer so they were concerned that we would be disappointed with less revenue. We offset that by reducing staff so it worked out well. KYFL seems to be dwindling year and after. They realize that they don’t provide much revenue but appreciate us being open when they are out there. Discussed meeting again in 2014 to start off each season and was welcomed by all.
- March 2014 – Scheduled to meet with Boys baseball and Girls softball.

### **Objective 12**

*The Superintendent of Finance will coordinate and routinely check and maintain suggestion boxes throughout the district for comments, and manage communication to appropriate district Staff on those issues.*

- MARCH 2013 - Over the next two weeks, determine location of all boxes. Develop a standard form and stock.
- JUNE 2013 - Stocked boxes with paper and writing utensil. Will check boxes on a weekly basis.
- SEPT 2013 – Checked boxes and passed along suggestions to appropriate staff. When contact information was provided, followed up with the individual.

- DEC 2013 – Not much utilization.
- March 2014 - Will prepare boxes for the upcoming season.

### **Objective 13**

*The Superintendent of Parks and Facilities and the Superintendent of Recreation will meet with leaders from all sports field group users before and after sport season to lay down clear lines of communication for what is expected from both parties.*

- MARCH 2013 - Have already met with baseball and will again as well as with other groups in April of 2013. Supt. of Recreation has met with Sycamore Youth Baseball, Sycamore Youth Softball, KYFL, AYSO, and Kishwaukee Valley Storm. Has also met with groups that operate the following: Women's Softball, Mens' Softball, and Sunday Adult Soccer League.
- JUNE 2013 - Met with Storm Dayz leaders the week prior to the event. Will meet with these groups at the conclusion of their respective season to evaluate the partnership.
- SEPT 2013 – Met with spring and summer groups, will continue after fall sports completed at the end of October.
- Met with KYFL before their season began along with AYSO at the beginning of their season. Met with Girls softball at the beginning of their new Fall season. Because of the fall season, staff will meet with Softball at the end of their respective season.
- DEC 2013 – Talked frequently with AYSO president as season ended at the end of October. KYFL as well.
- MARCH 2014 - The Recreation staff has created and will implement a new youth golf instruction program with the release of the Summer 2014 Brochure.
- Began to correspond with softball and baseball groups for upcoming season.

### **Objective 14**

*The Superintendent of Parks and Facilities will communicate and stay in weekly contact with user groups of sports facilities during the season to solve any issues related to field maintenance and to ensure user group satisfaction.*

- MARCH 2013 - Ongoing once seasons begin in late April.
- JUNE 2013 - Have been in almost daily contact with all groups thru phone or email as rain-outs have caused some changes for field use and availability.
- SEPT 2013 – Talk frequently with fall user groups to discuss fields issues or conflicts.
- DEC 2013 – Completed and continues even now as next year discussions have begun.
- MARCH 2014 – Will begin again when season starts next month.

**Objective 15**

*By the 2013 Golf Season, the Superintendent of Finance and the Concessions Manager will work with the Superintendent of Golf Operations to develop methods to improve the Beverage Cart operation, resulting in a 5% increase in net profits for each calendar year (2013 and 2014).*

- MARCH 2013 - Have made some suggestions to improve communication between golfers and beverage cart. Setting up meeting with all involved to discuss further and review best path.
- JUNE 2013 - Placing Nextel phone on Beverage Cart to enable patrons to contact the Cart staff directly. Developing Golf Cart Tag to have number for both Cart and Concessions.
- SEPT 2013 – Unfortunatley, with the problems we have been having with our Nextel/Sprint phones, it was decided not to place a phone on the beverage cart. We were concerned that our patrons would experience greater frustration with having a number to a phone that they couldn't always get through to. The wetter/cooler weather has reduced our beverage cart hours this season. As of August 31, the gross profit percentage (including cost of labor) has increased only 1.15%.
- DEC 2013 – All in all, the season ended well despite the late start and we Spring. Net profit, as of November 30, 2013, increased 22.34% over 2012. The primary reason for such a large increase was that in 2012 we had a repair to the cart that was charged to concessions. In removing that for comparison, our increase was 4.5%.
- March 2014 – Discussing possible changes for 2014 season, primarily in staff training.

**Goal 4**

Throughout 2013 and 2014, develop and initiate a park district awareness plan that creates an organized and scheduled effort to tell our story to the public using the talents, resources, time and commitment of the Board, Staff, and CAC to deliver this message

**Objective 1**

*The Superintendent of Golf Operations will offer once per month, beginning in March of 2013, a newsletter as well as a club house calendar, available on-site, in print and electronically to help educate our patrons about our maintenance schedule, upcoming events, special pro shop sales and other valuable information.*

- MARCH 2013 - The golf operations began collecting new data as of the “Swing into Spring” sale on March 1. This data includes updated emails which will be used to electronically send a newsletter each month to members of the data base. As of March 1, 2013 the Clubhouse reader board is being utilized.
- JUNE 2013 - Developed an email data base for each league and Season Pass holder as a way to inform and update golfers and league members.
- SEPT 2013 - Ongoing.

- DEC 2013 - I have included a sample of the Newsletter with this document. I also was diligent in changing the large reader board just outside the pro shop every month. I was also able to put regular pertinent information on our tee sheet and on our website on a regular basis and updated it regularly. I have also included with this material a sample of the emails the golf operations captures regularly!
- MARCH 2014 - New database has over 8700 email addresses. Along with the 980 address mailing sent for our 2014 Swing into Spring Sale proved to be successful. These databases will continue to be used during the 2014 season to increase sales and participation.

### **Objective 2**

*Beginning in the 2013 golf season the Superintendent of Golf Operations will offer a more comprehensive marketing plan, in a variety of methods to insure awareness of those living outside our immediate area what is offered at our facility and how we can serve the customers golfing needs.*

- MARCH 2013 - New advertising has been instituted in the Fox Valley area through Kane County Magazine, Chicagoland and Rockford Metro areas through Groupon and City Hits.
- JUNE 2013 – Ongoing.
- SEPT 2013 - Ongoing, have increased out of district play by 20%.
- DEC 2013 - Included in this document is a sample of the Groupon Marketing I did in 2013. I also did advertising in Kane County Magazine, New Values Magazine and a small marketing piece with Group Golfer.
- MARCH 2014 – Groupon marketing and Group Golfer Marketing will continue. We are also now a member of GolfNow. GolfNow is the largest third party golf booking firm in the nation.

### **Objective 3**

*The Executive Director will develop an information campaign by Fall of 2013 with a central focus that integrates the tenor of Vision 2020, and calls for outreach in several forms to communicate that message throughout the winter of 2013 and all of 2014.*

- MARCH 2013 - First discussion in regards to this matter took place with the Board on March 12, 2013.
- JUNE 2013 - Beginning Study Sessions now.
- SEPT 2013 – Finalizing VISION 2020 – September.
- DEC 2013- Draft presented at November regular meeting. Must be integrated with Michelle Schulz's plans.
- MARCH 2014 – Campaign in place. Outreach beginning.

#### **Objective 4**

*The Executive Director will seek ways, throughout 2013, to derive funds for contracting professional services in the area of promotion and marketing.*

- MARCH 2013 - For the FY2013 Budget, this had been accomplished.
- JUNE 2013 - Done.

#### **Objective 5**

*In 2013 and 2014 the Superintendent of Recreation will publish two newsletters and one annual report, as well as the meeting locations, dates and times of all Board/CAC/Community groups.*

- MARCH 2013 - The Supt. of Recreation has created and published the annual newsletter that was featured in the Winter/Spring 2013 brochure. The first newsletter was created and will be mailed out the first week of April.
- JUNE 2013 - The first newsletter was mailed out in April. The next one is planned for October of 2013.
- SEPT 2013 - The third newsletter is scheduled to be mailed in November.
- DEC 2013 - Newsletter was mailed out the week of November 4<sup>th</sup>.
- MARCH 2014 - The annual newsletter was created and released in the Winter/Spring 2014 Brochure. The Spring newsletter was created and will be mailed out during the month of March 2014.

#### **Objective 6**

*In 2013 the Superintendent of Recreation will use a variety of communication tools to inform our residents about the 90 Year History and progress of the District through a series of events. This will be assisted by the Staff of the 90<sup>th</sup> anniversary committee.*

- MARCH 2013 - The 90<sup>th</sup> Committee created and submitted a marketing plan regarding the events to the Executive Director. The Winter/Spring 2013 brochure contained a history to assist in sharing of knowledge about the Park District with our residents. Tools such as Facebook, Constant Contact, the Sycamore Park District website, and Newsprint have been utilized to inform our residents further about the Park District's history and events.
- JUNE 2013 - Advertising has also been secured with the Chronicle and B96.
- SEPT 2013 - A number of promotional methods have been utilized regarding this to include, brochure, paid print advertisement, Constant Contact, paid radio ads, radio guest dj'ing, mailed postcard advertisement, and flyers distributed around the community and to local groups.
- DEC 2013 - Last ad promoting 90<sup>th</sup> ending events was out on November 18<sup>th</sup> 2013.

**Objective 7**

*The Superintendent of Finance and/or Concessions Manager will attend three events per year, such as Bridal Expo, in order to showcase what Sycamore Park District has to offer in terms of banquet/meeting facilities and amenities.*

- MARCH 2013 - Attended Bridal Expo at NIU in January 2013. Will be attending the Community Expo in Sycamore on March 26.
- JUNE 2013 - Attended Bridal Expo at NIU in January 2013. Attended the Community Expo in Sycamore on March 26. Hosted Sycamore Chamber Thursday Night Live on April 11. Will look for additional opportunities for the Fall of 2013.
- DEC 2013 – No other events were attended. However, we continue to have information materials available at all rentals. Many of our rentals are the result of having attended a previous event held at the clubhouse.
- March 2014 – Attended Bridal Expo at NIU. Lots of good feedback. Will be attending the Community Expo in DeKalb, March 27, 2014.

**Objective 8**

*The Superintendent of Finance will work with website Staff to add more information, (pictures, prices, list of amenities) on our shelter rentals, by 2014.*

- MARCH 2013 - Next year.
- JUNE 2013 - Next year.
- DEC 2013 – Next year.
- March 2014 – Gathering data to include. Will set up meeting with Sarah Elm to discuss further.

**Objective 9**

*The Superintendent of Parks and Facilities will be available to meet with other Park District officials as they meet with groups to give details of Golf, Park, or Sports maintenance related issues.*

- MARCH 2013 - Ongoing as needed.
- JUNE 2013 - Ongoing as needed, have attended all CAC, CWLRPC, Park Board study sessions, meetings with ADA architects, and tennis court/Old Mill parking lot meetings.
- SEPT 2013 – Ongoing as needed. Have attended clubhouse paving meetings with engineers. Attend use groups meetings as necessary.
- DEC 2013 – Completed as needed. Recently meetings with architects and ADA contractor.
- MARCH 2014 – Ongoing as needed.



**Objective 10**

*The Superintendent of Parks and Facilities will contribute periodic articles or other information as needed for Park District publications to communicate the efforts of the maintenance Staff.*

- MARCH 2013 - Articles will be provided prior to publications throughout 2013 and 2014.
- SEPT 2013 – Ongoing as needed. Conducted Park Tour in May and supplied booklet with individual park information included. Supplied trail measurement information for summer brochure and website information.
- DEC 2013 – Submitted article for Park District annual letter.
- MARCH 2014 – Helped update city-wide map of parks for brochure. Will updated and provide new Park Tour information for the spring.

**Objective 11**

*The Executive Director will work with CAC to continue the in-depth program analysis process during 2013.*

- MARCH 2013 - At this time, it does not appear that this will be CAC's highest priority.
- JUNE 2013 - Not on CAC's priority list at this time.

**Goal 5**

The Sycamore Park District will continue to value the strong foundation created by our patrons, by a renewed focus on our citizens, and returning customers.

**Objective 1**

*In March of 2013 the Golf Operation will offer a special Season Pass Sale for Season Pass Holders and returning customers with incentives for those customers as a special thank you to those valued customers. The objective would be to achieve 85% retention.*

- MARCH 2013 - This has been completed.
- DEC 2013 - The pre-season sale brought in over \$53,000 in revenue. Not as much as I had hoped but I did expect a smaller turnout due to the fact we did not offer an early season season pass discount. In 2014 we will be offering a discount and this will definitely increase our sales.
- MARCH 2014 – The 2014 Swing into Spring Sale was very successful. Over \$79,000.00 in revenue was generated and 159 season passes sold. Up from \$53,000.00 and 107 passes sold in 2013.

### **Objective 2**

*In 2014, the Golf Operation will offer special sales once per month, targeting our merchandise which is slower selling and offering special incentives to our Season Pass Holders, who are traditionally not the normal pro shop merchandise purchasers. The objective would be to increase gross sales by 15% over 2013.*

- MARCH 2013 - This process began with the Swing into Spring sale beginning March 1, 2013.
- JUNE 2013 - Offered sale table of older clothing with good result in April and May. Offering a “Fathers Day Special” sale in June.
- SEPT 2013 - Continue for offer incentives to reduce inventory by season’s end.
- DEC 2013 - I offered a percentage off different pro shop merchandise each month, plus changed clothing displays on a regular basis which drove sales. I placed certain items close to the counter which sparked impulse buying. For example we had complete sell through of our Pinnacle 15 ball packs this season due to the fact they were place directly in front of the counter.
- MARCH 2014 – Special sale items will be offered once a month again in 2014.

### **Objective 3**

*The Superintendent of Golf Operations will create a “Rewards Program” beginning in the 2013 golf season for returning daily fee customers, with special rate and prices based upon number of rounds played and purchases made by these customers.*

- MARCH 2013 - This process will begin when the 2013 golf season begins.
- JUNE 2013 - Created “Rewards” program through Groupon and have begun offering “incentives” for one time players to return. Also brought in the return of the Charitee Challenge and have set daily sales goals for staff.
- SEPT 2013 – Charitee Challenge continues with strong sales results. Rewards program through Groupon has generated almost \$5000.00 in additional sales.
- DEC 2013 - The rewards program through Groupon proved successful and helped with sell through of balls, reducing inventory of gloves and also logo balls. I was able to post signage to intice sales on smaller items to help move product. I am really proud of the staff buy in on the Charitee Challenge program. We were one of the top golf courses in sales this season according to Mike Butons owner of Charitee Inc. This will really benefit our scholarship with Sycamore High School.
- MARCH 2014 – The rewards program through Groupon will continue and also with the newly added GolfNow marketing firm. Charitee will be back this season.

**Objective 4**

*The Executive Director will, as part of his “Did You Know” Facebook Campaign, seek out loyal patrons and feature their story in the campaign throughout 2013 and 2014.*

- MARCH 2013 - The “Did You Know” effort has begun, but is currently revolving around our history, rather than individuals.
- JUNE 2013 - Started, but not focusing on people right now. Focus is on parks.
- SEPT 2013 – The campaign has been stopped.

**Objective 5**

*The Executive Director will hold two “Ask the Director Cookouts” each year, in neighborhood parks, to invite neighborhoods to come out and get to know the park district better.*

- MARCH 2013 - Preliminary plans have begun for this, and information will be in the summer brochure about them.
- JUNE 2013 - Scheduled.
- SEPT 2013 – First one had two registered. Second one, none.

**Objective 6**

*In 2013 the Superintendent of Recreation will create one season “special” for our frequent users of the Fitness Center as a way of saying we appreciate you.*

- MARCH 2013 - The Supt. of Recreation created a “Frequent Flyer” program for the members of the Fitness Center. The program was free to the members and attracted 45 participants. Each participant will receive 1 free month added to their current membership.
- JUNE 2013 - A fall special will displayed in the Fall 2013 brochure. This will reward existing customers if they get a friend to register, they will receive a free month.
- SEPT 2013 - A fall special began in September. This special will reward existing customers if they get a friend to register, they will receive a free month.

**Objective 7**

*In 2013 the Superintendent of Recreation with the 90<sup>th</sup> Committee will offer a series of opportunities to show the District’s thanks to our valuable customers.*

- MARCH 2013 - The Supt. of Recreation has implemented special events such as a Bike Rally (June 8<sup>th</sup>), Ice Cream Social (July 14<sup>th</sup>), Fireworks Celebration (August 24<sup>th</sup>) and an Open House Celebration (December 7<sup>th</sup>). Residents have been encouraged to visit our parks and take photos and participate in our photo contest.
- JUNE 2013 - Completed.
- DEC 2013 – Open House Celebration for the 90<sup>th</sup> was completed on December 7<sup>th</sup>.

**Objective 8**

*In 2013, the Superintendent of Recreation will add two neighborhood events that will take place in neighborhood parks, and involve our affiliates and fellow government agencies.*

- MARCH 2013 - The Supt. of Recreation has set the dates for these events which are September 14<sup>th</sup> (located at Kiwanis East Park) and 21<sup>st</sup> (Location TBD). Has also met with and received confirmation from the following groups: Kishwaukee Community Hospital, Sheedy Chiropractic, Northern Rehab Physical therapy. Supt. of Recreation is continuing to locate potential partners for our local events.
- JUNE 2013 - Founders Park will be the location for the second event. Completed.

**Objective 9**

*By Spring 2013, the Superintendent of Finance will develop a frequent buyer reward system for clubhouse concessions.*

- MARCH 2013 - Still discussing.
- JUNE 2013 - Has not been developed.
- SEPT 2013 – After further discussion, opted not to have a frequent buyer program due to concern of lowering our gross profit margin.
- March 2014 – Working with Concessions to create various specials throughout the season.

**Objective 10**

*During 2013, the maintenance Staff, community center Staff, and the administrative office Staff will receive at least two training programs on ways to deal with our patrons in a positive and gracious manner.*

- MARCH 2013 - The first training of staff with Executive Director will take place in May of 2013 for maintenance staff.
- The Supt. of Recreation has taken no action at this time.
- JUNE 2013 - The first training for Community Center staff is being planned for September 2013.
- SEPT 2013 - Training is scheduled at the Community Center on Sept. 25 & 26. The second training for staff will be held in early November.
- DEC 2013 – Front Desk staff has had one in house front line training session.
- MARCH 2014 - The Recreation Staff was involved in a Bockyn Park Pro software training in February that entailed correct operating procedures and avenues for troubleshooting issues that have risen. An extensive question and answer segment allowed for a better understanding for staff to be more efficient in processing registrations and overall customer service.

## Goal 6

Within its available resources, the Sycamore Park District and Board will strive to support and provide for the Staff that has developed the strong and positive reputation the district has earned.

### Objective 1

*During the Peak Season of the 2013 Golf Season, (June, July and August), the Superintendent of Golf Operations will partner with local businesses to offer rewards for part time Sycamore Park District Golf Staff who demonstrate extraordinary service.*

- MARCH 2013 - This process will begin in May of 2013.
- JUNE 2013 - Have started “The Boss Buys Lunch” program for staff members who show extra effort in work duties.
- SEPT 2013 – “The Boss Buys Lunch” program went very well and has increased staff morale and work ethic.
- DEC 2013 - I did regular “The Boss Buys Lunch” programs each week and especially during outing weeks. Staff morale improved. I also created a special benefit to the pro shop cashier staff who sold the most Charitee Challenge Tickets and that person received an Amazon Gift Card.
- MARCH 2014 - Boss Buy Lunch program will continue in 2014, as well as a staff match play event.

### Objective 2

*In 2014, in addition to the partnership with local businesses for gift cards incentives, the golf operations will offer special event days for golf Staff creating “service teams” of Staff working together in a competitive atmosphere creating unity and better service for our customers.*

- MARCH 2013 - This will begin in 2014.
- DEC 2013 - I did a test of this program this year holding a staff match play event. This started out great with all staff getting involved. However, as the season progressed and the amount of play increased on the course it became difficult to get the final matches in. Next year I will try something away from the golf course so that is not an issue.
- MARCH 2014 - I have contacted other golf facilities in our area to see if I can have our golf operations part time staff play at either a reduced rate or free of charge. Most are willing to accommodate our staff by only charging a cart fee. I will be sending staff to other facilities this season, not only as a get-a-way for them but also to see how other facilities operate.

### Objective 3

*Prior to the beginning of the 2013 golf season the Superintendent will offer a special “get together” for all returning Golf Operations Staff members to show appreciation and unity of the operation and develop a Staffing plan for the 2013 golf season.*

- MARCH 2013 - This meeting has been scheduled for Saturday, May 11<sup>th</sup>.
- JUNE 2013 - Completed.

- DEC 2013 - We held a pizza party on May 11 and talked through the season and what was expected of the staff. It proved to be successful because the staff did an outstanding job in 2013.
- MARCH 2014 – Once all staff members have returned and other new staff hired I will hold a staff meeting/pizza party in Late May.

#### **Objective 4**

*The Golf Staff will, beginning in 2014 have several, fun and rewarding team building sessions with different park district departments creating stronger bonds between all departments.*

- MARCH 2013 - To be completed in 2014.
- DEC 2013 - My plan is to meet with Jackie, Jeff and Bart early next year and come up with a team building project we can do together and help build a stronger park district part time staff.
- MARCH 2014 – This has been stopped due to lack of time of all full time staff. It will be revisited in the fall of 2014.

#### **Objective 5**

*The Executive Director will seek approval by the Board of his evaluation, review, and reward process for its full-time employees by 2013.*

- MARCH 2013 - Completed.
- JUNE 2013 - Done.

#### **Objective 6**

*The Executive Director will institute in 2013, and expand in 2014, his plans for increasing the park district's investment in the quality, safety, knowledge, skills, and abilities of its full-time employees through training, education, and leadership.*

- MARCH 2013 - Budget to accomplish this was approved by the Board for FY2013, and is in progress.
- JUNE 2013 - Done and continuing.

#### **Objective 7**

*During 2013, the Executive Director will, with the Board, review the current benefits package in relationship between part-time/seasonal, and full-time Staff with an eye toward revising benefits for the 2014 fiscal year, and a focus on:*

- *How we treat a small number of committed, year-round/nearly full-time Staff*
- *Different degrees of being "part-time"*
- *Developing reward system for part-time employees*
- *Finding simple ways to reward full-time employees*
- MARCH 2013 - The Executive Director will begin work on this in June 2013.

- JUNE 2013 - Begun with Personnel Policy – March 2013.
- SEPT 2013 – FT Personnel Policy Adopted and Distributed September 2013. Beginning PT Personnel Policy now – September 2013.
- DEC 2013 – First draft of part-time manual now in the hands of the Board. Final will be presented for approval at December regular meeting.
- MARCH 2014 – Work is done.

### **Objective 8**

*In 2013 the Board will continue to show support for Staff not only by educational means but by physically attending at least two events or programs to show support of Staff's hard work.*

### **Objective 9**

*The Superintendent of Finance, and the Concessions Manager will develop additional and standardized training procedures which will be mandatory prior to the first day of work ,to allow our Staff to be more effective representatives of the Sycamore Park District.*

- MARCH 2013 - Working with Concessions Manager to complete training procedure outline. Adding additional training by Health Department.
- JUNE 2013 - Standard training was provided to all concessions staff. Additional training needed for Sports Complex and Pool staff. In process.
- SEPT 2013 – Provided additional training for Sports Complex and Pool staff. Developed checklists for opening and closing procedures.
- DEC 2013 – Over the winter, CM and I will review the lists that were used for training and update them appropriately. Will make beverage cart a group training as that as been done on an individual basis.
- March 2014 – Finalize training procedures for concessions staff.

### **Objective 10**

*Beginning with the 2013 season, the Superintendent of Finance will perform routine evaluations of concessions Staff in order to recognize their strengths and assist in improving on their weaknesses.*

- MARCH 2013 - Will begin in April as staff returns.
- JUNE 2013 - Making notes as the season progresses to enable an end of season evaluation for each individual concession staff.

- SEPT 2013 – Meeting with Melissa to discuss staff performance. Will be scheduling evaluations over the next month.
- DEC 2013 – Going to work with CM over the next month to complete evaluations but decided that the evaluation will be given at the start of the season so it is fresh on staffs mind as they being the new season.
- March 2014 – Prepared to evaluate returning staff

### **Objective 11**

*The park district will institute a regular, annual, standardized review of Staff by the end of 2012.*

- MARCH 2013 - Completed.
- JUNE 2013 - Done.

### **Objective 12**

*By 2013, the park district will use its standardized annual review as a basis for important communication of work performance strengths and weaknesses, and in determining pay increases for cost-of-living and merit as budget permits.*

- MARCH 2013 - Completed.
- JUNE 2013 - Done.

### **Objective 13**

*The Administrative Staff will, in 2013, develop a standardized image plan for its employees to address issues of common appearance, appearance standards, employee identification, how we respond to the public, and basic service expectations for all full-time and part-time employees.*

- MARCH 2013 - The Executive Director has begun this process with input from the Superintendents.
- JUNE 2013 - Nearly completed.
- SEPT 2013 – Completed. Funding will be placed in FY2014 Operating Budget.

### **Objective 14**

*In 2014, Objective 13 will be instituted by funding in the operating budget any necessary components of the image plan, and adding key components to employees' job descriptions.*

- MARCH 2013 - Yet to be determined.
- SEPT 2013 – In progress September 2013.
- MARCH 2014 – Work is done. Report will be at April 2014 Board Meeting.



## Goal 7

By the end of 2013, the park district will develop a metric to help guide it in its decision-making regarding appropriate Staffing levels to serve the ongoing programs, maintenance, and service needs of the activities, operations, parks, facilities, products, and customers we serve/maintain.

### Objective 1

*The Superintendent of Golf Operations will, beginning in the 2013 golf season, closely monitor all Staffing needs in the pro shop, cart handlers, rangers and program instructors, such as SAY-Golf, to insure the service needs of our clientele are being met and to help in the development of the metric guide.*

- MARCH 2013 - This objective is in coordination with Goal 1 and the excel spreadsheet used for that goal.
- JUNE 2013 - Ongoing.
- SEPT 2013 – Continues to be monitored as of September 1<sup>st</sup>.
- DEC 2013 - As stated in Goal 1 the spreadsheet for part time staffing I created has been beneficial in the monitoring of staff use in 2013. I was able to use staff at appropriate times and send staff home when their help was not needed. This did cause me to work more hours than anticipated but it was needed to make sure to stay within or below budgetary guidelines.
- MARCH 2013 – The excel spreadsheet will again be used in 2014 to monitor all part time staffing needs.

### Objective 2

*Based on the data received in 2013 (Objective 1), the Superintendent of Golf Operations will restructure Staffing needs for all programs and operations thus honoring goal 7.*

- MARCH 2013 - Yet to be determined.
- SEPT 2013 - Process to begin during this year's budget process for 2014.
- DEC 2013 - The post meeting I had with all the outing planners said that all their needs were met which I didn't expect due to the fact I used less staff for events this year than in previous years. So with that being said I will continue to use as small of staff as possible in 2014 and expect the service level expected from our clientele not to change.
- MARCH 2014 – New staffing started in 2013 for outings will continue in 2014.

### Objective 3

*The Superintendent of Golf Operations will develop, for the 2013 golf season, a guide for Staffing needs for large events based upon number of players in the event, type of event and the special needs of each event to create a better control of payroll dollars and to show both overages and limitations in Staff usage.*

- MARCH 2013 - The guide for such staffing guidelines has been completed and will go into effect in June of 2013.
- SEPT 2013 – Completed.
- DEC 2013 - I restructured the use of the cart staff. Using cart personnel on week days beginning at 3:30pm and having cart attendants leave for the day in the early evening when less than 10 carts on the course. I also redesigned the part time staff hours needed for major golf outing events by using only 1 cart attendant for set up and creating a split shift for other staff. I reduced the number of staff during play of the golf outing from 4 to 2, cutting part time payroll in half for each event. The savings in part-time payroll in line item Cart Attendant was approximately \$4,500.00.
- MARCH 2014 – Completed and new staffing needs have been implemented for 2014.

#### **Objective 4**

*The Superintendent of Finance will determine, by April 2013, a break-even point for each concessions location. This will include Staffing levels.*

- MARCH 2013 - To be completed next month.
- JUNE 2013 - Completed. Using this data primarily for Beverage Cart hours and staffing for Sports Complex and Pool.

#### **Objective 5**

*By utilizing the POS System, the Superintendent of Finance will review sales levels during specific times of day within specific months, to evaluate hours of operation for clubhouse concessions.*

- MARCH 2013 - To be completed next month.
- JUNE 2013 - Hours for concessions operation have been set based upon historical data. Looking into appropriate signage to inform patrons of hours of operation.
- March 2014 – reviewing and planning for new season.

#### **Objective 6**

*The Superintendent of Parks will provide for the Park Board the current maintenance practices at each key maintenance area (golf, parks, sports) and how many employees are currently needed to maintain the park system as we do now.*

- JUNE 2013 - Completed and distributed at the April Park Board meeting.

#### **Objective 7**

*The Superintendent of Parks and Facilities will, by the end of 2013, develop a park-by-park list of maintenance standards for those park's care, in order to guide the establishment of Staffing metrics.*

- MARCH 2013 - Work will begin in fall and winter of 2013.

- SEPT 2013 – Start working on in October with completion by mid-December.
- DEC 2013 – Completed and turned in to Executive Director for review.
- MARCH 2014 – Presented to Park Board during March Board meeting.

### **Objective 8**

*The Superintendent of Parks and Facilities will provide, by the Summer of 2013, a park-by-park and facility-by-facility detail of the current maintenance that occurs at each location, and the Staff required to keep up with that maintenance.*

- MARCH 2013 - Work will begin in April of 2013.
- JUNE 2013 - Half completed at the middle of June.
- SEPT 2013 – Completed.

### **Objective 9**

*In 2014 the Superintendent of Parks and Facilities will develop a Maintenance Management Plan for each park based upon consistent standards defined by Staff and approved by the Board.*

- MARCH 2013 - Work will be completed throughout 2014.
- SEPT 2013 – Next year.
- MARCH 2014 – Process has begun with current practices and standards completed. Next steps will progress as time allows during 2014.

### **Objective 10**

*The Executive Director and the Superintendent of Finance will, by the end of 2013, establish:*

- *Work Order System*
- *Purchase Order System*

*to assist in tracking of information that will assist with the creation of metrics and equipment replacement schedules.*

- MARCH 2013 - Work on the Purchase Order System has begun. Work on the Work Order System will begin in the Fall of 2013.
- JUNE 2013 - Finalizing the Purchase Order form. Working with MSI (accounting software) for addition of accounting module specifically for purchase order handling.
- SEPT 2013 – Jackie will go online in the Fall of 2013. Finalized purchase order form. These are some concerns with our current communication deficiencies, specifically with computers at Maintenance and Community Center, whether or not they will be able to access the purchase order

module. However, I am moving forward with adding this to our Accounting System for accurate reporting/recording of purchase orders for the 2014 Fiscal Year.

- DEC 2013 – Purchase order module has been added to our accounting system. Ideally, staff will be able to access this program from their desktop to start a requisition. However, our current connection issues prevent this. Nettie, Stefanie and I will spend some time next month to develop procedures for utilizing the Purchase Order system for 2014.
- March 2014 - Finalizing purchase order procedures with April 1 “live” date. Work order system will be delayed until 2015.

### **Objective 11**

*The Superintendent of Parks and Facilities will, by the end of 2013, create checklists, and put in place a regular schedule for key functions:*

- *Vehicle Service*
- *HVAC Inspections/Service*
- *Playground Inspections/Service*
- *ADA Inspections/Corrections*
- *Fire Suppression Systems and Equipment Inspections/Service*
- *Roads and Other Paving Inspections*
- *Plumbing and Drainage Inspections*
- *Bridge and Path Inspections*
- MARCH 2013 - Work to be completed in October and November of 2013.
- SEPT 2013 – November of 2013.
- DEC 2013 – Started in mid-December, will be completed in mid-January.
- MARCH 2014 – Completed. Lists will be put into use as the season progresses.

### **Goal 8**

Throughout 2013 and 2014 initiate and carry out the work necessary to follow through on the Sycamore Park District ADA Transition Plan.

### **Objective 1**

*Beginning in early 2013 the Superintendent of Golf Operations will work with the Superintendent of Parks and Facilities to develop a strategic timeline to initiate changes needed for compliance with the ADA Transition Plan, including the division of the golf course facility into three separate phases to ease in the accessibility.*

- MARCH 2013 - This process will coincide with work scheduled in Objective 3 of this goal.

- SEPT 2013 – Assessment and timeline will be made once clubhouse work has been completed.
- DEC 2013 - Since the Clubhouse work is to begin this winter, once this has been completed Jeff and I will be a part of developing a plan for the golf course. It should be noted that the ADA Accessible Golf Cart was used a total of 15 times this season and was never used at either of the DeKalb Municipal Facilities.
- MARCH 2014 – Ongoing. Working with Superintendent of Parks and Facilities to develop ADA plan for the golf course once buildings have been completed.

### **Objective 2**

*The Superintendent of Golf Operation will, in the spring of 2013 evaluate the space needed in the pro shop to be ADA compliant and develop a floor plan of the available space to store and display product lines while keeping in compliance accessibility needs.*

- MARCH 2013 - This process has begun with the remodeling of the Proshop in February of 2013.
- SEPT 2013 – Completed.
- DEC 2013 - This remodeling of the pro shop floor plan has been very beneficial for our staff. We are able to see all the important holes from one location, keep an eye on merchandise to reduce leakage and better monitor the facility.
- MARCH 2014 - Completed

### **Objective 3**

*The Executive Director will retain professional services, specify, bid, and carry out, by the end of 2013, improvements outlined in Year 1 of the ADA Transition Plan.*

- MARCH 2013 - Professional Services have been retained. Specification process had begun with two meetings already taking place. Bids will come late summer.
- JUNE 2013 - Just went to bid.
- SEPT 2013 – Re-bid August 2013 due to only one bidder. Award in October 2013.
- DEC 2013- Bid was awarded in November and work will begin shortly.
- MARCH 2014 – Work is done.

### **Objective 4**

*The Executive Director will retain professional services, specify, bid, and carry out, by the end of 2014, improvements outlined in Year 2 of the ADA Transition Plan.*

- MARCH 2013 - Future.
- SEPT 2013 – Beginning work, now, with RFP to be distributed in November of 2013 on paving.

- MARCH 2014 – Engineering and Bid Specifications are done. Going out to bid in April.

### **Objective 5**

*The Executive Director will, by the end of 2013, have a plan in place, and take the first steps toward making the park district's website "accessible".*

- MARCH 2013 - An RFP for this process will be distributed in May, with retention of professional services by early summer.
- SEPT 2013 – First draft of RFP is complete. Will use consultant for Tech Study to get advice, and then finalize RFP.
- DEC 2013 – Awaiting technology study before proceeding further with this item.
- MARCH 2014 – Because of delay in Tech Study, this will go to bid in April.

### **Objective 6**

*The Executive Director will, by the end of 2014, have the park district's website fully accessible.*

- MARCH 2013 - Future.
- MARCH 2014- In progress. Hope to catch up after delay in Tech Study.

### **Objective 7**

*The Executive Director will, throughout 2013 and 2014, integrate into its expanded training commitment (see objectives 4 and 5 in goal 6) a number of training/education opportunities to expand our in-house knowledge of access management so that outside professional services in this area can be reduced (thus decreasing corresponding expenses for professional services).*

- MARCH 2013 - Superintendent of Facilities and Parks, and the Building Foreman will attend their first training by the end of the Summer 2013.
- JUNE 2013 - First phase being scheduled.
- SEPT 2013 – Online training available from PDRMA for Fall 2013.
- DEC 2013 – Staff will be taking workshops on personnel matters and aquatics. They have gone to training on aquatics, and chamber workshops.
- MARCH 2014 – Work is done.

### **Objective 8**

*In 2013 the Superintendent of Recreation will apply for a grant to help purchase a new entry device to the pool for people with disabilities.*

- MARCH 2013 - The Superintendent of Recreation completed a grant request from DeKalb County Community Foundation and submitted it on March 1<sup>st</sup>, 2013.

- JUNE 2013 - The Park District was given a grant in the amount of \$3250. Completed.

### **Goal 9**

By the end of 2014, the Sycamore Park District will conduct a review of land/cash and annexation matters to determine their value and impact on the parks, recreation and services we offer to the community in relation to their resources provided.

#### **Objective 1**

*The Executive Director will, by the end of 2013, hold one or more study sessions with the Board to review:*

- *Annexation Ordinance*
- *Land/Cash Ordinance*
- *Future Annexation Possibilities*
- *Consistency of Borders with Other Units of Local Government*
- MARCH 2013 - First discussion with the Board took place on this matter on March 12, 2013.
- JUNE 2013 - Begun.
- SEPT 2013 - Begun March 2013. Done on annexation and border consistency. Held initial meetings with City on Land/Cash Summer 2013.
- DEC 2013 – Meeting with school district is the next step.
- MARCH 2014 – This has been addressed, and in alternate fashion.

#### **Objective 2**

*The Executive Director will, by the end of 2014, bring to the Board:*

- *Revised Annexation Ordinance*
- *Revised Land/Cash Ordinance*
- *Options for Future Annexations*
- MARCH 2013 - Future.
- SEPT 2013 – Not taking action on first and third bullets.
- MARCH 2014 – Meetings with City and School District have taken place.

#### **Objective 3**

*By the end of 2013 conduct a study of communities that are similar to Sycamore as it relates to their land cash matters and review and update ours as needed.*

- MARCH 2013 – Future.

- SEPT 2013 – Provided summary to Board in late August/early September.
- MARCH 2014 – Work is done.

#### **Objective 4**

*The Board will approach appropriate city officials in 2014 with a plan to include those area's residents in the park district.*

- SEPT 2013 - Done

### **Goal 10**

By the end of 2013, the Board and Staff of Sycamore Park District will seek ways to make the Natural History Museum an expense neutral impact on the district's budget.

#### **Objective 1**

*By summer of 2013, the Executive Director, working with the Staff and Board, will conduct a review of lease, park district code, and city issues to create a list of options for how the park district can address the ongoing costs and implications of its ownership of the building that houses the Natural History Museum.*

- MARCH 2013 - Executive Director has begun reading Park District Code, and leases in regards to this matter.
- JUNE 2013 - Process begun.
- SEPT 2013 – Requested meeting of NHM leader. Nothing scheduled yet.
- MARCH 2014 – Have made multiple requests for meeting, with no response.

#### **Objective 2**

*The Executive Director will work with a committee of CAC to review options from Goal 10, Objective 1 to seek recommendations for moving forward by December 2013.*

- MARCH 2013 - The CAC is leaning toward making this their priority issue for 2013.
- JUNE 2013 - Next object of CAC's time.
- SEPT 2013 – CAC opted out of this study.

#### **Objective 3**

*By the end of 2013 the Superintendent of Finance will conduct a review of, and share with the Board, the implications of instituting a museum tax to support the operating costs incurred by the park district to maintain the building in which the Natural History Museum is housed.*

- MARCH 2013 - Future.



- JUNE 2013 - Future.
- DEC 2013 – To be completed
- March 2014 – Finalizing documentation

**Objective 4**

*In 2013, the Superintendent of Finance will conduct a search for possible grants to help pay for improvements to the physical structure of the Museum.*

- MARCH 2013 - Future.
- JUNE 2013 - Future.
- DEC 2013 – To be completed.
- March 2014 – additional research required. Will finalize in April

**Objective 5**

*The Board will investigate/re-visit the creation of a Museum Board for Sycamore during the 2013 fiscal year.*

**SYCAMORE PARK DISTRICT****Board of Commissioners****Date of Board Meeting: March 25, 2014****STAFF RECOMMENDATION****AGENDA ITEM: CAPITAL FUNDS UPDATE: Information Only**

**BACKGROUND INFORMATION:** As previously requested, on a quarterly basis you will be provided with the attached report that details the information in the Capital Fund. The report is intended to make clear:

- Where money has been spent thus far.
- Where money will be spent yet this year.
- How much is yet to be spent.
- Estimated completion dates for work in progress or yet to be done.
- Projects that, due to their complexity or timing must be moved to next year, but funds are committed.

Attached is that report.

**FISCAL IMPACT:** Part of Capital Projects. Dollar amounts shown in report.

**STAFF RECOMMENDATION:** Information only.

**PREPARED BY:** Jacqueline Hienbuecher, Superintendent of Finance

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**

**BOARD ACTION:**



PROJECT	2014 BUDGET	YTD SPENT		Add.'l COMMITTED	Net SAVINGS	Estimated Finish Date
		In Progress	Completed			
		Still to Be Spent	Project Done			
Contingency	\$30,000					
PC Replacement/Upgrades	\$5,000			\$5,000		December
Server	\$22,000			\$22,000		December
Tech Study	\$45,000	\$15,142		\$29,858		April
Professional Fees for Parking lot	\$15,000			\$15,000		July
Double Door Freezer at Baseball Concessions	\$3,500			\$3,500		April
Ice Machine - Baseball	\$2,000			\$2,000		April
Paintliner	\$12,000			\$12,000		April
Golf Carts for Golf Course	\$30,000			\$30,000		April
Garbage Receptacles for Golf Course (5)	\$4,000			\$4,000		June
Fairway Mower	\$43,000			\$43,000		April
Irrigation System 18	\$7,500			\$7,500		May
New roof old shop	\$17,500			\$17,500		September
Encap Area 1*	\$3,650			\$3,650		June
Fitness equipment	\$5,200			\$5,200		September
Backstop improvements 5-8	\$20,000			\$20,000		May
WPA Main Shelter Renovation	\$12,000			\$12,000		July
Emil Cassier/Merry Oaks - Encap*	\$92,800			\$92,800		August
Paving Phase 2	\$65,000			\$65,000		November
Storm Drain	\$22,000			\$22,000		November
Play Structure - Sports Complex	\$7,000			\$7,000		May
	\$464,150	\$15,142	\$0	\$419,008	\$0	

\*These projects will have ongoing costs for development. Estimated Finish Date is based on current year's work to be done.

**SYCAMORE PARK DISTRICT****Board of Commissioners****Date of Board Meeting: March 25, 2014****STAFF RECOMMENDATION****AGENDA ITEM: ANNUAL AUDIT: FIRST REVIEW: Information Only—No Action**

**BACKGROUND INFORMATION:** This is to provide you with the first draft of the Sycamore Park District's audit report. Since there has been a change in auditors I felt that it was important for the board to see the first draft. Please review carefully and forward any questions or concerns to me as soon as possible. You will notice that some information is still needed to complete the document. It also does not include the transfers to the Golf Fund and Pool Fund. Lauterbach and Amen will present the final audit report at the April Board Meeting.

**FISCAL IMPACT:** Not applicable.

**STAFF RECOMMENDATION:** Review and offer feedback.

**PREPARED BY:** Jacqueline Hienbuecher, Superintendent of Finance

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**

SYCAMORE PARK DISTRICT, ILLINOIS			Prepared By:	JK, LL
Audit Journal Entries			Date Given to	
December 31, 2013			Client:	
AJE #	Account Number	Account Description	Debit	Credit
1	50-40-0000-3090	Cash Over/Short	57.00	
	50-10-0000-2101	Accrued Payables		57.00
<b>Client proposed entry to correct Charitee Golf tickets sold.</b>				
2	25-10-0006-6106	Bridges/Road	49,487.14	
	25-10-0000-2101	Accrued Payables		49,487.14
<b>Client proposed entry to correct coding error.</b>				
3	20-10-0000-1102	Prepaid Expense	362.00	
	20-75-0011-6853	Lease Expense		362.00
<b>Entry to adjust adjust prepaid rent.</b>				
4	50-10-0000-1300	Golf Balls		1,971.65
	50-40-0008-6600	Golf Balls	1,971.65	
	50-10-0000-1301	Clothing	597.83	
	50-40-0008-6601	Clothing		597.83
	50-10-0000-1302	Golf Clubs	468.91	
	50-40-0008-6602	Golf Clubs		468.91
	50-10-0000-1303	Club Repair Supplies	125.93	
	50-40-0008-6603	Club Repair Supplies		125.93
	50-10-0000-1305	Shoes		175.95
	50-40-0008-6605	Shoes	175.95	
	50-10-0000-1306	Miscellaneous		624.09
	50-40-0008-6606	Miscellaneous Golf	624.09	
<b>Client proposed entry to adjust inventory to actual.</b>				
5	50-10-0000-1200	Due to/from account	2,780.00	
	50-40-0311-4337	Junior Weekday		800.00
	50-40-0311-4330	Adult Unlimited		1,980.00
<b>Client proposed entry to zero out due to/from.</b>				
6	70-10-0020-7007	Community Center	2,572.25	
	70-10-0000-2101	Accounts Payable		2,572.25
<b>Client entry to book additional accounts payable.</b>				
<b>TOTAL</b>			<b>59,222.75</b>	<b>59,222.75</b>
				-

ALL AJEs RECORDED AS NOTED ABOVE. NO PASSED AJEs FROM AUDIT.

## Sycamore Park District

### Required Communications Regarding Your Audit

As part of audit process we are required to communicate to those charged with governance and management certain items related to the audit process and our findings. Enclosed you will find such communication letters with instructions for each:

- SAS 115 Letter (if applicable) – our communication of internal controls that are considered to be significant deficiencies and/or material weaknesses
- SAS 114 Letter – our communication to those charged with governance of our audit process
- Management Letter (if applicable) – our communication of internal controls that are considered to be control deficiencies as well as other recommendations related to the audit process including new GASB pronouncements, etc.
- Management Representation Letter – your communication to us of your responsibilities related to the audit process

Lauterbach & Amen's policy is to issue these letters in "draft" format to encourage discussion of our required communications and findings. We would ask that you review the enclosed letters and communications and provide any feedback or concerns so that we may incorporate them into the final communication letters.

As always, your feedback is important to the process and we understand that much of the terminology in the communication letters, including "significant deficiency," etc. is harsh in nature and we would welcome the opportunity to further discuss this required communication with you and/or the Board.

Please let us know if you have any questions on the enclosed documents.

**SAS 115 Letter**

Lauterbach & Amen's communication of internal controls

Please review for any questions and/or changes

**Sycamore Park District, Illinois****Fiscal Year Ended December 31, 2013**

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A SAS #115 letter was not issued for the fiscal year ended December 31, 2013 as there were no material audit journal entries proposed by Lauterbach & Amen nor any restatement of net position/fund balances.



**SAS 114 Letter**

Lauterbach & Amen's communication to the Board of the audit process

Please review for any questions and/or changes

March 17, 2014

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sycamore Park District, Illinois for the year ended December 31, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and OMB Circular A-133), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated March 17, 2014. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2013. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the governmental and business-type activities' financial statements was:

Management's estimate of the depreciation expense on capital assets is based on assumed useful lives of the underlying capital assets. We evaluated the key factors and assumptions used to develop the depreciation expense estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

#### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Sycamore Park District, Illinois  
March 17, 2014  
Page 2

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Any material misstatements detected as a result of audit procedures were corrected by management.

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated March 17, 2014.

### *Management Consultations with Other Independent Auditors*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### *Other Matters*

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Sycamore Park District, Illinois  
March 17, 2014  
Page 3

This information is intended solely for the use of the Board of Commissioners and management of the District and is not intended to be, and should not be, used by anyone other than these specified parties.

We wish to express our gratitude to the Board of Commissioners and staff (in particular the Finance Department) of the Sycamore Park District, Illinois for their valuable cooperation throughout the audit engagement.

LAUTERBACH & AMEN, LLP

## **Management Letter**

Please review for any questions and/or changes

**SYCAMORE PARK DISTRICT, ILLINOIS**

**MANAGEMENT LETTER**

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

SYCAMORE PARK DISTRICT, ILLINOIS

MANAGEMENT LETTER

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2013

March 17, 2014

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

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

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

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

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

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

LAUTERBACH & AMEN, LLP



## **CURRENT RECOMMENDATIONS**

### 1. **OUTSTANDING CHECK WRITE-OFF POLICY**

#### Comment

During our current year-end audit procedures, we noted a number of old, greater than one year, outstanding checks still being included on the most current bank reconciliations.

#### Recommendation

We recommend the District develop and implement a policy to write-off old outstanding checks. This policy should be in written form and should set a specific time period at which old checks are written-off and should be in compliance with State unclaimed property laws. Normally old checks are checks that have been outstanding for greater than one year.

### 2. **FUNDS OVER BUDGET**

#### Comment

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

Fund	Excess
General	\$ 35
Recreation - Recreation Subfund	24,112

#### Recommendation

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

### 3. **FUND WITH DEFICIT NET POSITION**

#### Comment

During our current year-end audit procedures, we noted a fund with deficit net position. See the following fund and the December 31, 2013 net position compared to the December 31, 2012 net position:

Fund	December 31, 2013	December 31, 2012
Golf Course	\$ (5,029)	13,743

#### Recommendation

We recommend the District investigate the cause of the deficit and adopt appropriate future funding measures.

## CURRENT RECOMMENDATIONS – Continued

### 4. FUNDS NOT IN COMPLIANCE WITH FUND BALANCE POLICY

#### Comment

During our current year-end audit procedures, we noted the following funds with fund balances that were not in compliance with the Board approved fund balance policy:

	<u>Per 2013 Budget</u>	<u>Fund Balance per CAFR</u>	<u>Amount Not In Compliance</u>
<b>General Fund</b>			
Minimum			
Expenditures	\$ 536,768		
X's 25% per policy	25%		
	<u>134,192</u>	131,194	(2,998)
<b>General Fund</b>			
Maximum			
Expenditures	536,768		
X's 50% per policy	50%		
	<u>268,384</u>	131,194	(137,190)
<b>Recreation Fund</b>			
Minimum			
Expenditures	1,018,654		
X's 25% per policy	25%		
	<u>254,664</u>	237,808	(16,856)
<b>Paving Fund</b>			
Minimum			
Expenditures	72,000		
X's 25% per policy	25%		
	<u>18,000</u>	7,374	(10,626)
<b>Golf Course Fund</b>			
Minimum			
Expenditures (excl. Depreciation)	519,517		
X's 25% per policy	25%		
	<u>129,879</u>	(5,029)	(134,908)
<b>Swimming Pool Fund</b>			
Minimum			
Expenditures (excl. Depreciation)	86,990		
X's 25% per policy	25%		
	<u>21,748</u>	268,926	(247,179)

#### Recommendation

We recommend the District investigate the fund balances and adopt future budgets to address these items not in compliance.

## CURRENT RECOMMENDATIONS – Continued

### 5. **GASB STATEMENT NO. 67 FINANCIAL REPORTING FOR PENSION PLANS AND GASB STATEMENT NO. 68 ACCOUNTING AND FINANCIAL REPORTING FOR PENSIONS**

#### Comment

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement No. 67, *Financial Reporting for Pension Plans*, which applies to individual pension plans issuing their own audited financial statements, and Statement No. 68, *Accounting and Financial Reporting for Pensions*, which applies to the state and local government employers that sponsor pension plans. The Statements apply to the reporting of the Illinois Municipal Retirement Fund (IMRF) for the District. The Statements establish standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures related to the pension plans. The Statements specifically identify the methods and assumptions that are to be used in calculating and disclosing these pension-related accounts in the financial statements and also provide for additional note disclosures and required supplementary information. The Statements are intended to improve information provided by state and local government employers regarding financial support to their pension plans, and ultimately requires that the total net pension liabilities of the pension plans be recorded on the face of the financial statements of the sponsoring government. GASB Statement No. 67 is applicable to the separately issued financial statements of the pension plan(s) for the year ended December 31, 2014. GASB Statement No. 68 is applicable to the District's financial statements for the year ended December 31, 2015.

#### Recommendation

IMRF will automatically be providing the necessary information to all member agencies; we recommend the District review the information provided by IMRF. Lauterbach & Amen, LLP will also work directly with the District to assist in the implementation process, including assistance in determining the implementation timeline with the District, providing all framework for the financial statements in order to complete the implementation, and assist in answering any questions or concerns the District or pension fund(s) might have related to the implementation process or requirements.



### **Representation Letter**

Client's communication to Lauterbach & Amen regarding management's responsibility

Please copy onto your letterhead and have signed by appropriate person

March 17, 2014

Lauterbach & Amen, LLP  
Certified Public Accountants  
27W457 Warrenville Road  
Warrenville, IL 60555

This representation letter is provided in connection with your audit of the financial statements of the Sycamore Park District, Illinois, which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of March 17, 2014, the following representations made to you during your audit.

*Financial Statements*

1. We have fulfilled our responsibilities as set out in the terms of the audit engagement letter, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with U. S. generally accepted accounting principles and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
3. We acknowledge our responsibility for 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.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.

6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
7. All events subsequent to the March 17, 2014 of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet March 17, 2014 and through the March 17, 2014 of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
8. The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
9. Guarantees, whether written or oral, under which the District is contingently liable, if any have been properly recorded or disclosed.

*Information Provided*

10. We have provided you with:
  - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
  - b) Additional information that you have requested from us for the purpose of the audit.
  - c) Unrestricted access to persons with the entity from whom you determined it necessary to obtain audit evidence.
  - d) Minutes of the meetings of the District or summaries of actions of recent meetings for which minutes have not yet been prepared.
11. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
12. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - a) Management,
  - b) Employees who have significant roles in internal control, or
  - c) Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.

15. We have disclosed to you all known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
17. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.

*Government – Specific*

18. We have made available to you all financial records and related data.
19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related commendations have been implemented.
21. The District has no plans or intentions that may materially affect the carrying value or classifications of assets, liabilities, or equity.
22. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
23. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
24. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
25. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
26. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.



27. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
28. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
29. The financial statements properly classify all funds and activities.
30. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major particularly important to financial statement users.
31. Components of net position (net investment in capital assets; restricted; unrestricted) and equity amounts are properly classified and, if applicable, approved.
32. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
33. Provisions for uncollectible receivables have been properly identified and recorded.
34. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
35. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
36. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
37. Deposits and investment securities are properly classified as to risk and are properly disclosed.
38. Capital assets, including infrastructure and intangible assets, as applicable, are properly capitalized, reported, and, if applicable, depreciated.
39. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy.
40. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

41. With respect to the combining and individual fund financial statements and schedules and other information listed as supplementary information:

- a. We acknowledge our responsibility for presenting the combining and individual fund financial statements and schedules and other supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the combining and individual fund financial statements and schedules and other supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining and individual fund financial statements and schedules and other supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b. If the combining and individual fund financial statements and schedules and other supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

Signed: \_\_\_\_\_

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Client: Sycamore Park District

Draft Open Items:

Fiscal Year End: December 31, 2013

**Client Open Items**

- 1 Logo for report cover?
- 2 Journal entry for additional tranfers?
- 3 IMRF Footnote Disclosure when available.
- 4 Pages marked "Client to Update"
- 5 MD&A
- 6 \_\_\_\_\_
- 7 \_\_\_\_\_
- 8 \_\_\_\_\_
- 9 \_\_\_\_\_
- 10 \_\_\_\_\_
- 11 \_\_\_\_\_
- 12 \_\_\_\_\_

**Lauterbach & Amen Open Items**

- 1 Final Paging
- 2 TOC
- 3 Pages marked "L&A to Update"
- 4 \_\_\_\_\_
- 5 \_\_\_\_\_
- 6 \_\_\_\_\_
- 7 \_\_\_\_\_
- 8 \_\_\_\_\_
- 9 \_\_\_\_\_
- 10 \_\_\_\_\_
- 11 \_\_\_\_\_
- 12 \_\_\_\_\_

**Client Communications**

- 1. Management Letter
  - Draft Given to Client 3/17
  - Finals Issued to Client \_\_\_\_\_
- 2. SAS 114 Letter
  - Draft Given to Client 3/17
  - Finals Issued to Client \_\_\_\_\_
- 3. SAS 115 Letter
  - Draft Given to Client N/A
  - Finals Issued to Client N/A
- 4. Representation Letter
  - Draft Given to Client 3/17
  - Finals Received from Client \_\_\_\_\_

**L&A Administrative**

- 1 Client Letterhead N/A
- 2 Signed Transmittal Letter N/A
- 3 Signed COA Application N/A
- 4 Check for COA N/A
- 5 COA Responses Completed N/A
- 6 AJE's to Client 3/17
- Bound Financials to Client by: 4/16
- Board Meeting Date and Time: 4/22
- JW Review Date \_\_\_\_\_
- RA Review Date \_\_\_\_\_

SYCAMORE PARK DISTRICT,  
ILLINOIS

ANNUAL  
FINANCIAL REPORT

LOGO?

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2013

*L&A to update*

**SYCAMORE PARK DISTRICT, ILLINOIS**

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## **INTRODUCTORY SECTION**



**SYCAMORE PARK DISTRICT, ILLINOIS**

**Principal Officials  
December 31, 2013**

---

**BOARD OF COMMISSIONERS**

Ted Strack, President

Michelle Schulz, Vice President

Ann Tucker, Treasurer

Daryl Graves, Commissioner

William Kroeger, Commissioner

**PARK DISTRICT STAFF**

Daniel Gibble, Executive Director

Jackie Hienbuecher, Superintendent of Finance

Jeff Donahoe, Superintendent of Parks and Facilities

Kirk Lundbeck, Superintendent of Golf Operations

Bart Desch, Superintendent of Recreation

## **FINANCIAL SECTION**

This section includes:

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

## **INDEPENDENT AUDITORS' REPORT**

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

## INDEPENDENT AUDITORS' REPORT

March 17, 2014

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sycamore Park District, Illinois, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### *Management's Responsibility for the Financial Statements*

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

### *Auditor's Responsibility*

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

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

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

### *Opinions*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Sycamore Park District, Illinois, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Sycamore Park District, Illinois  
March 17, 2014  
Page 2

### *Other Matters*

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

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Sycamore Park District, Illinois', financial statements as a whole. The combining and individual fund financial statements and schedules, and supplemental schedules are presented for purposes of additional analysis and are not a required part of the financial statements.

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

LAUTERBACH & AMEN, LLP

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

## **BASIC FINANCIAL STATEMENTS**

The basic financial statements include integrated sets of financial statements as required by the Governmental Accounting Standards Board (GASB). The sets of statements include:

- Government-Wide Financial Statements
- Fund Financial Statements

Governmental Funds

Proprietary 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.

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Statement of Net Position  
December 31, 2013**

	Governmental Activities	Business-Type Activities	Totals
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Investments	\$ 1,611,858	-	1,611,858
Receivables - Net of Allowances Property Taxes	2,316,700	-	2,316,700
Accounts	198	2,861	3,059
Interfunds	229,578	(229,578)	-
Inventories/Prepays	36,551	26,236	62,787
Total Current Assets	4,194,885	(200,481)	3,994,404
<b>Noncurrent Assets</b>			
<b>Capital Assets</b>			
Nondepreciable	2,777,322	-	2,777,322
Depreciable	8,115,434	1,345,567	9,461,001
Accumulated Depreciation	(3,401,596)	(844,455)	(4,246,051)
Total Noncurrent Assets	7,491,160	501,112	7,992,272
Total Assets	11,686,045	300,631	11,986,676

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



	Governmental Activities	Business-Type Activities	Totals
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 86,593	4,948	91,541
Accrued Payroll	15,066	4,158	19,224
Accrued Interest Payable	5,459	-	5,459
Other Payables	5,531	14,806	20,337
Current Portion of Long-Term Debt	647,216	2,564	649,780
<b>Total Current Liabilities</b>	<b>759,865</b>	<b>26,476</b>	<b>786,341</b>
<b>Noncurrent Liabilities</b>			
Compensated Absences	16,384	10,258	26,642
Net Pension Obligation	14,126	-	14,126
General Obligation Bonds Payable	2,370,000	-	2,370,000
<b>Total Noncurrent Liabilities</b>	<b>2,400,510</b>	<b>10,258</b>	<b>2,410,768</b>
<b>Total Liabilities</b>	<b>3,160,375</b>	<b>36,734</b>	<b>3,197,109</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	2,316,700	-	2,316,700
<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>5,477,075</b>	<b>36,734</b>	<b>5,513,809</b>
<b>NET POSITION</b>			
Net Investment in Capital Assets	4,478,040	501,112	4,979,152
Restricted			
Park Improvements	294,097	-	294,097
Special Recreation	285,022	-	285,022
Insurance	42,297	-	42,297
Special Purpose	13,116	-	13,116
Public Safety	8,071	-	8,071
Debt Service	8,940	-	8,940
Unrestricted	1,079,387	(237,215)	842,172
<b>Total Net Position</b>	<b>6,208,970</b>	<b>263,897</b>	<b>6,472,867</b>

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

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Statement of Activities  
For the Fiscal Year Ended December 31, 2013**

	Program Revenues		
	Charges for Services	Operating Grants/ Contributions	
Expenses			
<b>Governmental Activities</b>			
General Government	\$ 848,752	-	45,890
Park Maintenance	153,837	-	-
Recreation	1,142,651	292,358	15,193
Interest on Long-Term Debt	131,078	-	-
Total Governmental Activities	<u>2,276,318</u>	<u>292,358</u>	<u>61,083</u>
<b>Business-Type Activities</b>			
Golf Course	530,530	474,494	-
Swimming Pool	98,736	70,487	-
Total Business-Type Activities	<u>629,266</u>	<u>544,981</u>	<u>-</u>
 Total Primary Government	 <u>2,905,584</u>	 <u>837,339</u>	 <u>61,083</u>

General Revenues  
 Taxes  
   Property Taxes  
   Replacement Taxes  
 Interest  
 Miscellaneous  
 Transfers - Internal Activity

Change in Net Position

Net Position - Beginning

Net Position - Ending

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

Net Expense/Revenue		
Governmental Activities	Business-Type Activities	Totals
(802,862)	-	(802,862)
(153,837)	-	(153,837)
(835,100)	-	(835,100)
(131,078)	-	(131,078)
<u>(1,922,877)</u>	<u>-</u>	<u>(1,922,877)</u>
-	(56,036)	(56,036)
-	(28,249)	(28,249)
<u>-</u>	<u>(84,285)</u>	<u>(84,285)</u>
<u>(1,922,877)</u>	<u>(84,285)</u>	<u>(2,007,162)</u>
2,217,110	-	2,217,110
44,052	-	44,052
3,244	-	3,244
62,324	-	62,324
(40,930)	40,930	-
<u>2,285,800</u>	<u>40,930</u>	<u>2,326,730</u>
362,923	(43,355)	319,568
<u>5,846,047</u>	<u>307,252</u>	<u>6,153,299</u>
<u>6,208,970</u>	<u>263,897</u>	<u>6,472,867</u>

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

## SYCAMORE PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds  
December 31, 2013

	General	Special Recreation
<b>ASSETS</b>		
Cash and Investments	\$ 131,694	25,309
Receivables - Net of Allowances		
Taxes	500,000	859,700
Accounts	74	124
Due from Other Funds	-	229,578
Prepays	20,388	15,781
	<u>652,156</u>	<u>1,130,492</u>
Total Assets		
<b>LIABILITIES</b>		
Accounts Payable	16,171	17,178
Accrued Payroll	4,791	10,275
Other Payables	-	5,531
Total Liabilities	<u>20,962</u>	<u>32,984</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes	500,000	859,700
Total Liabilities and Deferred Inflows of Resources	<u>520,962</u>	<u>892,684</u>
<b>FUND BALANCES</b>		
Nonspendable	20,388	15,781
Restricted	-	-
Committed	-	222,027
Assigned	-	-
Unassigned	110,806	-
Total Fund Balances	<u>131,194</u>	<u>237,808</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>652,156</u>	<u>1,130,492</u>

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

<u>Revenue</u>	<u>Debt Service</u>	<u>Capital</u>		
<u>Special</u>	<u>General</u>	<u>Projects</u>		
<u>Recreation</u>	<u>Obligation</u>	<u>Bond</u>	<u>Nonmajor</u>	<u>Totals</u>
	<u>Bond</u>	<u>Project</u>		
	<u>Retirement</u>			
285,400	14,399	737,133	417,923	1,611,858
152,000	571,800	-	233,200	2,316,700
-	-	-	-	198
-	-	-	-	229,578
-	-	-	382	36,551
437,400	586,199	737,133	651,505	4,194,885
378	-	3,379	49,487	86,593
-	-	-	-	15,066
-	-	-	-	5,531
378	-	3,379	49,487	107,190
152,000	571,800	-	233,200	2,316,700
152,378	571,800	3,379	282,687	2,423,890
-	-	-	382	36,551
285,022	14,399	-	357,581	657,002
-	-	-	-	222,027
-	-	733,754	10,855	744,609
-	-	-	-	110,806
285,022	14,399	733,754	368,818	1,770,995
437,400	586,199	737,133	651,505	4,194,885

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

**SYCAMORE PARK DISTRICT, ILLINOIS**

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

**December 31, 2013**

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Total Governmental Fund Balances	\$ 1,770,995
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.	7,491,160
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences	(20,480)
Net Pension Obligation	(14,126)
General Obligation Park Bonds Payable	(3,013,120)
Accrued Interest Payable	<u>(5,459)</u>
Net Position of Governmental Activities	<u><u>6,208,970</u></u>

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

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
For the Fiscal Year Ended December 31, 2013**

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**See Following Page**

## SYCAMORE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds**  
**For the Fiscal Year Ended December 31, 2013**

	General	Special Recreation
<b>Revenues</b>		
Taxes		
Property Taxes	\$ 478,215	805,239
Replacement Taxes	44,052	-
Charges for Services	-	292,358
Grants and Donations	-	14,637
Interest	34	44
Miscellaneous	44,895	17,429
<b>Total Revenues</b>	<b>567,196</b>	<b>1,129,707</b>
<b>Expenditures</b>		
Current		
General Government	335,180	-
Park Maintenance	201,623	-
Recreation	-	1,035,742
Capital Outlay	-	-
Debt Service		
Principal Retirement	-	-
Interest and Fiscal Charges	-	-
<b>Total Expenditures</b>	<b>536,803</b>	<b>1,035,742</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	30,393	93,965
<b>Other Financing Sources (Uses)</b>		
Debt Issuance	-	-
Transfers In	41,176	77,721
Transfers Out	-	-
	41,176	77,721
Net Change in Fund Balances	71,569	171,686
Fund Balances - Beginning	59,625	66,122
Fund Balances - Ending	131,194	237,808

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



Revenue	Debt Service General Obligation Bond Retirement	Capital Projects Bond Project	Nonmajor	Totals
157,659	563,944	-	212,053	2,217,110
-	-	-	-	44,052
-	-	-	-	292,358
-	-	3,250	43,196	61,083
62	53	728	2,323	3,244
-	-	-	-	62,324
157,721	563,997	3,978	257,572	2,680,171
-	-	-	92,023	427,203
-	-	-	-	201,623
86,904	-	-	-	1,122,646
-	-	361,240	65,642	426,882
-	517,540	110,000	-	627,540
-	44,703	86,725	-	131,428
86,904	562,243	557,965	157,665	2,937,322
70,817	1,754	(553,987)	99,907	(257,151)
-	-	468,120	-	468,120
-	-	-	-	118,897
-	-	-	(159,827)	(159,827)
-	-	468,120	(159,827)	(40,930)
70,817	1,754	(85,867)	(59,920)	170,039
214,205	12,645	819,621	428,738	1,600,956
285,022	14,399	733,754	368,818	1,770,995

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

**SYCAMORE PARK DISTRICT, ILLINOIS**

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

**For the Fiscal Year Ended December 31, 2013**

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Net Change in Fund Balances - Total Governmental Funds	\$ 170,039
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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	294,658
Depreciation Expense	(272,648)

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.

Decrease in Accrued Interest Payable	350
Decrease to Compensated Absences Payable	7,554
Additions to Net Pension Obligation Payable	(296)
Decrease to Net Other Post-Employment Benefit Obligation Payable	3,846
Issuance of Debt	(468,120)
Retirement of Debt	<u>627,540</u>

Changes in Net Position of Governmental Activities	<u><u>362,923</u></u>
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The notes to the financial statements are an integral part of this statement.

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Statement of Net Position - Proprietary Funds  
December 31, 2013**

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**See Following Page**

## SYCAMORE PARK DISTRICT, ILLINOIS

Statement of Net Position - Proprietary Funds  
December 31, 2013

	Business-Type Activities - Enterprise Funds		
	Golf	Swimming	Totals
	Course	Pool	
<b>ASSETS</b>			
Current Assets			
Cash and Investments	\$ -	-	-
Receivables - Net of Allowances			
Accounts	2,861	-	2,861
Inventories	26,031	-	26,031
Prepays	205	-	205
Total Current Assets	<u>29,097</u>	<u>-</u>	<u>29,097</u>
Noncurrent Assets			
Capital Assets			
Depreciable	689,377	656,190	1,345,567
Accumulated Depreciation	(464,500)	(379,955)	(844,455)
Total Noncurrent Assets	<u>224,877</u>	<u>276,235</u>	<u>501,112</u>
Total Assets	<u>253,974</u>	<u>276,235</u>	<u>530,209</u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	4,492	456	4,948
Accrued Payroll	4,158	-	4,158
Other Payables	14,806	-	14,806
Due to Other Funds	222,725	6,853	229,578
Current Portion of Long-Term Debt	2,564	-	2,564
Total Current Liabilities	<u>248,745</u>	<u>7,309</u>	<u>256,054</u>
Noncurrent Liabilities			
Compensated Absences Payable	<u>10,258</u>	<u>-</u>	<u>10,258</u>
Total Liabilities	<u>259,003</u>	<u>7,309</u>	<u>266,312</u>
<b>NET POSITION</b>			
Net Investment in Capital Assets	224,877	276,235	501,112
Unrestricted	<u>(229,906)</u>	<u>(7,309)</u>	<u>(237,215)</u>
Total Net Position	<u>(5,029)</u>	<u>268,926</u>	<u>263,897</u>

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

## SYCAMORE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds  
 For the Fiscal Year Ended December 31, 2013**

	Business-Type Activities - Enterprise Funds		
	Golf Course	Swimming Pool	Totals
Operating Revenues			
Charges for Services	\$ 474,494	70,487	544,981
Operating Expenses			
Administration	-	48,262	48,262
Operations	513,537	36,472	550,009
Depreciation	16,993	14,002	30,995
Total Operating Expenses	530,530	98,736	629,266
Income (Loss) Before Transfers	(56,036)	(28,249)	(84,285)
Transfers In	37,264	3,666	40,930
Change in Net Position	(18,772)	(24,583)	(43,355)
Net Position - Beginning	13,743	293,509	307,252
Net Position - Ending	(5,029)	268,926	263,897

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

## SYCAMORE PARK DISTRICT, ILLINOIS

Statement of Cash Flows - Proprietary Funds  
For the Fiscal Year Ended December 31, 2013L-1A  
to update

	Business-Type Activities - Enterprise Funds		
	Golf Course	Swimming Pool	Totals
Cash Flows from Operating Activities			
Receipts from Customers and Users	\$		-
Payments to Suppliers			-
Payments to Employees			-
	-	-	-
Cash Flows from Capital and Related Financing Activities			
Purchase of Capital Assets			-
Disposal of Capital Assets			-
Transfers In			-
Issuance of Capital Debt			-
Principal Paid on Debt			-
Interest Paid on Debt			-
	-	-	-
Net Change in Cash and Cash Equivalents	-	-	-
Cash and Cash Equivalents			
Beginning	-	3,642	3,642
Ending	-	3,642	3,642
Reconciliation of Operating Income to Net Cash			
Provided (Used) by Operating Activities:			
Operating Income (Loss)			-
Adjustments to Reconcile Operating Income to Net Cash			
Provided by (Used in) Operating Activities:			
Depreciation			-
Other Income			-
(Increase) Decrease in Current Assets			-
Increase (Decrease) in Current Liabilities			-
Net Cash Provided by Operating Activities	-	-	-

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

## **SYCAMORE PARK DISTRICT, ILLINOIS**

### **Notes to the Financial Statements December 31, 2013**

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

The Sycamore Park District (the District) of Illinois is a body corporate and politic established under Illinois Compiled Statutes (ILCS) governed by an elected five member Board of Commissioners.

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 either governmental or business-type. 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. The District's golf course and swimming pool services are classified as business-type activities.

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

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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#### 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 and business-type activities (general government, park maintenance, recreation, etc.). The functions are supported by general government revenues (property and personal property 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 person property replacement taxes, certain intergovernmental revenues, interest income, etc.).

The District does not allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds 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, etc.).

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. Funds are organized into two major categories: governmental and proprietary. An emphasis is placed on major funds within the governmental and enterprise categories. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

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

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



## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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#### 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 nine special revenue funds. The Recreation Fund, a major fund, is used to account for the operations of the District's recreational programs and concessions. Financing is provided from an annual property tax levy restricted by the state for recreation purposes and fees and charges for programs and activities assigned for recreation purposes. The Special Recreation Fund, also a major fund, is used to account for the operations of the District's special recreation programs and concessions. Financing is provided from an annual property tax levy restricted by the state for special recreation purposes.

**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 one major debt service fund. The General Obligation Bond Retirement Fund is used to account for the accumulation of funds that are restricted or assigned for repayment of various general obligation bond issues where repayment is financed by an annual property tax levy

**Capital projects funds** are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District maintains two capital projects funds. The Bond Project Fund, a major fund, is used to account for the proceeds of the General Obligation (Limited Tax) Park Bonds the proceeds of which are restricted for park development and improvements.

##### Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the District:

**SYCAMORE PARK DISTRICT, ILLINOIS****Notes to the Financial Statements  
December 31, 2013**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued****BASIS OF PRESENTATION – Continued****Fund Financial Statements – Continued****Proprietary Funds – Continued**

**Enterprise funds** are required to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The District maintains two major enterprise funds. The Golf Course Fund is used to account for the revenues and expenses associated with the operation and maintenance of the golf course. The Swimming Pool Fund is used to account for the revenues and expenses associated with the operation and maintenance of the swimming pool.

**MEASUREMENT FOCUS AND BASIS OF ACCOUNTING**

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

**Measurement Focus**

On the government-wide Statement of Net Position and the Statement of Activities, both governmental and business-type 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.

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

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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

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

###### Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, both governmental and business-type 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.

All proprietary funds utilize the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the District’s enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**SYCAMORE PARK DISTRICT, ILLINOIS****Notes to the Financial Statements  
December 31, 2013**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – Continued****ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION OR EQUITY****Cash and Investments**

For the purpose of the Statement of Net Position, cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with fiscal agent. For the purpose of the proprietary funds' Statement of Cash Flows, cash and cash equivalents are considered to be cash on hand, demand deposits, cash with fiscal agent, and all highly liquid investments with an original maturity of three months or less.

Investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national exchanges are valued at the last reported sales price. Investments that do not have any established market, if any, are reported at estimated fair value.

**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. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

**Prepays/Inventories**

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

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$10,000 or more, depending on classification, are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market 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.

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

#### 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:

Land Improvements	20 Years
Buildings	50 Years
Machinery and Equipment	5 - 20 Years
Vehicles	8 Years

##### 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 and proprietary 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.

##### 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 expenditures/expenses at the time of issuance.

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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

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

##### Long-Term Obligations – Continued

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”.

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

##### BUDGETARY INFORMATION

The budget numbers included in the financial schedules represent the amounts appropriated by the District and have been prepared on the modified accrual basis of accounting. The District follows these procedures in establishing the budgetary data reflected in the financial schedules:

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2013**

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

**BUDGETARY INFORMATION – Continued**

- Prior to February, the Director submits to the Board of Commissioners a proposed operating budget for the fiscal year commencing the previous January 1. The operating budget includes proposed expenditures and the means of financing them for all funds.
- An executive budget work session may be conducted at the District administrative office.
- A public hearing is conducted at the District administration office to obtain taxpayer comments.
- The budget is legally enacted through passage of an appropriation ordinance.
- Any revisions that alter the expenditures of any fund must be approved by the Board of Commissioners. No supplemental appropriations were adopted during the year.
- All appropriations lapse at the end of the year.

**EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS**

The following funds had an excess of actual expenditures over budget for the fiscal year:

<u>Fund</u>	<u>Excess</u>
General	\$ 35
Recreation - Recreation Subfund	24,112

**DEFICIT NET POSITION**

The following funds had deficit net position as of the date of this report:

<u>Fund</u>	<u>Deficit</u>
Golf Course	\$ 5,029

**SYCAMORE PARK DISTRICT, ILLINOIS****Notes to the Financial Statements  
December 31, 2013**

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**NOTE 3 – DETAIL NOTES ON ALL FUNDS****DEPOSITS AND INVESTMENTS**

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

Permitted Deposits and Investments – Statutes authorize the District to make deposits/invest in commercial banks, obligations of the U.S. Treasury and U.S. Agencies, insured credit union shares, money market mutual funds with portfolios of securities issued or guaranteed by the United States or agreement to repurchase these same obligations, repurchase agreements, short-term commercial paper rated within the three highest classifications by at least two standard rating services and the Illinois Funds.

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

At year-end, the carrying amount of the District's deposits totaled \$1,611,858 and the bank balances totaled \$1,661,271.

**Interest Rate Risk.** Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not address interest rate risk.

**Credit Risk.** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. State law limits investments in commercial paper, corporate bonds and mutual bond funds to the top two ratings issued by nationally recognized statistical rating organizations. The District's investment policy does not specifically limit the District to these type of investments, but does limit the length of maturity of investments to more than two years from date of purchase.

**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 contain any specific guidelines on the diversification of the investment portfolio. At December 31, 2013, the District's has no investments (other than those explicitly guaranteed by the U.S. Governments) which exceed 5% of the total investment portfolio.

**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. At December 31, 2013, the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance. Furthermore, the District's investment policy requires pledging of collateral with a market value of at least 105% for all bank balances in excess of federal depository insurance with the collateral held by an agent of the District in the District's name.



## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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

#### DEPOSITS AND INVESTMENTS – Continued

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

**Custodial Credit Risk – Continued.** For an investment, this is the risk that, in the event of the failure of the counterparty, the 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 does not address custodial credit risk for investments.

#### PROPERTY TAXES

Property taxes for 2012 attach as an enforceable lien on January 1, 2013, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of the Tax Levy Ordinance). Tax bills are prepared by the County and issued on or about February 1 and July 1, and are payable in two installments, on or about June 1 and September 1. The County collects such taxes and remits them periodically. The allowance for uncollectible taxes has been stated at 1.5% of the tax levies, to reflect actual collection experience. The entire 2013 levy has been deferred as it is intended to finance the fiscal year ending December 31, 2014.

#### Interfund Balances

The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
Recreation	Golf Course	\$ 222,725
Recreation	Swimming Pool	6,853

Interfund balances are advances in anticipation of receipts.

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2013**

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

**INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS –Continued**

**Interfund Transfers**

Interfund transfers for the year consisted of the following:

Transfers In	Transfers Out	Amount
General	Nonmajor Governmental	\$ 41,176
Recreation	Nonmajor Governmental	77,721
Golf Course	Nonmajor Governmental	37,264
Swimming Pool	Nonmajor Governmental	3,666

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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

#### CAPITAL ASSETS

##### Governmental Activities

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Increases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 2,777,322	-	-	2,777,322
Depreciable Capital Assets				
Land Improvements	2,658,179	250,430	-	2,908,609
Buildings	3,496,919	-	-	3,496,919
Machinery and Equipment	1,540,246	44,228	-	1,584,474
Vehicles	125,432	-	-	125,432
	<u>7,820,776</u>	<u>294,658</u>	<u>-</u>	<u>8,115,434</u>
Less Accumulated Depreciation				
Land Improvements	1,243,703	124,279	-	1,367,982
Buildings	950,783	63,316	-	1,014,099
Machinery and Equipment	821,469	80,048	-	901,517
Vehicles	112,993	5,005	-	117,998
	<u>3,128,948</u>	<u>272,648</u>	<u>-</u>	<u>3,401,596</u>
Total Net Depreciable Capital Assets	<u>4,691,828</u>	<u>22,010</u>	<u>-</u>	<u>4,713,838</u>
Total Net Capital Assets	<u>7,469,150</u>	<u>22,010</u>	<u>-</u>	<u>7,491,160</u>

Depreciation expense was charged to governmental activities as follows:

General Government	\$ 8,343
Park Maintenance	244,300
Recreation	<u>20,005</u>
	<u>272,648</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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

#### CAPITAL ASSETS – Continued

#### Business-Type Activities

Business-type capital asset activity for the year was as follows:

	Beginning Balances	Increases	Increases	Ending Balances
<b>Depreciable Capital Assets</b>				
Land Improvements	\$ 139,388	-	-	139,388
Buildings	964,446	-	-	964,446
Machinery and Equipment	219,905	-	-	219,905
Vehicles	21,829	-	-	21,829
	<u>1,345,568</u>	-	-	<u>1,345,568</u>
<b>Less Accumulated Depreciation</b>				
Land Improvements	130,253	3,269	-	133,522
Buildings	517,960	19,289	-	537,249
Machinery and Equipment	143,417	8,437	-	151,854
Vehicles	21,831	-	-	21,831
	<u>813,461</u>	<u>30,995</u>	-	<u>844,456</u>
<b>Total Net Capital Assets</b>	<u>532,107</u>	<u>(30,995)</u>	-	<u>501,112</u>

Depreciation expense was charged to business-type activities as follows:

Golf Course	\$ 16,993
Swimming Pool	<u>14,002</u>
	<u>30,995</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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

#### LONG-TERM DEBT

##### General Obligation Park Bonds

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

Issue	Fund Debt Retired by	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Alternate Revenue Source Bonds of 2006, due in annual installments of \$85,000 to \$185,000 plus interest at 4.00% to 4.25% through December 15, 2025.	Bond Project	\$ 1,860,000	-	110,000	1,750,000
General Obligation Limited Tax Park Bonds of 2009A, due in annual installments of \$30,000 to \$85,000 plus interest at 3.00% to 5.50% through December 15, 2024.	General Obligation Bond Retirement	855,000	-	60,000	795,000
General Obligation Limited Tax Park Bonds of 2012, due in one installments of \$457,540 plus interest at 0.89% on November 1, 2013.	General Obligation Bond Retirement	457,540	-	457,540	-
General Obligation Limited Tax Park Bonds of 2013, due in one installments of \$468,120 plus interest at 1.10% on November 1, 2014.	General Obligation Bond Retirement	-	468,120	-	468,120
		<u>3,172,540</u>	<u>468,120</u>	<u>627,540</u>	<u>3,013,120</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

#### 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
<b>Governmental Activities</b>					
Compensated Absences	\$ 28,034	7,554	15,108	20,480	4,096
Net Pension Obligation	13,830	296	-	14,126	-
Net Other Post-Employment Benefit Obligation	3,846	-	3,846	-	-
General Obligation Park Bonds	3,172,540	468,120	627,540	3,013,120	643,120
	<u>3,218,250</u>	<u>475,970</u>	<u>646,494</u>	<u>3,047,726</u>	<u>647,216</u>
<b>Business-Type Activities</b>					
Compensated Absences	<u>11,010</u>	<u>3,624</u>	<u>1,812</u>	<u>12,822</u>	<u>2,564</u>

For the governmental activities the compensated absences, the net pension obligation and the net other post-employment benefit obligation are generally liquidated by the General Fund. The General Obligation Bond Retirement and Bond Project Funds make payments on the general obligation park bonds. For the business-type activities the compensated absences are liquidated by the Golf Course Fund.

#### 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 than .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."

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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

#### LONG-TERM DEBT – Continued

#### Legal Debt Margin – Continued

Assessed Valuation - 2012	<u>\$ 396,912,375</u>
Legal Debt Limit - 2.875% of Equalized Assessed Value	11,411,231
Amount of Debt Applicable to Limit	<u>1,263,120</u>
Legal Debt Margin	<u>10,148,111</u>

#### 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 Park Bonds	
	Principal	Interest
2014	\$ 643,120	115,729
2015	185,000	103,788
2016	190,000	96,388
2017	195,000	88,462
2018	205,000	80,208
2019	210,000	71,348
2020	220,000	62,283
2021	230,000	52,588
2022	240,000	42,256
2023	250,000	31,456
2024	260,000	19,974
2025	185,000	7,862
	<u>3,013,120</u>	<u>772,342</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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

#### FUND BALANCE CLASSIFICATIONS

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

**Committed Fund Balance.** The District reports committed fund balance in the Recreation Fund, a major fund. Board approval (ordinance and/or resolution) is required to establish, modify or rescind a fund balance commitment. The District’s Board has committed the funds through formal Board action (i.e. ordinance and/or resolution) for future culture and recreation expenditures.

**Assigned Fund Balance.** The District reports assigned fund balance in the Bond Project, a major fund, and in the Developer Contribution Fund, a nonmajor fund. The District’s management has assigned these funds to future park improvement projects and equipment and vehicle purchases; these assignments are reviewed by the District’s Board during the annual budget process. The District Board, through the District’s policy manual, gives the Executive Director authority to assign funds.

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

	General	Special Revenue Recreation	Special Recreation	Debt Service General Obligation Bond Retirement	Capital Projects Bond Project	Nonmajor	Totals
Fund Balances							
Nonspendable							
Prepays	\$ 20,388	15,781	-	-	-	382	36,551
Restricted							
Property Tax Levies							
Park Improvements	-	-	-	-	-	294,097	294,097
Special Recreation	-	-	285,022	-	-	-	285,022
Insurance	-	-	-	-	-	42,297	42,297
Special Purpose	-	-	-	-	-	13,116	13,116
Public Safety	-	-	-	-	-	8,071	8,071
Debt Service	-	-	-	14,399	-	-	14,399
	-	-	285,022	14,399	-	357,581	657,002
Committed							
Recreation	-	222,027	-	-	-	-	222,027
Assigned							
Debt Service	-	-	-	-	-	-	-
Park Improvements	-	-	-	-	733,754	10,855	744,609
	-	-	-	-	733,754	10,855	744,609
Unassigned	110,806	-	-	-	-	-	110,806
Total Fund Balances	131,194	237,808	285,022	14,399	733,754	368,818	1,770,995



## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

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

#### FUND BALANCE CLASSIFICATIONS – Continued

**Minimum Fund Balance Policy.** The District has established a fund balance policy with the following targets for percentage of estimated annual operating expenditures:

<u>Fund</u>	<u>Target %</u>
General	25 - 50%
Recreation	25%
Special Recreation	10%
Paving and Lighting	25%
Park Police	25%
Audit	75%
Insurance	25%

#### NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2013:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation	\$ 7,491,160
Less Capital Related Debt:	
General Obligation Alternate Revenue Source Bonds of 2006	(1,750,000)
General Obligation Limited Tax Park Bonds of 2009A	(795,000)
General Obligation Limited Tax Park Bonds of 2013	<u>(468,120)</u>
Net Investment in Capital Assets	<u>4,478,040</u>
Business-Type Activities	
Capital Assets - Net of Accumulated Depreciation	<u>501,112</u>

#### NOTE 4 – OTHER INFORMATION

#### RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; natural disasters; and injuries to the District's employees. The District has purchased insurance from private insurance companies. Risks covered included certain types of liabilities and bonds. Premiums have been displayed as expenditures/expenses in appropriate funds.

## **SYCAMORE PARK DISTRICT, ILLINOIS**

### **Notes to the Financial Statements December 31, 2013**

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

#### **CONTINGENT LIABILITIES**

##### **Litigation**

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

##### **Grants**

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

#### **COMMITMENTS**

##### **Lease Commitments**

The District leases the Community Center from an unrelated party in Sycamore, Illinois. The lease has a term of 60 months with an option to review the lease for five additional years. Total facility rent expenditures for the District was \$60,168 for the year ended December 31, 2013. Future minimum lease payments for 2014 are \$31,170.

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

##### **Plan Descriptions, Provisions and Funding Policies**

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. The Illinois Pension Code establishes the benefit provisions of the plan; those provisions can only be amended by the Illinois General Assembly. IMRF provides retirement, disability, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained online at [www.imrf.org](http://www.imrf.org). The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes and can only be amended by the Illinois General Assembly.

L&A to  
update**SYCAMORE PARK DISTRICT, ILLINOIS****Notes to the Financial Statements  
December 31, 2013****NOTE 4 – OTHER INFORMATION – Continued****EMPLOYEE RETIREMENT SYSTEM – DEFINED BENEFIT PENSION PLAN – Continued****Plan Descriptions, Provisions and Funding Policies – Continued**

All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. Participating members hired before January 1, 2011 who retire at or after age 60 with 8 years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3 percent of their final rate (average of the highest 48 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service up to 15 years, and 2 percent for each year thereafter. For participating members hired on or after January 1, 2011 who retire at or after age 67 with 10 years of service are entitled to an annual retirement benefit, payable monthly for life in an amount equal to 1-2/3 percent of their final rate (average of the highest 96 consecutive months' earnings during the last 10 years) of earnings, for each year of credited service, with a maximum salary cap of \$106,800 at January 1, 2011. The maximum salary cap increases each year thereafter. The monthly pension of a member hired on or after January 1, 2011, shall be increased annually, following the later of the first anniversary date of retirement or the month following the attainment of age 62, by the lesser of 3% or ½ of the consumer price index. Employees with at least 10 years of credited service may retire at or after age 62 and receive a reduced benefit. IMRF also provides death and disability benefits. These benefit provisions and all other requirements are established by state statute. Employees participating in the plan are required to contribute 4.50 percent of their annual covered salary to IMRF. The employees' contribution rate is established by state statute. The District is required to contribute the remaining amount necessary to fund the IMRF plan as specified by statute. The employer contribution and annual required contribution rate for calendar year 2012 was 11.31 percent.

**Funding Policy and Annual Pension Cost**

For December 31, 2013 the District's annual pension cost of \$390,700 was equal to the District's required and actual contributions. The required contribution was determined as part of the December 31, 2010 actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions included (a) 7.5% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year, depending on age and service, attributable to seniority/merit, (d) post-retirement benefit increases of 3% annually, and (e) inflation rate of 4.00%. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 2013 was 30 years.

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

#### NOTE 4 – OTHER INFORMATION – Continued

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

##### Trend Information

Employer annual pension cost (APC), actual contributions and the net pension obligation (NPO) are as follows. The NPO is the cumulative difference between the APC and the contributions actually made.

Calendar Year	Annual Pension Cost	Percentage of APC Contributed	Net Pension Obligation
2011	\$ 92,245	96.45%	13,540
2012	87,709	99.67%	13,830
2013	85,815	99.66%	14,126

##### Annual Pension Cost and Net Pension Obligation

The District's annual required contribution for the current year and related information for IMRF is as follows:

Annual Required Contribution	\$ 85,519
Interest on the NPO	1,037
Adjustment to the ARC	<u>(741)</u>
Annual NPO Cost	85,815
Actual Contribution	<u>85,519</u>
Increase in the NPO	296
NPO - Beginning	<u>13,830</u>
NPO - Ending	<u><u>14,126</u></u>

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Notes to the Financial Statements  
December 31, 2013**

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**NOTE 4 – OTHER INFORMATION – Continued**

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

**Funded Status and Funding Progress**

The District’s funded status for the current year and related information for IMRF plan is as follows:

Actuarial Valuation Date	12/31/12
Percent Funded	0.00%
Actuarial Accrued Liability for Benefits	\$0
Actuarial Value of Assets	\$0
Over (Under) Funded Actuarial Accrued Liability (UAAL)	\$0
Covered Payroll (Annual Payroll of Active Employees Covered by the Plan)	\$0
Ratio of UAAL to Covered Payroll	#DIV/0!

The schedule of funding progress, presented as Required Supplementary Information (RSI) following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

**OTHER POST-EMPLOYMENT BENEFITS**

The District has evaluated its potential other post-employment benefits liability. Former employees who choose to retain their rights to health insurance through the District are required to pay 100% of the current premium. However, no former employees have chosen to stay in the District’s health insurance plan. Therefore, there has been 0% utilization and, therefore, no implicit subsidy to calculate in accordance with GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other Than Pensions*. Additionally, the District had no former employees for which the District was providing an explicit subsidy and no current employees with agreements for future explicit subsidies upon retirement. Therefore, the District has not recorded any post-employment benefit liability as of December 31, 2013.

## SYCAMORE PARK DISTRICT, ILLINOIS

### Notes to the Financial Statements December 31, 2013

#### NOTE 4 – OTHER INFORMATION – Continued

#### OTHER POST-EMPLOYMENT BENEFITS – Continued

#### Annual OPEB Costs and Net OPEB Obligation

The net OPEB obligation (NOPEBO) as of December 31, 2013, was calculated as follows:

Annual Required Contribution	\$ -
Interest on the NOPEBO	192
Adjustment to the ARC	<u>(4,038)</u>
Annual OPEB Cost	(3,846)
Actual Contribution	<u>-</u>
Increase in the NOPEBO	(3,846)
NOPEBO - Beginning	<u>3,846</u>
NOPEBO - Ending	<u><u>-</u></u>

#### Trend Information

The District's annual OPEB cost, actual contributions, the percentage of annual OPEB cost contributed and the net OPEB obligation are as follows:

Fiscal Year	Annual OPEB Cost	Actual Contributions	Percentage of OPEB Cost Contributed	Net OPEB Obligation
2011	\$ 968	-	0.00%	2,878
2012	968	-	0.00%	3,846
2013	(3,846)	-	0.00%	-

#### SUBSEQUENT EVENTS

On January 18, 2014, the District received a 5.49 acres land donation from the Sycamore Creek Homeowners Association intended to serve as a park within the Sycamore Park District.

On February 25, 2014, the Board approved the purchase of 25 acres of land from the Ernest C. Carls Trust No. 101 for the amount of \$450,000.

On March 5, 2014, the District issued \$450,000 in Debt Certificates due in one installment of \$450,000 plus semi annual interest at 2.74% through March 5, 2016.

## REQUIRED SUPPLEMENTARY INFORMATION

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

- Schedule of Funding Progress and Employer Contributions  
Illinois Municipal Retirement Fund
- 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.

L&A to update<sup>200</sup>  
upon receipt

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Illinois Municipal Retirement Fund**

**Required Supplementary Information  
Schedule of Funding Progress and Employer Contributions  
December 31, 2013**

**Funding Progress**

Actuarial Valuation Date Dec. 31	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability (AAL) - Entry Age	(3) Funded Ratio (1) ÷ (2)	(4) Unfunded (Overfunded) Actuarial Accrued Liability (2) - (1)	(5) Annual Covered Payroll	(6) Unfunded (Overfunded) Actuarial Accrued Liability as a Percentage of Covered Payroll (4) ÷ (5)
2008	\$ 1,071,361	\$ 1,499,440	71.45%	\$ 428,079	\$ 802,822	53.32%
2009	1,254,951	1,752,487	71.61%	497,536	860,909	57.79%
2010	1,455,399	1,897,671	76.69%	442,272	848,229	52.14%
2011	1,552,863	1,914,497	81.11%	361,634	804,418	44.96%
2012			#DIV/0!	-		#DIV/0!
2013			#DIV/0!	-		#DIV/0!

**Employer Contributions**

Fiscal Year	Employer Contributions	Annual Required Contribution	Percent Contributed
2008	\$ 74,743	\$ 74,743	100.00%
2009	78,687	78,687	100.00%
2010	85,247	95,511	89.25%
2011	88,969	92,025	96.68%
2012	87,419	87,419	100.00%
2013	85,519	85,519	100.00%



## SYCAMORE PARK DISTRICT, ILLINOIS

## General Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
 For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 440,000	440,000	478,215
Replacement Taxes	35,000	35,000	44,052
Interest	-	-	34
Miscellaneous	35,037	35,037	44,895
Total Revenues	<u>510,037</u>	<u>510,037</u>	<u>567,196</u>
Expenditures			
General Government	321,372	321,372	335,180
Park Maintenance	215,396	215,396	201,623
Total Expenditures	<u>536,768</u>	<u>536,768</u>	<u>536,803</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(26,731)	(26,731)	30,393
Other Financing Sources			
Transfers In	41,874	41,874	41,176
Net Change in Fund Balance	<u>15,143</u>	<u>15,143</u>	71,569
Fund Balance - Beginning			<u>59,625</u>
Fund Balance - Ending			<u><u>131,194</u></u>

## SYCAMORE PARK DISTRICT, ILLINOIS

## Recreation - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
<b>Revenues</b>			
Taxes	\$ 810,000	810,000	805,239
Charges for Services	276,496	276,496	292,358
Grants and Donations	3,250	3,250	14,637
Interest	-	-	44
Miscellaneous	18,100	18,100	17,429
<b>Total Revenues</b>	<b>1,107,846</b>	<b>1,107,846</b>	<b>1,129,707</b>
<b>Expenditures</b>			
Recreation	1,018,654	1,018,654	1,035,742
<b>Excess (Deficiency) of Revenues</b>			
<b>Over (Under) Expenditures</b>	<b>89,192</b>	<b>89,192</b>	<b>93,965</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In	72,391	72,391	77,721
Transfers Out	(8,966)	(8,966)	-
	63,425	63,425	77,721
<b>Net Change in Fund Balance</b>	<b>152,617</b>	<b>152,617</b>	<b>171,686</b>
<b>Fund Balance - Beginning</b>			<b>66,122</b>
<b>Fund Balance - Ending</b>			<b>237,808</b>

**SYCAMORE 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 December 31, 2013**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 176,000	176,000	157,659
Interest	-	-	62
Total Revenues	<u>176,000</u>	<u>176,000</u>	<u>157,721</u>
Expenditures			
Recreation			
Materials and Supplies	113,040	113,040	11,633
Contractual Services	78,000	78,000	75,271
Total Expenditures	<u>191,040</u>	<u>191,040</u>	<u>86,904</u>
Net Change in Fund Balance	<u>(15,040)</u>	<u>(15,040)</u>	70,817
Fund Balance - Beginning			<u>214,205</u>
Fund Balance - Ending			<u><u>285,022</u></u>

## **OTHER SUPPLEMENTARY INFORMATION**

Other supplementary information includes financial statements and schedules not required by the Governmental Accounting Standards Board (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
- Budgetary Comparison Schedules – Enterprise Funds

Client to <sup>205</sup>  
provide fund  
description

# COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

## GENERAL FUND

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

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## SPECIAL REVENUE FUNDS

Special revenue funds are created to account for the proceeds of specific revenue sources (other than capital project funds) that are legally restricted to expenditure for specified purposes.

### Recreation Fund

The Recreation Fund is used to account for the operations of the District's recreational programs and concessions. Financing is provided from an annual property tax levy restricted by the state for recreation purposes and fees and charges for programs and activities assigned for recreation purposes.

### Special Recreation Fund

The Special Recreation Fund is used to account for the operations of the District's special recreation programs and concessions. Financing is provided from an annual property tax levy restricted by the state for special recreation purposes.

### Donation Fund

The Donation Fund is used to account for

### Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund is used to account for the revenues derived from the property tax levy for the contributions to the Illinois Municipal Retirement Fund and the payment of Medicare and Social Security Taxes to the Federal Government.

### Social Security Fund

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

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

## **SPECIAL REVENUE FUNDS – Continued**

### **Insurance Fund**

The 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 property tax levy.

### **Audit Fund**

The Audit Fund is used to account for revenues derived from a specific annual property tax levy and for payment of audit expenditures.

### **Paving and Lighting**

The Paving and Lighting 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.

### **Park Police Fund**

The Park Police Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for police service for the parks.

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## **DEBT SERVICE FUND**

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

### **General Obligation Bond Retirement Fund**

The General Obligation Bond Retirement Fund is used to account for the accumulation of funds that are restricted or assigned for repayment of various general obligation bond issues where repayment is financed by an annual property tax levy.

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Client to<sup>207</sup>  
Provide fund  
description

## COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

### CAPITAL PROJECTS FUNDS

Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

#### Bond Project Fund

The Bond Project Fund is used to account for the proceeds of the General Obligation (Limited Tax) Park Bonds the proceeds of which are restricted for park development and improvements.

#### Developer Contribution Fund

The Developer Contribution is used to account for the



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### ENTERPRISE FUNDS

Enterprise Funds are created to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

#### Golf Course Fund

The Golf Course Fund is used to account for the revenues and expenses associated with the operation and maintenance of the golf course.

#### Swimming Pool Fund

The Swimming Pool Fund is used to account for the revenues and expenses associated with the operation and maintenance of the swimming pool.

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**SYCAMORE PARK DISTRICT, ILLINOIS**

**General Fund**

**Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
<b>General Government</b>			
General Administration			
Salaries and Wages	\$ 184,154	184,154	186,683
Professional Services	18,750	18,750	23,510
Department Administration	46,068	46,068	46,869
Services	14,740	14,740	20,255
Maintenance and Equipment	600	600	1,499
Materials and Supplies	500	500	537
Utilities	9,820	9,820	9,634
Insurance	46,740	46,740	46,193
<b>Total General Government</b>	<b>321,372</b>	<b>321,372</b>	<b>335,180</b>
<b>Park Maintenance</b>			
Salaries and Wages	95,379	95,379	87,230
Department Administration	2,305	2,305	1,448
Services	12,400	12,400	20,259
Maintenance and Equipment	29,800	29,800	29,840
Materials and Supplies	53,700	53,700	37,911
Utilities	12,300	12,300	15,211
Insurance	7,512	7,512	7,491
Miscellaneous	2,000	2,000	2,233
<b>Total Park Maintenance</b>	<b>215,396</b>	<b>215,396</b>	<b>201,623</b>
<b>Total Expenditures</b>	<b>536,768</b>	<b>536,768</b>	<b>536,803</b>



## SYCAMORE PARK DISTRICT, ILLINOIS

## Recreation - Special Revenue Fund

## Combining Balance Sheet

December 31, 2013

	Recreation Subfund	Concessions Subfund	Totals
<b>ASSETS</b>			
Cash and Investments	\$ -	25,309	25,309
Receivables - Net of Allowances			
Taxes	859,700	-	859,700
Accounts	124	-	124
Due from Other Funds	206,899	22,679	229,578
Prepays	13,981	1,800	15,781
	<hr/>		
Total Assets	1,080,704	49,788	1,130,492
<b>LIABILITIES</b>			
Liabilities			
Accounts Payable	17,013	165	17,178
Accrued Payroll	9,890	385	10,275
Other Payables	5,481	50	5,531
Total Liabilities	32,384	600	32,984
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	859,700	-	859,700
Total Liabilities and Deferred Inflows of Resources	892,084	600	892,684
<b>FUND BALANCES</b>			
Nonspendable	13,981	1,800	15,781
Committed	174,639	47,388	222,027
Total Fund Balances	188,620	49,188	237,808
	<hr/>		
Total Liabilities, Deferred Inflows of Resources and Fund Balances	1,080,704	49,788	1,130,492

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Recreation - Special Revenue Fund**

**Combining Schedule of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ended April 30, 2013**

	Recreation Subfund		
	Budget		Actual
	Original	Final	
Revenues			
Taxes	\$ 810,000	810,000	805,239
Charges for Services	140,751	140,751	157,724
Grants and Donations	3,250	3,250	14,637
Interest	-	-	44
Miscellaneous	18,100	18,100	17,429
Total Revenues	<u>972,101</u>	<u>972,101</u>	<u>995,073</u>
Expenditures			
Recreation	<u>891,065</u>	<u>891,065</u>	<u>915,177</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>81,036</u>	<u>81,036</u>	<u>79,896</u>
Other Financing Sources (Uses)			
Transfers In	67,464	67,464	72,598
Transfers Out	(8,966)	(8,966)	-
	<u>58,498</u>	<u>58,498</u>	<u>72,598</u>
Net Change in Fund Balances	<u>139,534</u>	<u>139,534</u>	152,494
Fund Balances - Beginning			<u>36,126</u>
Fund Balances - Ending			<u>188,620</u>

Concessions Subfund			Totals		
Budget		Actual	Budget		Actual
Original	Final		Original	Final	
-	-	-	810,000	810,000	805,239
135,745	135,745	134,634	276,496	276,496	292,358
-	-	-	3,250	3,250	14,637
-	-	-	-	-	44
-	-	-	18,100	18,100	17,429
135,745	135,745	134,634	1,107,846	1,107,846	1,129,707
127,589	127,589	120,565	1,018,654	1,018,654	1,035,742
8,156	8,156	14,069	89,192	89,192	93,965
4,927	4,927	5,123	72,391	72,391	77,721
-	-	-	(8,966)	(8,966)	-
4,927	4,927	5,123	63,425	63,425	77,721
13,083	13,083	19,192	152,617	152,617	171,686
		29,996			66,122
		49,188			237,808

## SYCAMORE PARK DISTRICT, ILLINOIS

## Recreation - Recreation Subfund - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended April 30, 2013

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 810,000	810,000	805,239
Charges for Services			
User Fees - Sports Complex	59,813	59,813	32,751
Recreation Fees	80,938	80,938	124,973
Grants and Donations	3,250	3,250	14,637
Interest	-	-	44
Miscellaneous	18,100	18,100	17,429
Total Revenues	972,101	972,101	995,073
Expenditures			
Recreation	891,065	891,065	915,177
Excess (Deficiency) of Revenues Over (Under) Expenditures	81,036	81,036	79,896
Other Financing Sources (Uses)			
Transfers In	67,464	67,464	72,598
Transfers Out	(8,966)	(8,966)	-
	58,498	58,498	72,598
Net Change in Fund Balance	139,534	139,534	152,494
Fund Balance - Beginning			36,126
Fund Balance - Ending			188,620

## SYCAMORE PARK DISTRICT, ILLINOIS

## Recreation - Recreation Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended December 31, 2013

	Budget		Actual
	Original	Final	
Recreation			
General Administration			
Salaries and Wages	\$ 178,535	178,535	180,931
Professional Services	18,750	18,750	12,199
Department Administration	25,738	25,738	36,526
Services	13,990	13,990	17,309
Materials and Supplies	500	500	375
Utilities	9,320	9,320	8,471
Insurance	30,720	30,720	40,464
Total General Administration	277,553	277,553	296,275
Sports Complex Administration			
Department Administration	200	200	552
Sports Complex Maintenance			
Salaries and Wages	245,568	245,568	246,325
Department Administration	3,765	3,765	2,527
Services	5,300	5,300	7,168
Maintenance and Equipment	9,600	9,600	12,940
Materials and Supplies	27,450	27,450	20,025
Utilities	6,800	6,800	5,854
Insurance	66,096	66,096	67,998
Total Sports Complex Maintenance	364,579	364,579	362,837
Community Center			
Administration			
Salaries and Wages	51,672	51,672	52,923
Department Administration	3,250	3,250	4,393
Services	9,000	9,000	7,621
Maintenance and Equipment	3,100	3,100	16
Materials and Supplies	3,300	3,300	2,907
Utilities	12,520	12,520	12,682
Miscellaneous	69,093	69,093	66,153
Total Community Center Administration	151,935	151,935	146,695

## SYCAMORE PARK DISTRICT, ILLINOIS

## Recreation - Recreation Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended December 31, 2013

	Budget		Actual
	Original	Final	
Recreation - Continued			
Community Center - Continued			
Youth Programs			
Salaries and Wages	\$ 568	568	2,302
Professional Services	1,000	1,000	7,029
Materials and Supplies	450	450	131
Miscellaneous	-	-	971
	<u>2,018</u>	<u>2,018</u>	<u>10,433</u>
Teen Programs			
Salaries and Wages	3,930	3,930	2,074
Materials and Supplies	-	-	1,477
Miscellaneous	-	-	659
	<u>3,930</u>	<u>3,930</u>	<u>4,210</u>
Adult Programs			
Professional Services	1,840	1,840	1,315
Department Administration	125	125	-
Materials and Supplies	80	80	250
Miscellaneous	-	-	300
	<u>2,045</u>	<u>2,045</u>	<u>1,865</u>
Family Programs			
Salaries and Wages	7,859	7,859	8,539
Materials and Supplies	440	440	135
Utilities	250	250	194
Miscellaneous	-	-	101
	<u>8,549</u>	<u>8,549</u>	<u>8,969</u>
Senior Programs			
Professional Services	240	240	-
Miscellaneous	-	-	45
	<u>240</u>	<u>240</u>	<u>45</u>
Dance Programs			
Professional Services	1,750	1,750	3,502
Miscellaneous	-	-	392
	<u>1,750</u>	<u>1,750</u>	<u>3,894</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

## Recreation - Recreation Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended December 31, 2013

	Budget		Actual
	Original	Final	
Recreation - Continued			
Community Center - Continued			
League Programs			
Salaries and Wages	\$ 2,327	2,327	2,600
Professional Services	-	-	180
Materials and Supplies	400	400	542
Miscellaneous	-	-	30
	<u>2,727</u>	<u>2,727</u>	<u>3,352</u>
Youth Athletics			
Salaries and Wages	5,415	5,415	886
Professional Services	12,396	12,396	12,896
Materials and Supplies	1,500	1,500	-
Miscellaneous	-	-	1,852
	<u>19,311</u>	<u>19,311</u>	<u>15,634</u>
Fitness Programs			
Salaries and Wages	13,952	13,952	19,849
Materials and Supplies	1,000	1,000	915
Miscellaneous	100	100	1,361
	<u>15,052</u>	<u>15,052</u>	<u>22,125</u>
Preschool Programs			
Professional Services	-	-	128
Special Events			
Salaries and Wages	586	586	341
Professional Services	1,100	1,100	275
Materials and Supplies	2,355	2,355	4,444
Miscellaneous	180	180	22
	<u>4,221</u>	<u>4,221</u>	<u>5,082</u>
Weight Room			
Salaries and Wages	-	-	78
Maintenance and Equipment	2,200	2,200	1,270
Materials and Supplies	800	800	149
	<u>3,000</u>	<u>3,000</u>	<u>1,497</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

## Recreation - Recreation Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended December 31, 2013

	Budget		Actual
	Original	Final	
Recreation - Continued			
Community Center - Continued			
Summer Concerts			
Professional Services	\$ 9,955	9,955	7,062
Trips			
Materials and Supplies	-	-	705
Brochures			
Department Administration	24,000	24,000	23,817
Total Community Center	248,733	248,733	255,513
Total Expenditures	891,065	891,065	915,177



## SYCAMORE PARK DISTRICT, ILLINOIS

## Recreation - Concessions Subfund - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2013

	Budget		Actual
	Original	Final	
Revenues			
Charges for Services			
Sales Concessions			
Clubhouse	\$ 62,545	62,545	71,279
Beverage Cart	14,750	14,750	14,658
Sports Complex	28,600	28,600	24,567
Pool	11,850	11,850	7,797
Catering	18,000	18,000	16,333
Total Revenues	135,745	135,745	134,634
Expenditures			
Recreation	127,589	127,589	120,565
Excess (Deficiency) of Revenues Over (Under) Expenditures	8,156	8,156	14,069
Other Financing Sources			
Transfers In	4,927	4,927	5,123
Net Change in Fund Balance	13,083	13,083	19,192
Fund Balance - Beginning			29,996
Fund Balance - Ending			49,188

## SYCAMORE PARK DISTRICT, ILLINOIS

## Recreation - Concessions Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual  
For the Fiscal Year Ended December 31, 2013

	Budget		Actual
	Original	Final	
<b>Recreation</b>			
<b>Clubhouse</b>			
Salaries and Wages	\$ 32,801	32,801	33,534
Department Administration	3,875	3,875	3,258
Services	1,550	1,550	2,244
Maintenance and Equipment	800	800	330
Materials and Supplies	4,500	4,500	4,081
Cost of Goods Sold	24,150	24,150	26,843
Utilities	2,695	2,695	2,445
Miscellaneous	5,200	5,200	6,119
	<u>75,571</u>	<u>75,571</u>	<u>78,854</u>
<b>Beverage Cart</b>			
Salaries and Wages	4,952	4,952	4,706
Maintenance and Equipment	500	500	-
Cost of Goods Sold	4,085	4,085	3,732
Miscellaneous	1,320	1,320	1,317
	<u>10,857</u>	<u>10,857</u>	<u>9,755</u>
<b>Sports Complex</b>			
Salaries and Wages	5,168	5,168	6,090
Department Administration	175	175	175
Maintenance and Equipment	300	300	474
Materials and Supplies	1,075	1,075	574
Cost of Goods Sold	11,335	11,335	10,190
Utilities	1,000	1,000	872
Miscellaneous	2,760	2,760	2,173
	<u>21,813</u>	<u>21,813</u>	<u>20,548</u>
<b>Pool</b>			
Salaries and Wages	4,306	4,306	4,045
Department Administration	175	175	175
Services	100	100	-
Maintenance and Equipment	300	300	-
Materials and Supplies	550	550	470
Cost of Goods Sold	5,115	5,115	2,812
Miscellaneous	1,165	1,165	701
	<u>11,711</u>	<u>11,711</u>	<u>8,203</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

## Recreation - Concessions Subfund - Special Revenue Fund

Schedule of Expenditures - Budget and Actual - Continued  
For the Fiscal Year Ended December 31, 2013

	Budget		Actual
	Original	Final	
Recreation - Continued			
Catering			
Salaries and Wages	\$ 862	862	984
Materials and Supplies	400	400	375
Cost of Goods Sold	5,000	5,000	1,018
Miscellaneous	1,375	1,375	828
	<u>7,637</u>	<u>7,637</u>	<u>3,205</u>
 Total Expenditures	 <u>127,589</u>	 <u>127,589</u>	 <u>120,565</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

## General Obligation Bond Retirement - Debt Service Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2013

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 565,000	565,000	563,944
Interest	-	-	53
Total Revenues	<u>565,000</u>	<u>565,000</u>	<u>563,997</u>
Expenditures			
Debt Service			
Principal Retirement	517,540	517,540	517,540
Interest and Fiscal Charges	44,703	44,703	44,703
Total Expenditures	<u>562,243</u>	<u>562,243</u>	<u>562,243</u>
Net Change in Fund Balance	<u>2,757</u>	<u>2,757</u>	1,754
Fund Balance - Beginning			<u>12,645</u>
Fund Balance - Ending			<u>14,399</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

## Bond Project - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2013

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations			
Grants	\$ -	-	3,250
Interest	-	-	728
Total Revenues	-	-	3,978
Expenditures			
Capital Outlay	397,315	397,315	361,240
Debt Service			
Principal Retirement	110,000	110,000	110,000
Interest and Fiscal Charges	87,450	87,450	86,725
Total Expenditures	594,765	594,765	557,965
Excess (Deficiency) of Revenues Over (Under) Expenditures	(594,765)	(594,765)	(553,987)
Other Financing Sources			
Debt Issuance	462,000	462,000	468,120
Net Change in Fund Balance	(132,765)	(132,765)	(85,867)
Fund Balance - Beginning			819,621
Fund Balance - Ending			733,754

## SYCAMORE PARK DISTRICT, ILLINOIS

## Nonmajor Governmental Funds

Combining Balance Sheet  
December 31, 2013

	Special Revenue	Capital Projects	Totals
<b>ASSETS</b>			
Cash and Investments	\$ 343,859	74,064	417,923
Receivables - Net of Allowances			
Taxes	233,200	-	233,200
Prepays	382	-	382
			<hr/>
Total Assets	577,441	74,064	651,505
			<hr/> <hr/>
<b>LIABILITIES</b>			
Accounts Payable	49,487	-	49,487
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property Taxes	233,200	-	233,200
Total Liabilities, Deferred Inflows of Resources	282,687	-	282,687
			<hr/>
<b>FUND BALANCES</b>			
Nonspendable	382	-	382
Restricted	283,517	74,064	357,581
Assigned	10,855	-	10,855
Total Fund Balances	294,754	74,064	368,818
			<hr/>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	577,441	74,064	651,505
			<hr/> <hr/>

## SYCAMORE PARK DISTRICT, ILLINOIS

## Nonmajor Governmental Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Fiscal Year Ended December 31, 2013

	Special Revenue	Capital Projects	Totals
Revenues			
Taxes			
Property Taxes	\$ 212,053	-	212,053
Grants and Donations	556	42,640	43,196
Interest	2,310	13	2,323
Total Revenues	<u>214,919</u>	<u>42,653</u>	<u>257,572</u>
Expenditures			
General Government	92,023	-	92,023
Capital Outlay	65,642	-	65,642
Total Expenditures	<u>157,665</u>	<u>-</u>	<u>157,665</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	57,254	42,653	99,907
Other Financing (Uses)			
Transfers Out	<u>(159,827)</u>	<u>-</u>	<u>(159,827)</u>
Net Change in Fund Balances	(102,573)	42,653	(59,920)
Fund Balances - Beginning	<u>397,327</u>	<u>31,411</u>	<u>428,738</u>
Fund Balances - Ending	<u><u>294,754</u></u>	<u><u>74,064</u></u>	<u><u>368,818</u></u>

## SYCAMORE PARK DISTRICT, ILLINOIS

## Nonmajor Governmental - Special Revenue Funds

Combining Balance Sheet  
December 31, 2013

	<u>Donations</u>	<u>Illinois Municipal Retirement</u>
<b>ASSETS</b>		
Cash and Investments	\$ 223,514	-
Receivables - Net of Allowances		
Taxes	-	88,000
Prepays	-	-
	<u>223,514</u>	<u>88,000</u>
Total Assets	<u>223,514</u>	<u>88,000</u>
<b>LIABILITIES</b>		
Accounts Payable	-	-
<b>DEFERRED INFLOWS OF RESOURCES</b>		
Property Taxes	-	88,000
Total Liabilities and Deferred Inflows of Resources	<u>-</u>	<u>88,000</u>
<b>FUND BALANCES</b>		
Nonspendable	-	-
Restricted	212,659	-
Assigned	10,855	-
Total Fund Balances	<u>223,514</u>	<u>-</u>
Total Deferred Inflows of Resources and Fund Balances	<u>223,514</u>	<u>88,000</u>



Social Security	Insurance	Audit	Paving and Lighting	Park Police	Totals
-	42,297	13,116	56,861	8,071	343,859
75,000	55,000	15,000	100	100	233,200
-	382	-	-	-	382
75,000	97,679	28,116	56,961	8,171	577,441
-	-	-	49,487	-	49,487
75,000	55,000	15,000	100	100	233,200
75,000	55,000	15,000	49,587	100	282,687
-	382	-	-	-	382
-	42,297	13,116	7,374	8,071	283,517
-	-	-	-	-	10,855
-	42,679	13,116	7,374	8,071	294,754
75,000	97,679	28,116	56,961	8,171	577,441

## SYCAMORE PARK DISTRICT, ILLINOIS

## Nonmajor Governmental - Special Revenue Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
 For the Fiscal Year Ended December 31, 2013

	Donations	Illinois Municipal Retirement
Revenues		
Taxes		
Property Taxes	\$ -	85,372
Grants and Donations	556	-
Interest	2,280	-
Total Revenues	<u>2,836</u>	<u>85,372</u>
Expenditures		
General Government	-	-
Capital Outlay	-	-
Total Expenditures	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,836	85,372
Other Financing (Uses)		
Transfers Out	-	(85,372)
Net Change in Fund Balances	2,836	-
Fund Balances - Beginning	<u>220,678</u>	<u>-</u>
Fund Balances - Ending	<u><u>223,514</u></u>	<u><u>-</u></u>

Social Security	Insurance	Audit	Paving and Lighting	Park Police	Totals
74,455	42,726	9,340	80	80	212,053
-	-	-	-	-	556
-	9	4	15	2	2,310
74,455	42,735	9,344	95	82	214,919
-	78,773	13,250	-	-	92,023
-	-	-	65,642	-	65,642
-	78,773	13,250	65,642	-	157,665
74,455	(36,038)	(3,906)	(65,547)	82	57,254
(74,455)	-	-	-	-	(159,827)
-	(36,038)	(3,906)	(65,547)	82	(102,573)
-	78,717	17,022	72,921	7,989	397,327
-	42,679	13,116	7,374	8,071	294,754

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Donations - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations			
Donations and Contributions	\$ -	-	556
Interest	-	-	2,280
Total Revenues	-	-	2,836
Expenditures			
General Government	-	-	-
Net Change in Fund Balance	-	-	2,836
Fund Balance - Beginning			220,678
Fund Balance - Ending			223,514

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Illinois Municipal Retirement - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 86,000	86,000	85,372
Expenditures			
General Government	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	86,000	86,000	85,372
Other Financing (Uses)			
Transfers Out	(86,000)	(86,000)	(85,372)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			-
Fund Balance - Ending			-

## SYCAMORE PARK DISTRICT, ILLINOIS

## Social Security - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 75,000	75,000	74,455
Expenditures			
General Government	-	-	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	75,000	75,000	74,455
Other Financing (Uses)			
Transfers Out	(75,000)	(75,000)	(74,455)
Net Change in Fund Balance	-	-	-
Fund Balance - Beginning			-
Fund Balance - Ending			-

## SYCAMORE PARK DISTRICT, ILLINOIS

## Insurance - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 43,000	43,000	42,726
Interest	-	-	9
Total Revenues	43,000	43,000	42,735
Expenditures			
General Government			
Insurance	96,000	96,000	78,773
Net Change in Fund Balance	(53,000)	(53,000)	(36,038)
Fund Balance - Beginning			78,717
Fund Balance - Ending			42,679

## SYCAMORE PARK DISTRICT, ILLINOIS

## Audit - Special Revenue Fund

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 9,400	9,400	9,340
Interest	-	-	4
Total Revenues	9,400	9,400	9,344
Expenditures			
General Government			
Professional Services	15,000	15,000	13,250
Net Change in Fund Balance	<u>(5,600)</u>	<u>(5,600)</u>	(3,906)
Fund Balance - Beginning			<u>17,022</u>
Fund Balance - Ending			<u>13,116</u>



**SYCAMORE PARK DISTRICT, ILLINOIS**

**Paving and Lighting - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ -	-	80
Interest	100	100	15
Total Revenues	100	100	95
Expenditures			
Capital Outlay	72,000	72,000	65,642
Net Change in Fund Balance	(71,900)	(71,900)	(65,547)
Fund Balance - Beginning			72,921
Fund Balance - Ending			7,374

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Park Police - Special Revenue Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 100	100	80
Interest	-	-	2
Total Revenues	100	100	82
Expenditures			
General Government			
General Administration	-	-	-
Net Change in Fund Balance	100	100	82
Fund Balance - Beginning			7,989
Fund Balance - Ending			8,071

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Developer Contribution - Capital Projects Fund**

**Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Revenues			
Grants and Donations			
Developer Contributions	\$ 5,000	5,000	42,640
Interest	-	-	13
Total Revenues	5,000	5,000	42,653
Expenditures			
General Government	-	-	-
Net Change in Fund Balance	5,000	5,000	42,653
Fund Balance - Beginning			31,411
Fund Balance - Ending			74,064

## SYCAMORE PARK DISTRICT, ILLINOIS

## Golf Course - Enterprise Fund

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Green Fees	\$ 157,900	157,900	168,963
Golf Events and Programs	29,600	29,600	21,099
Golf Cart Rentals	104,000	104,000	118,462
Season Passes	137,070	137,070	112,788
Pro Shop Sales	59,616	59,616	53,182
Total Operating Revenues	<u>488,186</u>	<u>488,186</u>	<u>474,494</u>
Operating Expenses			
Operations	519,517	519,517	513,537
Depreciation	-	-	16,993
Total Operating Expenses	<u>519,517</u>	<u>519,517</u>	<u>530,530</u>
Income (Loss) Before Transfers	(31,331)	(31,331)	(56,036)
Transfers In	<u>39,177</u>	<u>39,177</u>	<u>37,264</u>
Change in Net Position	<u>7,846</u>	<u>7,846</u>	(18,772)
Net Position - Beginning			<u>13,743</u>
Net Position - Ending			<u>(5,029)</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

## Golf Course - Enterprise Fund

Schedule of Operating Expenses - Budget and Actual  
For the Fiscal Year Ended December 31, 2013

	Budget		Actual
	Original	Final	
Operating Expenses			
Operations			
Golf Maintenance			
Salaries and Wages	\$ 156,727	156,727	150,707
Department Administration	170	170	237
Services	4,020	4,020	3,243
Maintenance and Equipment	13,500	13,500	14,535
Materials and Supplies	56,100	56,100	46,718
Utilities	10,800	10,800	12,253
Insurance	42,228	42,228	41,677
	<u>283,545</u>	<u>283,545</u>	<u>269,370</u>
Pro Shop			
Salaries and Wages	134,496	134,496	126,910
Professional Services	6,200	6,200	9,655
Department Administration	8,950	8,950	9,842
Services	6,000	6,000	5,649
Maintenance and Equipment	5,700	5,700	7,119
Materials and Supplies	6,750	6,750	12,787
Sales Inventory	33,120	33,120	37,781
Utilities	7,280	7,280	7,955
Insurance	23,136	23,136	22,827
Miscellaneous	4,340	4,340	3,642
	<u>235,972</u>	<u>235,972</u>	<u>244,167</u>
Total Operations	<u>519,517</u>	<u>519,517</u>	<u>513,537</u>
Depreciation	-	-	16,993
Total Operating Expenses	<u>519,517</u>	<u>519,517</u>	<u>530,530</u>

## SYCAMORE PARK DISTRICT, ILLINOIS

## Swimming Pool - Enterprise Fund

**Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual**  
**For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Operating Revenues			
Charges for Services			
Pool Fees	\$ 23,675	23,675	15,738
Pool Events and Programs	14,900	14,900	19,055
Season Passes	35,450	35,450	35,694
Total Operating Revenues	<u>74,025</u>	<u>74,025</u>	<u>70,487</u>
Operating Expenses			
Administration	50,270	50,270	48,262
Operations	36,720	36,720	36,472
Depreciation	-	-	14,002
Total Operating Expenses	<u>86,990</u>	<u>86,990</u>	<u>98,736</u>
Income (Loss) Before Transfers	(12,965)	(12,965)	(28,249)
Transfers In	<u>12,965</u>	<u>12,965</u>	<u>3,666</u>
Change in Net Position	<u>-</u>	<u>-</u>	(24,583)
Net Position - Beginning			<u>293,509</u>
Net Position - Ending			<u><u>268,926</u></u>

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Swimming Pool - Enterprise Fund**

**Schedule of Operating Expenses - Budget and Actual  
For the Fiscal Year Ended December 31, 2013**

	Budget		Actual
	Original	Final	
Operating Expenses			
Administration			
Salaries and Wages	\$ 46,720	46,720	43,923
Department Administration	1,350	1,350	1,737
Services	400	400	666
Materials and Supplies	1,350	1,350	1,436
Utilities	450	450	500
Total Administration	50,270	50,270	48,262
Operations			
Pool Maintenance			
Department Administration	-	-	680
Services	1,100	1,100	1,312
Maintenance and Equipment	5,400	5,400	2,895
Materials and Supplies	6,000	6,000	7,508
Utilities	16,100	16,100	15,415
Total Pool Maintenance	28,600	28,600	27,810
Swim Lessons			
Salaries and Wages	8,020	8,020	8,248
Department Administration	100	100	414
Total Swim Lessons	8,120	8,120	8,662
Total Operations	36,720	36,720	36,472
Depreciation	-	-	14,002
Total Operating Expenses	86,990	86,990	98,736

## **SUPPLEMENTAL SCHEDULES**



**SYCAMORE PARK DISTRICT, ILLINOIS**

**Schedule of General Long-Term Debt  
December 31, 2013**

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<b>Amount Available and to be Provided for the Retirement of General Long-Term Debt</b>	
Amount Available for Debt Service	\$ 14,399
Amount to be Provided for Retirement of General Long-Term Debt	<u>3,033,327</u>
Total	<u><u>3,047,726</u></u>

<b>General Long-Term Debt Payable</b>	
Compensated Absences Payable	20,480
Net Pension Obligation	14,126
General Obligation Alternate Revenue Source Park Bonds of 2006	1,750,000
General Obligation Limited Tax Park Bonds of 2009A	795,000
General Obligation Limited Tax Park Bonds of 2013	<u>468,120</u>
Total	<u><u>3,047,726</u></u>

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Alternate Revenue Source Bonds of 2006  
December 31, 2013**

Date of Issue	May 15, 2006
Date of Maturity	December 15, 2025
Authorized Issue	\$2,555,000
Denomination of Bonds	\$5,000
Interest Rates	4.00% to 4.25%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	J. P. Morgan Trust Company

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

Fiscal Year	Requirements		
	Principal	Interest	Totals
2014	\$ 115,000	72,050	187,050
2015	120,000	67,450	187,450
2016	125,000	62,650	187,650
2017	130,000	57,650	187,650
2018	135,000	52,320	187,320
2019	140,000	46,786	186,786
2020	145,000	41,045	186,045
2021	155,000	35,100	190,100
2022	160,000	28,706	188,706
2023	165,000	22,106	187,106
2024	175,000	15,300	190,300
2025	185,000	7,862	192,862
	<u>1,750,000</u>	<u>509,025</u>	<u>2,259,025</u>

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Limited Tax Park Bonds of 2009A  
December 31, 2013**

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Date of Issue	April 6, 2009
Date of Maturity	December 15, 2024
Authorized Issue	\$1,000,000
Denomination of Bonds	\$5,000
Interest Rates	3.00% to 5.50%
Interest Dates	June 15 and December 15
Principal Maturity Date	December 15
Payable at	Apple River State Bank

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

Fiscal Year	Requirements		
	Principal	Interest	Totals
2014	\$ 60,000	38,587	98,587
2015	65,000	36,338	101,338
2016	65,000	33,738	98,738
2017	65,000	30,812	95,812
2018	70,000	27,888	97,888
2019	70,000	24,562	94,562
2020	75,000	21,238	96,238
2021	75,000	17,488	92,488
2022	80,000	13,550	93,550
2023	85,000	9,350	94,350
2024	85,000	4,674	89,674
	<u>795,000</u>	<u>258,225</u>	<u>1,053,225</u>

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Long-Term Debt Requirements**

**General Obligation Limited Tax Park Bonds of 2013  
December 31, 2013**

Date of Issue	November 5, 2013
Date of Maturity	November 1, 2014
Authorized Issue	\$468,120
Denomination of Bonds	\$5,000
Interest Rate	1.10%
Interest Date	November 1
Principal Maturity Date	November 1
Payable at	Resource Bank, N.A.

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

Fiscal Year	Requirements		
	Principal	Interest	Totals
2014	\$ 468,120	5,092	473,212

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Schedule of Property Tax Data - Last Ten Tax Levy Years  
December 31, 2013 (Unaudited)**

	2003	2004	2005	2006
Assessed Valuations	\$ 263,276,868	287,011,086	336,884,055	386,837,630
Property Tax Rates by Fund				
General	0.1000	0.0977	0.1000	0.1000
Special Revenue Funds				
Illinois Municipal Retirement	0.0196	0.0216	0.0211	0.0207
Social Security	0.0259	0.0258	0.0238	0.0207
Recreation	0.1320	0.1465	0.1231	0.1320
Audit	0.0019	0.0026	0.0024	0.0039
Insurance	0.0236	0.0279	0.0268	0.0285
Paving and Lighting	0.0050	-	-	-
Park Police	-	-	-	-
Special Recreation	0.0047	0.0115	0.0153	0.0141
Debt Service	0.1990	0.1826	0.1555	0.1354
Total Property Tax Rates by Fund	0.5117	0.5162	0.4680	0.4553
Property Tax Extensions by Fund				
General	262,869	286,553	336,361	386,265
Special Revenue Funds				
Illinois Municipal Retirement	49,393	57,081	70,030	79,996
Social Security	65,191	68,142	76,388	79,996
Recreation	340,678	357,533	410,192	469,003
Audit	4,810	6,935	7,938	11,819
Insurance	48,315	73,644	89,203	104,987
Paving and Lighting	4,232	-	-	116
Park Police	-	-	-	116
Special Recreation	12,434	33,011	51,497	54,734
Debt Service	528,418	528,405	528,389	528,410
Total Property Tax Extensions by Fund	1,316,341	1,411,305	1,569,998	1,715,442
Property Tax Collections	1,317,909	1,411,160	1,570,479	1,703,745
Percent Collected	100.12%	99.99%	100.03%	99.32%

2007	2008	2009	2010	2011	2012
444,112,643	475,111,862	492,918,971	466,996,590	439,607,326	396,912,375
0.1000	0.1000	0.1000	0.1000	0.1000	0.1213
0.0185	0.0171	0.0181	0.0210	0.0221	0.0217
0.0185	0.0179	0.0175	0.0191	0.0187	0.0189
0.1159	0.1180	0.1146	0.1364	0.1589	0.2043
0.0027	0.0038	0.0037	0.0049	0.0041	0.0024
0.0253	0.0274	0.0276	0.0210	0.0262	0.0108
-	-	-	-	-	0.0000
0.0009	-	-	-	-	0.0000
0.0153	0.0173	0.0185	0.0400	0.0400	0.0400
0.1192	0.1142	0.1075	0.1163	0.1254	0.1431
0.4163	0.2390	0.2390	0.2280	0.4954	0.5625
443,390	474,281	491,999	466,997	439,607	481,574
81,983	81,007	89,003	98,023	97,021	85,971
81,983	84,991	86,001	89,010	81,987	74,977
513,711	559,652	563,585	637,029	698,624	810,892
12,016	18,023	18,007	23,023	17,980	9,407
112,000	130,001	135,989	98,023	115,001	43,025
-	-	-	-	-	79
3,991	-	-	-	-	79
68,016	82,003	91,020	186,798	175,843	158,765
528,387	528,444	528,948	543,257	551,399	567,902
1,845,477	1,958,402	2,004,552	2,142,160	2,177,462	2,232,672
1,854,437	1,955,891	1,996,317	2,141,150	2,170,821	2,217,026
100.49%	99.87%	99.59%	99.95%	99.70%	99.30%

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Schedule of Assessed Valuation by Type of Property - Last Ten Tax Levy Years  
December 31, 2013 (Unaudited)**

Tax Levy Year	DeKalb County					Total
	Residential	Rural	Commercial	Industrial	Railroad	
2003	198,844,782	1,412,691	51,805,248	11,067,935	146,212	263,276,868
2004	218,996,717	1,345,354	55,012,969	11,491,164	164,882	287,011,086
2005	260,363,265	1,290,393	62,201,734	13,028,663	-	336,884,055
2006	300,049,691	1,405,998	70,808,799	14,573,142	-	386,837,630
2007	346,285,319	1,901,599	79,257,134	16,668,591	-	444,112,643
2008	366,764,724	2,165,704	88,707,876	17,473,558	-	475,111,862
2009	376,365,851	2,158,315	96,607,829	17,786,976	-	492,918,971
2010	357,244,425	2,161,810	90,678,386	16,911,921	48	466,996,590
2011	334,083,429	2,161,478	87,654,471	15,707,900	48	439,607,326
2012	298,888,788	2,106,313	81,709,510	14,207,716	48	396,912,375

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Schedule of Percentage of Indebtedness to Assessed Valuation - Last Ten Tax Levy Years  
December 31, 2013 (Unaudited)**

Tax Levy Year	Assessed Valuation	Indebtedness December 31,	Percentage of Indebtedness to Assessed Valuation
2003	\$ 263,276,868	518,310	0.20%
2004	287,011,086	506,965	0.18%
2005	336,884,055	2,936,400	0.87%
2006	386,837,630	2,851,330	0.74%
2007	444,112,643	2,762,610	0.62%
2008	475,111,862	3,568,405	0.75%
2009	492,918,971	3,462,890	0.70%
2010	466,996,590	3,314,490	0.71%
2011	439,607,326	3,172,540	0.72%
2012	396,912,375	3,047,726	0.77%



**SYCAMORE PARK DISTRICT, ILLINOIS****Schedule of Legal Debt Margin  
December 31, 2013 (Unaudited)**

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Equalized Assessed Valuation - 2012	<u>\$ 396,912,375</u>
Bonded Debt Limit - 2.875% of Assessed Value	11,411,231
Amount of Debt Applicable to Limit General Obligation Limited Tax Park Bonds	<u>1,263,120</u>
Legal Debt Margin	<u>10,148,111</u>

**SYCAMORE PARK DISTRICT, ILLINOIS**

**Schedule of Golf Fees per Round - Last Ten Fiscal Years  
December 31, 2013 (Unaudited)**

	2004	2005	2006	2007
<b>Fees Without Merchandise Sales</b>				
Green Fees	\$ 139,556	173,493	182,995	170,883
Season Passes	167,258	177,396	190,239	177,173
Cart Fees	80,641	113,145	118,389	104,168
Other Fees	21,064	19,922	25,738	3,791
<b>Total Fees Without Merchandise Sales</b>	<b>408,519</b>	<b>483,956</b>	<b>517,361</b>	<b>456,015</b>
<b>Rounds Played</b>	<b>33,243</b>	<b>38,004</b>	<b>31,840</b>	<b>29,246</b>
<b>Fees Without Merchandise Sales per Rounds Played</b>	<b>\$ 12.29</b>	<b>12.73</b>	<b>16.25</b>	<b>15.59</b>
<b>Merchandise Sales</b>	<b>\$ 79,451</b>	<b>99,500</b>	<b>91,283</b>	<b>87,641</b>
<b>Merchandise Sales per Rounds Played</b>	<b>\$ 2.39</b>	<b>2.62</b>	<b>2.87</b>	<b>3.00</b>
<b>Total Fees</b>	<b>\$ 487,970</b>	<b>583,456</b>	<b>608,644</b>	<b>543,656</b>
<b>Total Fees per Rounds Played</b>	<b>\$ 14.68</b>	<b>15.35</b>	<b>19.12</b>	<b>18.59</b>

2008	2009	2010	2011	2012	2013
177,545	164,340	141,418	138,404	163,492	
150,322	130,564	146,826	126,512	130,227	
95,675	102,575	107,098	97,000	127,033	
32,541	37,277	37,912	32,825	26,674	
456,083	434,756	433,254	394,741	447,426	-
30,469	29,981	31,034	30,781	33,332	
14.97	14.50	13.96	12.82	13.42	
74,239	69,340	60,095	62,945	84,917	
2.44	2.31	1.94	2.04	2.55	
530,322	504,096	493,349	457,686	532,343	-
17.41	16.81	15.90	14.87	15.97	

**SYCAMORE PARK DISTRICT****Board of Commissioners****Date of Board Meeting: March 25, 2014****STAFF RECOMMENDATION**

**AGENDA ITEM: COMMUNITY CENTER LEASE:**  
**AUTHORIZATION TO EXERCISE OPTION FOR COMING YEAR:**  
**Recommend Approval.**

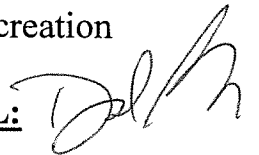
**BACKGROUND INFORMATION:** The Park District has been leasing the Community Center facility at 138 North Fair St. since 2007. In 2012, Soft Water City offered the District a series of one year lease options. This will be the third renewal of the lease options.

**FISCAL IMPACT:** Per the lease, the monthly rental fee for the Community Center will increase from \$5195.00 to \$5,558.00 beginning July 1, 2014. This change will increase the yearly total from \$62,234(2013) to \$66,696(2014).

**STAFF RECOMMENDATION:** Staff recommends renewing the one year option for the community center lease.

**PREPARED BY:** Bart Desch, Superintendent of Recreation

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**

**From:** Soft Water City, Inc [<mailto:softwatercity@yahoo.com>]  
**Sent:** Thursday, March 13, 2014 9:26 AM  
**To:** Bart Desch  
**Subject:** Fw: Community Center

***Soft Water City Inc  
440 DeKalb Ave  
Sycamore IL 60178  
815-895-6666***

On Monday, March 10, 2014 4:42 PM, "Soft Water City, Inc" <[softwatercity@yahoo.com](mailto:softwatercity@yahoo.com)> wrote:  
Bart,

Lisa and I have discussed the current lease and request the following. A one year renewal will be subject to a monthly lease of \$5,558.00. A two year lease will result in a rate of \$5,375 per month. Anything longer will freeze the rate with current at \$5,195.

Please let us know.

Sincerely,

Lisa Kijowski  
Chris Puentes

***C&L Properties LLC  
440 DeKalb Ave  
Sycamore IL 60178  
815-899-5743 815-895-5743***

SYCAMORE PARK DISTRICT  
Board of Commissioners  
Date of Board Meeting: March 25, 2014

**STAFF RECOMMENDATION**

**AGENDA ITEM: OUTSTANDING CHECK POLICY: Recommend Approval**

**BACKGROUND INFORMATION:** During the audit process with Sycamore Park District's new auditing firm, Lauterbach & Amen, a review of the previous year's Management Letter was done. Only one item continued to be an area of concern, although minor. This was related to outstanding checks. I asked for and received a draft policy. The policy was modified specifically for the purpose of Sycamore Park District and met with the auditor's approval.

**FISCAL IMPACT:** None. These checks have already been expenses. The process taken will simply clear the original check or transfer the amount from cash to a liability account.

**STAFF RECOMMENDATION:** Recommend Approval.

**PREPARED BY:** Jacqueline Hienbuecher, Superintendent of Finance

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**

**Sycamore Park District  
Sycamore, IL  
Outstanding Check Policy**

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Purpose

The purpose of the Sycamore Park District, Outstanding Check Policy is to ensure accurate cash reporting and management.

Procedure

When a check is outstanding for more than six (6) months the Sycamore Park District's Superintendent of Finance, or his/her designee, shall notify the payee by first class mail that the check was issued and is still outstanding. The letter shall indicate the check number, check date, and the amount of the outstanding check. The payee will have 30 days to claim the outstanding check.

At least once each year, the Sycamore Park District's Superintendent of Finance, or his/her designee, shall prepare a listing of all checks that have been outstanding for more than six (6) months in which notification was sent to the payee and the check was not claimed. A journal entry will be done to deposit the funds into the Sycamore Park District's unclaimed liability account.

Once a year, in October, the Sycamore Park District's Superintendent of Finance will review the listing of all checks that have been outstanding and deposited into the unclaimed liability account to determine which outstanding checks will be sent (checks dated seven (7) years or older) to the State of Illinois, Unclaimed Property Division, per State Statute.

# SYCAMORE PARK DISTRICT

Board of Commissioners

Date of Board Meeting: March 25, 2014

## STAFF RECOMMENDATION

### AGENDA ITEM: First Draft Park Maintenance Standards

**BACKGROUND INFORMATION:** Goal 7 on the short term list of Goals and Objectives is to develop a metric to help guide decision making on staffing, maintenance, service needs, and their costs for the facilities we operate. Objective 7 of this goal is the step to develop a set of maintenance standards for the care of the parks. This information will then be incorporated into a Maintenance Management Plan for the parks which will tie together maintenance standards, current maintenance practices, frequency of tasks, hours needed to perform tasks, and staff hours needed with costs to perform all tasks.

A Maintenance Standard is the minimum acceptable level of maintained condition for an area or facility. The standard clearly describes conditions that should exist following minimally acceptable maintenance work. The attached pages list the variety of amenities and equipment that are currently maintained by Park District staff and the standards that will be evident following maintenance procedures on a routine basis.

**FISCAL IMPACT:** None

**STAFF RECOMMENDATION:** Information Only

**PREPARED BY:** Jeff Donahoe, Superintendent of Parks and Facilities

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**



## SYCAMORE PARK DISTRICT MAINTENANCE STANDARDS

### FOR

### PARKS AND FACILITIES

#### I. PARKS: GENERAL STANDARDS

##### A. Park Mowing Areas and Standards:

1. Standard Area A – High use parks, main parks with pedestrian traffic, around playgrounds, programmed athletic events, areas near shelters, high visibility parks and areas.
  - a. Mowed and trimmed weekly to biweekly as growth dictates. 2.0 inch mow height
  - b. Fertilize w/weed control late spring only when weeds constitute over 50% of ground cover.
2. Standard Area B – Low use areas of parks (examples: large areas Leon Larson, Larry Steczo, trail edges, large area Parkside Preserves)
  - a. Mowed and trimmed every other week or third week when growth reaches over 3.5 to 4 inches unless heavy growth necessitates weekly cutting. 2.0 inch mow height
3. Standard Area C – Low mow/Natural Areas/ Prairies
  - a. Area is mowed once or twice a year to reduce invasive species growth.

**Note:** As needed any area may be selected for a more intense fertilization/chemical application to reduce weed coverage and increase turf quality.

##### B. Grounds

1. Grounds are mowed and trimmed to the correct standard.
2. Park is free of litter, hazards, and landscape debris
3. Parking lots are clean and properly striped with appropriate ADA spaces and signage provided.

##### C. Drinking Fountains

1. Fountains are in compliance with the ADA.
2. Fountains are operational and unclogged and clean.

#### D. Signage

1. All Park signs are properly installed, visible, and to code.
2. Signs are clean and free of graffiti.
3. ADA signs are to code, and in correct visible locations.
4. Aging, peeling, fading signs will be replaced or repainted.

#### E. Landscape Ornamental Plants and Beds

1. Planting beds are free of litter and weeds.
2. Planting bed mulch is refreshed once broken down to soil level.
3. Unhealthy or dead plants are removed or pruned out of bed.

#### F. Walk and Bike Paths

1. Paths are clear of weeds in cracks and free of landscape debris.
2. Paths are free from low hanging and protruding tree/shrub limbs.
3. Paths are free of litter and broken sections of pavement.
4. Paths meet current ADA code requirements.
5. Main walk paths will be kept free of snow after a minimum of a 2 inch snowfall (Lake Syc, Leon Larson, Emil Cassier, and Old Mill).

#### G. Trash

1. Receptacles will be emptied weekly at heavy use areas, every second week or as needed at less used areas. Interval is based on historical observations of use.
2. Receptacles will be properly finished and free of damage, graffiti, or missing parts.
3. Area around receptacles is free of trash, debris, and grasses properly trimmed.
4. Area around dumpsters is clean and free of trash and any other debris.

#### H. Fencing/ Backstops – Chain Link

1. Hardware is intact, bolts tight, support rails connected.
2. Bottom of fences secure and not curled.
3. Fencing free of holes, is properly painted and free of excessive rust.

4. Any latches or gates are operational.
5. Backstops are appropriate gauge wire.

#### I. Fencing – Wood

1. Fencing is connected and free of deterioration
2. Fasteners are flush with surfaces with no exposed sharp points.
3. Fence pieces are not broken or splintering.

#### J. Bridges

1. Bridges are structurally sound, support fasteners tight and secure, surfaces free of deterioration.
2. Bridge railings secure, free of rust and deterioration, properly finished, free of graffiti.
3. Bridges comply with ADA requirements.
4. Bridges free of litter and trip hazards.

#### K. Lights

1. 90% of lights are operational with bulbs functioning.
2. Light installation complies with current building codes.
3. Components are operational, properly installed, and secured.
4. Light poles or supports are secure and properly finished.

#### L. Picnic Tables/ Benches

1. Hardware is tight and intact on frames and slats, with no protrusions sharp edges on seats or tops.
2. Tables and benches are clean, free of graffiti.
3. Table tops and seats are smooth with no broken or splintered wood.

#### M. Grills

1. Grills are operational and free of structural deterioration.
2. Cooking racks are operational and secure to main body.
3. Grills are anchored to reduce hazard and theft.

4. Trash, limbs, brush, and debris are kept away from grilling area to reduce fire hazard.

## **II. PLAYGROUNDS**

### **A. Play Equipment**

1. Play equipment and surrounding play areas meet ASTM and National Playground Safety Institute standards.
2. Play equipment and hardware is intact.
3. Play equipment is free of graffiti.
4. Equipment shall be free of worn hardware and play elements.

### **B. Surfacing**

1. Surfacing meets ASTM and National Playground Safety Institute standards.
2. Surfacing is clean, level, and free of litter and all other debris.
3. Surfacing is well drained.
4. Loose surfacing (Engineered wood fiber, mulch, and sand) is maintained to required safety depth.
5. Rubber surfaces are secure to the base material and free of tears and graffiti.

### **C. Borders**

1. Playground borders are well defined and intact.
2. Borders meet ASTM and National Playground Safety Institute standards.

## **III. SHELTERS/GAZEBOS/PAVILLIONS**

### **A. Facility**

1. Structure is clean, free of graffiti
2. Lights and outlets are operational and comply with current building codes.
3. Structure is structurally sound, painted/stained with no rotten, rusted or loose siding or shingles.

4. Grounds surrounding shelters are mowed and free of litter, debris, and hazards.
5. Renovated or new structures will comply with current ADA regulations.
6. Rented shelters will be cleaned and trash cans emptied the morning of rental.

#### B. Tables

1. Tables are clean, free of rust or graffiti.
2. Hardware is intact and secure.
3. Table tops and seats are smooth with no protrusions or sharp edges.
4. Tables are free of broken or splintered wood or metal.

#### C. Restrooms

1. Clean and stocked with paper products.
2. Lights, toilets, faucets and stall doors operational.
3. Free of graffiti, trash cans emptied regularly.
4. Where port-o-pots provided, ensure service company cleans weekly and supplies paper products. Call for second weekly cleaning on specific units as needed after large events.

### **IV. PONDS**

#### A. Water/Banks

1. Maintenance of pond water and banks will follow 2012 adopted Pond Maintenance Standards plan.

#### B. Fishing Piers

1. Structure is sound, free of displaced surfacing.
2. Nuts, bolts, screws are flush with surface and secure.
3. Handrails are structurally sound and properly finished.
4. Fishing bank outcrop rock is kept properly distributed on shore area.

### **V. TENNIS/BASKETBALL COURTS**

#### A. Surfacing

1. Surface is smooth, level, and well drained.
2. Surface is free of large cracks, holes, and trip hazards.
3. Surface properly painted.
4. Worn painted surfaces do not exceed 30% of total court surface.
5. Surface free of litter, graffiti, and debris.

#### B. Nets/Goals

1. Nets are in place, free from tears, and at proper heights.
2. Support poles are secure, properly finished and anchored.
3. Back boards and goals are secure and properly finished.

### **VI. ATHLETIC FACILITIES: COMPETITIVE FIELDS**

#### A. Turf

1. Field surfaces have healthy dense stand of grass with coverage no less than 90% of playable area.
2. Play area has a uniform surface, free of litter and debris, free of holes and hazards.
3. Turf is mowed weekly, twice per week during heavy growth at 2.5 inch height.
4. Fields are treated with fertilizer plus weed control as needed to keep weeds less than 30% of total turf surface.
5. Fields are rolled two to three times per year to provide uniform surfaces.
6. Fields are spike aerated twice per year to reduce compaction, aid in drainage, and encourage root growth.

#### B. Skinned Infields

1. Infields have uniform surface free of lips, holes, swales, and trip hazards.
2. Infields drain well with sufficient percolation time, no low areas to allow puddles.
3. Infields free of weeds, grasses, dirt clods, rocks, leaves, or other debris.
4. Fields dragged prior to rented games, chalked base lines with batter boxes included.

5. Bases and plates in good condition, set at correct levels, set at proper distances and anchored correctly according to manufacturer specifications and league requirements.
6. Surfaces are top dressed with new material as needed and as budgets allow.

#### C. Soccer Goals

1. Goals are properly installed with secure fasteners and properly anchored.
2. Goal frames are straight and free of wear or breaks.
3. Nets are in good condition and free of holes, and tears which would allow a ball to pass through.
4. Worn turf in front of goals is seeded regularly and sodded during off season where large areas are worn down to soil only.

#### D. Bleachers

1. Fasteners are secure.
2. Supports are properly connected.
3. Seat surfacing is clean, smooth, and free of protrusions and graffiti without sharp edges.

#### E. Lights

1. Electrical systems and components are operational and in compliance with current codes.
2. 90% of lamps for each field are operational.
3. Electrical wires and boxes are properly secure and not exposed.
4. Lights provide uniform coverage on fields and are adjusted as needed to eliminate dark areas.

#### F. Fencing

1. Chain link is properly secured to support rails, and properly connected.
2. Fencing is free of holes and protrusions.
3. Fencing is straight and free of bending, is properly connected at base of fence to not allow passage of balls.
4. Gates and latches are operational.

# SYCAMORE PARK DISTRICT

## Board of Commissioners

Date of Board Meeting: March 25, 2014

### STAFF RECOMMENDATION

#### AGENDA ITEM: PROFESSIONAL SERVICES: Recommended Approval

**BACKGROUND INFORMATION:** As we begin to “move forward” with VISION 20/20, we now need to have CRUCIAL INFORMATION to help us PLAN in a timely manner and to honor our timeline. Information that is basic to more detailed planning includes:

- Topographic Mapping
- Fundamental Site Information
  - Water
  - Sewer
  - Utilities
  - Easements
  - Stormwater/Floodplain Restrictions

As we are seeking THREE GRANTS in the near future, this information is REQUIRED to be provided in those grant applications.

Therefore, I have authorized the creation of a topographic study for the 89 acres +/- on south Airport Road. The cost, and the fact that it is under \$20,000 for PROFESSIONAL SERVICES gives the Executive Director the authority to take this action. Nonetheless, I wanted the Board to be aware of this matter. I will be utilizing funds from our Donations Fund for about \$14,000.

ADDITIONALLY, I am now bringing other Professional Services to the Board for Authorization. These include:

1. Just under \$20,000 for initial engineering on a Site Plan for the Sports Fields on the 89 acres +/- on South Airport Road.
2. Just under \$37,000 for the Phase I and Phase II Engineering for the Trail Segment between Route 23 and Brickville Road.

The Board can see the proposals, attached, for details.



**FISCAL IMPACT:** The total of the two requested Professional Services, for your approval is just less than \$57,000. I recommend the dollars come from our Donation Fund which has over \$200,000 available.

**STAFF RECOMMENDATION:** Recommend the formal approval of no more than \$57,000 for this purpose.

**PREPARED BY:** Daniel Gible, Executive Director

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**



**BOARD ACTION:**



## ENGINEERING RESOURCE ASSOCIATES, INC.

Consulting Engineers, Scientists & Surveyors

March 11, 2014

Mr. Dan Gibble  
Executive Director  
Sycamore Park District  
940 E. State Street  
Sycamore, IL 60178

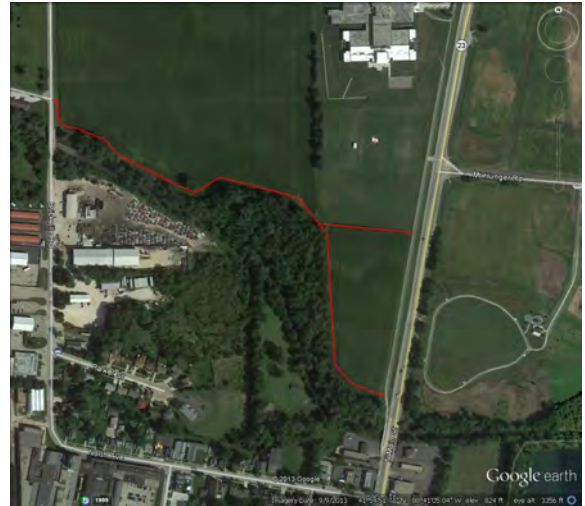
**Subject: Professional Phase I and Phase II Engineering Services for the Trail Connection from Old Mill Park to Brickville Road Sycamore, Illinois**

Dear Dan:

Engineering Resource Associates, Inc. (ERA) is pleased to submit this professional surveying and engineering proposal for the Trail Connection from Old Mill Park to Brickville Road Project. This proposal was prepared in accordance with your request for proposal, our familiarity with the District, and our experience with similar projects.

### Project Understanding

As part of an overall plan to provide a continuous trail network within the limits of the Park District, the Sycamore Park District (District) desires to construct a connector trail from the Old Mill Park just east of Illinois Route 23 to Brickville Road. The trail is proposed to extend along the north side of the East Branch of the Kishwaukee River. Plats of Easements have been prepared for the anticipated alignment. It is anticipated that the easements will be secured for the trail prior to any preliminary engineering beginning on the project with the use of federal funding. The trail alignment is located within regulatory flood plan. However the flood levels would not require a significant increase in the trail elevation in order to elevate the trail above the existing grade. There are two connections proposed for the east side of the trail. The total length of the proposed trail is approximately 3,000 linear feet. The trail is anticipated to be an asphalt surface 10 feet in width.



The surface runoff in the area drains from north to south adjacent to the proposed trail alignment. Significant drainage structures such as a bridge or box culvert are not anticipated for this project. The close proximity to the Kishwaukee River will require a wetland delineation in order to confirm that little to no impact on regulatory wetlands will occur as part of this project. Best Management Stormwater Practices will be utilized wherever practical and appropriate.

**Warrenville**  
3s701 West Avenue, Suite 150  
Warrenville, IL 60555  
T 630.393.3060  
F 630.393.2152

**Chicago**  
10 South Riverside Plaza, Suite 1800  
Chicago, IL 60606  
T 312.683.0110  
F 312.474.6099

**Champaign**  
3002 Crossing Court  
Champaign, IL 61822  
T 217.351.6268  
F 217.355.1902

Currently, the District intends to request Illinois Transportation Enhancement Program (ITEP) funds for this project. Since federal funding sources are anticipated, the preliminary and final engineering services outlined in this proposal follow the policies and procedures typically encountered for this type of a project. Additionally, in order for the cost of the engineering services to apply to the local cost share match, the District also intends to apply for the Federal Flexible Match Program which is currently eligible for ITEP projects.

Once the project funding has been secured, the District would like to commence with the preliminary engineering phase of this project. At this time, the District desires to enter into a professional services agreement with an engineering firm experienced in the design and construction administration of trail projects the use federal funding.

### **Scope of Work**

ERA will provide professional engineering services for the Trail Connection Project in accordance with the following work plan.

#### ***Preliminary Engineering (Phase I)***

1. Meetings/Coordination– This task includes the following anticipated meetings:
  - a. Project kick-off meeting with IDOT (1 meeting)
  - b. FHWA coordination meeting (1 meeting)
  - c. Meetings with Park District staff to review progress and discuss relevant issues (2 meetings)
  - d. Participate in Public Informational Meeting/Open House with prepared exhibits to solicit input from residents/stakeholders
  - e. Correspondence with stakeholders, permitting agencies, utility companies, etc.
2. Wetland Delineation/Determination – The wetland delineation/determination performed for the project will include the areas described as the project limits in addition to 100 feet beyond the project limits. If present, wetland areas will be staked by pin flag and/or marking tape labeled “wetland”, followed by on-site meeting with a DuPage County Wetland Specialist to verify staked wetland limits. This task includes preparation of a delineation report containing:
  - a. Army Corps of Engineers (ACOE) data forms;
  - b. Documentation of verification of threatened and endangered species consultation with appropriate federal and state agencies
  - c. Documentation of verification of wetland boundary through consultation with a DuPage County wetland specialist;
  - d. Aerial map exhibit of site showing approximate locations of data sampling points and wetland boundaries;
  - e. Floristic Quality Assessment;
  - f. Wildlife habitat assessment using the Modified Michigan Department of Natural Resources methodology;
  - g. Identification of off-site wetlands within 100’ of the property;
3. Topographic Survey – A topographic survey and base plans of existing conditions will be completed for the project area. The following work is included in this task:
  - a. Topographic survey of observable features providing horizontal and vertical location throughout the project limits
  - b. Locations of found property/easement irons
  - c. Survey of dense tree limits and remote trees greater than 8-inches in diameter
  - d. Update of FEMA floodplain/floodway boundary limits



- e. Identification of wetland boundary markers
- f. Survey of roadway in project limits and within 100 feet from project.

The survey area is assumed to be clear of underbrush, tall row crops, snow or other conditions that create visual obstructions preventing the ability to perform the survey.

- 4. Environmental Survey Request (ESR) - ERA will prepare the ESR form and create required attachments for submittal and review by IDOT.
  - a. Biological Resources: ERA will support IDOT in the biological resources evaluation. It is assumed that IDOT will conduct the environmental field surveys for all biological resources except trees. ERA will document the results of the survey and calculate the potential impacts.
  - b. Cultural Resources: ERA will support IDOT in the cultural resources evaluation. It is assumed that IDOT will conduct the environmental field surveys for all cultural resources. ERA will document the results of the survey and calculate the potential impacts. A Phase I Archaeological survey is not anticipated for this project.
  - c. Potential Special Waste: ERA will perform a Level 2 screening for Special Waste. Activities will include reviewing readily available site history information, conducting a field reconnaissance, and reviewing state/federal databases.
  - d. Wetland Impact Evaluation (WIE): ERA's completed wetland delineation report within the project limits will be used to prepare a Wetland Impact Evaluation Form for submittal to IDOT, if necessary.
- 5. Soil Boring Coordination – It is anticipated that the Park District will retain a separate firm under a separate contract to provide geotechnical services for this project. ERA will coordinate with the soils consultant to locate borings and to review testing results.
- 6. Location Drainage Evaluation – This task includes the following work items:
  - a. Location Drainage Study (LDS) - Prepare an LDS along the project corridor in accordance with IDOT guidelines including:
    - i. Existing Drainage System
      - 1. Prepare General Location Map and Existing Drainage Map Exhibit
      - 2. Document identified drainage problems
      - 3. Identify regulatory floodplain limits
      - 4. Identify major drainage features – none anticipated
      - 5. Local and other agency coordination
    - ii. Proposed Drainage System
      - 1. Identify design criteria
      - 2. Evaluation of drainage outlets
      - 3. Review right of way and easement requirements to accommodate drainage
      - 4. Local and other agency coordination
      - 5. Prepare Proposed Drainage Plan
      - 6. Assemble Location Drainage Study
  - b. Coordinate review of LDS with IDOT Local Roads and Hydraulics Section staff
  - c. Stormwater Conveyance – Design of stormwater conveyance systems for both on-site systems and the conveyance of off-site flows through the project site.
- 7. Preliminary Trail Alignment Plans - This task includes coordination with Park District staff, the IDOT staff and other stakeholders for the preparation of the trail alignment, profile and overall configuration based upon information developed in the previous tasks. This task includes the preparation of preliminary engineering plans and will include the determination of anticipated ROW acquisition necessary for the project. Preliminary plans include the following sheets:
  - a. Cover sheet and location map



- b. Proposed typical sections and typical details
- c. Preliminary plan and profile sheets
- d. Preliminary drainage and utility sheets

This task also includes an updated construction cost opinion from the ITEP application.

8. Preliminary Development Report (PDR) - This task includes the preparation of a draft and final PDR in conformance with IDOT Bureau of Local Roads and Bridges and FHWA Policies and Procedures requirements. It is anticipated that the PDR will include the following elements:
  - a. Categorical Exclusion Group I
  - b. No Section 4(f) submittal required
  - c. Obtain environmental and archeological sign-off
  - d. No submittal of PESA is anticipated
  - e. Documentation of Public Input process
  - f. Project Correspondence and Communications
  - g. Coordination Phase I Design Approval

### ***Final Engineering (Phase II)***

ERA will provide engineering phase services for this phase of the project according to the IDOT State letting procedures and will include services up to but not including Construction Engineering services. Services are based upon our understanding of the project and the information provided as part of the Design Approval received through the Phase I Project Development Report. The following scope of services is anticipated for this project.

9. Meetings and Coordination – We will meet regularly and coordinate with the Park District, regulatory agencies and other project stakeholders throughout the project duration to review progress and discuss relevant issues. Anticipated meetings include:
  - Site Assessment - ERA will meet with District staff on site to review the alignment, discuss potential locations for providing the floodplain compensatory storage and review environmental conditions.
  - Progress meetings - Meet with District staff at key milestones to review design and permitting progress and address any issues that arise.
  - Photograph and/or video pre-existing site conditions
  - Coordinate with public and private utility companies and permitting agencies
  - Coordinate with IDOT staff throughout the project duration
10. Stormwater Management Report – In conformance with the City of Sycamore permitting requirements and the anticipated floodplain compensatory storage require for this project, ERA will prepare a Stormwater Management Report for review and approval by the City. This report will address the overall stormwater drainage for the project including storm sewer pipe sizing, overland drainage features, overland flow paths and floodplain storage management. A draft report will be prepared for review and comment by the City. A final report will be submitted along with a comment response letter addressing the issues presented in the comment letter.
11. Pre-final Contract Documents (90%) – Upon receipt of preliminary plan review comments, we will prepare a complete set of pre-final contract plans and specifications for the project. These contract documents will be prepared in IDOT standard format and IDOT coded pay items will be used. Plans for the proposed improvements will include the following sheets:
  - a. Cover sheet and location map
  - b. General notes
  - c. Summary of quantities



- d. Proposed typical sections
- e. Alignment and ties
- f. Plan and profile sheets
- g. Drainage and utility sheets
- h. Compensatory Floodplain Storage grading plan and cross sections
- i. Soil and erosion control protection plans
- j. Cross Sections
- k. Construction Details

Specifications will be prepared in IDOT standard format. The specifications will reference IDOT Standard Specifications and special provision check sheets. Bid documents and unit price bid item quantities will be included. Contract documents will conform to the standard IDOT format and will include bid forms, instructions to bidders, contract forms, bonding and insurance requirements utilizing the standard forms when possible.

ERA will prepare an engineer's opinion of probable construction cost (EOPCC) for the proposed improvements. An updated EOPCC will be prepared at the 90% and Final completion phase.

12. Final Design Contract Documents (100%) – Upon receipt of comments on the final contract documents from IDOT, plans, specifications and the cost opinion will be reviewed and revised. We will submit final responses to comments and prepare final contract documents.
13. Permit Applications – The coordination and implementation of this task will be ongoing the Phase II engineering services phase. We will coordinate closely with regulatory agencies, prepare permit applications, respond to comments and coordinate final issuance for the project permits. It is anticipated that permits will be required from the following agencies:
  - City of Sycamore - Site development and Stormwater management permit
  - IDOT Hydraulics Division - Floodway Permit
  - IDOT BLR - Implementation of ITEP funded state let project
  - US Army Corp of Engineers - Letter of No Objection
  - Soil and Water Conservation District permit
14. Bidding Assistance – ERA will provide final contract documents including a mylar plan set and a set in electronic format for distribution and use by IDOT letting. It is anticipated that the project will be a State letting and administered by IDOT. We will be available to address contractor's questions and will provide a written response to all questions.

### **Hours and Fees**

Hours and fees for engineering services described in this proposal are proposed on an hourly not-to-exceed basis in the amount of \$36,314 as detailed on the attached Hourly Summary. The hourly rate for this project is based upon the multiplier of 2.80 times the direct hourly rate.

We appreciate the opportunity to submit this proposal and trust that it meets with your approval. If acceptable, please sign the proposal where indicated below and return one (1) copy for our files. Receipt of executed proposal will serve as authorization to proceed with the project. The attached General Terms and Conditions are expressly incorporated into and are an integral part of this proposal for environmental services.



If you have any questions, please contact me at 630.393.3060x21 or [jmayer@eraconsultants.com](mailto:jmayer@eraconsultants.com).

Sincerely,  
ENGINEERING RESOURCE ASSOCIATES, INC.



John F. Mayer, PE, CFM  
JFM/kp  
Attachments



Exhibit 1

**Acceptance & Authorization Form – March 11, 2014 Proposal**  
Trail Connection Project from Old Mill Park to Bricksville Road

Engineering Resource Associates, Inc.

Sycamore Park District



\_\_\_\_\_  
**Authorized Signature**  
John F. Mayer, PE, CFM  
\_\_\_\_\_  
**Printed Name and Title**

\_\_\_\_\_  
**Authorized Signature**  
\_\_\_\_\_  
**Printed Name and Title**

3S701 West Avenue  
Suite 150  
Warrenville, Illinois 60555  
630-393-3060 t, 630-393-2152 f

\_\_\_\_\_  
**Date**

**Please Provide Contact Information:**

Mailing Address:

(please provide street address for UPS deliveries)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Telephone & Facsimile Numbers:

\_\_\_\_\_  
Email Address:

INVOICES should be sent via:

Email  USPS Mail  Email & USPS Mail

If different than above address,  
invoices should be addressed to:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attn:

\_\_\_\_\_  
Invoice Email Address (if different than above)

\_\_\_\_\_





## Exhibit 2

## ENGINEERING RESOURCE ASSOCIATES, INC.

STANDARD CHARGES FOR PROFESSIONAL SERVICES  
JANUARY 1, 2014 THROUGH DECEMBER 31, 2014

<i>Staff Category</i>	<i>Hourly Billing Rate</i>
Professional Engineer VI	\$206.00
Professional Engineer V	\$200.00
Professional Engineer IV	\$163.00
Professional Engineer III	\$128.00
Professional Engineer II	\$117.00
Professional Engineer I	\$94.00
Structural Engineer VI	\$206.00
Structural Engineer III	\$105.00
Staff Engineer III	\$93.00
Staff Engineer II	\$83.00
Staff Engineer I	\$75.00
Engineering Intern II	\$36.00
Engineering Intern I	\$33.00
Engineering Technician V	\$103.00
Engineering Technician IV	\$89.00
Engineering Technician III	\$72.00
Engineering Technician II	\$47.00
Engineering Technician I	\$25.00
Environmental Director	\$184.00
Environmental Specialist III	\$93.00
Environmental Specialist II	\$89.00
Environmental Specialist I	\$75.00
Professional Surveyor II	\$152.00
Professional Surveyor I	\$125.00
Surveyor IV	\$79.00
Surveyor III	\$65.00
Surveyor II	\$56.00
Surveyor I	\$39.00
Administrative Director	\$134.00
Administrative Staff IV	\$78.00
Administrative Staff III	\$71.00
Administrative Staff II	\$61.00
Administrative Staff I	\$54.00

## DIRECT COSTS

Direct Costs will be billed at their actual rate incurred, plus zero (0%) percent.



**GENERAL TERMS AND CONDITIONS**

1. **COMPLIANCE WITH LAWS:** Engineering Resource Associates, Inc. (Engineer) will strive to exercise usual and customary professional care in his efforts to comply with those laws, codes, ordinance and regulations which are in effect as of the date of this Agreement.

With specific respect to prescribed requirements of the Americans with Disabilities Act of 1990 or certified state or local accessibility regulations (ADA), Client understands ADA is a civil rights legislation and that interpretation of ADA is a legal issue and not a design issue and, accordingly, retention of legal counsel (by Client) for purposes of interpretation is advisable. As such and with respect to ADA, Client agrees to waive any action against Engineer, and to indemnify and defend Engineer against any claim arising from Engineer's alleged failure to meet ADA requirements prescribed.

2. **DESIGNATION OF AUTHORIZED REPRESENTATIVE:** Each party (to this Agreement) shall designate one or more persons to act with authority in its behalf in respect to appropriate aspects of the Project. The persons designated shall review and respond promptly to all communications received from the other party.
3. **STANDARD OF PRACTICE:** The Engineer will strive to conduct services under this Agreement in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing in the same locality under similar conditions as of the date of this Agreement. No other representation, express or implied, and no warranty or guarantee is included or intended in this Agreement, or in any report, opinion, document, or otherwise.
4. **GOVERNING LAW:** This Agreement shall be governed by and construed in accordance with Articles previously set forth by Item 1. of this Agreement, together with the laws of the State of Illinois.
5. **RESPONSIBILITY OF THE ENGINEER:** Notwithstanding anything to the contrary which may be contained in this Agreement or any other material incorporated herein by reference, or in any Agreement between the Client and any other party concerning the Project, the Engineer shall not have control or be in charge of and shall not be responsible for the means, methods, techniques, sequences or procedures of construction, or the safety, safety precautions or programs of the Client, the construction contractor, other contractors or subcontractors performing any of the work or providing any of the services on the Project. Nor shall the Engineer be responsible for the acts or omissions of the Client, or for the failure of the Client, any architect, engineer, consultant, contractor or subcontractor to carry out their respective responsibilities in accordance with the Project documents, this Agreement or any other agreement concerning the Project. Any provision which purports to amend this provision shall be without effect unless it contains a reference that the content of this condition is expressly amended for the purposes described in such amendment and is signed by the Engineer.
6. **CLIENT'S RESPONSIBILITIES:** The Client agrees to require the Contractor, to the fullest extent permitted by law, to indemnify, hold harmless, and defend the Engineer, its consultants, and the employees and agents of any of them from and against any and all claims, suits, demands, liabilities, losses, damages, and costs ("Losses"), including but not limited to costs of defense, to the extent arising in whole or in part out of the negligence of the Contractor, its subcontractors, the officers, employees, agents, and subcontractors of any of them, or anyone for whose acts any of them may be liable, regardless of whether or not such Losses are caused in part by a party indemnified hereunder. Specifically excluded from the foregoing are Losses arising out of the preparation or approval of maps, drawings, opinions, reports, surveys, change orders, designs, or specifications, and the giving of or failure to give directions by the Engineer, its consultants, and the agents and employees of any of them, provided such giving or failure to give is the primary cause of Loss.

The Client further agrees to require the Contractor to name the Engineer, its agents and consultants as additional insureds on the Contractor's policy or policies of comprehensive or commercial general liability insurance. Such insurance shall include products and completed operations and contractual liability coverages, shall be primary and non-contributing with any insurance maintained by the Engineer or its agents and consultants, and shall provide that the Engineer be given thirty days, unqualified written notice prior to any cancellation thereof.

In the event the foregoing requirements, or any of them, are not established by the Client and met by the Contractor, the Client agrees to indemnify and hold harmless the Engineer, its employees, agents, and consultants from and against any and all Losses which would have been indemnified and insured against by the Contractor, but were not.



When Contract Documents prepared under the Scope of Services of this contract require insurance(s) to be provided, obtained and/or otherwise maintained by the Contractor, the Client agrees to be wholly responsible for setting forth any and all such insurance requirements. Furthermore, any document provided for Client review by the Engineer under this Contract related to such insurance(s) shall be considered as sample insurance requirements and not the recommendation of the Engineer. Client agrees to have their own risk management department review any and all insurance requirements for adequacy and to determine specific types of insurance(s) required for the project. Client further agrees that decisions concerning types and amounts of insurance are specific to the project and shall be the product of the Client. As such, any and all insurance requirements made part of Contract Documents prepared by the Engineer are not to be considered the Engineer's recommendation, and the Client shall make the final decision regarding insurance requirements.

7. **INFORMATION PROVIDED BY OTHERS:** The Engineer shall indicate to the Client the information needed for rendering of the services of this Agreement. The Client shall provide to the Engineer such information as is available to the Client and the Client's consultants and contractors, and the Engineer shall be entitled to rely upon the accuracy and completeness thereof. The Client recognizes that it is impossible for the Engineer to assure the accuracy, completeness and sufficiency of such information, either because it is impossible to verify or because of errors or omissions which may have occurred in assembling the information the Client is providing. Accordingly, the Client agrees, to the fullest extent permitted by law, to indemnify and hold the Engineer and the Engineer's subconsultants harmless from any claim, liability or cost (including reasonable attorneys' fees and cost of defense) for injury or loss arising or allegedly arising from errors, omissions or inaccuracies in documents or other information provided by the Client to the Engineer.
8. **CHANGES:** Client reserves the right by written change order or amendment to make changes in requirements, amount of work, or engineering time schedule adjustments, and Engineer and Client shall negotiate appropriate adjustments acceptable to both parties to accommodate any changes, if commercially possible.
9. **DOCUMENTS DELIVERED TO CLIENT:** Drawings, specifications, and reports prepared by Engineer in connection with any or all of the services furnished hereunder shall be delivered to the Client for the use of the Client. Engineer shall have the right to retain originals of all Project Documents and drawings for its files. Furthermore, it is understood and agreed that the Project Documents such as, but not limited to reports, calculations, drawings, and specifications prepared for the Project, whether in hard copy or machine readable form, are instruments of professional service intended for one-time use in the construction of this Project. These Project Documents are and shall remain the property of the Engineer. The Client may retain copies, including copies stored on magnetic tape or disk, for information and reference in connection with the occupancy and use of the Project.

It is also understood and agreed that because of the possibility that information and data delivered in machine readable form may be altered, whether inadvertently or otherwise, the Engineer reserves the right to retain the original tapes/disks and to remove from copies provided to the Client all identification reflecting the involvement of the Engineer in their preparation. The Engineer also reserves the right to retain hard copy originals of all Project Documentation delivered to the Client in machine readable form, which originals shall be referred to and shall govern in the event of any inconsistency between the two.

The Client understands that the automated conversion of information and data from the system and format used by the Engineer to an alternate system or format cannot be accomplished without the introduction of inexactitudes, anomalies, and errors. In the event Project Documentation provided to the Client in machine readable form is so converted, the Client agrees to assume all risks associated therewith and, to the fullest extent permitted by law, to hold harmless and indemnify the Engineer from and against all claims, liabilities, losses, damages, and costs, including but not limited to attorney's fees, arising therefrom or in connection therewith.

The Client recognizes that changes or modifications to the Engineer's instruments of professional service introduced by anyone other than the Engineer may result in adverse consequences which the Engineer can neither predict nor control. Therefore, and in consideration of the Engineer's agreement to deliver its instruments of professional service in machine readable form, the Client agrees, to the fullest extent permitted by law, to hold harmless and indemnify the Engineer from and against all claims, liabilities, losses, damages, and costs, including but not limited to attorney's fees, arising out of or in any way connected with the modification, misinterpretation, misuse, or reuse by others of the machine readable information and data provided by the Engineer under this Agreement. The foregoing indemnification applies, without limitation, to any use of the Project Documentation on other projects, for additions to this Project, or for completion of this Project by others, excepting only such use as may be authorized, in writing, by the Engineer.



10. **REUSE OF DOCUMENTS:** All Project Documents including but not limited to reports, original boring logs, field data, field notes, laboratory test data, calculations, opinions of probable costs, drawings and specifications furnished by Engineer pursuant to this Agreement are intended for use on the Project only. They cannot be used by Client or others on extensions of the Project or any other project. Any reuse, without specific written verification or adaptation by Engineer, shall be at Client's sole risk, and Client shall indemnify and hold harmless Engineer from all claims, damages, losses, and expenses including attorney's fees arising out of or resulting therefrom.
11. **FORCE MAJEURE:** Neither Client nor Engineer shall be liable for any fault or delay caused by any contingency beyond their control including but not limited to acts of God, wars, strikes, walkouts, fires, natural calamities, or demands or requirements of governmental agencies.
12. **RELATIONSHIP BETWEEN ENGINEER AND CLIENT:** Engineer shall serve as Client's professional engineer consultant in those phases of the Project to which this Agreement applies. This relationship is that of a buyer and seller of professional services and as such the Engineer is an independent contractor in the performance of this Agreement and it is understood that the parties have not entered into any joint venture or partnership with the other. The Engineer shall not be considered to be the agent of the Client.
13. **SUSPENSION OF SERVICES:** Client may, at any time, by written order to Engineer (Suspension of Services Order) require Engineer to stop all, or any part, of the services required by this Agreement. Upon receipt of such an order, Engineer shall immediately comply with its terms and take all reasonable steps to minimize the costs associated with the services affected by such order. Client, however, shall pay all costs incurred by the suspension, including all costs necessary to maintain continuity and for the resumption of the services upon expiration of the Suspension of Services Order. Engineer will not be obligated to provide the same personnel employed prior to suspension, when the services are resumed, in the event that the period of suspension is greater than thirty (30) days.
14. **TERMINATION:** This Agreement may be terminated by either party upon thirty (30) days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party. This Agreement may be terminated by Client, under the same terms, whenever Client shall determine that termination is in its best interests. Cost of termination, including salaries, overhead and fee, incurred by Engineer either before or after the termination date shall be reimbursed by Client.
15. **SUCCESSORS AND ASSIGNS:** The terms of this Agreement shall be binding upon and inure to the benefit of the parties and their respective successors and assigns: provided, however, that neither party shall assign this Agreement in whole or in part without the prior written approval of the other.
16. **ENTIRE UNDERSTANDING OF AGREEMENT:** This Agreement represents and incorporates the entire understanding of the parties hereto, and each party acknowledges that there are no warranties, representations, covenants or understandings of any kind, matter or description whatsoever, made by either party to the other except as expressly set forth herein. Client and the Engineer hereby agree that any purchase orders, invoices, confirmations, acknowledgments or other similar documents executed or delivered with respect to the subject matter hereof that conflict with the terms of the Agreement shall be null, void and without effect to the extent they conflict with the terms of this Agreement.
17. **AMENDMENT:** This Agreement shall not be subject to amendment unless another instrument is duly executed by duly authorized representatives of each of the parties and entitled "Amendment of Agreement".
18. **PAYMENT:** Client shall be invoiced once each month for work performed during the preceding period. Client agrees to pay each invoice within thirty (30) days of its receipt. The client further agrees to pay interest on all amounts invoiced and not paid or objected to for valid cause within said thirty (30) day period at the rate of eighteen (18) percent per annum (or the maximum interest rate permitted under applicable law, whichever is the lesser) until paid. Client further agrees to pay Engineer's cost of collection of all amounts due and unpaid after sixty (60) days, including court costs and reasonable attorney's fees, as well as costs attributed to suspension of services accordingly. In the event legal action is necessary to enforce the payment provisions of this Agreement, the Engineer shall be entitled to collect from the Client any judgement or settlement sums due, reasonable attorneys' fees, court costs and expenses incurred by the Engineer in connection therewith and, in addition, the reasonable value of the Engineer's time and expenses spent in connection with such collection action, computed at the Engineer's prevailing fee schedule and expense policies. If the Client fails to make payments when due or otherwise is in breach of this Agreement, the Engineer may suspend performance of services upon five (5) calendar days' notice to the Client. The Engineer shall have no liability whatsoever to the Client for any costs or



damages as a result of such suspension caused by any breach of this Agreement by the Client. Client will reimburse Engineer for all associated costs as previously set forth in Item 13 of this Agreement. Payments due Engineer are not contingent upon project approval or project financing and are the sole responsibility of the Client. If an invoice for work performed by Engineer remains unpaid sixty (60) days from the date of the invoice and, if there is no written resolution of payment from the client during the sixty (60) day period, Engineer will stop all work on the assignment.

19. **INDEMNIFICATION:** Engineer agrees, to the fullest extent permitted by law, to indemnify and hold harmless Client up to the amount of this contract fee (for services) from loss or expense, including reasonable attorney's fees to the extent caused by Engineer's negligent acts, errors or omissions in the performance of professional services under this Agreement. Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless Engineer from any damage, liability or cost, including reasonable attorneys' fees and costs of defense, to the extent caused by the Client's negligent acts, errors or omissions and those of his or her contractors, subcontractors or consultants or anyone for whom the Client is legally liable, and arising from the project that is the subject of this Agreement. In the event of joint or concurrent negligence of Engineer and Client, each shall bear that portion of the loss or expense that its share of the joint or concurrent negligence bears to the total negligence (including that of third parties) which caused the personal injury or property damage. Engineer shall not be liable for special, incidental or consequential damages, including, but not limited to loss of profits, revenue, use of capital, claims of customers, cost of purchased or replacement power, or for any other loss of any nature, whether based on contract, tort, negligence, strict liability or otherwise, by reasons of the services rendered under this Agreement.
20. **LIMIT OF LIABILITY:** The Client and the Engineer have discussed the risks, rewards, and benefits of the project and the Engineer's total fee for services. In recognition of the relative risks and benefits of the Project to both the Client and the engineer, the risks have been allocated such that the Client agrees that to the fullest extent permitted by law, the Engineer's total aggregate liability to the Client for any and all injuries, claims, costs, losses, expenses, damages of any nature whatsoever or claim expenses arising out of this Agreement from any cause or causes, including attorney's fees and costs, and expert witness fees and costs, shall not exceed the total Engineer's fee for professional engineering services rendered on this project as made part of this Agreement. Such causes included but not limited to the Engineer's negligence, errors, omissions, strict liability or breach of contract. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law.
21. **NOTICES:** Any notice or designation required to be given to either party hereto shall be in writing, and unless receipt of such notice is expressly required by the terms hereof shall be deemed to be effectively served when deposited in the mail with sufficient first class postage affixed, and addressed to the party to whom such notice is directed at such party's place of business or such other address as either party shall hereafter furnish to the other party by written notice as herein provided.
22. **ACCESS AND PERMITS:** Client shall arrange for Engineer to enter upon public and private property and obtain all necessary approvals and permits required from all governmental authorities having jurisdiction over the Project. Client shall pay costs (including Engineer's employee salaries, overhead and fee) incident to any effort by Engineer toward assisting Client in such access, permits or approvals, if Engineer performs such services.
23. **WAIVER OF CONTRACT BREACH:** The waiver of one party of any breach of the Agreement or the failure of one party to enforce at any time, or for any period of time, any of the provisions hereof, shall be limited to the particular instance, shall not operate or be deemed to waive any future breaches of this Agreement and shall not be construed to be a waiver of any provision, except for the particular instance.
24. **OPINIONS OF PROBABLE COST:** Since Engineer has no control over the cost of labor, materials or equipment, or over the Contractor(s) method of determining process, or over competitive bidding or market conditions, his opinions of probable Project Construction Cost provided for herein are to be made on the basis of his experience and qualifications and represent his best judgment as a design professional familiar with the construction industry, but Engineer cannot and does not guarantee that proposal, bids or the Construction Cost will not vary from opinions of probable construction cost prepared by him. If prior to the Bidding or Negotiating Phase, Client wishes greater accuracy as to the Construction Cost, the Client shall employ an independent cost estimator Consultant for the purpose of obtaining a second construction cost opinion independent from Engineer.
25. **CONSTRUCTION OBSERVATION CLAUSE:** The Owner will include the following clause in the construction contract documents and Owner agrees not to modify or delete it:

**Kotecki Waiver:** Contractor (and any subcontractor into whose subcontract this clause is incorporated) agrees to



assume the entire liability for all personal injury claims suffered by its own employees, including without limitation claims under the Illinois Structural Work Act, asserted by persons allegedly injured on the Project; waives any limitation of liability defense based upon the Workers Compensation Act, court interpretations of said Act or otherwise; and agrees to indemnify and defend Owner and Engineer and their agents, employees and consultants (the "Indemnities") from and against all such loss, expense, damage or injury, including reasonable attorneys' fees, that the indemnities may sustain as a result of such claims, except to the extent that Illinois law prohibits indemnity for the indemnities' own negligence.

26. **SEVERABILITY OF INVALID PROVISIONS:** If any provision of the Agreement shall be held to contravene or to be invalid under the laws of any particular state, county or jurisdiction where used, such contravention shall not invalidate the entire Agreement, but it shall be construed as if not containing the particular provisions held to be invalid in the particular state, county or jurisdiction and the rights or obligations of the parties hereto shall be construed and enforced accordingly.
27. **HAZARDOUS MATERIALS:** It is acknowledged by both parties that Engineer's scope of services does not include any services related to asbestos or hazardous or toxic materials. In the event Engineer or any other party encounters asbestos or hazardous or toxic materials at the job site, or should it become known in any way that such materials may be present at the job site or any adjacent areas that may affect the performance of Engineer's services, Engineer may at his option and without liability for consequential or any other damages, suspend performance of services on the project until Client retains appropriate specialist consultant(s) or contractor(s) to identify, abate and/or remove the asbestos or hazardous or toxic materials, and warrant that the job site is in full compliance with applicable laws and regulations.
28. **RIGHT OF ENTRY:** Client hereby grants Engineer and its subcontractors or agents the right to enter from time to time property owned by Client and/or other(s) in order for Engineer to fulfill the scope of services included hereunder. Client understands that use of exploration equipment may cause some damage, the correction of which is not part of this Agreement. Client also understands that the discovery of certain hazardous conditions and/or taking preventive measures relative to these conditions may result in a reduction of the Property's value. Accordingly, Client waives any claim against Engineer and its subcontractors or agents, and agrees to defend, indemnify and hold Engineer harmless from any claim or liability for injury or loss allegedly arising from procedures associated with subsurface exploration activities or discovery of hazardous materials or suspected hazardous materials. In addition, Client agrees to compensate Engineer for any time spent or expenses incurred by Engineer in defense of any such claim with compensation to be based upon Engineer's prevailing fee schedule and expense reimbursement policy. Engineer shall not be liable for damage or injury from damage to subterranean structures (pipes, tanks, cables, or other utilities, etc.) which are not called to Engineer's attention in writing and correctly shown on the diagram(s) furnished by Client to Engineer.
29. **SAMPLES:** Soil, rock, water and/or other samples obtained from the Project site are the property of Client. Engineer shall preserve such samples for no longer than sixty (60) calendar days after the issuance of any document that includes the data obtained from them, unless other arrangements are mutually agreed upon in writing. Should any of these samples be contaminated by hazardous substances or suspected hazardous substances, it is Client's responsibility to select and arrange for lawful disposal procedures, that is, procedures which encompass removing the contaminated samples from Engineer's custody and transporting them to a disposal site. Client is advised that, in all cases, prudence and good judgment should be applied in selecting and arranging for lawful disposal procedures. Due to the risks to which Engineer is exposed, Client agrees to waive any claim against Engineer, and to defend, indemnify and hold Engineer harmless from any claim or liability for injury or loss arising from containing, labeling, transporting, testing, storing, or other handling of contaminated samples. Client also agrees to compensate Engineer for any time spent and expenses incurred by Engineer in defense of any such claim, with such compensation to be based upon Engineer's prevailing fee schedule and expense reimbursement policy.

**END OF GENERAL TERMS AND CONDITIONS**





# ENGINEERING RESOURCE ASSOCIATES, INC.

Consulting Engineers, Scientists & Surveyors

March 10, 2014

Mr. Dan Gible  
Executive Director  
Sycamore Park District  
940 E. State Street  
Sycamore, IL 60178

**Subject: Professional Preliminary Engineering for the  
Sycamore Sports Complex Project  
Sycamore, Illinois**

Dear Dan:

Engineering Resource Associates, Inc. (ERA) is pleased to submit this professional engineering proposal for the Sycamore Sports Complex Project. This proposal was prepared in accordance with your request for proposal, our familiarity with the District, and our experience with similar projects.

The Sycamore Park district has secured an 89-acre parcel along the west side of Airport Road just south of the existing Sycamore Park District Sports Complex. It is currently an agricultural field with the East Branch of the Kishwaukee River along the west side. The District desires to develop the open field into a Sports Complex with soccer fields that vary in size according to the similar to age group and type of soccer being played. The existing Sports Complex has a total of 12 large fields and four mini fields. The development of the new Sports Complex will provide room for a major expansion of these facilities and also include the appropriate amount of vehicular and pedestrian circulation, parking, shelter, spectator stands, restrooms, concessions and storage facilities.

A Landscape Architect has been retained by the Park District to assist in the overall planning of the Sports Complex. ERA will work closely with the LA throughout this phase of the project in order to best represent the design intentions of the LA. The District would like to submit an OSLAD grant for the development of the Sports Complex. An initial effort is required in order to create a plan that has sufficient detail to be presented for the OSLAD grant. The grant application will also require that a Cost Opinion be prepared for the project. All proposed or existing building components of the application will be addressed by a Professional Architect. The 89-acre site currently has a boundary survey and a topographic survey completed and it is assumed to be accurate and available electronically for use in creating the base plan and preparing the preliminary engineering.

The Sycamore Park District desires to engage the services of a professional engineering firm to perform any necessary survey work, prepare preliminary site engineering design, assist the District in conducting public meetings and prepare preliminary cost opinions according to the tasks described below.

**Warrenville**  
3s701 West Avenue, Suite 150  
Warrenville, IL 60555  
T 630.393.3060  
F 630.393.2152

**Chicago**  
10 South Riverside Plaza, Suite 1800  
Chicago, IL 60606  
T 312.683.0110  
F 312.474.6099

**Champaign**  
3002 Crossing Court  
Champaign, IL 61822  
T 217.351.6268  
F 217.355.1902

ERA will provide the following scope of work according to the anticipated tasks:

1. Project Meetings –
  - 1.1 ERA will meet with the District Staff and LA to review the layout and overall project issues.
  - 1.2 ERA will attend two meetings with the Youth Sports organizations to obtain input from the members and to present the proposed project.
  - 1.3 ERA will present the proposed Sports Complex Plan to the District upon completion of the project.
2. Wetland Delineation -
  - 2.1 ERA will review the project site and perform a field reconnaissance of suspected wetland conditions in an effort to identify and locate potential wetland conditions.
  - 2.2 ERA will document wetland conditions according to the US Army Corps of Engineer's procedures and requirements.
  - 2.3 A wetland delineation report will be prepared and can be used for grant application and permitting submittals.
  - 2.4 In conjunction with the topographic survey, ERA will survey to locate the limits of the wetland conditions.
3. Topographic/Boundary Survey Review and Base Plan –
  - 3.1 ERA will complete a field visit with the completed boundary and topographic plan to review for completeness and accuracy. This is a visual reconnaissance and does not confirm the accuracy of the dimensions shown on the plan. Additionally the location of the wetland flags will be located and referenced on the base plan. It is assumed that this work will be performed prior to planting crops under firm soil conditions with no snow cover conditions.
  - 3.2 A base plan will be prepared using the electronic files obtained from the District for the topographic and boundary surveys. Information is assumed to include the utility atlases, tax maps and GIS information will be referenced and shown on the base plan.
4. Geometric Layout Assistance –
  - 4.1 ERA will obtain the initial soccer field layout plan from the LA and enter the plan into the base plan.
  - 4.2 ERA will work with the LA to include the various Sports Complex features including spectator stands, shelters, restrooms, concession buildings, parking and access drives.
  - 4.3 ERA will revise the preliminary plan based upon District and LA comments.
5. Preliminary Grading Plan –
  - 5.1 ERA will obtain floodplain and floodway information from the best available information provided by FEMA in order to determine the regulatory floodplain/floodway locations on the project site. The information will be transferred onto the base plan for the project.
  - 5.2 ERA will prepare a preliminary grading plan with the intent to provide the greatest number of soccer fields according to the LA plan.
  - 5.3 Calculations to determine the quantity of the various anticipated pay items.
  - 5.4 ERA will coordinate with the LA to review and revise the preliminary plan.
6. Preliminary Cost Opinion –
  - 6.1 ERA will develop a preliminary cost opinion for the site related items for the project. Items such as building structures and recreational features will require the expertise of a Landscape Architect or an Architect.





- 6.2 An updated preliminary cost opinion will be provided upon completion and approval of the preliminary engineering plans.
7. Implementation Phasing Plan –
- 7.1 According to the Preliminary Plan and Cost Opinion prepared in the tasks above, the project may need to be phased in order to stay in budget. ERA will work with the Park District to determine a reasonable approach to phasing for project in order to fit the budget.
- 7.2 A phasing plan will be prepared reflecting the District's available funds and grant opportunities.
8. Structural Review of Bridge –
- 8.1 ERA's structural engineering division will field review the condition of the bridge structure located along the west side of the property. Remedial measures will be noted and the project budget will reflect the recommended improvements, if any are required.
- 8.2 A letter summary will be prepared documenting the condition of the bridge and describing the recommended improvements.

### Supplemental Services

Only services specifically described in this proposal are included in our scope of work. The following are specifically excluded, although they may be added as a contract amendment at a future date for an agreed additional fee:

- Boundary or Topographic survey
- Final Design
- Construction Documents
- Landscape architecture
- Drainage investigation
- Geotechnical Engineering Services
- Mechanical//Electrical/Plumbing design
- Architectural Design
- Structural engineering
- Permitting
- Meetings beyond those outlined in the proposal (Hourly)
- Construction Administration

### Fees

The cost associated with the services included in this proposal will be on a not-to-exceed hourly basis according to the tasks described above at an hourly multiplier rate of 2.80 and summarized as follows:

#### Base Services:

1. Project Meetings	\$ 2,579
2. Wetland Delineation	\$ 2,559
3. Topographic/Boundary Review and Base Plan	\$ 1,882
4. Geometric Layout Assistance	\$ 2,834
5. Preliminary Grading Plan	\$ 5,740
6. Preliminary Cost Opinion	\$ 958
7. Implementation Phasing Plan	\$ 862
8. Structural Review of Bridge	\$ 1,372



Direct Cost budget		<u>\$ 1,150</u>
i. Printing and Postage	(\$ 750)	
ii. Mileage	(\$ 400)	
	Total	\$19,935

Direct costs/reimbursable including printing costs, mileage and postage will be charged at the actual rate incurred with no mark up. Fees for additional services not included in this proposal will be charged on an hourly basis in accordance with the attached schedule of hourly rates (Exhibit 2). Invoices will be issued monthly reflecting the percent of the project completed as of the date of the invoice.

We appreciate the opportunity to submit this proposal and trust that it meets with your approval. If acceptable, please sign the proposal where indicated below (Exhibit 1). Receipt of executed proposal will serve as authorization to continue with the project to the full extent of the contract. The attached General Terms and Conditions are expressly incorporated into and are an integral part of this proposal for engineering services.

If you have any questions, please contact me at 630.393.3060x21 or [jmayer@eraconsultants.com](mailto:jmayer@eraconsultants.com).

Sincerely,  
ENGINEERING RESOURCE ASSOCIATES, INC.



John F. Mayer, PE, CFM  
JFM/kp  
Attachments



Exhibit 1

**Acceptance & Authorization Form – March 10, 2014 Proposal**  
Preliminary Engineering for the Sycamore Sports Complex Project

Engineering Resource Associates, Inc.

Sycamore Park District



\_\_\_\_\_  
**Authorized Signature**  
John F. Mayer, PE, CFM  
\_\_\_\_\_  
**Printed Name and Title**

\_\_\_\_\_  
**Authorized Signature**  
\_\_\_\_\_  
**Printed Name and Title**

3S701 West Avenue  
Suite 150  
Warrenville, Illinois 60555  
630-393-3060 t, 630-393-2152 f

\_\_\_\_\_  
**Date**

**Please Provide Contact Information:**

Mailing Address:

(please provide street address for UPS deliveries)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Telephone & Facsimile Numbers:

\_\_\_\_\_  
Email Address:

INVOICES should be sent via:

Email  USPS Mail  Email & USPS Mail

If different than above address,  
invoices should be addressed to:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attn:

\_\_\_\_\_  
Invoice Email Address (if different than above)

\_\_\_\_\_



## Exhibit 2

**ENGINEERING RESOURCE ASSOCIATES, INC.****STANDARD CHARGES FOR PROFESSIONAL SERVICES  
JANUARY 1, 2014 THROUGH DECEMBER 31, 2014**

<i>Staff Category</i>	<i>Hourly Billing Rate</i>
Professional Engineer VI	\$206.00
Professional Engineer V	\$200.00
Professional Engineer IV	\$163.00
Professional Engineer III	\$128.00
Professional Engineer II	\$117.00
Professional Engineer I	\$94.00
Structural Engineer VI	\$206.00
Structural Engineer III	\$105.00
Staff Engineer III	\$93.00
Staff Engineer II	\$83.00
Staff Engineer I	\$75.00
Engineering Intern II	\$36.00
Engineering Intern I	\$33.00
Engineering Technician V	\$103.00
Engineering Technician IV	\$89.00
Engineering Technician III	\$72.00
Engineering Technician II	\$47.00
Engineering Technician I	\$25.00
Environmental Director	\$184.00
Environmental Specialist III	\$93.00
Environmental Specialist II	\$89.00
Environmental Specialist I	\$75.00
Professional Surveyor II	\$152.00
Professional Surveyor I	\$125.00
Surveyor IV	\$79.00
Surveyor III	\$65.00
Surveyor II	\$56.00
Surveyor I	\$39.00
Administrative Director	\$134.00
Administrative Staff IV	\$78.00
Administrative Staff III	\$71.00
Administrative Staff II	\$61.00
Administrative Staff I	\$54.00

**DIRECT COSTS**

Direct Costs will be billed at their actual rate incurred, plus zero (0%) percent.



**GENERAL TERMS AND CONDITIONS**

1. **COMPLIANCE WITH LAWS:** Engineering Resource Associates, Inc. (Engineer) will strive to exercise usual and customary professional care in his efforts to comply with those laws, codes, ordinance and regulations which are in effect as of the date of this Agreement.

With specific respect to prescribed requirements of the Americans with Disabilities Act of 1990 or certified state or local accessibility regulations (ADA), Client understands ADA is a civil rights legislation and that interpretation of ADA is a legal issue and not a design issue and, accordingly, retention of legal counsel (by Client) for purposes of interpretation is advisable. As such and with respect to ADA, Client agrees to waive any action against Engineer, and to indemnify and defend Engineer against any claim arising from Engineer's alleged failure to meet ADA requirements prescribed.

2. **DESIGNATION OF AUTHORIZED REPRESENTATIVE:** Each party (to this Agreement) shall designate one or more persons to act with authority in its behalf in respect to appropriate aspects of the Project. The persons designated shall review and respond promptly to all communications received from the other party.
3. **STANDARD OF PRACTICE:** The Engineer will strive to conduct services under this Agreement in a manner consistent with that level of care and skill ordinarily exercised by members of the profession currently practicing in the same locality under similar conditions as of the date of this Agreement. No other representation, express or implied, and no warranty or guarantee is included or intended in this Agreement, or in any report, opinion, document, or otherwise.
4. **GOVERNING LAW:** This Agreement shall be governed by and construed in accordance with Articles previously set forth by Item 1. of this Agreement, together with the laws of the State of Illinois.
5. **RESPONSIBILITY OF THE ENGINEER:** Notwithstanding anything to the contrary which may be contained in this Agreement or any other material incorporated herein by reference, or in any Agreement between the Client and any other party concerning the Project, the Engineer shall not have control or be in charge of and shall not be responsible for the means, methods, techniques, sequences or procedures of construction, or the safety, safety precautions or programs of the Client, the construction contractor, other contractors or subcontractors performing any of the work or providing any of the services on the Project. Nor shall the Engineer be responsible for the acts or omissions of the Client, or for the failure of the Client, any architect, engineer, consultant, contractor or subcontractor to carry out their respective responsibilities in accordance with the Project documents, this Agreement or any other agreement concerning the Project. Any provision which purports to amend this provision shall be without effect unless it contains a reference that the content of this condition is expressly amended for the purposes described in such amendment and is signed by the Engineer.
6. **CLIENT'S RESPONSIBILITIES:** The Client agrees to require the Contractor, to the fullest extent permitted by law, to indemnify, hold harmless, and defend the Engineer, its consultants, and the employees and agents of any of them from and against any and all claims, suits, demands, liabilities, losses, damages, and costs ("Losses"), including but not limited to costs of defense, to the extent arising in whole or in part out of the negligence of the Contractor, its subcontractors, the officers, employees, agents, and subcontractors of any of them, or anyone for whose acts any of them may be liable, regardless of whether or not such Losses are caused in part by a party indemnified hereunder. Specifically excluded from the foregoing are Losses arising out of the preparation or approval of maps, drawings, opinions, reports, surveys, change orders, designs, or specifications, and the giving of or failure to give directions by the Engineer, its consultants, and the agents and employees of any of them, provided such giving or failure to give is the primary cause of Loss.

The Client further agrees to require the Contractor to name the Engineer, its agents and consultants as additional insureds on the Contractor's policy or policies of comprehensive or commercial general liability insurance. Such insurance shall include products and completed operations and contractual liability coverages, shall be primary and non-contributing with any insurance maintained by the Engineer or its agents and consultants, and shall provide that the Engineer be given thirty days, unqualified written notice prior to any cancellation thereof.

In the event the foregoing requirements, or any of them, are not established by the Client and met by the Contractor, the Client agrees to indemnify and hold harmless the Engineer, its employees, agents, and consultants from and against any and all Losses which would have been indemnified and insured against by the Contractor, but were not.



When Contract Documents prepared under the Scope of Services of this contract require insurance(s) to be provided, obtained and/or otherwise maintained by the Contractor, the Client agrees to be wholly responsible for setting forth any and all such insurance requirements. Furthermore, any document provided for Client review by the Engineer under this Contract related to such insurance(s) shall be considered as sample insurance requirements and not the recommendation of the Engineer. Client agrees to have their own risk management department review any and all insurance requirements for adequacy and to determine specific types of insurance(s) required for the project. Client further agrees that decisions concerning types and amounts of insurance are specific to the project and shall be the product of the Client. As such, any and all insurance requirements made part of Contract Documents prepared by the Engineer are not to be considered the Engineer's recommendation, and the Client shall make the final decision regarding insurance requirements.

7. **INFORMATION PROVIDED BY OTHERS:** The Engineer shall indicate to the Client the information needed for rendering of the services of this Agreement. The Client shall provide to the Engineer such information as is available to the Client and the Client's consultants and contractors, and the Engineer shall be entitled to rely upon the accuracy and completeness thereof. The Client recognizes that it is impossible for the Engineer to assure the accuracy, completeness and sufficiency of such information, either because it is impossible to verify or because of errors or omissions which may have occurred in assembling the information the Client is providing. Accordingly, the Client agrees, to the fullest extent permitted by law, to indemnify and hold the Engineer and the Engineer's subconsultants harmless from any claim, liability or cost (including reasonable attorneys' fees and cost of defense) for injury or loss arising or allegedly arising from errors, omissions or inaccuracies in documents or other information provided by the Client to the Engineer.
8. **CHANGES:** Client reserves the right by written change order or amendment to make changes in requirements, amount of work, or engineering time schedule adjustments, and Engineer and Client shall negotiate appropriate adjustments acceptable to both parties to accommodate any changes, if commercially possible.
9. **DOCUMENTS DELIVERED TO CLIENT:** Drawings, specifications, and reports prepared by Engineer in connection with any or all of the services furnished hereunder shall be delivered to the Client for the use of the Client. Engineer shall have the right to retain originals of all Project Documents and drawings for its files. Furthermore, it is understood and agreed that the Project Documents such as, but not limited to reports, calculations, drawings, and specifications prepared for the Project, whether in hard copy or machine readable form, are instruments of professional service intended for one-time use in the construction of this Project. These Project Documents are and shall remain the property of the Engineer. The Client may retain copies, including copies stored on magnetic tape or disk, for information and reference in connection with the occupancy and use of the Project.

It is also understood and agreed that because of the possibility that information and data delivered in machine readable form may be altered, whether inadvertently or otherwise, the Engineer reserves the right to retain the original tapes/disks and to remove from copies provided to the Client all identification reflecting the involvement of the Engineer in their preparation. The Engineer also reserves the right to retain hard copy originals of all Project Documentation delivered to the Client in machine readable form, which originals shall be referred to and shall govern in the event of any inconsistency between the two.

The Client understands that the automated conversion of information and data from the system and format used by the Engineer to an alternate system or format cannot be accomplished without the introduction of inexactitudes, anomalies, and errors. In the event Project Documentation provided to the Client in machine readable form is so converted, the Client agrees to assume all risks associated therewith and, to the fullest extent permitted by law, to hold harmless and indemnify the Engineer from and against all claims, liabilities, losses, damages, and costs, including but not limited to attorney's fees, arising therefrom or in connection therewith.

The Client recognizes that changes or modifications to the Engineer's instruments of professional service introduced by anyone other than the Engineer may result in adverse consequences which the Engineer can neither predict nor control. Therefore, and in consideration of the Engineer's agreement to deliver its instruments of professional service in machine readable form, the Client agrees, to the fullest extent permitted by law, to hold harmless and indemnify the Engineer from and against all claims, liabilities, losses, damages, and costs, including but not limited to attorney's fees, arising out of or in any way connected with the modification, misinterpretation, misuse, or reuse by others of the machine readable information and data provided by the Engineer under this Agreement. The foregoing indemnification applies, without limitation, to any use of the Project Documentation on other projects, for additions to this Project, or for completion of this Project by others, excepting only such use as may be authorized, in writing, by the Engineer.



10. **REUSE OF DOCUMENTS:** All Project Documents including but not limited to reports, original boring logs, field data, field notes, laboratory test data, calculations, opinions of probable costs, drawings and specifications furnished by Engineer pursuant to this Agreement are intended for use on the Project only. They cannot be used by Client or others on extensions of the Project or any other project. Any reuse, without specific written verification or adaptation by Engineer, shall be at Client's sole risk, and Client shall indemnify and hold harmless Engineer from all claims, damages, losses, and expenses including attorney's fees arising out of or resulting therefrom.
11. **FORCE MAJEURE:** Neither Client nor Engineer shall be liable for any fault or delay caused by any contingency beyond their control including but not limited to acts of God, wars, strikes, walkouts, fires, natural calamities, or demands or requirements of governmental agencies.
12. **RELATIONSHIP BETWEEN ENGINEER AND CLIENT:** Engineer shall serve as Client's professional engineer consultant in those phases of the Project to which this Agreement applies. This relationship is that of a buyer and seller of professional services and as such the Engineer is an independent contractor in the performance of this Agreement and it is understood that the parties have not entered into any joint venture or partnership with the other. The Engineer shall not be considered to be the agent of the Client.
13. **SUSPENSION OF SERVICES:** Client may, at any time, by written order to Engineer (Suspension of Services Order) require Engineer to stop all, or any part, of the services required by this Agreement. Upon receipt of such an order, Engineer shall immediately comply with its terms and take all reasonable steps to minimize the costs associated with the services affected by such order. Client, however, shall pay all costs incurred by the suspension, including all costs necessary to maintain continuity and for the resumption of the services upon expiration of the Suspension of Services Order. Engineer will not be obligated to provide the same personnel employed prior to suspension, when the services are resumed, in the event that the period of suspension is greater than thirty (30) days.
14. **TERMINATION:** This Agreement may be terminated by either party upon thirty (30) days written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party. This Agreement may be terminated by Client, under the same terms, whenever Client shall determine that termination is in its best interests. Cost of termination, including salaries, overhead and fee, incurred by Engineer either before or after the termination date shall be reimbursed by Client.
15. **SUCCESSORS AND ASSIGNS:** The terms of this Agreement shall be binding upon and inure to the benefit of the parties and their respective successors and assigns: provided, however, that neither party shall assign this Agreement in whole or in part without the prior written approval of the other.
16. **ENTIRE UNDERSTANDING OF AGREEMENT:** This Agreement represents and incorporates the entire understanding of the parties hereto, and each party acknowledges that there are no warranties, representations, covenants or understandings of any kind, matter or description whatsoever, made by either party to the other except as expressly set forth herein. Client and the Engineer hereby agree that any purchase orders, invoices, confirmations, acknowledgments or other similar documents executed or delivered with respect to the subject matter hereof that conflict with the terms of the Agreement shall be null, void and without effect to the extent they conflict with the terms of this Agreement.
17. **AMENDMENT:** This Agreement shall not be subject to amendment unless another instrument is duly executed by duly authorized representatives of each of the parties and entitled "Amendment of Agreement".
18. **PAYMENT:** Client shall be invoiced once each month for work performed during the preceding period. Client agrees to pay each invoice within thirty (30) days of its receipt. The client further agrees to pay interest on all amounts invoiced and not paid or objected to for valid cause within said thirty (30) day period at the rate of eighteen (18) percent per annum (or the maximum interest rate permitted under applicable law, whichever is the lesser) until paid. Client further agrees to pay Engineer's cost of collection of all amounts due and unpaid after sixty (60) days, including court costs and reasonable attorney's fees, as well as costs attributed to suspension of services accordingly. In the event legal action is necessary to enforce the payment provisions of this Agreement, the Engineer shall be entitled to collect from the Client any judgement or settlement sums due, reasonable attorneys' fees, court costs and expenses incurred by the Engineer in connection therewith and, in addition, the reasonable value of the Engineer's time and expenses spent in connection with such collection action, computed at the Engineer's prevailing fee schedule and expense policies. If the Client fails to make payments when due or otherwise is in breach of this Agreement, the Engineer may suspend performance of services upon five (5) calendar days' notice to the Client. The Engineer shall have no liability whatsoever to the Client for any costs or



damages as a result of such suspension caused by any breach of this Agreement by the Client. Client will reimburse Engineer for all associated costs as previously set forth in Item 13 of this Agreement. Payments due Engineer are not contingent upon project approval or project financing and are the sole responsibility of the Client. If an invoice for work performed by Engineer remains unpaid sixty (60) days from the date of the invoice and, if there is no written resolution of payment from the client during the sixty (60) day period, Engineer will stop all work on the assignment.

19. **INDEMNIFICATION:** Engineer agrees, to the fullest extent permitted by law, to indemnify and hold harmless Client up to the amount of this contract fee (for services) from loss or expense, including reasonable attorney's fees to the extent caused by Engineer's negligent acts, errors or omissions in the performance of professional services under this Agreement. Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless Engineer from any damage, liability or cost, including reasonable attorneys' fees and costs of defense, to the extent caused by the Client's negligent acts, errors or omissions and those of his or her contractors, subcontractors or consultants or anyone for whom the Client is legally liable, and arising from the project that is the subject of this Agreement. In the event of joint or concurrent negligence of Engineer and Client, each shall bear that portion of the loss or expense that its share of the joint or concurrent negligence bears to the total negligence (including that of third parties) which caused the personal injury or property damage. Engineer shall not be liable for special, incidental or consequential damages, including, but not limited to loss of profits, revenue, use of capital, claims of customers, cost of purchased or replacement power, or for any other loss of any nature, whether based on contract, tort, negligence, strict liability or otherwise, by reasons of the services rendered under this Agreement.
20. **LIMIT OF LIABILITY:** The Client and the Engineer have discussed the risks, rewards, and benefits of the project and the Engineer's total fee for services. In recognition of the relative risks and benefits of the Project to both the Client and the engineer, the risks have been allocated such that the Client agrees that to the fullest extent permitted by law, the Engineer's total aggregate liability to the Client for any and all injuries, claims, costs, losses, expenses, damages of any nature whatsoever or claim expenses arising out of this Agreement from any cause or causes, including attorney's fees and costs, and expert witness fees and costs, shall not exceed the total Engineer's fee for professional engineering services rendered on this project as made part of this Agreement. Such causes included but not limited to the Engineer's negligence, errors, omissions, strict liability or breach of contract. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law.
21. **NOTICES:** Any notice or designation required to be given to either party hereto shall be in writing, and unless receipt of such notice is expressly required by the terms hereof shall be deemed to be effectively served when deposited in the mail with sufficient first class postage affixed, and addressed to the party to whom such notice is directed at such party's place of business or such other address as either party shall hereafter furnish to the other party by written notice as herein provided.
22. **ACCESS AND PERMITS:** Client shall arrange for Engineer to enter upon public and private property and obtain all necessary approvals and permits required from all governmental authorities having jurisdiction over the Project. Client shall pay costs (including Engineer's employee salaries, overhead and fee) incident to any effort by Engineer toward assisting Client in such access, permits or approvals, if Engineer performs such services.
23. **WAIVER OF CONTRACT BREACH:** The waiver of one party of any breach of the Agreement or the failure of one party to enforce at any time, or for any period of time, any of the provisions hereof, shall be limited to the particular instance, shall not operate or be deemed to waive any future breaches of this Agreement and shall not be construed to be a waiver of any provision, except for the particular instance.
24. **OPINIONS OF PROBABLE COST:** Since Engineer has no control over the cost of labor, materials or equipment, or over the Contractor(s) method of determining process, or over competitive bidding or market conditions, his opinions of probable Project Construction Cost provided for herein are to be made on the basis of his experience and qualifications and represent his best judgment as a design professional familiar with the construction industry, but Engineer cannot and does not guarantee that proposal, bids or the Construction Cost will not vary from opinions of probable construction cost prepared by him. If prior to the Bidding or Negotiating Phase, Client wishes greater accuracy as to the Construction Cost, the Client shall employ an independent cost estimator Consultant for the purpose of obtaining a second construction cost opinion independent from Engineer.
25. **CONSTRUCTION OBSERVATION CLAUSE:** The Owner will include the following clause in the construction contract documents and Owner agrees not to modify or delete it:

**Kotecki Waiver:** Contractor (and any subcontractor into whose subcontract this clause is incorporated) agrees to





assume the entire liability for all personal injury claims suffered by its own employees, including without limitation claims under the Illinois Structural Work Act, asserted by persons allegedly injured on the Project; waives any limitation of liability defense based upon the Workers Compensation Act, court interpretations of said Act or otherwise; and agrees to indemnify and defend Owner and Engineer and their agents, employees and consultants (the "Indemnities") from and against all such loss, expense, damage or injury, including reasonable attorneys' fees, that the indemnities may sustain as a result of such claims, except to the extent that Illinois law prohibits indemnity for the indemnities' own negligence.

26. **SEVERABILITY OF INVALID PROVISIONS:** If any provision of the Agreement shall be held to contravene or to be invalid under the laws of any particular state, county or jurisdiction where used, such contravention shall not invalidate the entire Agreement, but it shall be construed as if not containing the particular provisions held to be invalid in the particular state, county or jurisdiction and the rights or obligations of the parties hereto shall be construed and enforced accordingly.
27. **HAZARDOUS MATERIALS:** It is acknowledged by both parties that Engineer's scope of services does not include any services related to asbestos or hazardous or toxic materials. In the event Engineer or any other party encounters asbestos or hazardous or toxic materials at the job site, or should it become known in any way that such materials may be present at the job site or any adjacent areas that may affect the performance of Engineer's services, Engineer may at his option and without liability for consequential or any other damages, suspend performance of services on the project until Client retains appropriate specialist consultant(s) or contractor(s) to identify, abate and/or remove the asbestos or hazardous or toxic materials, and warrant that the job site is in full compliance with applicable laws and regulations.
28. **RIGHT OF ENTRY:** Client hereby grants Engineer and its subcontractors or agents the right to enter from time to time property owned by Client and/or other(s) in order for Engineer to fulfill the scope of services included hereunder. Client understands that use of exploration equipment may cause some damage, the correction of which is not part of this Agreement. Client also understands that the discovery of certain hazardous conditions and/or taking preventive measures relative to these conditions may result in a reduction of the Property's value. Accordingly, Client waives any claim against Engineer and its subcontractors or agents, and agrees to defend, indemnify and hold Engineer harmless from any claim or liability for injury or loss allegedly arising from procedures associated with subsurface exploration activities or discovery of hazardous materials or suspected hazardous materials. In addition, Client agrees to compensate Engineer for any time spent or expenses incurred by Engineer in defense of any such claim with compensation to be based upon Engineer's prevailing fee schedule and expense reimbursement policy. Engineer shall not be liable for damage or injury from damage to subterranean structures (pipes, tanks, cables, or other utilities, etc.) which are not called to Engineer's attention in writing and correctly shown on the diagram(s) furnished by Client to Engineer.
29. **SAMPLES:** Soil, rock, water and/or other samples obtained from the Project site are the property of Client. Engineer shall preserve such samples for no longer than sixty (60) calendar days after the issuance of any document that includes the data obtained from them, unless other arrangements are mutually agreed upon in writing. Should any of these samples be contaminated by hazardous substances or suspected hazardous substances, it is Client's responsibility to select and arrange for lawful disposal procedures, that is, procedures which encompass removing the contaminated samples from Engineer's custody and transporting them to a disposal site. Client is advised that, in all cases, prudence and good judgment should be applied in selecting and arranging for lawful disposal procedures. Due to the risks to which Engineer is exposed, Client agrees to waive any claim against Engineer, and to defend, indemnify and hold Engineer harmless from any claim or liability for injury or loss arising from containing, labeling, transporting, testing, storing, or other handling of contaminated samples. Client also agrees to compensate Engineer for any time spent and expenses incurred by Engineer in defense of any such claim, with such compensation to be based upon Engineer's prevailing fee schedule and expense reimbursement policy.

**END OF GENERAL TERMS AND CONDITIONS**



SYCAMORE PARK DISTRICT  
Board of Commissioners  
Date of Board Meeting: March 25, 2014

**STAFF RECOMMENDATION**

**AGENDA ITEM: PRESENTATION OF CAPITAL ASSET  
REPLACEMENT SCHEDULES: First Review**

**BACKGROUND INFORMATION:** In seeking to accomplish Short-Term Plan Goals, staff has finished the equipment lifecycles. Now staff is beginning the process of nailing down the long-term impact of Capital Assets, to further develop and honor our Short-Term Goals. Specifically:

**Goal 2**

By the end of 2013, the park district will establish a comprehensive policy for the replacement/refurbishment of its assets when they exceed their depreciated lifecycles.

To do this, we must take several steps to get to the end product. Those steps are:

1. Identify all our capital assets.
2. Catalog them.
3. Determine sub-sets of items in those assets that have a shorter life than the whole asset.
4. Establish a baseline valuation and year-by-year allocation of its replacement.
5. Analyze that allocation.
6. Develop a plan for how to address its replacement.

Attached as a separate file to the Board Packet, you will find preliminary lists of our "Capital Assets" along with a fairly complete set of the assets' sub-parts.

We have, therefore, completed Items 1 and 2, above.

Our next steps will be to bring you Steps 3, 4, and 5. At this point, we want the Board to get some sense of how extensive they are, and whether you have any questions before we proceed further.

**FISCAL IMPACT:** None at this time.

**STAFF RECOMMENDATION:** This is just for initial review, discussion, questions, and comment.

**PREPARED BY:** Daniel Gibble, Executive Director

**EXECUTIVE DIRECTOR REVIEW/APPROVAL:**

A handwritten signature in black ink, appearing to be 'DG', is written over the 'EXECUTIVE DIRECTOR REVIEW/APPROVAL:' line.

**BOARD ACTION:**